



# TOWN OF HUACHUCA CITY

The Sunset City

## HUACHUCA CITY TOWN COUNCIL MEETING NOTICE

**Thursday, March 12, 2026, 6:00 pm**

**COUNCIL CHAMBERS**

**500 N. GONZALES BLVD.**

**HUACHUCA CITY, AZ 85616**

**The meeting room will be open by 5:30 PM**

### 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 held on February 26, 2026.
- C.2 Consider approval of the Payment Approval Report.

#### **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 [Suzanne Harvey/Ruben Villa]: Update concerning the Town's finances, all account balances, revenues and expenditures may be discussed.**

**E.2 Discussion and/or Action [Suzanne Harvey/Ruben Villa]: Council approval to begin the "truth in taxation" public notice process as part of the Town's budget planning for the upcoming fiscal year. "Truth in taxation" applies when a taxing entity (county, city, town, or school district) proposes a primary property tax levy that could be higher than the previous year, excluding revenue based upon new construction.**

**E.3 Discussion and/or Action [Suzanne Harvey/Ruben Villa]: Approval to begin the public notice process for a potential sales tax increase as part of the Town's budget planning for the upcoming fiscal year.**

**E.4 Discussion and/or Action [Suzanne Harvey]: Approval to submit two Congressionally Directed Spending requests through Congressman Juan Ciscomani and Senator Mark Kelly for funding to purchase a new fire engine and implement water meter upgrades.**

**E.5 Discussion and/or Action [Suzanne Harvey]: Resolution 2026-01: A resolution of the Mayor and Council approving an intergovernmental agreement [IGA] with Cochise County regarding pooling, use and distribution of certain opioid settlement funds, intended to mitigate the impact of the opioid crisis on the community.**

#### **F. Reports of Current Events by Council**

#### **G. Adjournment**

Posted at 5:00 PM on March \_\_, 2026, at the following locations:

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

*Ms. Brandye 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](http://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  
February 26, 2026 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, Debra Trate, Danielle Cardella, Christy Hirshberg, Nallely Arreola Cynthia Butterworth, Geovona Thompson, Town Manager Suzanne Harvey (Not voting), Town Clerk Brandye Thorpe (not voting), Town Attorney Thomas Benavidez (Not voting).**

**Absent:**

- 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**

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Andre Newcomb speaks.

### **C. Consent Agenda - Mayor**

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C.1 Consider approval of the Minutes of the Regular Council Meeting held on February 26, 2026.

C.2 Consider approval of the Payment Approval Report.

**Motion: Items listed on the Consent Agenda Action: Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.**

**Motion:** Approval of the items on the Consent Agenda, **Action:** Approve, **moved by** Johann Wallace, **Seconded by Christy Hirshberg.**

Motion passed unanimously.

### **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.

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**E.1 Discussion and/or Action [Suzanne Harvey/Ruben Villa]: Approval of the proposed budget adoption calendar.**

**Motion: E.1 Action: Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.**

Manager Harvey advises that the only change she suggests to the calendar before Council is to move the first work session from June 11, 2026 to June 18, 2026 because the 11<sup>th</sup> is a regular Council Meeting. Council reviews and discusses.

**Motion:** The proposed budget adoption calendar with that one adjustment to move our first work session to the 18th of June **Action:** Approve, moved by Johann Wallace, Seconded by Christy Hirshberg.

Motion passed unanimously.

**E.2 Discussion and/or Action [Suzanne Harvey]:** Approval of additional repairs to the Caterpillar D6 dozer in the amount of \$30,235.63.

**Motion:** E.2 **Action:** Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.

Manager Harvey advises that Council already approved a repair on one side of the final drive. When they got it up there and took it apart, both sides need to be replaced so it is an additional \$30,000, that is our D6. It's a critical piece of equipment. We also just paid it off, so we need to do the repair.

Council discusses.

**Motion:** The additional repairs to the Caterpillar D6 dozer in the amount of \$30,235.63.

**Action:** Approve, moved by Johann Wallace, Seconded by Christy Hirshberg.

Motion passed unanimously.

**E.3 Discussion and/or Action [Brandye Thorpe]:** Presentation of plans for Culpepper and Merriweather Circus to perform in the Town.

**Motion:** E.3 **Action:** Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.

Clerk Thorpe presents information on the Circus, including the scheduled show date of April 22, 2026 with show times of 5pm and 7:30pm. It will be at Keeline Park. Mayor and Council discuss.

**E.4 Discussion and/or Action [Chief Berry]:** The Police Chief will present a year-end report to Council, including an update on the traffic enforcement grant.

**Motion:** E.4 **Action:** Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.

Chief Berry presents the statistics for the Police Department for year 2025. Council asks questions and discusses. Mayor Wallace would like to get with Chief Berry at a later time to discuss a few things.

**E.5 Discussion and/or Action [Suzanne Harvey]:** Update on the Greater Arizona Development Authority ["GADA"] funding. GADA provides funding to small and rural

communities for public infrastructure projects. The Town seeks funding for acquisition of heavy equipment needed for landfill and public works operations.

Motion: E.5 Action: Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.

Manager Harvey advises that this was the first Agenda where they were giving out money since the program came back and we were approved for \$4,529,000.00 in a low interest long term loan. We will be able to purchase equipment that is badly needed for the Town and budget better for the purchase and maintenance of them. Council discusses.

**E.6 Discussion and/or Action [Mayor Wallace]: Second reading and adoption of ORDINANCE NO. 2026-03: AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL, AMENDING THE TOWN CODE TITLE 18 "ZONING," CHAPTER 18.100 "SUPPLEMENTAL REGULATIONS," SECTION 18.100.210 "HOME BASED BUSINESSES," TO REMOVE THE PROHIBITION ON FIREARMS-RELATED HOME-BASED BUSINESSES.**

Motion: E.6 Action: Open for discussion and/or Action, moved by Johann Wallace, Seconded by Christy Hirshberg.

Mayor Wallace advises this is the second reading and will be voted on. This is something we have to adjust based on state law.

Motion: Ordinance 2026-03 Action: Adopt, moved by Johann Wallace, Seconded by Christy Hirshberg.

Motion passed unanimously.

**E.8 Discussion and/or Action [Mayor Wallace]: PROCLAMATION NO. 2026-02: A PROCLAMATION OF THE MAYOR, DECLARING MARCH 2, 2026, AS "READ ACROSS AMERICA DAY."**

## **F. Reports of Current Events by Council**

Councilmember Butterworth- Food distribution last Friday had over 70 individuals. SVMPO meeting yesterday. House Bill 2304 was approved giving R Tach priority authorization for the projects they have. House Bill 276015 was approved for the Arizona Smart Fund and it has bipartisan support, but it's pending review. Review to verify that their money will be in the state budget to be there. The environmental clearance for the crosswalk movement and the hawk that's in the process and scoping of the project is in process. And we have the we had an update to the law 2050. Yeah, 2050 long range transportation plan update as a result. And we selected Justin as our new Sierra Vista SVMPO director.

Councilmember Cardella- I'm simply going to go read to kindergartners. I'll be just representing myself with the Council member and sharing some of those, and also with my career path.

Councilmember Trate- Attended the event with Governor Hobbs. It was nice but the introductions were too long. Attended the USPP meeting, however there was not a quorum so no business could be completed.

Mayor ProTem Hirshberg- Be on the next committee for the food distribution next month. And then also there's Angels Grace class this Saturday at 10:00 AM and what it is is it's cognitive and memory skills. It's fair exercises and you sit the entire time so you don't have to get. It's not up and down and it's not high paced. But it does look pretty it's umm about 45 minutes and you do it at your own pace and the Lions Club is where they're going to do the presentation. And the lady who is doing it, her name is Carrie Pelton, and she's been doing it. She's a certified Angels Grace instructor. Anybody's welcome to come to that.

Councilmember Arreola- I'll also be there on Monday to read to them.

Councilmember Thompson- Plans on attending the next food distribution.

Mayor Wallace- So I think the Secretary of State's office or somebody's coming or there's a AG, it's coming down next month to really kind of get some people information, just a whole lot of information dealing with like notary services and it is trademarks. I'll also be reading to some kids next week.

I took Thursday afternoon, be reading to the 4th graders and kindergarteners, and I picked the 7th and 8th grade classes too.

Ain't nothing wrong with reading like you know, little engine that could you know.

Oh, I will.

No.

Press book. So yeah, but I'm gonna. I'm reading. I'm gonna have fun with this. Yeah, read across America week next week.

And with that.

Like that last two weeks, been pretty quiet.

But the next two weeks we start to pick up.

## G. Adjournment

**Motion:** To Adjourn, **Action:** Adjourn, **Moved by** Johann Wallace, **Seconded by Christy Hirshberg.**

Motion passed unanimously.

Approved by Mayor Johann R. Wallace on March 12, 2026.

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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 February 26, 2026. I further certify that the meeting was duly called and a quorum was present.

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Ms. Brandye Thorpe,  
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
<b>Aaron Parr</b>							
1022	Aaron Parr	022226	Jail service	02/22/2026	405.00	405.00	10-45-250
Total Aaron Parr:					405.00	405.00	
<b>Action Jack Son LLC</b>							
10916	Action Jack Son LLC	20260007	Mustang Road Grading	02/25/2026	31,171.36	31,171.36	23-40-490
Total Action Jack Son LLC:					31,171.36	31,171.36	
<b>AETNA US HEALTHCARE</b>							
1092	AETNA US HEALTHCARE	J2910923	Employee Health Insurance	02/03/2026	9,752.32	9,752.32	10-22500
Total AETNA US HEALTHCARE:					9,752.32	9,752.32	
<b>AFLAC</b>							
1030	AFLAC	090887	Supplemental Employee Insuranc	02/26/2026	1,484.66	1,484.66	10-22520
Total AFLAC:					1,484.66	1,484.66	
<b>Arizona Business Equipment</b>							
10455	Arizona Business Equipment	AR51678	Printing AD	03/01/2026	24.63	.00	10-43-300
10455	Arizona Business Equipment	AR51678	Printing PD	03/01/2026	66.04	.00	10-51-295
10455	Arizona Business Equipment	AR51678	Printing LB	03/01/2026	102.44	.00	10-62-300
10455	Arizona Business Equipment	AR51678	Printing Water	03/01/2026	61.58	.00	51-40-300
10455	Arizona Business Equipment	AR51678	Printing Sewer	03/01/2026	61.58	.00	52-40-300
10455	Arizona Business Equipment	AR51678	Printing LF	03/01/2026	175.51	.00	55-40-300
Total Arizona Business Equipment:					491.78	.00	
<b>Arizona Supreme Court</b>							
1279	Arizona Supreme Court	2026-0000021	1/2 yearly cost computer	01/30/2026	1,304.64	1,304.64	10-45-480
Total Arizona Supreme Court:					1,304.64	1,304.64	
<b>AZ Department of Corrections Labor</b>							
1315	AZ Department of Corrections Lab	D084559 2026	Labor AD	02/18/2026	15.75	15.75	10-43-366
1315	AZ Department of Corrections Lab	D084559 2026	Labor PD	02/18/2026	1.75	1.75	10-51-366
1315	AZ Department of Corrections Lab	D084559 2026	Labor PW	02/18/2026	5.24	5.24	10-57-366
1315	AZ Department of Corrections Lab	D084559 2026	Labor Water	02/18/2026	23.63	23.63	51-40-366
1315	AZ Department of Corrections Lab	D084559 2026	Labor Sewer	02/18/2026	23.63	23.63	52-40-366
1315	AZ Department of Corrections Lab	D084559 2026	Labor LF	02/18/2026	17.50	17.50	55-40-366
Total AZ Department of Corrections Labor:					87.50	87.50	
<b>AZ Department of Corrections Mileage</b>							
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- AD	02/19/2026	129.28	129.28	10-43-366
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- PD	02/19/2026	14.36	14.36	10-51-366
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- PW	02/19/2026	43.09	43.09	10-57-366
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- Water	02/19/2026	193.93	193.93	51-40-366
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- Sewer	02/19/2026	193.93	193.93	52-40-366
10743	AZ Department of Corrections Mil	D084559 2026	Mileage- LF	02/19/2026	143.65	143.65	55-40-366

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total AZ Department of Corrections Mileage:					718.24	718.24	
<b>Az State Treasurer</b>							
1274	Az State Treasurer	695	monthly conversions	03/02/2026	6,334.74	6,334.74	20-40-200
Total Az State Treasurer:					6,334.74	6,334.74	
<b>Benavidez Law Group, P.C.</b>							
1667	Benavidez Law Group, P.C.	77129/77130	Attorney Fees	03/02/2026	7,855.50	7,855.50	10-42-220
Total Benavidez Law Group, P.C.:					7,855.50	7,855.50	
<b>Caselle, Inc</b>							
1745	Caselle, Inc	INV-16909	Contract Support and Maintenanc	03/03/2026	1,602.71	1,602.71	10-48-210
1745	Caselle, Inc	INV-16909	Software License- Water	03/03/2026	89.04	89.04	51-40-480
1745	Caselle, Inc	INV-16909	Software License- Sewer	03/03/2026	96.16	96.16	52-40-480
1745	Caselle, Inc	INV-16909	Software License- LF	03/03/2026	113.97	113.97	55-40-480
Total Caselle, Inc:					1,901.88	1,901.88	
<b>Caterpillar Financial Services Corp.</b>							
10620	Caterpillar Financial Services Cor	38185852	613/C 001-70196396	02/19/2026	15,240.46	15,240.46	55-40-705
Total Caterpillar Financial Services Corp.:					15,240.46	15,240.46	
<b>CenturyLink</b>							
4280	CenturyLink	2648-2/7	Local Phone Service	02/07/2026	186.69	186.69	10-43-271
4280	CenturyLink	9728-2/7	Local Phone Service	02/07/2026	98.15	98.15	10-51-271
4280	CenturyLink	6652-2/7	Local Phone Service - Library	02/07/2026	42.38	42.38	10-62-271
Total CenturyLink:					327.22	327.22	
<b>Cintas Corporation No. 445</b>							
10067	Cintas Corporation No. 445	4260432133	Office Supplies	02/23/2026	31.32	31.32	10-43-460
10067	Cintas Corporation No. 445	4261207515	Office Supplies	03/02/2026	17.22	.00	10-43-460
10067	Cintas Corporation No. 445	4261934567	Office Supplies	03/09/2026	31.32	.00	10-43-460
10067	Cintas Corporation No. 445	4257429382	Uniforms- PW	01/26/2026	5.58	5.58	10-57-410
10067	Cintas Corporation No. 445	4260432089	Uniforms- PW	02/23/2026	5.58	5.58	10-57-410
10067	Cintas Corporation No. 445	4260432133	Uniforms- PW	02/23/2026	2.06	2.06	10-57-410
10067	Cintas Corporation No. 445	4261207515	Uniforms- PW	03/02/2026	2.04	.00	10-57-410
10067	Cintas Corporation No. 445	4261934567	Uniforms- PW	03/09/2026	2.06	.00	10-57-410
10067	Cintas Corporation No. 445	4257429382	Uniforms- Road User	01/26/2026	16.73	16.73	23-40-410
10067	Cintas Corporation No. 445	4260432089	Uniforms- Road User	02/23/2026	16.73	16.73	23-40-410
10067	Cintas Corporation No. 445	4260432133	Uniforms- Road User	02/23/2026	6.17	6.17	23-40-410
10067	Cintas Corporation No. 445	4261207515	Uniforms- Road User	03/02/2026	6.12	.00	23-40-410
10067	Cintas Corporation No. 445	4261934567	Uniforms- Road User	03/09/2026	6.17	.00	23-40-410
10067	Cintas Corporation No. 445	4257429382	Uniforms- Water	01/26/2026	16.73	16.73	51-40-410
10067	Cintas Corporation No. 445	4260432089	Uniforms- Water	02/23/2026	16.73	16.73	51-40-410
10067	Cintas Corporation No. 445	4260432133	Uniforms- Water	02/23/2026	6.17	6.17	51-40-410
10067	Cintas Corporation No. 445	4261207515	Uniforms- Water	03/02/2026	6.12	.00	51-40-410
10067	Cintas Corporation No. 445	4261934567	Uniforms- Water	03/09/2026	6.17	.00	51-40-410
10067	Cintas Corporation No. 445	4257429382	Uniforms- Sewer	01/26/2026	16.73	16.73	52-40-410
10067	Cintas Corporation No. 445	4260432089	Uniforms- Sewer	02/23/2026	16.73	16.73	52-40-410
10067	Cintas Corporation No. 445	4260432133	Uniforms- Sewer	02/23/2026	6.17	6.17	52-40-410
10067	Cintas Corporation No. 445	4261207515	Uniforms- Sewer	03/02/2026	6.12	.00	52-40-410
10067	Cintas Corporation No. 445	4261934567	Uniforms- Sewer	03/09/2026	6.17	.00	52-40-410

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
10067	Cintas Corporation No. 445	4260432119	Landfill Supplies	02/23/2026	6.66	6.66	55-40-290
10067	Cintas Corporation No. 445	4257429382	Uniforms- LF	01/26/2026	33.79	33.79	55-40-410
10067	Cintas Corporation No. 445	4260432089	Uniforms- LF	02/23/2026	33.79	33.79	55-40-410
10067	Cintas Corporation No. 445	4260432119	Landfill Uniforms	02/23/2026	44.24	44.24	55-40-410
10067	Cintas Corporation No. 445	4260432133	Uniforms- LF	02/23/2026	62.06	62.06	55-40-410
10067	Cintas Corporation No. 445	4261207515	Uniforms- LF	03/02/2026	61.83	.00	55-40-410
10067	Cintas Corporation No. 445	4261934567	Uniforms- LF	03/09/2026	62.06	.00	55-40-410
Total Cintas Corporation No. 445:					557.37	343.97	
<b>Cochise Auto Service</b>							
10738	Cochise Auto Service	280	DR#260103-17 Impound Tow Blu	03/01/2026	95.00	95.00	10-51-505
Total Cochise Auto Service:					95.00	95.00	
<b>Cochise County Treasurer</b>							
1867	Cochise County Treasurer	694	Monthly Court Conversion	03/02/2026	33.95	33.95	20-40-200
Total Cochise County Treasurer:					33.95	33.95	
<b>Empire Southwest, LLC</b>							
2220	Empire Southwest, LLC	EMPS7331519	the cutting edges on the scraper 6	03/02/2026	1,565.49	1,565.49	55-40-610
2220	Empire Southwest, LLC	EMWK423458	possible dirt entry in the 816 comp	03/02/2026	542.51	542.51	55-40-610
Total Empire Southwest, LLC:					2,108.00	2,108.00	
<b>Freedom Towing &amp; Hauling</b>							
10233	Freedom Towing & Hauling	006939	DR260125-05 - 78 Chev pkup & 2	01/25/2026	285.00	285.00	10-51-505
Total Freedom Towing & Hauling:					285.00	285.00	
<b>General Fund(Trust)</b>							
2364	General Fund(Trust)	696	monthly court conversions	03/02/2026	8,389.69	8,389.69	20-40-200
Total General Fund(Trust):					8,389.69	8,389.69	
<b>Jack Furrier Tire &amp; Auto Care</b>							
10395	Jack Furrier Tire & Auto Care	332241	4 new tires for PD 20/2020 Ford E	02/12/2026	1,108.48	1,108.48	10-51-470
10395	Jack Furrier Tire & Auto Care	332637	PD17, Cpl Arnett's 2024 Silverado	02/24/2026	78.22	78.22	10-51-470
10395	Jack Furrier Tire & Auto Care	332637	Arnett Vehicle Tires	02/24/2026	787.47	787.47	10-51-470
10395	Jack Furrier Tire & Auto Care	331966	New tires for Bus 1	02/05/2026	934.53	934.53	65-40-480
10395	Jack Furrier Tire & Auto Care	332259	Tires for Bus 2	02/13/2026	625.42	625.42	65-40-480
Total Jack Furrier Tire & Auto Care:					3,534.12	3,534.12	
<b>Mentor For Life LLC</b>							
10915	Mentor For Life LLC	2/7/26	Park Deposit Return	02/25/2026	100.00	100.00	10-36-500
Total Mentor For Life LLC:					100.00	100.00	
<b>Quest Diagnostics</b>							
1070	Quest Diagnostics	9219843923	New Hire Drug Test	02/24/2026	39.55	39.55	10-43-465
Total Quest Diagnostics:					39.55	39.55	
<b>Ruben A. Villa</b>							
4360	Ruben A. Villa	H-059-021526	Consulting Services- Admin	02/15/2026	1,347.58	1,347.58	10-43-650

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
4360	Ruben A. Villa	H-060-030126	Consulting Services- Admin	03/01/2026	1,347.58	1,347.58	10-43-650
4360	Ruben A. Villa	H-059-021526	Consulting Services- Magistrate	02/15/2026	112.33	112.33	10-45-650
4360	Ruben A. Villa	H-060-030126	Consulting Services- Magistrate	03/01/2026	112.33	112.33	10-45-650
4360	Ruben A. Villa	H-059-021526	Consulting Services- Road User	02/15/2026	168.50	168.50	23-40-650
4360	Ruben A. Villa	H-060-030126	Consulting Services- Road User	03/01/2026	168.50	168.50	23-40-650
4360	Ruben A. Villa	H-059-021526	Consulting Services- Water	02/15/2026	1,010.58	1,010.58	51-40-650
4360	Ruben A. Villa	H-060-030126	Consulting Services- Water	03/01/2026	1,010.58	1,010.58	51-40-650
4360	Ruben A. Villa	H-059-021526	Consulting Services- Sewer	02/15/2026	757.02	757.02	52-40-650
4360	Ruben A. Villa	H-060-030126	Consulting Services- Sewer	03/01/2026	757.02	757.02	52-40-650
4360	Ruben A. Villa	H-059-021526	Consulting Services- Landfill	02/15/2026	673.99	673.99	55-40-650
4360	Ruben A. Villa	H-060-030126	Consulting Services- Landfill	03/01/2026	673.99	673.99	55-40-650
Total Ruben A. Villa:					8,140.00	8,140.00	
<b>Senergy Petroleum LLC</b>							
10215	Senergy Petroleum LLC	415376054	DYED-ULSD #2	01/16/2026	21.50	21.50	10-57-476
10215	Senergy Petroleum LLC	415413822	DYED-ULSD #2	02/16/2026	21.54	21.54	10-57-476
10215	Senergy Petroleum LLC	415426829	DYED-ULSD #2	02/26/2026	21.53	21.53	10-57-476
10215	Senergy Petroleum LLC	415376054	DYED-ULSD #2	01/16/2026	96.73	96.73	51-40-476
10215	Senergy Petroleum LLC	415413822	DYED-ULSD #2	02/16/2026	96.95	96.95	51-40-476
10215	Senergy Petroleum LLC	415426829	DYED-ULSD #2	02/26/2026	96.90	96.90	51-40-476
10215	Senergy Petroleum LLC	415376054	DYED-ULSD #2	01/16/2026	96.73	96.73	52-40-476
10215	Senergy Petroleum LLC	415413822	DYED-ULSD #2	02/16/2026	96.95	96.95	52-40-476
10215	Senergy Petroleum LLC	415426829	DYED-ULSD #2	02/26/2026	96.90	96.90	52-40-476
10215	Senergy Petroleum LLC	415376054	DYED-ULSD #2	01/16/2026	1,934.56	1,934.56	55-40-476
10215	Senergy Petroleum LLC	415413822	DYED-ULSD #2	02/16/2026	1,938.92	1,938.92	55-40-476
10215	Senergy Petroleum LLC	415426829	DYED-ULSD #2	02/26/2026	1,938.04	1,938.04	55-40-476
Total Senergy Petroleum LLC:					6,457.25	6,457.25	
<b>Southwest Motor Services Group</b>							
10480	Southwest Motor Services Group	0938	DR251229-07 Impound Silv 2019	12/29/2025	100.00	100.00	10-51-505
Total Southwest Motor Services Group:					100.00	100.00	
<b>SW Building Inspection Service</b>							
4025	SW Building Inspection Service	11055	Code Enforcement/Zoning	02/28/2026	4,725.00	4,725.00	10-54-360
4025	SW Building Inspection Service	11055	Public Hearing	02/28/2026	100.00	100.00	10-54-360
Total SW Building Inspection Service:					4,825.00	4,825.00	
<b>Tierra Water Management</b>							
10566	Tierra Water Management	1856	Operator of Record Water	02/28/2026	500.00	500.00	51-40-650
10566	Tierra Water Management	1856	Operator of Record Sewer	02/28/2026	1,000.00	1,000.00	52-40-650
Total Tierra Water Management:					1,500.00	1,500.00	
<b>Verizon Wireless</b>							
4343	Verizon Wireless	6135402310	Admin Phones	02/07/2026	170.00	170.00	10-43-271
4343	Verizon Wireless	6135402310	Cell Phone	02/07/2026	2,001.90	2,001.90	10-48-275
4343	Verizon Wireless	6135402310	PD Phones	02/07/2026	212.50	212.50	10-51-271
4343	Verizon Wireless	6135402310	FD Phone	02/07/2026	21.25	21.25	10-53-340
4343	Verizon Wireless	6135402310	PW Phone	02/07/2026	21.25	21.25	10-57-271
4343	Verizon Wireless	6135402310	LB Phones	02/07/2026	63.75	63.75	10-62-271
4343	Verizon Wireless	6135402310	LF Phones	02/07/2026	42.50	42.50	55-40-271

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Verizon Wireless:					2,533.15	2,533.15	
<b>WEX BANK</b>							
10401	WEX BANK	110604237	Fuel Admin	02/16/2026	6.91	6.91	10-43-475
10401	WEX BANK	110604237	Unassigned	02/16/2026	9.22	9.22	10-43-475
10401	WEX BANK	110604237	Fuel PD	02/16/2026	183.16	183.16	10-51-475
10401	WEX BANK	110604237	Fuel Fire	02/16/2026	6.91	6.91	10-53-475
10401	WEX BANK	110604237	Fuel PW	02/16/2026	50.71	50.71	10-57-475
10401	WEX BANK	110604237	Fuel LB	02/16/2026	2.91	2.91	10-62-476
10401	WEX BANK	110604237	Fuel Huachuca City	02/16/2026	4.91	4.91	10-65-475
10401	WEX BANK	110604237	Fuel Water	02/16/2026	75.61	75.61	51-40-475
10401	WEX BANK	110604237	Fuel Sewer	02/16/2026	125.41	125.41	52-40-475
10401	WEX BANK	110604237	Fuel LF	02/16/2026	165.79	165.79	55-40-475
10401	WEX BANK	110604237	Fuel Transit	02/16/2026	75.33	75.33	65-40-475
Total WEX BANK:					706.87	706.87	
<b>Xpress Bill Pay</b>							
4441	Xpress Bill Pay	INV-XPR03308	Credit/Debit Card Web Transactio	02/28/2026	112.58	112.58	51-40-483
4441	Xpress Bill Pay	INV-XPR03308	Credit/Debit Card Web Transactio	02/28/2026	112.58	112.58	52-40-483
4441	Xpress Bill Pay	INV-XPR03308	Credit/Debit Card Web Transactio	02/28/2026	337.76	337.76	55-40-483
Total Xpress Bill Pay:					562.92	562.92	
Grand Totals:					117,043.17	116,337.99	

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

### Memorandum

**To:** Mayor and Council

**Through:** Suzanne Harvey, Town Manager

**From:** Ruben A. Villa, Consultant

**Date:** March 5, 2026

**Subject:** Fiscal Year 2026 – Revenues and Expenditures with Comparison to Budget  
(Through January 31, 2026)

### Overview

This report covers the seven-month period ending January 31, 2026 (FY26 – Year-to-Date). As of this report, 59% of the fiscal year has elapsed. All figures are preliminary, unaudited, and subject to adjustment. The first two digits of each account number indicate the fund number (e.g., 10 = General Fund, 51 = Water Fund).

Seasonal and prepaid items can influence early-year results. Certain intergovernmental reimbursements and grant revenues may be recognized after related expenditures occur, which can temporarily cause funds to appear ahead of spending relative to revenues.

### Fund Summary – FY26 (Through January 31, 2026)

Fund	YTD Revenues	Annual Budget Revenues	% of Budget Earned	YTD Expenditures	Annual Budget Expenditures	% of Budget Spent	Net Revenue / (Expense)
General Fund (10)	1,380,592	3,310,139	42%	1,149,101	3,310,139	35%	231,491
DHS Grant – Vehicle (11)	8,435	300,000	3%	1,901	300,000	1%	6,534
DHS Grant – BP OT (12)	24,761	250,000	10%	37,214	250,000	15%	-12,453
GOHS Grant (13)	642	100,000	1%	21,100	100,000	21%	-20,458

RICO Fund (16)	0	10,000	0%	0	10,000	0%	0
Trust Fund (20)	97,049	174,300	56%	82,605	174,300	47%	14,444
Volunteer Firefighter Pension (22)	26	0	N/A	599	0	N/A	-573
Road User (23)	384,359	497,223	77%	239,037	497,223	48%	145,322
Water Infrastructure Sust. (26)	16,333	140,000	12%	0	140,000	0%	16,333
Mindful Metering Grant (27)	52,267	537,600	10%	0	537,600	0%	52,267
Grant Opportunity (29)	14,583	525,000	3%	0	525,000	0%	14,583
Water Fund (51)	330,734	601,672	55%	285,961	601,672	48%	44,773
Sewer Fund (52)	194,264	339,653	57%	138,605	339,653	41%	55,659
Garbage Fund (54)	105,969	205,000	52%	89,683	205,000	44%	16,286
Landfill Fund (55)	1,018,731	1,916,682	53%	1,116,223	1,916,682	58%	-97,492
Transit Services (65)	124,248	248,496	50%	143,930	248,496	58%	-19,682
Ft. Huachuca Contracts (67)	242,627	588,000	41%	242,535	588,000	41%	92
Capital Projects	75,703	129,777	58%	2,006	129,777	2%	73,697

(80)							
Abatement Program (81)	11,667	20,000	58%	2,825	20,000	14%	8,842
Fire Protection Grant (82)	65,406	448,125	15%	0	448,125	0%	65,406
Holiday Fund (86)	18,716	25,700	73%	419	25,700	2%	18,297
Back to School (87)	4,965	8,275	60%	1,628	8,275	20%	3,337

\*Figures include interfund transfers.\*

### Highlights – Key Budget Items (>\$5,000)

1. **Auction Proceeds (10-34-140):** YTD revenue of 26,000 exceeds the annual budget of 25,000.
2. **Animal Control Fees/Fines (10-34-160):** YTD revenue 1,215 exceeds the annual budget of 1,000.
3. **Police Fines (10-35-100):** YTD revenue 64,367 is 76% of the annual budget of 85,000, ahead of the 59% fiscal year pace.
4. **State Revenue Sharing (10-33-100):** YTD revenue of \$182,377 is 58% of the annual budget of 312,647, near the fiscal year pace.
5. **City Sales Taxes (10-31-250):** YTD revenue of \$218,241 is 46% of the annual budget of 472,034, below the 59% fiscal year pace.
6. **IT Software Subscriptions, General Fund (10):** YTD expenditures of 43,429 represent 96% of the annual budget of 45,000 (annual prepaid pattern).
7. **Road Repair, Road User Fund (23):** YTD expenditures of 198,869 represent 66% of the annual budget (ahead of fiscal year pace).
8. **Landfill Equipment Maintenance, Landfill Fund (55):** YTD expenditures 200,790 exceed the annual budget of 180,000 (112% of budget).

9. **Transit Services Fund (65):** YTD expenditures 143,930 exceed YTD revenues 124,248 (net deficit 19,682) pending reimbursements.
10. **Ft. Huachuca Contracts Fund (67):** YTD revenues and expenditures are both in the 242,000 range (near break-even), consistent with contract timing.
11. **Overall Departmental Expenditures:** All departments, except for the IT Department, are operating below their individually approved budgets.

### **Notable Variances / Anomalies**

1. **General Fund (10):** Several revenue categories remain below the fiscal-year pace (notably City Sales Taxes), due to timing and seasonality.
2. **Landfill Fund (55):** Equipment maintenance costs exceeded the annual budget. However, approximately **\$125,000 of the \$200,000 in costs** will be recaptured through the **GADA loan**, thereby reducing the impact on the current fiscal year.
3. **Transit Services (65):** Expenses remain ahead of revenues; reimbursements may lag ongoing operations.
4. **Federal Public Safety Grants (11, 12 & 13):** Reimbursements for federal public safety grants typically lag 30 to 60 days behind the related expenditures. As a result, grant funds may temporarily show expenditures ahead of revenues until reimbursement is received. This timing difference is normal and expected for reimbursable grant programs.

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	4,614.34	55,955.74	106,114.00	50,158.26	52.7
10-31-200	11,340.02	71,948.47	115,008.00	43,059.53	62.6
10-31-240	2,191.79	5,430.29	20,000.00	14,569.71	27.2
10-31-250	19,542.37	218,241.40	472,034.00	253,792.60	46.2
10-31-260	26,635.83	146,305.84	241,362.00	95,056.16	60.6
	<u>64,324.35</u>	<u>497,881.74</u>	<u>954,518.00</u>	<u>456,636.26</u>	<u>52.2</u>
<u>LICENSES AND PERMITS</u>					
10-32-100	233.85	10,925.30	18,500.00	7,574.70	59.1
10-32-110	900.00	5,718.75	11,000.00	5,281.25	52.0
10-32-120	.00	.00	2,500.00	2,500.00	.0
	<u>1,133.85</u>	<u>16,644.05</u>	<u>32,000.00</u>	<u>15,355.95</u>	<u>52.0</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-100	26,053.88	182,377.19	312,647.00	130,269.81	58.3
	<u>26,053.88</u>	<u>182,377.19</u>	<u>312,647.00</u>	<u>130,269.81</u>	<u>58.3</u>
<u>CHARGES FOR SERVICE</u>					
10-34-140	.00	26,000.00	25,000.00	( 1,000.00)	104.0
10-34-160	130.00	1,215.00	1,000.00	( 215.00)	121.5
10-34-170	1,384.00	9,561.92	16,800.00	7,238.08	56.9
10-34-530	.00	.00	1,050.00	1,050.00	.0
	<u>1,514.00</u>	<u>36,776.92</u>	<u>43,850.00</u>	<u>7,073.08</u>	<u>83.9</u>
<u>FINES</u>					
10-35-100	9,608.09	64,367.06	85,000.00	20,632.94	75.7
10-35-110	150.00	535.00	6,000.00	5,465.00	8.9
10-35-112	320.79	1,282.11	4,000.00	2,717.89	32.1
10-35-120	357.45	1,783.74	4,500.00	2,716.26	39.6
10-35-125	300.00	1,350.00	3,000.00	1,650.00	45.0
	<u>10,736.33</u>	<u>69,317.91</u>	<u>102,500.00</u>	<u>33,182.09</u>	<u>67.6</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST	12,383.39	38,915.15	50,000.00	11,084.85	77.8
10-36-200 UNREALIZED GAIN	( 3,671.20)	46,312.69	.00	( 46,312.69)	.0
10-36-300 MISC. POLICE REVENUE	.00	5,100.58	9,000.00	3,899.42	56.7
10-36-400 SALE OF FIXED ASSETS	.00	.00	30,000.00	30,000.00	.0
10-36-466 DONATIONS - LIBRARY	.00	4,800.00	3,000.00	( 1,800.00)	160.0
10-36-467 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-36-468 DONATIONS - SUMMER SPLASH	.00	.00	5,000.00	5,000.00	.0
10-36-469 DONATIONS - POLICE	.00	150.00	5,000.00	4,850.00	3.0
10-36-470 DONATIONS - COMMUNITY EVENTS	.00	.00	2,000.00	2,000.00	.0
10-36-500 PARKS & REC FACILITY RENTAL	460.00	675.00	2,500.00	1,825.00	27.0
10-36-505 PARK PROJECT REVENUE	.00	.00	4,000.00	4,000.00	.0
10-36-515 SUMMER SPLASH REVENUE	.00	525.00	3,000.00	2,475.00	17.5
10-36-900 MISCELLANEOUS	246.55	1,015.95	20,000.00	18,984.05	5.1
10-36-902 WORKERS' COMP REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
10-36-904 WILDLAND REVENUE	.00	.00	6,000.00	6,000.00	.0
10-36-905 INSURANCE CLAIMS REFUNDS	.00	.00	10,000.00	10,000.00	.0
10-36-910 LANDFILL LAND LEASE	43,750.00	306,250.00	525,000.00	218,750.00	58.3
10-36-971 TOWER LEASE	.00	.00	12,500.00	12,500.00	.0
10-36-999 DAILY CASH REC OVER/SHORT ACCT	.00	.00	100.00	100.00	.0
	<u>53,168.74</u>	<u>403,744.37</u>	<u>689,100.00</u>	<u>285,355.63</u>	<u>58.6</u>
<u>TOWN GRANTS</u>					
10-37-457 LIBRARY GRANT	.00	28,365.00	50,000.00	21,635.00	56.7
10-37-458 SENIOR CENTER GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-480 SUMMER SPLASH GRANT	.00	2,650.00	5,000.00	2,350.00	53.0
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	14.86	14.86	180,000.00	179,985.14	.0
10-37-922 SRO PROGRAM REIMBURSEMENTS	24,022.22	24,022.22	71,867.00	47,844.78	33.4
10-37-925 MISC GRANTS	.00	.00	150,000.00	150,000.00	.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
	<u>24,037.08</u>	<u>55,052.08</u>	<u>946,867.00</u>	<u>891,814.92</u>	<u>5.8</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-965 TRANSFERS IN-TRANSIT SERVICES	1,533.92	10,737.44	18,407.00	7,669.56	58.3
10-39-966 TRANSFERS IN-FT HUACHUCA CONTR	2,645.93	14,581.01	50,000.00	35,418.99	29.2
10-39-998 TRANSFERS IN FROM FUND BALANCE	13,354.17	93,479.19	160,250.00	66,770.81	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>17,534.02</u>	<u>118,797.64</u>	<u>228,657.00</u>	<u>109,859.36</u>	<u>52.0</u>
TOTAL FUND REVENUE	<u>198,502.25</u>	<u>1,380,591.90</u>	<u>3,310,139.00</u>	<u>1,929,547.10</u>	<u>41.7</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-42-100 PERSONNEL SERVICES	2,100.00	7,725.00	14,400.00	6,675.00	53.7
10-42-130 EMPLOYEE BENEFITS	165.02	589.93	1,132.00	542.07	52.1
10-42-220 ATTORNEY FEES	3,255.00	28,671.00	45,000.00	16,329.00	63.7
10-42-290 OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-42-292 EMPLOYEE APPRECIATION/RECOGNIT	.00	.00	2,500.00	2,500.00	.0
10-42-530 COMMUNITY RELATIONS	65.00	65.00	1,000.00	935.00	6.5
10-42-640 MEMBERSHIPS	.00	5,652.00	8,600.00	2,948.00	65.7
10-42-660 TRAVEL AND TRAINING	.00	15.00	3,000.00	2,985.00	.5
TOTAL COUNCIL	5,585.02	42,717.93	76,032.00	33,314.07	56.2
<u>GENERAL ADMINISTRATION</u>					
10-43-100 PERSONNEL SERVICES	9,895.30	50,650.95	89,705.00	39,054.05	56.5
10-43-105 OVERTIME	50.56	247.51	639.00	391.49	38.7
10-43-122 MISCELLANEOUS PAYROLL	2,077.71	3,159.41	600.00	( 2,559.41)	526.6
10-43-130 EMPLOYEE BENEFITS	1,620.94	8,977.34	17,939.00	8,961.66	50.0
10-43-222 MISCELLANEOUS	511.33	528.33	200.00	( 328.33)	264.2
10-43-250 ADVERTISING	193.25	1,297.38	3,800.00	2,502.62	34.1
10-43-271 TELEPHONE	356.69	2,600.00	5,000.00	2,400.00	52.0
10-43-280 INSURANCE	.00	5,562.80	16,200.00	10,637.20	34.3
10-43-290 OFFICE SUPPLIES	( 56.79)	.00	.00	.00	.0
10-43-300 PRINTING	9.39	165.66	400.00	234.34	41.4
10-43-340 UTILITIES	1,057.47	6,013.12	12,560.00	6,546.88	47.9
10-43-366 INMATE LABOR	265.33	1,630.79	2,300.00	669.21	70.9
10-43-440 POSTAGE	.00	504.50	1,000.00	495.50	50.5
10-43-460 SUPPLIES	950.04	3,144.61	5,500.00	2,355.39	57.2
10-43-462 PEST CONTROL	44.06	44.06	650.00	605.94	6.8
10-43-465 EMPLOYMENT TESTING/BACKGROUND	38.40	377.33	1,300.00	922.67	29.0
10-43-470 VEHICLE EXPENSE	.00	109.99	600.00	490.01	18.3
10-43-475 FUEL EXPENSE	.00	175.87	500.00	324.13	35.2
10-43-483 BANK FEES	605.99	4,744.41	6,000.00	1,255.59	79.1
10-43-610 EQUIPMENT MAINTENANCE	.00	94.00	100.00	6.00	94.0
10-43-640 MEMBERSHIP	.00	1,170.30	1,300.00	129.70	90.0
10-43-650 PROFESSIONAL SERVICES	2,695.16	18,883.48	60,000.00	41,116.52	31.5
10-43-660 TRAVEL AND TRAINING	.00	488.88	2,500.00	2,011.12	19.6
10-43-703 CODIFYING/DIGITIZING	.00	70.50	3,000.00	2,929.50	2.4
10-43-705 DEBT:CAP LEASE EXP	.00	28,321.50	34,100.00	5,778.50	83.1
10-43-840 CAPITAL OUTLAY - EQUIPMENT	173.05	1,028.24	3,000.00	1,971.76	34.3
TOTAL GENERAL ADMINISTRATION	20,487.88	139,990.96	268,893.00	128,902.04	52.1

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-45-100 PERSONNEL SERVICES	6,641.29	31,305.56	70,693.00	39,387.44	44.3
10-45-105 OVERTIME	.00	261.18	1,061.00	799.82	24.6
10-45-120 PROSECUTION FEES	3,637.30	13,762.30	12,000.00	( 1,762.30)	114.7
10-45-130 EMPLOYEE BENEFITS	1,192.37	6,710.45	12,327.00	5,616.55	54.4
10-45-221 COURT APPT ATTORNEYS	.00	1,620.00	9,000.00	7,380.00	18.0
10-45-250 CONTRACT LABOR-PRO TEM	.00	620.00	1,500.00	880.00	41.3
10-45-290 OFFICE SUPPLIES	84.95	90.11	200.00	109.89	45.1
10-45-480 COMPUTER EXPENSE	.00	1,304.67	3,000.00	1,695.33	43.5
10-45-650 PROFESSIONAL SERVICES	224.66	1,574.07	5,000.00	3,425.93	31.5
10-45-660 TRAVEL/TRAINING	.00	.00	1,000.00	1,000.00	.0
	<u>11,780.57</u>	<u>57,248.34</u>	<u>115,781.00</u>	<u>58,532.66</u>	<u>49.5</u>
<u>IT</u>					
10-48-100 PERSONNEL SERVICES	.00	.00	3,994.00	3,994.00	.0
10-48-101 CONTRACT LABOR	.00	.00	7,000.00	7,000.00	.0
10-48-130 EMPLOYEE BENEFITS	.00	.00	314.00	314.00	.0
10-48-210 SUBSCRIPTIONS & SOFTWARE LIC	1,602.71	43,428.64	45,000.00	1,571.36	96.5
10-48-275 CELL PHONE	1,923.17	12,117.04	25,000.00	12,882.96	48.5
10-48-450 EQUIPMENT	.00	2,478.26	7,500.00	5,021.74	33.0
10-48-481 INTERNET	1,000.00	7,025.00	11,000.00	3,975.00	63.9
10-48-804 SOFTWARE LICENSING	.00	.00	1,500.00	1,500.00	.0
	<u>4,525.88</u>	<u>65,048.94</u>	<u>101,308.00</u>	<u>36,259.06</u>	<u>64.2</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-100 PERSONNEL SERVICES	41,394.51	222,352.97	395,325.00	172,972.03	56.3
10-51-101 RESERVE POOL	.00	.00	20,051.00	20,051.00	.0
10-51-105 OVERTIME	808.05	3,577.12	15,510.00	11,932.88	23.1
10-51-110 UNIFORM ALLOWANCE	375.00	1,953.57	7,000.00	5,046.43	27.9
10-51-130 EMPLOYEE BENEFITS	8,278.87	50,296.70	103,215.00	52,918.30	48.7
10-51-135 PUBLIC SAFETY RETIREMENT	11,554.06	62,903.59	161,117.00	98,213.41	39.0
10-51-222 SEACOM/CCSO CONTRACT	.00	20,487.50	81,950.00	61,462.50	25.0
10-51-230 PROFESSIONAL SERVICES	112.50	112.50	1,600.00	1,487.50	7.0
10-51-231 PSPRS ATTORNEY	.00	.00	2,000.00	2,000.00	.0
10-51-271 TELEPHONE	310.65	1,908.67	2,500.00	591.33	76.4
10-51-290 OFFICE SUPPLIES	.00	994.30	1,500.00	505.70	66.3
10-51-295 PRINTING	75.89	672.58	1,500.00	827.42	44.8
10-51-340 UTILITIES	259.90	1,898.10	7,000.00	5,101.90	27.1
10-51-366 INMATE LABOR	29.47	181.18	500.00	318.82	36.2
10-51-440 EVIDENCE	.00	447.40	1,000.00	552.60	44.7
10-51-460 MAINTENANCE AND SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-51-462 PEST CONTROL	44.06	44.06	500.00	455.94	8.8
10-51-463 ACO SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-51-465 EMPLOYMENT TESTING/BACKGROUND	.00	225.00	3,000.00	2,775.00	7.5
10-51-466 WEAPONS AND AMMUNITION	.00	.00	3,000.00	3,000.00	.0
10-51-467 SV CONTRACT PAYMENT	.00	.00	5,500.00	5,500.00	.0
10-51-470 VEHICLE EXPENSE	244.68	2,664.17	13,000.00	10,335.83	20.5
10-51-475 POLICE FUEL EXPENSE	836.25	8,603.76	13,500.00	4,896.24	63.7
10-51-505 TOW FEES	.00	1,244.86	4,000.00	2,755.14	31.1
10-51-620 EQUIP REPAIR AND MAINTENANCE	.00	1,349.72	2,500.00	1,150.28	54.0
10-51-640 MEMBERSHIP	.00	.00	500.00	500.00	.0
10-51-660 TRAVEL AND TRAINING	1,217.42	3,919.17	7,500.00	3,580.83	52.3
10-51-665 COMMUNITY RELATIONS	.00	.00	1,000.00	1,000.00	.0
10-51-705 CAPITAL LEASE	73.35	429.43	1,500.00	1,070.57	28.6
10-51-800 DONATIONS - POLICE EXPENSES	.00	.00	5,000.00	5,000.00	.0
10-51-801 DONATIONS - ANIMAL CONTROL EXP	.00	.00	1,000.00	1,000.00	.0
10-51-804 SOFTWARE LICENSING	.00	3,583.64	4,500.00	916.36	79.6
10-51-810 JAIL FEES	.00	.00	4,000.00	4,000.00	.0
10-51-841 VEHICLE LEASE	.00	19,583.00	26,994.00	7,411.00	72.6
10-51-850 NEW EQUIPMENT	.00	8,640.13	3,000.00	( 5,640.13)	288.0
10-51-856 BODY WORN CAMERA PROG.	.00	.00	3,500.00	3,500.00	.0
<b>TOTAL POLICE</b>	<b>65,614.66</b>	<b>418,073.12</b>	<b>907,762.00</b>	<b>489,688.88</b>	<b>46.1</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	.00	532.00	532.00	.0
10-53-340 UTILITIES	1,475.43	3,428.07	8,500.00	5,071.93	40.3
10-53-360 FIRE SERVICES	116,250.00	232,500.00	465,000.00	232,500.00	50.0
10-53-450 EQUIPMENT/SUPPLIES	352.32	352.32	5,000.00	4,647.68	7.1
10-53-460 MAINTENANCE AND SUPPLIES	.00	.00	865.00	865.00	.0
10-53-462 PEST CONTROL	44.06	44.06	200.00	155.94	22.0
10-53-470 VEHICLE EXPENSE	.00	45.50	9,420.00	9,374.50	.5
10-53-475 FUEL EXPENSE	.00	41.46	2,000.00	1,958.54	2.1
10-53-516 PRESUMPTIVE CANCER COVERAGE	.00	3,957.31	5,000.00	1,042.69	79.2
10-53-610 EQUIPMENT MAINTENANCE	.00	239.81	1,245.00	1,005.19	19.3
10-53-841 CAPITAL OUTLAY - PROJECTS	.00	.00	2,055.00	2,055.00	.0
<b>TOTAL FIRE</b>	<b>118,121.81</b>	<b>240,608.53</b>	<b>504,317.00</b>	<b>263,708.47</b>	<b>47.7</b>
<u>BUILDING REGULATION</u>					
10-54-360 CONTRACT LABOR	4,725.00	28,650.00	57,500.00	28,850.00	49.8
10-54-472 MEMBERSHIP	.00	.00	450.00	450.00	.0
10-54-760 BLDG REGULATION SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-54-801 ABATEMENT	( 1,611.00)	.00	.00	.00	.0
<b>TOTAL BUILDING REGULATION</b>	<b>3,114.00</b>	<b>28,650.00</b>	<b>58,950.00</b>	<b>30,300.00</b>	<b>48.6</b>
<u>PUBLIC WORKS</u>					
10-57-100 PERSONNEL SERVICES	940.53	4,693.73	19,512.00	14,818.27	24.1
10-57-105 OVERTIME	3.12	32.31	844.00	811.69	3.8
10-57-130 EMPLOYEE BENEFITS	166.59	862.71	6,281.00	5,418.29	13.7
10-57-271 TELEPHONE	21.25	85.00	500.00	415.00	17.0
10-57-366 INMATE LABOR	88.45	678.92	1,100.00	421.08	61.7
10-57-410 UNIFORMS & BOOTS	27.00	268.12	550.00	281.88	48.8
10-57-460 MAINTENANCE AND SUPPLIES	.00	761.91	500.00	( 261.91)	152.4
10-57-470 VEHICLE REPAIR/MAINT	.00	588.68	1,500.00	911.32	39.3
10-57-475 FUEL EXPENSE	265.99	1,662.74	2,500.00	837.26	66.5
10-57-476 DIESEL	22.07	565.45	1,000.00	434.55	56.6
10-57-500 BUILDING MAINTENANCE	1,577.61	10,370.99	25,000.00	14,629.01	41.5
10-57-540 SMALL TOOLS	.00	.00	1,500.00	1,500.00	.0
10-57-610 EQUIPMENT MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
<b>TOTAL PUBLIC WORKS</b>	<b>3,112.61</b>	<b>20,570.56</b>	<b>64,287.00</b>	<b>43,716.44</b>	<b>32.0</b>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY POOL</u>					
10-58-100 PERSONNEL SERVICES	.00	6,798.05	15,000.00	8,201.95	45.3
10-58-130 EMPLOYEE BENEFITS	.00	569.60	1,341.00	771.40	42.5
10-58-340 UTILITIES	462.68	2,941.11	7,500.00	4,558.89	39.2
10-58-460 MAINTENANCE AND SUPPLIES	257.15	1,793.45	4,689.00	2,895.55	38.3
10-58-660 CERTIFYING	.00	.00	1,500.00	1,500.00	.0
TOTAL CITY POOL	719.83	12,102.21	30,030.00	17,927.79	40.3
<u>SUMMER SPLASH</u>					
10-59-100 PERSONNEL SERVICES	.00	2,336.90	8,040.00	5,703.10	29.1
10-59-130 EMPLOYEE BENEFITS	.00	193.39	719.00	525.61	26.9
10-59-460 SUPPLIES	.00	.00	289.00	289.00	.0
10-59-800 DONATIONS - SUMMER SPLASH EXP	.00	.00	5,000.00	5,000.00	.0
TOTAL SUMMER SPLASH	.00	2,530.29	14,048.00	11,517.71	18.0
<u>PARKS &amp; RECREATION</u>					
10-60-100 PERSONNEL SERVICES	.00	.00	3,955.00	3,955.00	.0
10-60-130 EMPLOYEE BENEFITS	.00	.00	354.00	354.00	.0
10-60-340 UTILITIES	1,273.87	3,965.69	7,260.00	3,294.31	54.6
10-60-460 SUPPLIES	857.61	3,038.12	4,000.00	961.88	76.0
10-60-505 PARK PROJECT EXPENSE	537.80	537.80	4,000.00	3,462.20	13.5
10-60-530 COMMUNITY RELATIONS/JULY 4TH	.00	544.81	13,000.00	12,455.19	4.2
10-60-800 DONATIONS - COMM EVENTS EXP	.00	.00	2,000.00	2,000.00	.0
TOTAL PARKS & RECREATION	2,669.28	8,086.42	34,569.00	26,482.58	23.4

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY AND COMMUNITY SERVICES</u>					
10-62-100 PERSONNEL SERVICES	5,542.09	53,732.84	124,538.00	70,805.16	43.2
10-62-130 EMPLOYEE BENEFITS	437.05	7,820.18	19,035.00	11,214.82	41.1
10-62-271 TELEPHONE	141.39	924.15	1,500.00	575.85	61.6
10-62-300 PRINTING	315.63	948.70	900.00	( 48.70)	105.4
10-62-340 UTILITIES	1,093.35	4,421.38	7,500.00	3,078.62	59.0
10-62-366 INMATE LABOR	.00	731.56	2,200.00	1,468.44	33.3
10-62-460 SUPPLIES	145.71	955.75	2,695.00	1,739.25	35.5
10-62-462 PEST CONTROL	44.05	44.05	450.00	405.95	9.8
10-62-476 FUEL	.00	17.46	200.00	182.54	8.7
10-62-481 INTERNET	400.00	1,200.00	2,400.00	1,200.00	50.0
10-62-620 VEHICLE REPAIR & MAINT	.00	.00	350.00	350.00	.0
10-62-640 MEMBERSHIP	.00	50.00	155.00	105.00	32.3
10-62-650 PROFESSIONAL SERVICES	.00	1,250.00	1,250.00	.00	100.0
10-62-660 TRAVEL AND TRAINING	.00	320.00	750.00	430.00	42.7
10-62-703 COMMUNITY RELATIONS	147.25	147.25	200.00	52.75	73.6
10-62-705 CAPITAL LEASE	73.33	429.41	800.00	370.59	53.7
10-62-800 DONATIONS - LIBRARY EXP	240.00	768.45	2,100.00	1,331.55	36.6
	<u>8,579.85</u>	<u>73,761.18</u>	<u>167,023.00</u>	<u>93,261.82</u>	<u>44.2</u>
<u>CITY BUS</u>					
10-65-100 PERSONNEL SERVICES	1,353.99	7,370.80	15,974.00	8,603.20	46.1
10-65-130 EMPLOYEE BENEFITS	167.40	892.58	1,998.00	1,105.42	44.7
10-65-475 FUEL EXPENSE	245.06	1,998.25	3,500.00	1,501.75	57.1
10-65-480 VEHICLE REPAIR & MAINTENANCE	.00	2,282.68	5,000.00	2,717.32	45.7
	<u>1,766.45</u>	<u>12,544.31</u>	<u>26,472.00</u>	<u>13,927.69</u>	<u>47.4</u>
<u>ACTIVITY CENTER</u>					
10-68-290 SUPPLIES	.00	499.74	1,000.00	500.26	50.0
10-68-340 UTILITIES	317.57	1,885.03	3,660.00	1,774.97	51.5
10-68-450 EQUIPMENT	.00	.00	600.00	600.00	.0
10-68-462 PEST CONTROL	44.06	44.06	400.00	355.94	11.0
10-68-463 EQUIPMENT REPAIR	.00	.00	1,000.00	1,000.00	.0
	<u>361.63</u>	<u>2,428.83</u>	<u>6,660.00</u>	<u>4,231.17</u>	<u>36.5</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN GRANTS</u>					
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	.00	9,005.69	50,000.00	40,994.31	18.0
10-69-807 SENIOR CENTER GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-808 SUMMER SPLASH GRANT EXP	.00	76.23	5,000.00	4,923.77	1.5
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
10-69-819 GENERAL ADMIN GRANT EXP	.00	.00	50,000.00	50,000.00	.0
10-69-845 POLICE GRANT EXP	.00	3,991.00	180,000.00	176,009.00	2.2
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
TOTAL TOWN GRANTS	.00	13,072.92	875,000.00	861,927.08	1.5
<u>NON-DEPARTMENTAL</u>					
10-70-990 CONTINGENCY	.00	.00	39,007.00	39,007.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	39,007.00	39,007.00	.0
<u>TRANSFERS</u>					
10-90-981 TRANSFERS OUT TO ABETMENT PROG	1,666.67	11,666.69	20,000.00	8,333.31	58.3
TOTAL TRANSFERS	1,666.67	11,666.69	20,000.00	8,333.31	58.3
TOTAL FUND EXPENDITURES	248,106.14	1,149,101.23	3,310,139.00	2,161,037.77	34.7
NET REVENUE OVER EXPENDITURES	( 49,603.89)	231,490.67	.00	( 231,490.67)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	8,434.79	300,000.00	291,565.21	2.8
TOTAL REVENUE	.00	8,434.79	300,000.00	291,565.21	2.8
TOTAL FUND REVENUE	.00	8,434.79	300,000.00	291,565.21	2.8

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

POLICE - DHS GRANT - VEHICLE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
11-40-810 DHS AUTHORIZED EXPENSES	.00	1,901.37	300,000.00	298,098.63	.6
TOTAL EXPENDITURES	.00	1,901.37	300,000.00	298,098.63	.6
TOTAL FUND EXPENDITURES	.00	1,901.37	300,000.00	298,098.63	.6
NET REVENUE OVER EXPENDITURES	.00	6,533.42	.00	( 6,533.42)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	1,332.86	24,761.14	250,000.00	225,238.86	9.9
TOTAL REVENUE	1,332.86	24,761.14	250,000.00	225,238.86	9.9
TOTAL FUND REVENUE	1,332.86	24,761.14	250,000.00	225,238.86	9.9

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-105 STONE GARDEN OVERTIME	318.76	1,967.90	.00	( 1,967.90)	.0
12-40-130 EMPLOYEE BENEFITS	430.65	3,251.34	.00	( 3,251.34)	.0
12-40-135 PUBLIC SAFETY RETIREMENT	1,097.85	9,391.29	.00	( 9,391.29)	.0
12-40-810 AUTHORIZED EXPENSES	.00	.00	243,660.00	243,660.00	.0
12-40-840 MILEAGE	2,679.62	22,603.27	6,340.00	( 16,263.27)	356.5
TOTAL EXPENDITURES	<u>4,526.88</u>	<u>37,213.80</u>	<u>250,000.00</u>	<u>212,786.20</u>	<u>14.9</u>
TOTAL FUND EXPENDITURES	<u>4,526.88</u>	<u>37,213.80</u>	<u>250,000.00</u>	<u>212,786.20</u>	<u>14.9</u>
NET REVENUE OVER EXPENDITURES	<u>( 3,194.02)</u>	<u>( 12,452.66)</u>	<u>.00</u>	<u>12,452.66</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

POLICE - GOHS GRANT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
13-30-200 REAL PROPERTY TAXES	.00	642.10	.00	( 642.10)	.0
13-30-700 GOHS (DUI TASK FORCE)	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	<u>.00</u>	<u>642.10</u>	<u>100,000.00</u>	<u>99,357.90</u>	<u>.6</u>
TOTAL FUND REVENUE	<u>.00</u>	<u>642.10</u>	<u>100,000.00</u>	<u>99,357.90</u>	<u>.6</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

POLICE - GOHS GRANT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
13-40-130 EMPLOYEE BENEFITS	162.00	554.52	.00	( 554.52)	.0
13-40-135 PUBLIC SAFETY RETIREMENT	654.62	1,807.14	.00	( 1,807.14)	.0
13-40-810 DHS AUTHORIZED EXPENSES	1,605.24	18,738.60	100,000.00	81,261.40	18.7
TOTAL EXPENDITURES	<u>2,421.86</u>	<u>21,100.26</u>	<u>100,000.00</u>	<u>78,899.74</u>	<u>21.1</u>
TOTAL FUND EXPENDITURES	<u>2,421.86</u>	<u>21,100.26</u>	<u>100,000.00</u>	<u>78,899.74</u>	<u>21.1</u>
NET REVENUE OVER EXPENDITURES	<u>( 2,421.86)</u>	<u>( 20,458.16)</u>	<u>.00</u>	<u>20,458.16</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

		RICO FUND				
		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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 7 MONTHS ENDING JANUARY 31, 2026

		RICO FUND				
		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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 7 MONTHS ENDING JANUARY 31, 2026

TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
20-30-100 INTEREST REVENUE	.00	3.52	.00	( 3.52)	.0
20-30-200 FINES AND BAILS	14,809.33	97,045.65	174,000.00	76,954.35	55.8
20-30-300 BONDS	.00	.00	100.00	100.00	.0
20-30-500 JCEF	.00	.00	100.00	100.00	.0
TOTAL REVENUE	<u>14,809.33</u>	<u>97,049.17</u>	<u>174,200.00</u>	<u>77,150.83</u>	<u>55.7</u>
<u>MISCELLANEOUS REVENUE</u>					
20-36-900 MISCELLANEOUS	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	<u>.00</u>	<u>.00</u>	<u>100.00</u>	<u>100.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>14,809.33</u>	<u>97,049.17</u>	<u>174,300.00</u>	<u>77,250.83</u>	<u>55.7</u>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>						
20-40-200	FINES AND BAILS	16,158.31	82,604.73	174,000.00	91,395.27	47.5
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>16,158.31</u>	<u>82,604.73</u>	<u>174,300.00</u>	<u>91,695.27</u>	<u>47.4</u>
TOTAL FUND EXPENDITURES		<u>16,158.31</u>	<u>82,604.73</u>	<u>174,300.00</u>	<u>91,695.27</u>	<u>47.4</u>
NET REVENUE OVER EXPENDITURES		<u>( 1,348.98)</u>	<u>14,444.44</u>	<u>.00</u>	<u>( 14,444.44)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

VOL FIREFIGHTER PENSION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
22-30-100 INTEREST REVENUE	3.39	26.24	.00	( 26.24)	.0
TOTAL REVENUE	3.39	26.24	.00	( 26.24)	.0
TOTAL FUND REVENUE	3.39	26.24	.00	( 26.24)	.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

VOL FIREFIGHTER PENSION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
22-40-790 DUE TO FIREMEN PENSION	.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	3.39	( 572.76)	.00	572.76	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ROAD USER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
23-30-300 GAS TAX REVENUES - HURF	19,387.26	104,775.50	172,223.00	67,447.50	60.8
TOTAL REVENUE	<u>19,387.26</u>	<u>104,775.50</u>	<u>172,223.00</u>	<u>67,447.50</u>	<u>60.8</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
23-39-998 TRANSFERS IN FROM FUND BALANCE	27,083.33	279,583.31	325,000.00	45,416.69	86.0
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>27,083.33</u>	<u>279,583.31</u>	<u>325,000.00</u>	<u>45,416.69</u>	<u>86.0</u>
TOTAL FUND REVENUE	<u>46,470.59</u>	<u>384,358.81</u>	<u>497,223.00</u>	<u>112,864.19</u>	<u>77.3</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROAD USERS</u>					
23-40-100 PERSONNEL SERVICES	2,870.79	14,454.10	45,978.00	31,523.90	31.4
23-40-105 OVERTIME	6.25	64.65	1,204.00	1,139.35	5.4
23-40-130 EMPLOYEE BENEFITS	454.45	2,338.42	11,940.00	9,601.58	19.6
23-40-340 UTILITIES	2,270.53	13,568.01	30,000.00	16,431.99	45.2
23-40-410 UNIFORMS & BOOTS	80.96	804.58	930.00	125.42	86.5
23-40-460 MAINTENANCE AND SUPPLIES	.00	572.06	5,000.00	4,427.94	11.4
23-40-475 FUEL	.00	.00	2,500.00	2,500.00	.0
23-40-490 ROAD REPAIR	.00	198,869.00	300,000.00	101,131.00	66.3
23-40-610 EQUIPMENT REPAIR	.00	1,914.56	9,000.00	7,085.44	21.3
23-40-650 PROFESSIONAL SERVICES	337.00	2,361.17	7,500.00	5,138.83	31.5
23-40-660 TRAVEL	.00	.00	150.00	150.00	.0
23-40-830 LEASE PURCHASE PAYMENT	.00	.00	43,021.00	43,021.00	.0
23-40-831 CAPITAL OUTLAY	.00	4,090.00	40,000.00	35,910.00	10.2
<b>TOTAL ROAD USERS</b>	<b>6,019.98</b>	<b>239,036.55</b>	<b>497,223.00</b>	<b>258,186.45</b>	<b>48.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>6,019.98</b>	<b>239,036.55</b>	<b>497,223.00</b>	<b>258,186.45</b>	<b>48.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>40,450.61</b>	<b>145,322.26</b>	<b>.00</b>	<b>( 145,322.26)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER INFRASTRUCTURE SUST

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>					
26-30-101 GRANT REVENUE	.00	.00	112,000.00	112,000.00	.0
TOTAL GRANT REVENUE	.00	.00	112,000.00	112,000.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
26-39-951 TRANSFERS IN FROM WATER FUND	2,333.33	16,333.31	28,000.00	11,666.69	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	2,333.33	16,333.31	28,000.00	11,666.69	58.3
TOTAL FUND REVENUE	2,333.33	16,333.31	140,000.00	123,666.69	11.7

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER INFRASTRUCTURE SUST

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
26-40-840 AUTHORIZED EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
TOTAL EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
NET REVENUE OVER EXPENDITURES	2,333.33	16,333.31	.00	( 16,333.31)	.0

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

MINDFUL METERING GRANT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>						
27-30-101	GRANT REVENUE	.00	.00	448,000.00	448,000.00	.0
	TOTAL GRANT REVENUE	.00	.00	448,000.00	448,000.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
27-39-951	TRANSFERS IN FROM WATE FUND	7,466.67	52,266.69	89,600.00	37,333.31	58.3
	TOTAL CONTRIBUTIONS AND TRANSFERS	7,466.67	52,266.69	89,600.00	37,333.31	58.3
	TOTAL FUND REVENUE	7,466.67	52,266.69	537,600.00	485,333.31	9.7

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

MINDFUL METERING 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	537,600.00	537,600.00	.0
TOTAL GRANT EXPENDITURES	.00	.00	537,600.00	537,600.00	.0
TOTAL FUND EXPENDITURES	.00	.00	537,600.00	537,600.00	.0
NET REVENUE OVER EXPENDITURES	7,466.67	52,266.69	.00	( 52,266.69)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	.00	500,000.00	500,000.00	.0
	TOTAL GRANT REVENUE	.00	.00	500,000.00	500,000.00	.0
 <u>SOURCE 39</u>						
29-39-998	TRANSFERS IN FROM FUND BALANCE	2,083.33	14,583.31	25,000.00	10,416.69	58.3
	TOTAL SOURCE 39	2,083.33	14,583.31	25,000.00	10,416.69	58.3
	 TOTAL FUND REVENUE	 2,083.33	 14,583.31	 525,000.00	 510,416.69	 2.8

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GRANT OPPORTUNITY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT EXPENDITURES</u>					
29-40-840 AUTHORIZED EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
29-40-841 AUTH EXP - LIBRARY COX GRANT	.00	.00	25,000.00	25,000.00	.0
TOTAL GRANT EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>525,000.00</u>	<u>525,000.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>525,000.00</u>	<u>525,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>2,083.33</u>	<u>14,583.31</u>	<u>.00</u>	<u>( 14,583.31)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
51-30-200 WATER SALES	32,150.02	233,603.46	433,672.00	200,068.54	53.9
51-30-202 RC: RECONNECT FEE	.00	1,202.27	1,000.00	( 202.27)	120.2
51-30-300 CONNECTION FEES	195.00	825.00	1,500.00	675.00	55.0
51-30-400 PENALTIES & FORFEITURES	.00	7,602.87	13,000.00	5,397.13	58.5
51-30-900 WATER ADMIN FEE	.00	.00	1,000.00	1,000.00	.0
	<u>32,345.02</u>	<u>243,233.60</u>	<u>450,172.00</u>	<u>206,938.40</u>	<u>54.0</u>
<u>MISCELLANEOUS REVENUE</u>					
51-36-900 MISCELLANEOUS	.00	.00	1,500.00	1,500.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>.0</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-998 TRANSFERS IN FROM FUND BALANCE	12,500.00	87,500.00	150,000.00	62,500.00	58.3
	<u>12,500.00</u>	<u>87,500.00</u>	<u>150,000.00</u>	<u>62,500.00</u>	<u>58.3</u>
	<u>44,845.02</u>	<u>330,733.60</u>	<u>601,672.00</u>	<u>270,938.40</u>	<u>55.0</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-100 PERSONNEL SERVICES	15,639.30	78,728.00	133,549.00	54,821.00	59.0
51-40-105 OVERTIME	34.37	388.12	3,952.00	3,563.88	9.8
51-40-130 EMPLOYEE BENEFITS	2,810.51	15,034.34	39,526.00	24,491.66	38.0
51-40-280 INSURANCE	.00	5,562.80	18,200.00	12,637.20	30.6
51-40-290 OFFICE SUPPLIES	.00	302.86	2,000.00	1,697.14	15.1
51-40-300 PRINTING	23.48	414.12	1,000.00	585.88	41.4
51-40-340 UTILITIES	2,092.69	15,725.81	40,000.00	24,274.19	39.3
51-40-360 CONTRACT LABOR	.00	.00	2,000.00	2,000.00	.0
51-40-366 INMATE LABOR	397.99	3,055.09	3,500.00	444.91	87.3
51-40-410 UNIFORMS & BOOTS	80.96	822.75	1,200.00	377.25	68.6
51-40-440 POSTAGE	.00	1,727.28	3,500.00	1,772.72	49.4
51-40-460 MAINTENANCE & SUPPLIES	3,109.22	5,561.63	10,000.00	4,438.37	55.6
51-40-470 VEHICLE EXPENSE	884.40	1,214.61	7,000.00	5,785.39	17.4
51-40-472 METER REPLACEMENT	.00	3,931.24	9,000.00	5,068.76	43.7
51-40-475 FUEL EXPENSE	.00	546.68	4,000.00	3,453.32	13.7
51-40-476 DIESEL	99.30	2,544.46	3,500.00	955.54	72.7
51-40-480 SOFTWARE LICENSING - CASELLE	89.04	468.62	1,000.00	531.38	46.9
51-40-483 BANK FEES	661.54	5,077.78	7,300.00	2,222.22	69.6
51-40-510 WATER TESTS	.00	1,010.00	6,000.00	4,990.00	16.8
51-40-516 ADEQ FEES	.00	1,389.83	5,000.00	3,610.17	27.8
51-40-610 EQUIPMENT MAINTENANCE	414.88	2,872.61	20,000.00	17,127.39	14.4
51-40-640 MEMBERSHIP	.00	.00	1,200.00	1,200.00	.0
51-40-650 PROFESSIONAL SERVICES	2,759.66	23,896.54	48,000.00	24,103.46	49.8
51-40-660 TRAVEL & TRAINING	.00	.00	1,500.00	1,500.00	.0
51-40-680 DEPRECIATION EXPENSE	6,708.00	46,957.00	80,500.00	33,543.00	58.3
51-40-800 MISCELLANEOUS EXPENSE	129.31	129.31	.00	( 129.31)	.0
51-40-840 WATER CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
51-40-845 CONTINGENCY EXP	.00	.00	10,145.00	10,145.00	.0
51-40-900 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
51-40-926 TRANSFERS OUT TO WATER INF SUS	2,333.33	16,333.31	28,000.00	11,666.69	58.3
51-40-927 TRANSFERS OUT TO MINDFUL METER	7,466.67	52,266.69	89,600.00	37,333.31	58.3
<b>TOTAL WATER EXPENDITURES</b>	<b>45,734.65</b>	<b>285,961.48</b>	<b>601,672.00</b>	<b>315,710.52</b>	<b>47.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>45,734.65</b>	<b>285,961.48</b>	<b>601,672.00</b>	<b>315,710.52</b>	<b>47.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 889.63)</b>	<b>44,772.12</b>	<b>.00</b>	<b>( 44,772.12)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	24,317.24	165,097.27	288,153.00	123,055.73	57.3
52-30-300 CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
	<u>24,317.24</u>	<u>165,097.27</u>	<u>289,153.00</u>	<u>124,055.73</u>	<u>57.1</u>
<u>MISCELLANEOUS REVENUE</u>					
52-36-900 MISCELLANEOUS	.00	.00	500.00	500.00	.0
	<u>.00</u>	<u>.00</u>	<u>500.00</u>	<u>500.00</u>	<u>.0</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
52-39-998 TRANSFERS IN FROM FUND BALANCE	4,166.67	29,166.69	50,000.00	20,833.31	58.3
	<u>4,166.67</u>	<u>29,166.69</u>	<u>50,000.00</u>	<u>20,833.31</u>	<u>58.3</u>
	<u>28,483.91</u>	<u>194,263.96</u>	<u>339,653.00</u>	<u>145,389.04</u>	<u>57.2</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-100 PERSONNEL SERVICES	9,290.94	46,834.54	89,166.00	42,331.46	52.5
52-40-105 OVERTIME	18.74	226.57	2,484.00	2,257.43	9.1
52-40-130 EMPLOYEE BENEFITS	1,716.53	9,292.14	25,027.00	15,734.86	37.1
52-40-280 INSURANCE	.00	5,562.80	14,000.00	8,437.20	39.7
52-40-300 PRINTING	23.48	414.12	1,000.00	585.88	41.4
52-40-340 UTILITIES	271.68	1,243.29	7,000.00	5,756.71	17.8
52-40-366 INMATE LABOR	397.99	3,055.10	5,500.00	2,444.90	55.6
52-40-410 UNIFORMS & BOOTS	80.96	786.43	2,500.00	1,713.57	31.5
52-40-440 POSTAGE	.00	1,727.27	2,500.00	772.73	69.1
52-40-460 MAINTENANCE AND SUPPLIES	60.42	109.39	2,800.00	2,690.61	3.9
52-40-470 VEHICLE EXPENSE	.00	.00	4,000.00	4,000.00	.0
52-40-475 FUEL	.00	907.46	5,000.00	4,092.54	18.2
52-40-476 DIESEL	99.30	2,544.46	4,000.00	1,455.54	63.6
52-40-480 SOFTWARE LICENSING - CASELLE	96.16	506.08	2,500.00	1,993.92	20.2
52-40-483 BANK FEES	489.75	3,614.87	5,000.00	1,385.13	72.3
52-40-516 ADEQ FEES	.00	3,670.00	4,000.00	330.00	91.8
52-40-610 EQUIPMENT MAINTENANCE	478.36	2,232.56	4,500.00	2,267.44	49.6
52-40-650 PROFESSIONAL SERVICES	2,514.04	17,793.93	45,000.00	27,206.07	39.5
52-40-680 DEPRECIATION EXPENSE	3,667.00	25,668.00	44,000.00	18,332.00	58.3
52-40-702 SEWAGE POND COMPLIANCE	727.00	3,081.00	7,000.00	3,919.00	44.0
52-40-846 CONTINGENCY EXP	.00	.00	6,676.00	6,676.00	.0
52-40-900 BAD DEBT EXPENSE	.00	.00	2,000.00	2,000.00	.0
52-40-950 PAYMENT ON WIFA LOAN	.00	9,335.15	54,000.00	44,664.85	17.3
<b>TOTAL SEWER EXPENDITURES</b>	<b>19,932.35</b>	<b>138,605.16</b>	<b>339,653.00</b>	<b>201,047.84</b>	<b>40.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>19,932.35</b>	<b>138,605.16</b>	<b>339,653.00</b>	<b>201,047.84</b>	<b>40.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>8,551.56</b>	<b>55,658.80</b>	<b>.00</b>	<b>( 55,658.80)</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	15,775.89	105,969.32	205,000.00	99,030.68	51.7
TOTAL REVENUE	15,775.89	105,969.32	205,000.00	99,030.68	51.7
TOTAL FUND REVENUE	15,775.89	105,969.32	205,000.00	99,030.68	51.7

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	15,248.98	89,682.94	205,000.00	115,317.06	43.8
TOTAL GARBAGE EXPENDITURES	<u>15,248.98</u>	<u>89,682.94</u>	<u>205,000.00</u>	<u>115,317.06</u>	<u>43.8</u>
TOTAL FUND EXPENDITURES	<u>15,248.98</u>	<u>89,682.94</u>	<u>205,000.00</u>	<u>115,317.06</u>	<u>43.8</u>
NET REVENUE OVER EXPENDITURES	<u>526.91</u>	<u>16,286.38</u>	<u>.00</u>	<u>( 16,286.38)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

LANDFILL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
55-30-200 SALES - LANDFILL	108,754.15	886,189.35	1,626,182.00	739,992.65	54.5
55-30-201 LATE PENALTIES	.00	.00	500.00	500.00	.0
55-30-205 MISC.REVENUE	.00	.00	5,000.00	5,000.00	.0
55-30-210 TIPPING FEES	20,411.43	132,541.96	270,000.00	137,458.04	49.1
TOTAL REVENUE	<u>129,165.58</u>	<u>1,018,731.31</u>	<u>1,901,682.00</u>	<u>882,950.69</u>	<u>53.6</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-400 SALE OF FIXED ASSETS	.00	.00	15,000.00	15,000.00	.0
TOTAL MISCELLANEOUS REVENUE	<u>.00</u>	<u>.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>129,165.58</u>	<u>1,018,731.31</u>	<u>1,916,682.00</u>	<u>897,950.69</u>	<u>53.2</u>

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDFILL EXPENDITURES</u>					
55-40-100 PERSONNEL SERVICES	28,059.12	150,239.73	264,899.00	114,659.27	56.7
55-40-105 OVERTIME	1,219.27	11,937.54	25,756.00	13,818.46	46.4
55-40-130 EMPLOYEE BENEFITS	6,246.52	39,297.69	85,977.00	46,679.31	45.7
55-40-271 TELEPHONE	42.50	170.00	500.00	330.00	34.0
55-40-280 INSURANCE	.00	5,562.80	14,000.00	8,437.20	39.7
55-40-290 OFFICE SUPPLIES	45.76	1,867.23	2,000.00	132.77	93.4
55-40-300 PRINTING	66.91	1,180.21	2,850.00	1,669.79	41.4
55-40-337 PROPERTY LEASE	43,750.00	306,250.00	525,000.00	218,750.00	58.3
55-40-340 UTILITIES	1,153.43	6,007.17	12,500.00	6,492.83	48.1
55-40-350 SAFETY EQUIPMENT	.00	2,163.51	1,400.00	( 763.51)	154.5
55-40-360 CONTRACT LABOR	.00	1,140.00	5,000.00	3,860.00	22.8
55-40-366 INMATE LABOR	422.91	2,998.82	5,500.00	2,501.18	54.5
55-40-410 UNIFORMS & BOOTS	570.64	3,836.32	9,000.00	5,163.68	42.6
55-40-440 POSTAGE	.00	987.01	2,000.00	1,012.99	49.4
55-40-460 MAINTENANCE & SUPPLIES	58.71	310.86	16,000.00	15,689.14	1.9
55-40-470 VEHICLE EXPENSE	.00	313.90	3,500.00	3,186.10	9.0
55-40-475 FUEL EXPENSE	.00	2,162.50	4,000.00	1,837.50	54.1
55-40-476 DIESEL	1,986.02	35,701.32	95,000.00	59,298.68	37.6
55-40-480 SOFTWARE LICENSING - CASELLE	163.92	577.80	2,200.00	1,622.20	26.3
55-40-481 INTERNET	.00	553.11	1,000.00	446.89	55.3
55-40-483 BANK FEES	1,095.81	8,702.00	10,000.00	1,298.00	87.0
55-40-510 LAB FEES	2,210.00	2,210.00	3,500.00	1,290.00	63.1
55-40-516 ADEQ FEES	4,604.00	21,154.18	15,000.00	( 6,154.18)	141.0
55-40-610 EQUIPMENT MAINTENANCE	9,554.87	200,789.58	180,000.00	( 20,789.58)	111.6
55-40-640 MEMBERSHIP	.00	.00	600.00	600.00	.0
55-40-650 PROFESSIONAL SERVICES	1,347.98	10,364.98	30,000.00	19,635.02	34.6
55-40-660 TRAVEL - TRAVEL/TRAINING	.00	.00	2,000.00	2,000.00	.0
55-40-670 INTEREST EXPENSE	.00	.00	22,000.00	22,000.00	.0
55-40-680 DEPRECIATION EXPENSE	10,417.00	72,918.00	125,000.00	52,082.00	58.3
55-40-705 CAPITAL LEASE	.00	75,361.75	182,000.00	106,638.25	41.4
55-40-710 CAPITAL EQUIPMENT	.00	.00	31,000.00	31,000.00	.0
55-40-725 CHANGE IN POSTCLOSURE COSTS	16,667.00	116,668.00	200,000.00	83,332.00	58.3
55-40-846 CONTINGENCY EXP	.00	28,617.33	29,000.00	382.67	98.7
55-40-855 METHANE MONITORING	.00	6,180.00	8,000.00	1,820.00	77.3
55-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
<b>TOTAL LANDFILL EXPENDITURES</b>	<b>129,682.37</b>	<b>1,116,223.34</b>	<b>1,916,682.00</b>	<b>800,458.66</b>	<b>58.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>129,682.37</b>	<b>1,116,223.34</b>	<b>1,916,682.00</b>	<b>800,458.66</b>	<b>58.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 516.79)</b>	<b>( 97,492.03)</b>	<b>.00</b>	<b>97,492.03</b>	<b>.0</b>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	41,416.06	124,248.18	248,496.00	124,247.82	50.0
TOTAL REVENUE	41,416.06	124,248.18	248,496.00	124,247.82	50.0
TOTAL FUND REVENUE	41,416.06	124,248.18	248,496.00	124,247.82	50.0

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

TRANSIT SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
65-40-100 PERSONNEL SERVICES	15,576.92	78,989.80	134,389.00	55,399.20	58.8
65-40-105 OVERTIME	432.41	1,112.28	561.00	( 551.28)	198.3
65-40-130 EMPLOYEE BENEFITS	4,426.09	25,297.78	41,791.00	16,493.22	60.5
65-40-210 SUBSCRIPTIONS	.00	.00	1,700.00	1,700.00	.0
65-40-280 INSURANCE	.00	5,562.80	13,000.00	7,437.20	42.8
65-40-475 FUEL EXPENSE	862.97	5,815.97	12,500.00	6,684.03	46.5
65-40-480 VEHICLE REPAIR & MAINTENANCE	122.56	8,560.67	17,000.00	8,439.33	50.4
65-40-660 TRAVEL AND TRAINING	.00	139.66	1,000.00	860.34	14.0
65-40-710 CAPITAL EQUIPMENT	.00	7,713.36	8,148.00	434.64	94.7
65-40-910 TRANSFER OUT GF-ADMIN %	1,533.92	10,737.44	18,407.00	7,669.56	58.3
TOTAL EXPENDITURES	<u>22,954.87</u>	<u>143,929.76</u>	<u>248,496.00</u>	<u>104,566.24</u>	<u>57.9</u>
TOTAL FUND EXPENDITURES	<u>22,954.87</u>	<u>143,929.76</u>	<u>248,496.00</u>	<u>104,566.24</u>	<u>57.9</u>
NET REVENUE OVER EXPENDITURES	<u>18,461.19</u>	<u>( 19,681.58)</u>	<u>.00</u>	<u>19,681.58</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	46,744.72	242,626.53	588,000.00	345,373.47	41.3
TOTAL REVENUE	46,744.72	242,626.53	588,000.00	345,373.47	41.3
TOTAL FUND REVENUE	46,744.72	242,626.53	588,000.00	345,373.47	41.3

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

FORT HUACHUCA CONTRACTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
67-40-840 AUTHORIZED EXPENDITURES	44,098.79	227,953.52	538,000.00	310,046.48	42.4
67-40-910 TRANSFERS OUT GF - ADMIN%	2,645.93	14,581.01	50,000.00	35,418.99	29.2
TOTAL EXPENDITURES	<u>46,744.72</u>	<u>242,534.53</u>	<u>588,000.00</u>	<u>345,465.47</u>	<u>41.3</u>
TOTAL FUND EXPENDITURES	<u>46,744.72</u>	<u>242,534.53</u>	<u>588,000.00</u>	<u>345,465.47</u>	<u>41.3</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>92.00</u>	<u>.00</u>	<u>( 92.00)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CAPITAL PROJECTS FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
80-39-998 TRANSFERS IN FROM FUND BALANCE	10,814.75	75,703.25	129,777.00	54,073.75	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	10,814.75	75,703.25	129,777.00	54,073.75	58.3
TOTAL FUND REVENUE	10,814.75	75,703.25	129,777.00	54,073.75	58.3

TOWN OF HUACHUCA CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CAPITAL PROJECTS FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
80-40-805 PARK PROJECTS	.00	2,006.14	50,000.00	47,993.86	4.0
80-40-806 BUILDING IMPROVEMENT PROJECT	.00	.00	10,000.00	10,000.00	.0
80-40-807 ROAD, STREET & SIDEWALK IMPROV	.00	.00	69,777.00	69,777.00	.0
	<u>.00</u>	<u>2,006.14</u>	<u>129,777.00</u>	<u>127,770.86</u>	<u>1.6</u>
TOTAL EXPENDITURES					
	<u>.00</u>	<u>2,006.14</u>	<u>129,777.00</u>	<u>127,770.86</u>	<u>1.6</u>
TOTAL FUND EXPENDITURES					
	<u>.00</u>	<u>2,006.14</u>	<u>129,777.00</u>	<u>127,770.86</u>	<u>1.6</u>
TOTAL FUND EXPENDITURES					
	<u>.00</u>	<u>2,006.14</u>	<u>129,777.00</u>	<u>127,770.86</u>	<u>1.6</u>
NET REVENUE OVER EXPENDITURES	<u>10,814.75</u>	<u>73,697.11</u>	<u>.00</u>	<u>( 73,697.11)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ABATEMENT PROGRAM

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
81-39-910 TRANSFERS IN FROM GENERAL FUND	1,666.67	11,666.69	20,000.00	8,333.31	58.3
TOTAL CONTRIBUTIONS & TRANSFERS	1,666.67	11,666.69	20,000.00	8,333.31	58.3
TOTAL FUND REVENUE	1,666.67	11,666.69	20,000.00	8,333.31	58.3

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ABATEMENT PROGRAM

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
81-40-801 ABATEMENT	1,611.00	2,824.50	20,000.00	17,175.50	14.1
TOTAL EXPENDITURES	<u>1,611.00</u>	<u>2,824.50</u>	<u>20,000.00</u>	<u>17,175.50</u>	<u>14.1</u>
TOTAL FUND EXPENDITURES	<u>1,611.00</u>	<u>2,824.50</u>	<u>20,000.00</u>	<u>17,175.50</u>	<u>14.1</u>
NET REVENUE OVER EXPENDITURES	<u>55.67</u>	<u>8,842.19</u>	<u>.00</u>	<u>( 8,842.19)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

FIRE PROTECTION & PREVENTION G

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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>					
82-39-998 TRANSFERS IN FROM FUND BALANCE	9,343.75	65,406.25	112,125.00	46,718.75	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	9,343.75	65,406.25	112,125.00	46,718.75	58.3
TOTAL FUND REVENUE	9,343.75	65,406.25	448,125.00	382,718.75	14.6

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	65,406.25	.00	( 65,406.25)	.0

TOWN OF HUACHUCA CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	622.01	7,516.39	6,500.00	( 1,016.39)	115.6
TOTAL REVENUE	<u>622.01</u>	<u>7,516.39</u>	<u>6,500.00</u>	<u>( 1,016.39)</u>	<u>115.6</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
86-39-998 TRANSFERS IN FROM FUND BALANCE	1,600.00	11,200.00	19,200.00	8,000.00	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>1,600.00</u>	<u>11,200.00</u>	<u>19,200.00</u>	<u>8,000.00</u>	<u>58.3</u>
TOTAL FUND REVENUE	<u>2,222.01</u>	<u>18,716.39</u>	<u>25,700.00</u>	<u>6,983.61</u>	<u>72.8</u>

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

HOLIDAY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>HOLIDAY FUND EXPENDITURES</u>					
86-40-100 CHILDREN'S FUND GIFTS/FOOD	.00	418.52	25,700.00	25,281.48	1.6
TOTAL HOLIDAY FUND EXPENDITURES	.00	418.52	25,700.00	25,281.48	1.6
TOTAL FUND EXPENDITURES	.00	418.52	25,700.00	25,281.48	1.6
NET REVENUE OVER EXPENDITURES	2,222.01	18,297.87	.00	( 18,297.87)	.0

TOWN OF HUACHUCA CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

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	1,888.00	3,000.00	1,112.00	62.9
TOTAL REVENUE	.00	1,888.00	3,000.00	1,112.00	62.9
<u>CONTRIBUTIONS AND TRANSFERS</u>					
87-39-998 TRANSFERS IN FROM FUND BALANCE	439.58	3,077.06	5,275.00	2,197.94	58.3
TOTAL CONTRIBUTIONS AND TRANSFERS	439.58	3,077.06	5,275.00	2,197.94	58.3
TOTAL FUND REVENUE	439.58	4,965.06	8,275.00	3,309.94	60.0

TOWN OF HUACHUCA CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

BACK TO SCHOOL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>BACK TO SCHOOL EXPENDITURES</u>					
87-40-100 BACK TO SCHOOL PRGM EXPENSES	.00	1,628.10	8,275.00	6,646.90	19.7
TOTAL BACK TO SCHOOL EXPENDITURES	.00	1,628.10	8,275.00	6,646.90	19.7
TOTAL FUND EXPENDITURES	.00	1,628.10	8,275.00	6,646.90	19.7
NET REVENUE OVER EXPENDITURES	439.58	3,336.96	.00	( 3,336.96)	.0

TOWN OF HUACHUCA CITY  
FUND SUMMARY  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	64,324.35	497,881.74	954,518.00	456,636.26	52.2
LICENSES AND PERMITS	1,133.85	16,644.05	32,000.00	15,355.95	52.0
INTERGOVERNMENTAL REVENUE	26,053.88	182,377.19	312,647.00	130,269.81	58.3
CHARGES FOR SERVICE	1,514.00	36,776.92	43,850.00	7,073.08	83.9
FINES	10,736.33	69,317.91	102,500.00	33,182.09	67.6
MISCELLANEOUS REVENUE	53,168.74	403,744.37	689,100.00	285,355.63	58.6
TOWN GRANTS	24,037.08	55,052.08	946,867.00	891,814.92	5.8
CONTRIBUTIONS AND TRANSFERS	17,534.02	118,797.64	228,657.00	109,859.36	52.0
	<u>198,502.25</u>	<u>1,380,591.90</u>	<u>3,310,139.00</u>	<u>1,929,547.10</u>	<u>41.7</u>
<u>EXPENDITURES</u>					
DEPARTMENT 40	.00	.00	.00	.00	.0
COUNCIL	5,585.02	42,717.93	76,032.00	33,314.07	56.2
GENERAL ADMINISTRATION	20,487.88	139,990.96	268,893.00	128,902.04	52.1
MAGISTRATE	11,780.57	57,248.34	115,781.00	58,532.66	49.5
IT	4,525.88	65,048.94	101,308.00	36,259.06	64.2
DISPATCHER	.00	.00	.00	.00	.0
POLICE	65,614.66	418,073.12	907,762.00	489,688.88	46.1
ANIMAL SHELTER	.00	.00	.00	.00	.0
FIRE	118,121.81	240,608.53	504,317.00	263,708.47	47.7
BUILDING REGULATION	3,114.00	28,650.00	58,950.00	30,300.00	48.6
CIVIL DEFENSE	.00	.00	.00	.00	.0
PUBLIC WORKS	3,112.61	20,570.56	64,287.00	43,716.44	32.0
CITY POOL	719.83	12,102.21	30,030.00	17,927.79	40.3
SUMMER SPLASH	.00	2,530.29	14,048.00	11,517.71	18.0
PARKS & RECREATION	2,669.28	8,086.42	34,569.00	26,482.58	23.4
LIBRARY	.00	.00	.00	.00	.0
LIBRARY AND COMMUNITY SERVICES	8,579.85	73,761.18	167,023.00	93,261.82	44.2
EMS	.00	.00	.00	.00	.0
BROADBAND	.00	.00	.00	.00	.0
CITY BUS	1,766.45	12,544.31	26,472.00	13,927.69	47.4
ACTIVITY CENTER	361.63	2,428.83	6,660.00	4,231.17	36.5
TOWN GRANTS	.00	13,072.92	875,000.00	861,927.08	1.5
NON-DEPARTMENTAL	.00	.00	39,007.00	39,007.00	.0
TRANSFERS	1,666.67	11,666.69	20,000.00	8,333.31	58.3
DEPARTMENT 99	.00	.00	.00	.00	.0
	<u>248,106.14</u>	<u>1,149,101.23</u>	<u>3,310,139.00</u>	<u>2,161,037.77</u>	<u>34.7</u>
	<u>( 49,603.89)</u>	<u>231,490.67</u>	<u>.00</u>	<u>( 231,490.67)</u>	<u>.0</u>

Above budget line-item List

January 2026

Variance Report

Month: **01** Elapsed: **58.3%**

F#	Fund	Notes	YTD Actual	Budget	Variance	%
<b>10</b>	<b>GENERAL FUND</b>					
	10-42-220 - Attorney Fees		28,671	45,000	16,329	63.7
	10-42-640 - Memberships		5,652	8,600	2,948	65.7
	10-43-122 - Miscellaneous-Payroll		3,159	600	(2,559)	526.5
	10-43-222 - Miscellaneous		528	200	(328)	264.0
	10-43-366 - Inmate Labor		1,631	2,300	669	70.9
	10-43-483 - Bank Fees		4,744	6,000	1,256	79.1
	10-43-610 - Equipment Maintenance		94	100	6	94.0
	10-43-640 - Membership		1,170	1,300	130	90.0
	10-43-705 - Debt:cap Lease Exp (830 Az S		28,322	34,100	5,778	83.1
	10-45-120 - Prosecution Fees		13,762	12,000	(1,762)	114.7
	10-48-210 - Subscriptions & Software Lic		43,429	45,000	1,571	96.5
	10-48-481 - Internet		7,025	11,000	3,975	63.9
	10-51-271 - Telephone		1,909	2,500	591	76.4
	10-51-290 - Office Supplies		994	1,500	506	66.3
	10-51-475 - Police Fuel Expense		8,604	13,500	4,896	63.7
	10-51-804 - Software Licensing		3,584	4,500	916	79.6
	10-51-841 - Vehicle Lease		19,583	26,994	7,411	72.5
	10-51-850 - New Equipment		8,640	3,000	(5,640)	288.0
	10-53-516 - Presumptive Cancer Coverage		3,957	5,000	1,043	79.1
	10-57-366 - Inmate Labor		679	1,100	421	61.7
	10-57-460 - Maintenance And Supplies		762	500	(262)	152.4
	10-57-475 - Fuel Expense		1,663	2,500	837	66.5
	10-60-460 - Supplies		3,038	4,000	962	76.0
	10-62-271 - Telephone		924	1,500	576	61.6
	10-62-300 - Printing		949	900	(49)	105.4
	10-62-340 - Utilities		4,421	7,500	3,079	58.9
	10-62-650 - Professional Services	(blank)	1,250	1,250	0	100.0

Variance Report

Month: **01** Elapsed: **58.3%**

F#	Fund	Notes	YTD Actual	Budget	Variance	%
<b>10</b>	<b>10-62-703 - Community Relations</b>		147	200	53	73.5
<b>23</b>	<b>ROAD USER FUND</b>					
	<b>23-40-410 - Uniforms &amp; Boots</b>		805	930	125	86.6
	<b>23-40-490 - Road Repair</b>		198,869	300,000	101,131	66.3
<b>51</b>	<b>WATER FUND</b>					
	<b>51-40-100 - Personnel Services</b>		78,728	133,549	54,821	59.0
	<b>51-40-366 - Inmate Labor</b>		3,055	3,500	445	87.3
	<b>51-40-410 - Uniforms &amp; Boots</b>		823	1,200	377	68.6
	<b>51-40-476 - Diesel</b>		2,544	3,500	956	72.7
	<b>51-40-483 - Bank Fees</b>		5,078	7,300	2,222	69.6
	<b>51-40-800 - Miscellaneous Expense</b>		129	0	(129)	100.0
<b>52</b>	<b>SEWER FUND</b>					
	<b>52-40-440 - Postage</b>		1,727	2,500	773	69.1
	<b>52-40-476 - Diesel</b>		2,544	4,000	1,456	63.6
	<b>52-40-483 - Bank Fees</b>		3,615	5,000	1,385	72.3
	<b>52-40-516 - Adeq Fees</b>		3,670	4,000	330	91.8
<b>55</b>	<b>LANDFILL FUND</b>					
	<b>55-40-290 - Office Supplies</b>		1,867	2,000	133	93.4
	<b>55-40-350 - Safety Equipment</b>		2,164	1,400	(764)	154.6
	<b>55-40-483 - Bank Fees</b>		8,702	10,000	1,298	87.0
	<b>55-40-510 - Lab Fees</b>		2,210	3,500	1,290	63.1
	<b>55-40-516 - Adeq Fees</b>		21,154	15,000	(6,154)	141.0
	<b>55-40-610 - Equipment Maintenance</b>		200,790	180,000	(20,790)	111.6
	<b>55-40-846 - Contingency Exp</b>		28,617	29,000	383	98.7
	<b>55-40-855 - Methane Monitoring</b>		6,180	8,000	1,820	77.2

Variance Report

Month: **01** Elapsed: **58.3%**

<b>F#</b>	<b>Fund</b>	<b>Notes</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>%</b>
<b>65</b>	<b>TRANSIT SERVICES FUND</b>					
	65-40-105 - Overtime		1,112	561	(551)	198.2
	65-40-130 - Employee Benefits		25,298	41,791	16,493	60.5
	65-40-710 - Capital Equipment		7,713	8,148	435	94.7

TOWN OF HUACHUCA CITY  
FY27 PROPERT TAX LEVY OPTIONS

	FY26	Neutral Levy	Midpoint	Max Allowable
<b><u>LEVY INCREASE OPTIONS</u></b>				
<b>A</b> Levy Amount	\$ 115,008	\$ 117,765	\$ 128,457	\$ 139,149
<b>B</b> Increase over Neutral		\$ -	\$ 10,442	\$ 20,883
<b>C</b> Percentage Increase over neutral		0.00%	9.08%	18.16%
<b>D</b> Proposed primary property tax rate:		\$ 1.3619	\$ 1.4856	\$ 1.6092
<b>E</b> Proposed increase in primary property tax rate:		\$ 0.0000	\$ 0.1237	\$ 0.2473
<b>F</b> Proposed primary property tax levy on a home valued at \$100,000		\$ 136.19	\$ 148.56	\$ 160.92
<b>G</b> Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:		\$ 136.19	\$ 136.19	\$ 136.19
<b>H</b> Proposed primary property tax levy increase on a home valued at \$100,000:		\$ 0.00	\$ 12.37	\$ 24.73

prepared by: Ruben A. Villa  
Source: Cochise County

## TRUTH IN TAXATION ANALYSIS

Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

Current Fiscal Year (Upcoming)	FY27
Prior Fiscal Year	FY26
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 115,008
Net assessed valuation: (line C.4. from current year's worksheet)	\$ 8,647,100
Value of new construction:	\$ 202,386
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$ 8,444,714
<b>MAXIMUM TAX RATE (NEUTRAL RATE) THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:</b>	<b>\$ 1.3619</b>
Growth in property tax levy capacity associated with new construction:	\$ 2,756
<b>MAXIMUM PRIMARY PROPERTY TAX LEVY (NEUTRAL AMOUNT) WITHOUT A TRUTH IN TAXATION HEARING:</b>	<b>\$ 117,765</b>
IF ADOPTING ABOVE THE NEUTRAL LEVY AMOUNT	
Proposed primary property tax levy up to maximum allowable of \$139,149 (line D.5. from current year's levy limit worksheet)	\$ 139,149
Proposed increase in primary property tax levy, exclusive of new construction	\$ 20,883
Proposed percentage increase in primary property tax levy:	18.16%
Proposed primary property tax rate:	\$ 1.6092
Proposed increase in primary property tax rate:	\$ 0.2473

EFFECT OF LEVY RATE ON A HOME VALUED AT \$100,000

## TRUTH IN TAXATION ANALYSIS

Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

Proposed primary property tax levy on a home valued at \$100,000	\$	160.92
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$	136.19
Proposed primary property tax levy increase on a home valued at \$100,000:	\$	24.73



*County of Cochise*  
**OFFICE OF THE COUNTY ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603  
OFFICE: (520) 432-8650 FAX: (520) 432-8698  
E-Mail: [assessor@cochise.az.gov](mailto:assessor@cochise.az.gov)

*Philip S. Leiendecker*  
Assessor

*Felix Dagnino*  
Chief Deputy Assessor

TO: **TOWN OF HUACHUCA CITY**  
500 North Gonzales Blvd  
Huachuca City AZ 85616-9610

Ms. Suzanne Harvey, Town Manager  
Ms. Brandye Thorpe, Town Clerk

[sharvey@huachucacityaz.gov](mailto:sharvey@huachucacityaz.gov)  
[bthorpe2@huachucacityaz.gov](mailto:bthorpe2@huachucacityaz.gov)

FROM: Philip S. Leiendecker, *PHL*  
Cochise County Assessor

DATE: February 10, 2026

RE: **Year 2026 Net Assessed Primary Value**

The year **2026 Levy Limit Worksheet for your Taxing Jurisdiction** is attached. I am providing this data pursuant to ARS 42-17052 & 42-17107.

The year **2026 Net Assessed Primary Value for your Taxing Jurisdiction** is listed below. I am providing this data to you to assist in your budget process.

**TOWN OF HUACHUCA CITY**

**Net Assessed Value (Primary)                      \$8,647,100**

If you have questions regarding this information, please contact Maureen Bandosz or me at (520) 432-8659.

## 2026 LEVY LIMIT WORKSHEET

<b>COCHISE COUNTY - TOWN OF HUACHUCA CITY</b>
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<b>MAXIMUM LEVY</b>	<b>2025</b>
A.1. Maximum Allowable Primary Tax Levy	\$133,229
A.2. A.1 multiplied by 1.02	\$135,894

<b>CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR</b>	<b>2026</b>
B.1. Centrally Assessed	\$438,209
B.2. Locally Assessed Real Property	\$7,821,885
B.3. Locally Assessed Personal Property	\$184,620
B.4. Total Assessed Value (B.1 through B.3)	\$8,444,714
B.5. B.4. divided by 100	\$84,447

<b>CURRENT YEAR NET ASSESSED VALUES</b>	<b>2026</b>
C.1. Centrally Assessed	\$451,002
C.2. Locally Assessed Real Property	\$8,011,478
C.3. Locally Assessed Personal Property	\$184,620
C.4. Total Assessed Value (C.1 through C.3)	<b>\$8,647,100</b>
C.5. C.4. divided by 100	\$86,471

<b>LEVY LIMIT CALCULATION</b>	<b>2026</b>
D.1. LINE A.2	\$135,894
D.2. LINE B.5	\$84,447
<b>D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)</b>	<b>1.6092</b>
D.4. LINE C.5	\$86,471
<b>D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT</b>	<b>\$139,149</b>
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
<b>D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)</b>	<b>\$139,149</b>

<i>2026 New Construction</i>	\$202,386
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## MEMORANDUM

To: Mayor and Town Council

From: Ruben A. Villa, Consultant

Through: Suzanne Harvey, Town Manager

Date: March 12, 2026

Subject: Local City Sales Tax Rate Adjustment to 2.90%

### Executive Summary

Staff has completed a comprehensive analysis of the City's municipal sales tax structure and recommends increasing the rate from 1.90 percent to 2.90 percent. This report evaluates the fiscal impact of this proposed adjustment and analyzes historical collections, revenue trends, and forecast projections. The proposed increase materially strengthens recurring revenue capacity and enhances long-term fiscal sustainability while maintaining administrative simplicity through a uniform rate structure.

### Historical Trend Overview

Analysis of recent fiscal years indicates measurable volatility driven primarily by retail activity, construction cycles, contracting fluctuations, and seasonal business activity. Contracting-related classifications demonstrate project-driven spikes that should not be treated as structurally recurring revenue. Retail and marketplace activity represent the structural foundation of the City's taxable base. Accordingly, forecast assumptions normalize contracting activity and exclude extraordinary one-time spikes in order to present a conservative and sustainable growth outlook. (Please see enclosed detailed analysis)

An additional contextual factor influencing the City's sales tax base is its geographic position along a major state highway corridor. A significant portion of local commercial activity is located adjacent to this transportation route, which serves regional and through-travel traffic. As a result, it is reasonable to assume that a meaningful share of retail, restaurant, and fuel-related sales tax collections are generated by non-resident travelers rather than solely by local households. This dynamic effectively allows a

portion of municipal revenues to be supported by regional economic activity passing through the community.

### Immediate Revenue Impact

This section reflects the proportional increase in collections resulting from adjusting the local city sales tax rate from 1.90 percent to 2.90 percent. Because the sales tax is applied uniformly across taxable classifications, the projected revenue increase scales directly with the rate adjustment under current normalized base conditions. This estimate assumes the existing taxable sales base remains stable and excludes extraordinary project-driven spikes. The projected incremental revenue, therefore, represents a structurally recurring enhancement to the General Fund under sustainable activity levels.

Scenario	Tax Rate	Estimated Annual Revenue	Incremental Revenue
Current	1.90%	\$516,538	—
Proposed (FY27)	2.90%	\$788,400	\$271,862

### Impact on Individual Consumer Transactions

Transaction Type	Purchase Amount	Tax @1.90%	Tax @2.90%	Difference
Groceries (Taxable Portion Example)	\$150	\$2.85	\$4.35	\$1.50
Dining Out (Family Meal)	\$75	\$1.43	\$2.17	\$0.75
Retail Purchase (Clothing/Electronics)	\$300	\$5.70	\$8.70	\$3.00
Home Improvement Materials	\$1,000	\$19.00	\$29.00	\$10.00

The per-transaction impact remains modest in absolute terms. For example, a \$75 restaurant meal increases by approximately \$0.75, while a \$300 retail purchase increases by approximately \$3.00. Even larger purchases, such as \$1,000 in home improvement materials, increase by approximately \$10.00.

### Five-Year Forecast (3% Gross Receipt Growth Assumption)

The forecast below assumes a 3% annual increase in gross taxable receipts derived from a normalized structural base. Contracting-related volatility has been moderated to reflect recurring activity levels rather than peak-year performance. The Gross Receipts column reflects projected taxable sales before application of the municipal tax rate. The Current 1.90% and Proposed 2.90% columns reflect the revenue generated by applying each respective rate.

Fiscal Year	Projected Gross Receipts	Current 1.90%	Proposed 2.90%
FY+1	\$28,001,789	\$532,034	\$812,052
FY+2	\$28,841,842	\$547,995	\$836,414
FY+3	\$29,707,105	\$564,435	\$861,506
FY+4	\$30,598,316	\$581,368	\$887,351
FY+5	\$31,516,263	\$598,809	\$913,972

Over a five-year horizon, the normalized forecast demonstrates sustained structural growth rather than reliance on cyclical contracting spikes. This conservative approach reduces the risk of overestimating long-term revenue capacity and supports stable financial planning.

### Regional Sales Tax Rate Comparison and Competitive Positioning

Under the proposed 2.90 percent rate, Huachuca City would remain below higher-rate jurisdictions such as Benson, Bisbee, and Tombstone, while moving moderately above Sierra Vista. The adjustment positions the city within the regional range rather than as an outlier.

Jurisdiction	Local Rate	Variance from Proposed 2.90%
Huachuca City (Current)	1.90%	-1.00%
Huachuca City (Proposed)	2.90%	0.00%
Sierra Vista	1.95%	-0.95%
Benson	3.50% (Targeted Rates)	+0.60%
Bisbee	3.50%	+0.60%
Tombstone	3.50%	+0.60%

### Staff Recommendation

Staff recommends adopting a revised municipal sales tax rate of 2.90 percent. The forecast methodology normalizes volatile contracting activity and relies on structural retail and marketplace growth trends. The revenue benefit is substantial, the per-transaction consumer impact is modest, and the proposed rate remains within the competitive regional spectrum.

## City Sales Tax Business Class Analysis Report

Prepared: March 01, 2026

### 1. Overview of Historical Performance

This report provides a comprehensive analysis of City Sales Tax collections by business class for fiscal years FY21 through FY26 (year-to-date). The objective is to evaluate revenue concentration, structural stability, volatility, and emerging trends that influence long-term forecast assumptions and fiscal planning.

Total collections increased from approximately \$379,532 in FY21 to \$546,101 in FY25, reflecting overall growth in the taxable base. FY26 year-to-date collections reflect partial-year activity and are not directly comparable to full fiscal years.

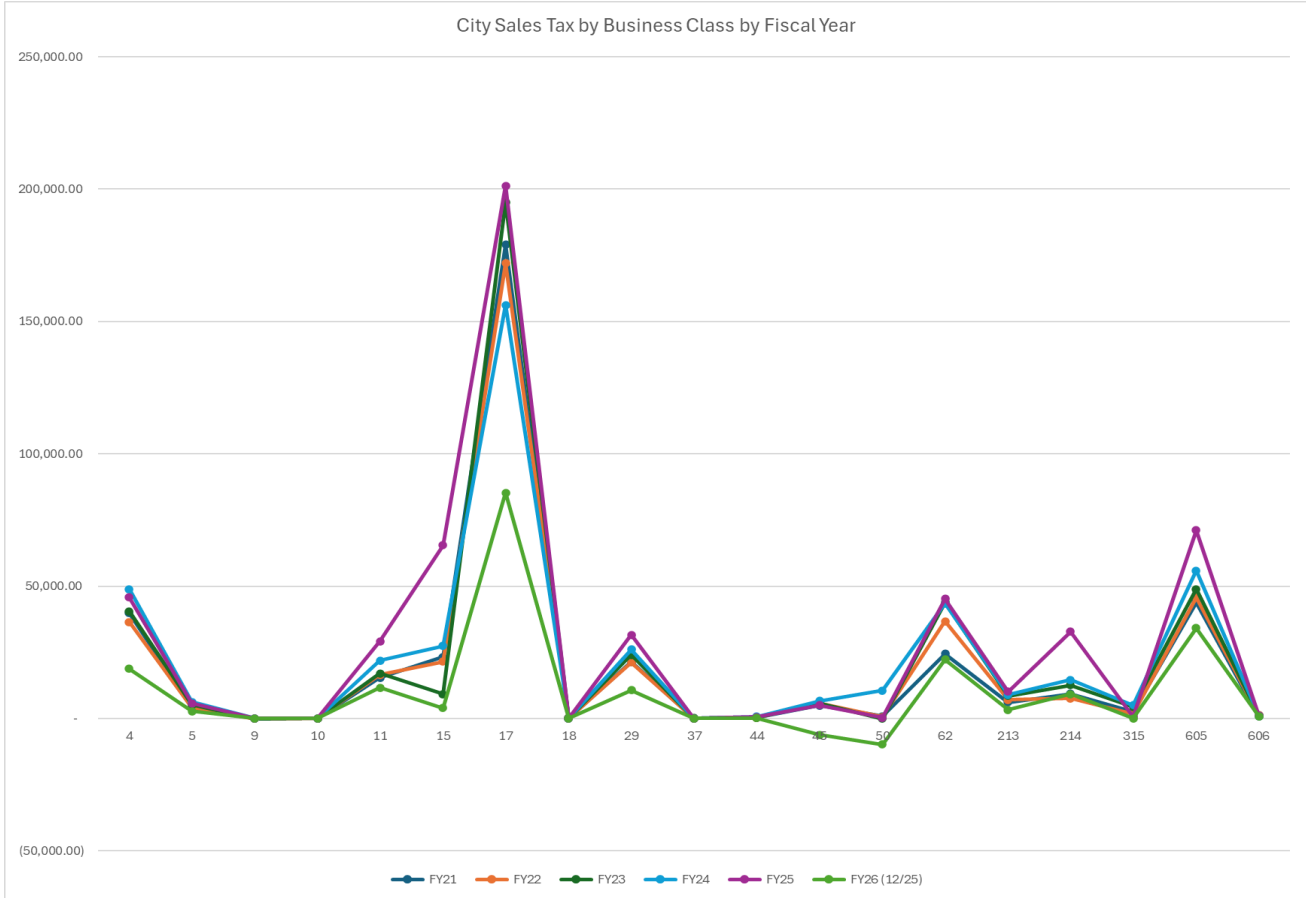
### 2. Revenue Concentration Analysis

Retail (Class 17) remains the dominant revenue source, representing the structural anchor of the City's sales tax base. Retail consistently contributes approximately 35–40 percent of total collections, with observable sensitivity to consumer spending cycles.

Contracting – Prime (Class 15) demonstrates significant volatility, with project-driven spikes materially influencing annual totals. While impactful in certain fiscal years, this category should be treated as non-recurring when developing normalized forecast assumptions.

Remote Sellers / Marketplace Facilitators (Class 605) show consistent upward growth across the review period, reflecting structural shifts toward online retail activity. This category is increasingly becoming a stable and expanding component of the tax base.

Food-related classifications and Utilities exhibit relatively steady performance, supporting baseline recurring revenue stability.



Class Code	Business Class	FY21	FY22	FY23	FY24	FY25	FY26 (12/25)
4	Utilities	39,789.83	36,494.96	40,482.99	48,917.61	45,814.05	18,802.92
5	Communications	4,190.44	4,023.97	5,156.26	6,307.49	5,671.98	2,798.99
9	Publication	38.58	(121.35)	(128.11)	35.13	25.45	13.68
10	Job Printing	-	0.09	3.15	29.90	58.98	5.73
11	Restaurants and Bars	15,442.26	16,473.53	17,044.23	21,929.73	29,115.87	11,590.12
15	Contracting – Prime	23,227.14	21,531.39	9,253.03	27,480.10	65,438.15	3,923.18
17	Retail	179,053.36	172,014.83	195,107.30	156,207.48	201,239.50	85,229.96
18	Advertising	26.73	167.03	118.02	54.87	54.70	28.61
29	Use Tax Purchases	21,376.32	21,182.21	24,043.49	26,052.97	31,634.62	10,659.85
37	Contracting – Owner Builder	16.67	38.75	178.08	23.75	5.00	5.00
44	Hotel/Motel	384.76	323.21	328.87	757.02	563.69	206.32
45	Residential Rental (Note: City TPT eliminated for long-term rentals starting Jan 1, 2025)	4,844.87	5,838.08	5,863.36	6,713.51	5,086.50	(6,192.81)
50	Unclassified	902.74	639.13	(55.69)	10,542.42	327.10	(9,763.29)
62	Retail Sales – Food for Home Consumption	24,431.03	36,787.70	43,935.14	43,414.74	45,205.69	22,282.04
213	Commercial Rental, Leasing, & Licensing for Use	6,107.50	7,017.04	8,590.75	8,896.76	10,135.80	3,300.43
214	Rental, Leasing, & Licensing for Use of TPP	9,411.33	7,643.78	12,552.73	14,636.81	32,767.30	9,185.02
315	MRRA Amount (Maintenance, Repair, Replacement, Alteration)	2,539.68	1,746.55	4,348.06	5,092.41	707.09	94.65
605	Retail – Remote Sellers/Marketplace Facilitators	43,883.30	45,772.30	48,891.82	55,829.73	71,085.20	34,185.47
606	Retail Sales – Food for Home Consumption (Remote Sellers)	660.05	1,214.94	1,069.60	1,092.80	1,164.46	917.24
	<b>Totals</b>	<b>379,532.15</b>	<b>416,783.08</b>	<b>416,783.08</b>	<b>434,015.23</b>	<b>546,101.13</b>	<b>187,273.11</b>

### **3. Volatility and Structural Considerations**

Historical data demonstrates measurable volatility driven primarily by contracting activity and certain one-time classifications. Residential Rental (Class 45) reflects structural revenue changes due to the elimination of City TPT for long-term rentals beginning January 1, 2025, resulting in a permanent base adjustment.

Unclassified and MRRA categories show irregular spikes and negative adjustments, further reinforcing the need to distinguish structural recurring revenue from project-based activity.

### **4. Forecasting Implications**

When developing revenue forecasts, it is advisable to normalize contracting activity and exclude extraordinary one-time spikes. Retail and remote marketplace activity should be treated as structural anchors of the taxable base, with moderate growth assumptions aligned to broader economic conditions.

In our projections, we have adjusted for volatility to prevent overstated long-term revenue expectations and structural budget imbalance.

### **5. Executive-Level Narrative Statement**

Historical collections demonstrate that the City's sales tax base is structurally anchored in retail activity, with supplemental volatility introduced by contracting and project-based classifications. Remote seller activity has emerged as a structurally growing component of the base. While aggregate totals have increased in recent years, a portion of this growth is attributable to non-recurring spikes rather than sustained base expansion. Accordingly, forecast assumptions should normalize contracting activity while recognizing continued stabilization in retail and the marketplace.

# Transaction Privilege and Other Tax Rate Tables

## RATE CHANGE(S) EFFECTIVE MARCH 1, 2026

- City of Tucson

MEDICAL AND ADULT USE MARIJUANA TPT RATES and CODES ARE LOCATED ON PAGES 20 – 43

(Note: Changes will be highlighted in yellow)

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and 91 Arizona cities/towns:

- **Table 1** provides the tax rates which **combine** the state's transaction privilege tax rate of 5.6% and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY. Please use the [Tax Rate Look-Up Tool](#).
- **Table 2** contains a list of all the city privilege tax rates and REGION / CITY CODES. The Arizona Department of Revenue collects these taxes for cities.
- **Table 3** contains **county identification codes** and **Special District Codes** which must be used on the TPT Reporting Form in the column marked REGION CODE.
- **Table 4** contains special **REGION CODES** to be used on the TPT Reporting Form in the column marked REGION CODE by businesses that operate on Indian Reservations.

[Click Here For Marketplace Facilitators/Remote Sellers \(Online Retail\) Transaction Privilege Tax Rate Tables](#)

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES														Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
Business Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)		
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications <sup>k</sup>	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount <sup>l</sup>	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging <sup>b</sup>	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace <sup>m</sup>	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax <sup>d</sup>	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge <sup>e, h</sup>	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments <sup>i</sup>	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium <sup>h</sup>	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless <sup>j</sup>	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

\*\*See page two for lettered footnote details for Table 1 (TAX RATES FOR SALES IN THESE COUNTIES)

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at [www.azdor.gov](http://www.azdor.gov).
- b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents. Business code 041 should only be reported in REGION CODE SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
- f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles – End dated 12/31/2017.
- g) Monthly rate per activated service.
- h) The Maricopa County Rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.
- j) Prepaid wireless communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRRA) project.
- m) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 300.)

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION</b>	<b>AJ</b>			<b>MAR/PNL</b>	<b>AVONDALE</b>	<b>AV</b>			<b>MAR</b>	<b>BENSON</b>	<b>BS</b>			<b>COH</b>
Advertising		018	2.40		Advertising		018	2.50		Advertising		018	3.50	
Amusements		012	2.40		Amusements		012	2.50		Amusements		012	3.50	
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing		010	3.50	
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)		049	\$0.35	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.40		Hotels		044	2.50		Publication		009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.40		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.40		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.40		Retail Sales		017	2.50		Restaurant and Bars		011	3.50	
Retail Sales		017	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales		017	3.50	
Retail Sales (Single Item Portion Over \$2,000)		297	1.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales (Single Item Over \$5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.40		MRRA Amount <sup>D</sup>		315	2.50		Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount <sup>D</sup>		315	2.40		Communications		005	2.50		MRRA Amount <sup>D</sup>		315	3.50	
Communications		005	3.40		Transporting		006	2.50		Communications		005	3.50	
Transporting		006	2.40		Utilities		004	2.50		Transporting		006	3.50	
Utilities		004	3.40		Use Tax Purchases		029	1.50		Utilities		004	3.50	
Use Tax Purchases		029	2.40		Use Tax From Inventory		030	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$0.35	
Use Tax (Single Item Portion Over \$2,000)		299	1.40							Use Tax Purchases		029	3.50	
Use Tax From Inventory		030	2.40							Use Tax Purchases (Single Item Over \$5,000)		729	1.00	
										Use Tax From Inventory		030	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>BISBEE</b>	<b>BB</b>			<b>COH</b>	<b>BUCKEYE</b>	<b>BE</b>			<b>MAR</b>	<b>BULLHEAD CITY</b>	<b>BH</b>			<b>MOH</b>
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Jet Fuel Sales (cents per gallon)		049	\$0.03	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Publication		009	3.50		Publication		009	3.00		Severance – Metal Mining		019	0.10	
Hotels		044	3.50		Hotels		044	3.00		Publication		009	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales		017	3.00		Restaurant and Bars		011	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales (Single Item Over \$5,000)		717	1.10		Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	3.50		MRRA Amount <sup>D</sup>		315	3.00		Communications		005	2.00	
Transporting		006	3.50		Communications		005	4.00		Transporting		006	2.00	
Utilities		004	3.50		Transporting		006	3.00		Utilities		004	2.00	
					Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$0.03	
					Use Tax Purchases		029	3.00		Use Tax Purchases		029	2.00	
					Use Tax Purchases (Single Item Over \$5,000)		729	1.10		Use Tax From Inventory		030	2.00	
					Use Tax From Inventory		030	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

**TABLE 2** **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CAMP VERDE</b>	<b>CE</b>			<b>YAV</b>	<b>CAREFREE</b>	<b>CA</b>			<b>MAR</b>	<b>CASA GRANDE</b>	<b>CG</b>			<b>PNL</b>
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$5,000)		357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)		357	1.50	
MRRA Amount <sup>D</sup>		315	3.65		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications		005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting		006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities		004	2.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CAVE CREEK</b>	<b>CK</b>			<b>MAR</b>	<b>CHANDLER</b>	<b>CH</b>			<b>MAR</b>	<b>CHINO VALLEY</b>	<b>CV</b>			<b>YAV</b>
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$,023		Jet Fuel Sales (cents per gallon)		049	\$,015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	5.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.90		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales		017	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	1.50		MRRA Amount <sup>D</sup>		315	4.00	
Communications		005	3.00		Communications		005	2.75		Communications		005	4.00	
Transporting		006	3.00		Transporting		006	1.50		Transporting		006	4.00	
Utilities		004	3.00		Utilities		004	2.75		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$,023		Jet Fuel Use Tax (cents per gallon)		051	\$,015	
Use Tax From Inventory		030	3.00		Use Tax Purchases		029	1.50		Use Tax Purchases		029	3.00	
					Use Tax From Inventory		030	1.50		Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CLARKDALE</b>	<b>CD</b>			<b>YAV</b>	<b>CLIFTON</b>	<b>CF</b>			<b>GRN</b>	<b>COLORADO CITY</b>	<b>CC</b>			<b>MOH</b>
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	5.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	7.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.50	
Retail Sales		017	3.50		Retail Sales		017	3.00		Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales (Single Item Portion Over \$10,000)		367	2.00		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	3.50		MRRA Amount <sup>D</sup>		315	3.00		Communications		005	7.00	
Transporting		006	3.50		Communications		005	3.00		Transporting		006	2.00	
Utilities		004	3.50		Transporting		006	3.00		Utilities		004	2.00	
					Utilities		004	3.00		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	3.00		Use Tax From Inventory		030	3.00	
					Use Tax Purchases (Single Item Portion Over \$10,000)		369	2.00						
					Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>COOLIDGE</b>	<b>CL</b>			<b>PNL</b>	<b>COTTONWOOD</b>	<b>CW</b>			<b>YAV</b>	<b>DEWEY-HUMBOLDT</b>	<b>DH</b>			<b>YAV</b>
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.50		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.50		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.50		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.50		Retail Sales		017	2.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales (Single Item Over \$10,000)		917	1.50		MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Communications		005	2.00	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.50		Transporting		006	2.00	
Communications		005	3.00		Utilities		004	1.50		Utilities		004	2.00	
Transporting		006	3.00							Use Tax Purchases		029	2.00	
Utilities		004	3.00							Use Tax From Inventory		030	2.00	
Use Tax Purchases		029	3.00											
Use Tax Purchases (Single Item Over \$10,000)		929	1.50											
Use Tax From Inventory		030	3.00											

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(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

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CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>DOUGLAS</b>	<b>DL</b>			<b>COH</b>	<b>DUNCAN</b>	<b>DC</b>			<b>GRN</b>	<b>EAGAR</b>	<b>EG</b>			<b>APA</b>
Advertising		018	3.80		Advertising		018	2.00		Amusements		012	3.00	
Amusements		012	0.00		Amusements		012	2.00		Contracting – Prime		015	3.00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.80		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotels		044	3.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.80		Restaurant and Bars		011	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	3.80		Retail Sales		017	2.00		Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales		017	3.80		Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single Item Portion Over \$10,000)		367	2.80		MRRA Amount <sup>D</sup>		315	2.00		MRRA Amount <sup>D</sup>		315	3.00	
Retail Sales Food for Home Consumption		062	3.80		Communications		005	2.00		Communications		005	3.00	
MRRA Amount <sup>D</sup>		315	3.80		Transporting		006	2.00		Transporting		006	3.00	
Communications		005	3.80		Utilities		004	2.00		Utilities		004	3.00	
Transporting		006	3.80							Use Tax Purchases		029	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over \$1,000)		159	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item Portion Over \$10,000)		369	2.80											
Use Tax From Inventory		030	3.80											

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>EL MIRAGE</b>	<b>EM</b>			<b>MAR</b>	<b>ELOY</b>	<b>EL</b>			<b>PNL</b>	<b>FLAGSTAFF</b>	<b>FS</b>			<b>COC</b>
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.486	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.486	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.486	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.486	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.486	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale		116	2.486	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing		010	2.486	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	2.486	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.486	
Publication		009	3.00		Publication		009	3.00		Severance – Metal Mining		019	0.100	
Hotels		044	3.00		Hotels		044	4.00		Publication		009	2.486	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	4.486	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.486	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.486	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	5.00		Restaurant and Bars		011	4.486	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales		017	2.486	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales (Single Item Portion Over \$6,000)		337	1.50		MRRA Amount <sup>D</sup>		315	2.486	
MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	2.00		Communications		005	2.486	
Communications		005	3.00		MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	2.486	
Transporting		006	3.00		Communications		005	3.00		Utilities		004	2.486	
Utilities		004	3.00		Transporting		006	3.00		Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	3.00		Utilities		004	3.00		Use Tax Purchases		029	2.486	
Use Tax From Inventory		030	3.00		Use Tax Purchases		029	3.00		Use Tax From Inventory		030	2.486	
					Use Tax Purchases-Single Item Portion Over \$6,000		339	1.50						
					Use Tax From Inventory		030	3.00						

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(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>FLORENCE</b>	<b>FL</b>			<b>PNL</b>	<b>FOUNTAIN HILLS</b>	<b>FH</b>			<b>MAR</b>	<b>FREDONIA</b>	<b>FD</b>			<b>COC</b>
Advertising		018	2.00		Advertising		018	2.90		Advertising		018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements		012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.60		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	1.30		Restaurant and Bars		011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.90		Retail Sales		017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.90		Retail Sales Food for Home Consumption		062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.90		MRRA Amount <sup>D</sup>		315	4.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	2.90		Communications		005	4.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	2.90		Transporting		006	4.00	
Transporting		006	2.00		Communications		005	2.90		Utilities		004	4.00	
Utilities		004	2.00		Transporting		006	2.90		Use Tax Purchases		029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory		030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90						
					Use Tax From Inventory		030	2.90						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>GILA BEND</b>	<b>GI</b>			<b>MAR</b>	<b>GILBERT</b>	<b>GB</b>			<b>MAR</b>	<b>GLENDALE</b>	<b>GE</b>			<b>MAR</b>
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	2.90	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.90	
Job Printing		010	3.50		Job Printing		010	2.00		Job Printing		010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$0.28	
Jet Fuel Sales (cents per gallon)		049	\$0.3		Publication		009	2.00		Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	2.00		Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Publication		009	2.90	
Hotels		044	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Hotels		044	2.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Restaurant and Bars		011	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.90	
Restaurant and Bars		011	3.50		MRRA Amount <sup>D</sup>		315	2.00		Restaurant and Bars		011	3.90	
Retail Sales		017	3.50		Communications		005	2.00		Retail Sales		017	2.90	
Retail Sales Food for Home Consumption		062	3.50		Transporting		006	2.00		Retail Sales (Single Item Over \$5,000)		717	2.20	
MRRA Amount <sup>D</sup>		315	3.50		Utilities		004	2.00		Retail Sales Food for Home Consumption		062	2.50	
Communications		005	3.50		Use Tax Purchases		029	2.00		MRRA Amount <sup>D</sup>		315	2.90	
Transporting		006	3.50		Use Tax From Inventory		030	2.00		Communications		005	6.10	
Utilities		004	3.50							Transporting		006	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$0.3							Utilities		004	2.90	
Use Tax Purchases		029	1.50							Jet Fuel Use Tax (cents per gallon)		051	\$0.28	
Use Tax From Inventory		030	1.50							Use Tax Purchases		029	2.90	
										Use Tax (Single Item Over \$5,000)		729	2.20	
										Use Tax From Inventory		030	2.90	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>GLOBE</b>	<b>GL</b>			<b>GLA</b>	<b>GOODYEAR</b>	<b>GY</b>			<b>MAR</b>	<b>GUADALUPE</b>	<b>GU</b>			<b>MAR</b>
Advertising		018	3.30		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	3.30		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$0.3		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	3.30		Publication		009	2.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	5.00	
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount <sup>D</sup>		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount <sup>D</sup>		315	4.00	
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00	
Transporting		006	3.30		MRRA Amount <sup>D</sup>		315	2.50		Transporting		006	4.00	
Utilities		004	3.30		Communications		005	2.50		Utilities		004	4.00	
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$0.3						
					Use Tax Purchases		029	2.50						
					Use Tax Purchases (Single Item Over \$5,000)		729	1.20						
					Use Tax From Inventory		030	2.50						

NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As of 4/1/2015 it is collected by the Department of Revenue.

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>HAYDEN</b>	<b>HY</b>			<b>GLA</b>	<b>HOLBROOK</b>	<b>HB</b>			<b>NAV</b>	<b>HUACHUCA CITY</b>	<b>HC</b>			<b>COH</b>
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	5.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Publication		009	1.90	
Hotels		044	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	1.90	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.00		Communications		005	1.90	
Communications		005	3.00		Utilities		004	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax Purchases		029	3.00		Utilities		004	1.90	
Utilities		004	3.00		Use Tax From Inventory		030	3.00		Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>JEROME</b>	<b>JO</b>			<b>YAV</b>	<b>KEARNY</b>	<b>KN</b>			<b>PNL</b>	<b>KINGMAN</b>	<b>KM</b>			<b>MOH</b>
Advertising		018	3.50		Advertising		018	4.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements		012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing		010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication		009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars		011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) <sup>A</sup>		111	1.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	4.00		Retail Sales		017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount <sup>D</sup>		315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications		005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting		006	2.50	
					Use Tax Purchases		029	4.00		Utilities		004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>LAKE HAVASU CITY</b>	<b>LH</b>			<b>MOH</b>	<b>LITCHFIELD PARK</b>	<b>LP</b>			<b>MAR</b>	<b>MAMMOTH</b>	<b>MH</b>			<b>PNL</b>
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$ .03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.80		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars (Additional Tax) <sup>A</sup>		111	1.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Retail Sales		017	2.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	2.80		MRRA Amount <sup>D</sup>		315	4.00	
Transporting		006	2.00		Communications		005	2.80		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	2.80		Transporting		006	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$ .03		Utilities		004	2.80		Utilities		004	4.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>MARANA</b>	<b>MA</b>			<b>PMA/PNL</b>	<b>MARICOPA</b>	<b>MP</b>			<b>PNL</b>	<b>MESA</b>	<b>ME</b>			<b>MAR</b>
Amusements		012	2.50		Advertising		018	2.50		Advertising		018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.50		Amusements		012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.50		Job Printing		010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)		049	\$0.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Hotels		044	2.50		Publication		009	2.50		Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Publication		009	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.50		Hotels		044	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Retail Sales		017	2.50		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales (Single Item Over \$5000)		717	2.00		Retail Sales		017	2.50		Restaurant and Bars		011	2.00	
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.00	
Communications		005	4.00		MRRA Amount <sup>D</sup>		315	2.50		MRRA Amount <sup>D</sup>		315	2.00	
Transporting		006	2.50		Communications		005	2.50		Communications		005	2.00	
Utilities		004	4.00		Transporting		006	2.50		Transporting		006	2.00	
Use Tax Purchases		029	2.50		Utilities		004	2.50		Utilities		004	2.00	
Use Tax Purchases (Single Item Over \$5000)		729	2.00		Use Tax Purchases		029	2.50		Wastewater Utility Services		485	2.00	
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.50		Jet Fuel Use Tax (cents per gallon)		051	\$0.03	
										Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>MIAMI</b>	<b>MM</b>			<b>GLA</b>
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>NOGALES</b>	<b>NO</b>			<b>STC</b>
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Consumption		062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>ORO VALLEY</b>	<b>OR</b>			<b>PMA</b>
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount <sup>D</sup>		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PAGE</b>	<b>PG</b>			<b>COC</b>	<b>PARADISE VALLEY</b>	<b>PV</b>			<b>MAR</b>	<b>PARKER</b>	<b>PK</b>			<b>LAP</b>
Advertising		018	3.00		Advertising		018	2.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	2.50		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.50		Publication		009	2.00	
Hotels		044	5.00		Hotels		044	2.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.65		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	0.85		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Restaurant and Bars		011	2.50		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$3,000)		387	2.00		Retail Sales		017	2.50		Retail Sales (Single Item Portion Over \$2,500)		467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	2.50		MRRA Amount <sup>D</sup>		315	2.00	
MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	2.50		Communications		005	2.00	
Communications		005	3.00		Communications		005	2.50		Transporting		006	2.00	
Transporting		006	3.00		Transporting		006	2.50		Utilities		004	3.00	
Utilities		004	3.00		Utilities		004	2.50						
Use Tax Purchases		029	3.00		Use Tax Purchases		029	2.50						
Use Tax Purch (Single Item Portion Over \$3,000)		389	2.00		Use Tax From Inventory		030	2.50						
Use Tax From Inventory		030	3.00											

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PATAGONIA</b>	<b>PA</b>			<b>STC</b>	<b>PAYSON</b>	<b>PS</b>			<b>GLA</b>	<b>PEORIA</b>	<b>PE</b>			<b>MAR/YAV</b>
Advertising		018	3.00		Advertising		018	3.88		Advertising		018	1.80	
Amusements		012	3.00		Amusements		012	3.88		Amusements		012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.88		Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.88		Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.88		Contracting – Owner Builder		037	1.80	
Feed at Wholesale		116	3.00		Job Printing		010	3.88		Contracting – Owner Builder		037	1.80	
Job Printing		010	3.00		Manufactured Buildings		027	3.88		Job Printing		010	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.88		Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10		Publication		009	3.88		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotels		044	3.88		Publication		009	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Hotels		044	1.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.88		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.80	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.88		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.88		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.00		Retail Sales		017	3.88		Restaurant and Bars		011	2.80	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.88		Retail Sales		017	1.80	
Retail Sales Food for Home Consumption		062	2.50		MRRA Amount <sup>D</sup>		315	3.88		Retail Sales Food for Home Consumption		062	1.60	
MRRA Amount <sup>D</sup>		315	3.00		Communications		005	3.88		MRRA Amount <sup>D</sup>		315	1.80	
Communications		005	3.00		Transporting		006	3.88		Communications		005	1.80	
Transporting		006	3.00		Utilities		004	3.88		Transporting		006	1.80	
Utilities		004	3.00							Utilities		004	3.30	
										Use Tax Purchases		029	1.80	
										Use Tax From Inventory		030	1.80	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PHOENIX</b>	<b>PX</b>			<b>MAR</b>	<b>SPECIAL TAXING DISTRICT, PHOENIX</b>	<b>PZ</b>			<b>MCZ</b>	<b>PIMA</b>	<b>PM</b>			<b>GRA</b>
Advertising		018	0.50		See Page 18 for information on this table.					Advertising		018	2.00	
Amusements		012	2.80							Amusements		012	2.00	
Contracting – Prime		015	2.80							Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	2.80							Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	2.80							Contracting – Owner Builder		037	3.00	
Job Printing		010	2.80							Job Printing		010	2.00	
Jet Fuel Sales (cents per gallon)		049	\$.00732							Manufactured Buildings		027	2.00	
Manufactured Buildings		027	2.80							Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	2.80							Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10							Publication		009	2.00	
Publication		009	2.80							Hotels		044	2.00	
Hotels		044	2.80							Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80							Restaurant and Bars		011	2.00	
Commercial Lease (Additional Tax) <sup>C</sup>		313	0.10							Retail Sales		017	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.80							Retail Sales Food for Home Consumption		062	2.00	
Short-Term Motor Vehicle Rental (Additional Tax) <sup>E</sup>		114	2.00							MRRA Amount <sup>D</sup>		315	2.00	
Restaurant and Bars		011	2.80							Communications		005	2.00	
Retail Sales		017	2.80							Transporting		006	2.00	
Retail Sales (Single Item Portion over \$14,338)		366	2.00							Utilities		004	2.00	
MRRA Amount <sup>D</sup>		315	2.80											
Communications		005	4.70											
Transporting		006	2.80											
Utilities		004	2.70											
Wastewater Removal Services		485	2.70											
Jet Fuel Use Tax (cents per gallon)		051	\$.00732											
Use Tax Purchases		029	2.80											
Use Tax Purch (Single Item Portion over \$14,338)		368	2.00											
Use Tax From Inventory		030	2.80											

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PINETOP-LAKESIDE</b>	<b>PP</b>			<b>NAV</b>
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Restaurant and Bars (Additional Tax) <sup>A</sup>		111	2.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$5,000)		357	1.50	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PRESCOTT</b>	<b>PR</b>			<b>YAV</b>
Advertising		018	2.95	
Amusements		012	2.95	
Contracting – Prime		015	2.95	
Contracting – Speculative Builders		016	2.95	
Contracting – Owner Builder		037	2.95	
Feed at Wholesale		116	2.95	
Job Printing		010	2.95	
Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	2.95	
Timbering and Other Extraction		020	2.95	
Severance – Metal Mining		019	0.10	
Publication		009	2.95	
Hotels		044	2.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.95	
Rental, Leasing, & Licensing for Use of TPP		214	2.95	
Restaurant and Bars		011	2.95	
Retail Sales		017	2.95	
Retail Sales Food for Home Consumption		062	2.95	
MRRA Amount <sup>D</sup>		315	2.95	
Communications		005	2.95	
Transporting		006	2.95	
Utilities		004	2.95	
Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax Purchases		029	2.95	
Use Tax From Inventory		030	2.95	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PRESCOTT VALLEY</b>	<b>PL</b>			<b>YAV</b>
Advertising		018	2.83	
Amusements		012	2.83	
Contracting – Prime		015	2.83	
Contracting – Speculative Builders		016	2.83	
Contracting – Owner Builder		037	2.83	
Job Printing		010	2.83	
Manufactured Buildings		027	2.83	
Timbering and Other Extraction		020	2.83	
Severance – Metal Mining		019	0.10	
Publication		009	2.83	
Hotels		044	2.83	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.83	
Rental, Leasing, & Licensing for Use of TPP		214	2.83	
Restaurant and Bars		011	2.83	
Retail Sales		017	2.83	
Retail Sales Food for Home Consumption		062	2.83	
MRRA Amount <sup>D</sup>		315	2.83	
Communications		005	2.83	
Transporting		006	2.83	
Utilities		004	2.83	
Wastewater Utility Services		485	2.83	
Use Tax Purchases		029	2.83	
Use Tax From Inventory		030	2.83	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>						
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>QUARTZSITE</b>	<b>QZ</b>			<b>LAP</b>	<b>QUEEN CREEK</b>	<b>QC</b>			<b>MAR/PNL</b>	<b>QUEEN CREEK SPECIAL DISTRICT</b>	<b>QD</b>			<b>MAR</b>
Amusements		012	2.50		Advertising		018	2.25		Amusements		012	2.25	
Contracting – Prime		015	3.50		Amusements		012	2.25		Job Printing		010	2.25	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	4.25		Publication		009	2.25	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	4.25		Hotels		044	2.25	
Job Printing		010	2.50		Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25	
Manufactured Buildings		027	3.50		Job Printing		010	2.25		Retail Sales		017	2.25	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption		062	2.25	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.25		MRRA Amount <sup>D</sup>		315	2.25	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Communications		005	2.25	
Hotels		044	5.50		Publication		009	2.25		Transporting		006	2.25	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotels		044	2.25		Utilities		004	2.25	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00						
Restaurant and Bars		011	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.25						
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.25						
Retail Sales (Single Item Portion Over \$10,000)		367	1.00		Restaurant and Bars		011	2.25						
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales		017	2.25						
Communications		005	2.50		Retail Sales Food for Home Consumption		062	2.25						
Transporting		006	2.50		MRRA Amount <sup>D</sup>		315	2.25						
Use Tax Purchases		029	2.50		Communications		005	2.25						
Use Tax Purchases (Single item portion over \$10,000)		369	1.00		Transporting		006	2.25						
Use Tax From Inventory		030	2.50		Utilities		004	2.25						
					Use Tax Purchases		029	2.25						
					Use Tax From Inventory		030	2.25						

Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek.

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SAFFORD</b>	<b>SF</b>			<b>GRA</b>	<b>SAHUARITA</b>	<b>SA</b>			<b>PMA</b>	<b>SAN LUIS</b>	<b>SU</b>			<b>YMA</b>
Advertising		018	2.50		Amusements		012	2.00		Advertising		018	4.00	
Amusements		012	2.50		Contracting – Prime		015	4.00		Amusements		012	4.00	
Contracting – Prime		015	2.50		Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Job Printing		010	2.00		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	2.50		Manufactured Buildings		027	2.00		Job Printing		010	4.00	
Job Printing		010	2.50		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00	
Manufactured Buildings		027	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00	
Timbering and Other Extraction		020	2.50		Publication		009	2.00		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	2.00		Publication		009	4.00	
Publication		009	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00	
Hotels		044	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.00		Retail Sales		017	4.00	
Restaurant and Bars		011	2.50		MRRA Amount <sup>D</sup>		315	2.00		Retail Sales (Single Item Portion Over \$2,500)		467	1.50	
Retail Sales		017	2.50		Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00	
Retail Sales (Single Item Over \$5,000)		717	1.00		Transporting		006	2.00		MRRA Amount <sup>D</sup>		315	4.00	
Retail Sales Food for Home Consumption		062	2.50		Utilities		004	4.00		Communications		005	4.00	
MRRA Amount <sup>D</sup>		315	2.50		Use Tax Purchases		029	2.00		Transporting		006	4.00	
Communications		005	2.50		Use Tax from Inventory		030	2.00		Utilities		004	4.00	
Transporting		006	2.50							Use Tax Purchases		029	4.00	
Utilities		004	2.50							Use Tax Purch (Single Item Portion over \$2,500)		469	1.50	
Use Tax Purchases		029	2.50							Use Tax From Inventory		030	4.00	
Use Tax Purchases (Single Item Over \$5,000)		729	1.00											
Use Tax From Inventory		030	2.50											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SCOTTSDALE</b>	<b>SC</b>			<b>MAR</b>	<b>SEDONA</b>	<b>SE</b>			<b>COC/YAV</b>	<b>SHOW LOW</b>	<b>SL</b>			<b>NAV</b>
Advertising		018	1.70		Amusements		012	3.50		Advertising		018	2.00	
Amusements		012	1.70		Contracting – Prime		015	3.50		Amusements		012	2.00	
Contracting – Prime		015	1.70		Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	1.70		Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	1.70		Job Printing		010	3.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	1.70		Manufactured Buildings		027	3.50		Job Printing		010	2.00	
Job Printing		010	1.70		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00	
Jet Fuel Sales (cents per gallon)		049	\$ .018		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Manufactured Buildings		027	1.70		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	1.70		Hotels		044	3.50		Publication		009	2.00	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.00	
Publication		009	1.70		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotels		044	1.70		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.70		Retail Sales		017	3.50		Restaurant and Bars		011	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.70		MRRA Amount <sup>D</sup>		315	3.50		Retail Sales		017	2.00	
Restaurant and Bars		011	1.70		Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales		017	1.70		Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales Food for Home Consumption		062	1.70		Utilities		004	3.50		Communications		005	2.00	
MRRA Amount <sup>D</sup>		315	1.70		Use Tax Purchases		029	3.00		Transporting		006	2.00	
Communications		005	1.70		Use Tax From Inventory		030	3.00		Utilities		004	2.00	
Transporting		006	1.70											
Utilities		004	1.70											
Wastewater Removal Services		485	1.70											
Jet Fuel Use Tax (cents per gallon)		051	\$ .018											
Use Tax Purchases		029	1.50											
Use Tax From Inventory		030	1.50											

CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SIERRA VISTA</b>	<b>SR</b>			<b>COH</b>	<b>SNOWFLAKE</b>	<b>SN</b>			<b>NAV</b>	<b>SOMERTON</b>	<b>SO</b>			<b>YMA</b>
Advertising		018	1.95		Advertising		018	3.00		Advertising		018	3.30	
Amusements		012	1.95		Amusements		012	3.00		Amusements		012	3.30	
Contracting – Prime		015	1.95		Contracting – Prime		015	3.00		Contracting – Prime		015	3.30	
Contracting – Speculative Builders		016	1.95		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30	
Contracting – Owner Builder		037	1.95		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30	
Feed at Wholesale		116	1.95		Job Printing		010	3.00		Job Printing		010	3.30	
Jet Fuel Sales (cents per gallon)		049	\$ .02		Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30	
Job Printing		010	1.95		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30	
Manufactured Buildings		027	1.95		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	1.95		Publication		009	3.00		Publication		009	3.30	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Hotels		044	3.30	
Publication		009	1.95		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30	
Extended Stay		244	5.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30	
Commercial Rental, Leasing, & Licensing for Use		213	1.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.30	
Rental, Leasing, & Licensing for Use of TPP		214	1.95		Restaurant and Bars		011	3.00		Retail Sales		017	3.30	
Restaurant and Bars		011	2.60		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.30	
Retail Sales		017	1.95		Retail Sales (Single Item Portion Over \$10,000)		367	2.00		MRRA Amount <sup>D</sup>		315	3.30	
Retail Sales Food for Home Consumption		062	1.95		Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.30	
MRRA Amount <sup>D</sup>		315	1.95		MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.30	
Communications		005	2.00		Communications		005	3.00		Utilities		004	3.30	
Utilities		004	2.00		Transporting		006	3.00		Use Tax Purchases		029	2.50	
Jet Fuel Use Tax (cents per gallon)		051	\$ .02		Utilities		004	3.00		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	1.95		Use Tax Purchases		029	3.00						
Use Tax From Inventory		030	1.95		Use Tax Purchases(Single Item Portion Over \$10,000)		369	2.00						
					Use Tax From Inventory		030	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2				MUNICIPALITIES						<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>							
REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY				
<b>SOUTH TUCSON</b>				<b>ST</b>	<b>PMA</b>	<b>SPRINGERVILLE</b>				<b>SV</b>	<b>APA</b>	<b>ST JOHNS</b>			<b>SJ</b>	<b>APA</b>	
Advertising	018	5.50		Advertising		018	3.00		Advertising		018	3.00		Advertising		018	3.00
Amusements	012	5.50		Amusements		012	3.00		Amusements		012	3.00		Amusements		012	3.00
Contracting – Prime	015	5.50		Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	3.00
Contracting – Speculative Builders	016	5.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00
Contracting – Owner Builder	037	5.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00
Job Printing	010	5.50		Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	3.00
Manufactured Buildings	027	5.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00
Timbering and Other Extraction	020	2.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00
Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10
Publication	009	5.50		Publication		009	3.00		Publication		009	3.00		Publication		009	3.00
Hotels	044	3.50		Hotels		044	3.00		Hotels		044	3.00		Hotels		044	3.00
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00
Commercial Rental, Leasing, & Licensing for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00
Commercial Lease (Additional Tax) <sup>C</sup>	313	4.00		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00
Rental, Leasing, & Licensing for Use of TPP	214	6.50		Retail Sales		017	3.00		Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00
Restaurant and Bars	011	5.50		Retail Sales (Single Item Portion Over \$1,000)		397	2.00		Retail Sales		017	3.00		Retail Sales		017	3.00
Retail Sales	017	5.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00
Retail Sales Food for Home Consumption	062	1.50		MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	3.00
MRRA Amount <sup>D</sup>	315	5.00		Communications		005	3.00		Communications		005	3.00		Communications		005	3.00
Communications	005	5.50		Transporting		006	3.00		Transporting		006	3.00		Transporting		006	3.00
Transporting	006	5.50		Utilities		004	3.00		Utilities		004	3.00		Utilities		004	3.00
Utilities	004	5.50							Use Tax Purchases		029	3.00		Use Tax Purchases		029	3.00
									Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	3.00

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>STAR VALLEY</b>	<b>SY</b>			<b>GLA</b>
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SUPERIOR</b>	<b>SI</b>			<b>PNL</b>
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over \$500)		407	1.00	
MRRA Amount <sup>D</sup>		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SURPRISE</b>	<b>SP</b>			<b>MAR</b>
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	3.70	
Contracting – Speculative Builders		016	3.70	
Contracting – Owner Builder		037	3.70	
Feed at Wholesale		116	2.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Restaurant and Bars		011	3.20	
Retail Sales		017	2.80	
MRRA Amount <sup>D</sup>		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>TAYLOR</b>	<b>TL</b>			<b>NAV</b>	<b>TEMPE</b>	<b>TE</b>			<b>MAR</b>	<b>THATCHER</b>	<b>TC</b>			<b>GRA</b>
Advertising		018	3.00		Advertising		018	1.80		Amusements		012	2.50	
Amusements		012	3.00		Amusements		012	1.80		Contracting – Prime		015	3.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.80		Job Printing		010	2.50	
Job Printing		010	3.00		Job Printing		010	1.80		Manufactured Buildings		027	2.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	3.00		Publication		009	1.80		Hotels		044	2.50	
Hotels		044	3.00		Hotels		044	1.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80		Restaurant and Bars		011	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80		Retail Sales		017	2.50	
Retail Sales		017	3.00		Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	1.80		MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	3.00		Communications		005	1.80		Communications		005	2.50	
Transporting		006	3.00		Transporting		006	1.80		Transporting		006	2.50	
Utilities		004	3.00		Utilities		004	1.80		Utilities		004	2.50	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>TOLLESON</b>	<b>TN</b>			<b>MAR</b>	<b>TOMBSTONE</b>	<b>TS</b>			<b>COH</b>	<b>TUCSON</b>	<b>TU</b>			<b>PMA</b>
Amusements		012	2.50		Amusements		018	3.50		Amusements		012	2.60	
Contracting – Prime		015	2.50		Amusements		012	3.50		Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.50		Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Owner Builder		037	2.60	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Job Printing		010	2.60	
Manufactured Buildings		027	2.50		Job Printing		010	3.50		Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50		Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Publication		009	2.60	
Hotels		044	2.50		Publication		009	3.50		Hotels		044	9.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$0.00 ea	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.60	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.60	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	2.60	
Retail Sales		017	2.50		Restaurant and Bars		011	3.50		Retail Sales		017	2.60	
Retail Sales (Single Item Portion Over \$5,000)		357	2.00		Retail Sales		017	3.50		MRRA Amount <sup>D</sup>		315	2.60	
Retail Sales Food for Home Consumption		062	2.50		MRRA Amount <sup>D</sup>		315	3.50		Communications		005	2.60	
MRRA Amount <sup>D</sup>		315	2.50		Communications		005	3.50		Public Utility (Additional Communications) <sup>F</sup>		105	5.00	
Communications		005	2.50		Transporting		006	3.50		Transporting		006	2.60	
Transporting		006	2.50		Utilities		004	2.50		Utilities		004	2.60	
Utilities		004	2.50		Public Utility (Additional Utility) <sup>G</sup>		104	5.00		Public Utility (Additional Utility) <sup>G</sup>		104	5.00	
Use Tax Purchases		029	2.50		Public Utility Right of Way		133	1.50		Public Utility Right of Way		133	1.50	
Use Tax (Single Item Portion Over \$5,000)		359	2.00		Use Tax Purchases		029	2.60		Use Tax Purchases		029	2.60	
Use tax From Inventory		030	2.50		Use Tax From Inventory		030	2.60		Use Tax From Inventory		030	2.60	
					Transient – Non Hotel Short Term Rental		544	10.00		Transient – Non Hotel Short Term Rental		544	10.00	

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).  
 (G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>TUSAYAN</b>	<b>TY</b>			<b>COC</b>	<b>WELLTON</b>	<b>WT</b>			<b>YMA</b>	<b>WICKENBURG</b>	<b>WB</b>			<b>MAR/YAV</b>
Advertising		018	2.00		Advertising		018	3.50		Advertising		018	2.20	
Amusements		012	2.00		Amusements		012	3.50		Amusements		012	2.20	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.50		Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50	
Job Printing		010	2.00		Job Printing		010	3.50		Feed at Wholesale		116	2.20	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.50		Job Printing		010	2.20	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.20	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20	
Publication		009	2.00		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	2.00		Hotels		044	3.50		Publication		009	2.20	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Restaurant and Bars		011	4.00		Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Retail Sales		017	2.00		Retail Sales		017	3.50		Restaurant and Bars		011	2.20	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	2.20	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	3.50		Retail Sales (Single Item Over \$5,000)		717	1.69	
Transporting		006	2.00		Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.20	
Utilities		004	2.00		Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	2.20	
					Utilities		004	3.50		Communications		005	3.00	
										Transporting		006	2.20	
										Utilities		004	2.20	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>WILLCOX</b>	<b>WC</b>			<b>COH</b>	<b>WILLIAMS</b>	<b>WL</b>			<b>COC</b>	<b>WINKELMAN</b>	<b>WM</b>			<b>GLA/PNL</b>
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	3.50	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	3.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.50		Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50	
Job Printing		010	3.00		Job Printing		010	3.50		Job Printing		010	3.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.50		Publication		009	3.50	
Hotels		044	3.00		Hotels		044	5.50		Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	3.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	4.50		Retail Sales		017	3.50	
Retail Sales		017	3.00		Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50	
Retail Sales (Single Item Over \$1,250)		417	2.00		MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	3.50	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Communications		005	3.50	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.50		Transporting		006	3.50	
Communications		005	3.00		Utilities		004	3.50						
Transporting		006	3.00											
Utilities		004	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>WINSLOW</b>	<b>WS</b>			<b>NAV</b>	<b>YOUNGTOWN</b>	<b>YT</b>			<b>MAR</b>	<b>YUMA</b>	<b>YM</b>			<b>YMA</b>
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	1.70	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	1.70	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70	
Jet Fuel Sales (cents per gallon)		049	\$0.3		Job Printing		010	3.00		Job Printing		010	1.70	
Job Printing		010	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.00		Publication		009	1.70	
Publication		009	3.00		Hotels		044	3.00		Hotels		044	1.70	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax)		144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70	
Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00	
Restaurant and Bars (Additional Tax) <sup>A</sup>		111	2.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.70	
Retail Sales		017	3.00		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	1.70	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	1.70	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.00		Communications		005	1.70	
Communications		005	3.00		Utilities		004	3.00		Transporting		006	1.70	
Transporting		006	3.00		Use Tax Purchases		029	3.00		Utilities		004	1.70	
Utilities		004	3.00		Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70	

**NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero.**

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SPECIAL TAXING DISTRICT, PHOENIX</b>	<b>PZ</b>			<b>MCZ</b>
Advertising		018	0.50	
Amusements		012	2.80	
Contracting – Prime		015	2.80	
Contracting – Speculative Builders		016	2.80	
Contracting – Owner Builder		037	2.80	
Job Printing		010	2.80	
Jet Fuel Sales (cents per gallon)		049	\$0.00732	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Commercial Lease (Additional Tax) <sup>C</sup>		313	0.10	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Short-Term Motor Vehicle Rental (Additional Tax) <sup>E</sup>		114	2.00	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales (Single Item Portion over \$14,338)		366	2.00	
MRRA Amount <sup>D</sup>		315	2.80	
Communications		005	4.70	
Transporting		006	2.80	
Utilities		004	2.70	
Wastewater Removal Services		485	2.70	
Jet Fuel Use Tax (cents per gallon)		051	\$0.00732	
Use Tax Purchases		029	2.80	
Use Tax Purch (Single Item Portion over \$14,338)		368	2.00	
Use Tax From Inventory		030	2.80	

**NOTE – FOR COUNTY STADIUM DISTRICT, MARICOPA (MCZ) AND SPECIAL TAXING DISTRICT, PHOENIX (PZ)** If your business activity is between 4<sup>th</sup> St. and 7<sup>th</sup> St., and between Jefferson St. and Buchanan St., use the [Tax Rate Look-Up Tool](#) to determine the correct region codes for filing to report transactions in this district.

◆◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <https://azdor.gov/transaction-privilege-tax/tax-rate-table> for archived rates. ◆◆◆

**Prepared by ADOR's City Services Team**

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 3	COUNTY CODES
Apache.....	APA
Cochise.....	COH
Coconino.....	COC
Gila .....	GLA
Graham.....	GRA
Greenlee.....	GRN
La Paz .....	LAP
Maricopa.....	MAR
County Stadium District, Maricopa.....	MCZ
Mohave.....	MOH
Municipal Water, Statewide.....	SWD
Navajo.....	NAV
Rio Nuevo District, Pima.....	PAD
Pima .....	PMA
Pinal.....	PNL
Santa Cruz.....	STC
Sports & Tourism Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma .....	YMA

TABLE 4	INDIAN RESERVATION CODES	
RESERVATION	COUNTY	CODE
Ak-Chin.....	Pinal .....	PNA
Cocopah.....	Yuma.....	YMB
Colorado River .....	La Paz.....	LAC
Fort McDowell-Yavapai .....	Maricopa .....	MAE
Fort Mohave .....	Mohave .....	MOF
Fort Yuma-Quechan.....	Yuma.....	YMG
Gila River.....	Maricopa .....	MAH
Gila River.....	Pinal .....	PNH
Havasupai .....	Coconino .....	COI
Hopi.....	Coconino .....	COJ
Hopi.....	Navajo .....	NAJ
Hualapai .....	Coconino .....	COK
Hualapai .....	Mohave .....	MOK
Kaibab-Paiute.....	Coconino .....	COL
Kaibab-Paiute.....	Mohave .....	MOL
Navajo .....	Apache .....	APM
Navajo .....	Coconino .....	COM
Navajo .....	Navajo .....	NAM
Pascua-Yaqui.....	Maricopa .....	MAN
Pascua-Yaqui.....	Pima .....	PMN
Salt River Pima-Maricopa.....	Maricopa .....	MAO
San Carlos Apache.....	Gila.....	GLP
San Carlos Apache.....	Graham .....	GRP
San Carlos Apache.....	Pinal .....	PNP
San Juan Southern Paiute.....	Coconino .....	COQ
Tohono O’Odham.....	Maricopa .....	MAT
Tohono O’Odham.....	Pima .....	PMT
Tohono O’Odham.....	Pinal .....	PNT
Tonto Apache .....	Gila.....	GLU
White Mountain Apache .....	Apache .....	APD
White Mountain Apache .....	Gila.....	GLD
White Mountain Apache .....	Graham .....	GRD
White Mountain Apache .....	Navajo .....	NAD
Yavapai Apache .....	Yavapai .....	YAW
Yavapai-Prescott.....	Yavapai .....	YAX

Prepared by ADOR’s City Services Team

◆◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <https://azdor.gov/transaction-privilege-tax/tax-rate-table> for archived rates. ◆◆◆

<b>ARIZONA DEPARTMENT OF REVENUE</b>		
• Local: (602) 255-3381	• Statewide Toll-Free: (800) 352-4090	• Website: <a href="http://www.azdor.gov">www.azdor.gov</a>
		• <a href="#">Tax Rate Look-Up Tool</a>

## Medical and Adult Use Marijuana Rate Tables

The State of Arizona imposes or allows the imposition of various taxes, including state transaction privilege tax (TPT), county excise tax and city privilege tax. The following tables contain the rates applicable for Medical Marijuana and Adult Use Marijuana. Please note that Marijuana Retailers in Arizona must use these business codes to report their sales of marijuana. Sales of non-marijuana items should be reported using the business codes detailed in **Table 6**. These codes are detailed in the appropriate tables following.

**\*Adult Use Marijuana sales are also subject to the Marijuana Excise Tax rate of 16%. The Marijuana Excise Tax is reported on a separate Marijuana Excise Tax form.**

**Table 5:** provides accounting credit rates on **STATE REPORTED TRANSACTIONS ONLY** (Arizona cities do not provide an accounting credit). If you are having difficulty determining which county identification code to use, please use the [Tax Rate Look-Up](#) tool.

**Table 6:** contains a list of all city privilege tax rates, county codes and city codes. The Arizona Department of Revenue collects these taxes for all cities and counties. **Verify all city and county REGION CODES before filing.**

**\*NOTE\*** Use **CTRL + F** and type in the appropriate term in the space provided to search for the information you want to find.

Table 5 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES																
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
<b>MEDICAL MARIJUANA</b>																
203	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
<b>ADULT USE MARIJUANA*</b>																
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
<b><i>*In addition to the transaction privilege rates shown, Adult Use Marijuana is subject to a 16% excise tax.*</i></b>																

◆◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <https://azdor.gov/transaction-privilege-tax/tax-rate-table> for archived rates. ◆◆◆

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**APACHE JUNCTION**

REGION / CITY CODE: **AJ**  
COUNTY CODE: **MAR/PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.40
Medical Marijuana Retail Sales-Single Item Portion Over \$2,000	653	1.40
Adult Use Marijuana Retail Sales	420	2.40
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000	669	1.40
Retail Sales (Accessories and Ancillary Products)	017	2.40
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000	297	1.40
Use Tax Purchases	029	2.40
Use Tax Purchases-Single Item Portion Over \$2,000	299	1.40
Use Tax From Inventory	030	2.40
Medical Marijuana Restaurant	221	2.40
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.40
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**AVONDALE**

REGION / CITY CODE: **AV**  
COUNTY CODE: **MAR**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.50
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.50
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**BENSON**

REGION / CITY CODE: **BS**  
COUNTY CODE: **COH**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	3.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	3.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**BISBEE**

REGION / CITY CODE: **BB**  
COUNTY CODE: **COH**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>BUCKEYE</b>		
REGION / CITY CODE: <b>BE</b>	BUSINESS CODE	TAX RATE
COUNTY CODE: <b>MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.10
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.10
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.10
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$5,000	729	1.10
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>BULLHEAD CITY</b>		
REGION / CITY CODE: <b>BH</b>	BUSINESS CODE	TAX RATE
COUNTY CODE: <b>MOH</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>CAMP VERDE</b>		
REGION / CITY CODE: <b>CE</b>	BUSINESS CODE	TAX RATE
COUNTY CODE: <b>YAV</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>CAREFREE</b>		
REGION / CITY CODE: <b>CA</b>	BUSINESS CODE	TAX RATE
COUNTY CODE: <b>MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**CASA GRANDE**

REGION / CITY CODE: **CG**  
COUNTY CODE: **PNL**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**CAVE CREEK**

REGION / CITY CODE: **CK**  
COUNTY CODE: **MAR**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**CHANDLER**

REGION / CITY CODE: **CH**  
COUNTY CODE: **MAR**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**CHINO VALLEY**

REGION / CITY CODE: **CV**  
COUNTY CODE: **YAV**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**CLARKDALE**

REGION / CITY CODE: **CD**  
COUNTY CODE: **YAV**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**CLIFTON**

REGION / CITY CODE: **CF**  
COUNTY CODE: **GRN**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales--Single Item Portion Over \$10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**COLORADO CITY**

REGION / CITY CODE: **CC**  
COUNTY CODE: **MOH**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**COOLIDGE**

REGION / CITY CODE: **CL**  
COUNTY CODE: **PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$10,000	665	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$10,000	681	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$10,000	917	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$10,000	929	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**COTTONWOOD**

REGION / CITY CODE: **CW**  
COUNTY CODE: **YAV**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**DEWEY-HUMBOLDT**

REGION / CITY CODE: **DH**  
COUNTY CODE: **YAV**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**DOUGLAS**

REGION / CITY CODE: **DL**  
COUNTY CODE: **COH**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.80
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.80
Adult Use Marijuana Retail Sales	420	3.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.80
Retail Sales (Accessories and Ancillary Products)	017	3.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.80
Use Tax Purchases	029	3.80
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.80
Use Tax From Inventory	030	3.80
Medical Marijuana Restaurant	221	3.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**DUNCAN**

REGION / CITY CODE: **DC**  
COUNTY CODE: **GRN**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>EAGAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: EG</b>		
<b>COUNTY CODE: APA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,000	651	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,000	667	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$1,000	159	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>EL MIRAGE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: EM</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>ELOY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: EL</b>		
<b>COUNTY CODE: PNL</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>FLAGSTAFF</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: FS</b>		
<b>COUNTY CODE: COC</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.486
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.486
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.486
Retail Sales (Accessories/Ancillary Products)-Item Over	-	--
Use Tax Purchases	029	2.486
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.486
Medical Marijuana Restaurant	221	4.486
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.486
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**FLORENCE**

REGION / CITY CODE: **FL**  
COUNTY CODE: **PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**FOUNTAIN HILLS**

REGION / CITY CODE: **FH**  
COUNTY CODE: **MAR**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories/Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.90
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	2.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**FREDONIA**

REGION / CITY CODE: **FD**  
COUNTY CODE: **COC**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**GILA BEND**

REGION / CITY CODE: **GI**  
COUNTY CODE: **MAR**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>GILBERT</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: GB</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>GLENDALE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: GE</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	2.20
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	2.20
Retail Sales (Accessories and Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	2.20
Use Tax Purchases	029	2.90
Use Tax Purchases-Single Item Over \$5,000	729	2.20
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	3.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>GLOBE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: GL</b>		
<b>COUNTY CODE: GLA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.30
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.30
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>GOODYEAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: GY</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.20
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.20
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.20
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.20
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**GUADALUPE**

REGION / CITY CODE: **GU**  
COUNTY CODE: **MAR**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**HAYDEN**

REGION / CITY CODE: **HY**  
COUNTY CODE: **GLA**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**HOLBROOK**

REGION / CITY CODE: **HB**  
COUNTY CODE: **NAV**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**HUACHUCA CITY**

REGION / CITY CODE: **HC**  
COUNTY CODE: **COH**

**BUSINESS  
CODE TAX  
RATE**

All tax rates are expressed as percentage (%) unless otherwise noted.

Medical Marijuana Retail Sales	203	1.90
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.90
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.90
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.90
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.90
Medical Marijuana Restaurant	221	1.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>JEROME</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: JO</b>		
<b>COUNTY CODE: YAV</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>KEARNY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: KN</b>		
<b>COUNTY CODE: PNL</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>KINGMAN</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: KM</b>		
<b>COUNTY CODE: MOH</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

<b>LAKE HAVASU CITY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: LH</b>		
<b>COUNTY CODE: MOH</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**LITCHFIELD PARK**

REGION / CITY CODE: **LP**  
COUNTY CODE: **MAR**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MAMMOTH**

REGION / CITY CODE: **MH**  
COUNTY CODE: **PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MARANA**

REGION / CITY CODE: **MA**  
COUNTY CODE: **PMA/PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5000	664	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5000	680	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000	717	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5000	729	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MARICOPA**

REGION / CITY CODE: **MP**  
COUNTY CODE: **PNL**

All tax rates are expressed as percentage (%) unless otherwise noted.

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>MESA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: ME</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>MIAMI</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: MM</b>		
<b>COUNTY CODE: GLA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>NOGALES</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: NO</b>		
<b>COUNTY CODE: STC</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>ORO VALLEY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: OR</b>		
<b>COUNTY CODE: PMA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>PAGE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PG</b>		
<b>COUNTY CODE: COC</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$3,000	659	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000	675	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000	387	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$3,000	389	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PARADISE VALLEY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PV</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PARKER</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PK</b>		
<b>COUNTY CODE: LAP</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PATAGONIA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PA</b>		
<b>COUNTY CODE: STC</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>PAYSON</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PS</b>		
<b>COUNTY CODE: GLA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.88
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.88
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.88
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.88
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.88
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PEORIA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PE</b>		
<b>COUNTY CODE: MAR/YAV</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PHOENIX</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PX</b>		
<b>COUNTY CODE: MAR</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over \$14,338	687	2.00
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$14,338	686	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$14,338	366	2.00
Use Tax Purchases	029	2.80
Use Tax Purchases-Single Item Portion Over \$14,338	368	2.00
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>PIMA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: PM</b>		
<b>COUNTY CODE: GRA</b>		
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**PINETOP-LAKESIDE**

REGION / CITY CODE: **PP**  
COUNTY CODE: **NAV**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

**PRESCOTT**

REGION / CITY CODE: **PR**  
COUNTY CODE: **YAV**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.95
Medical Marijuana Restaurant	221	2.95
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.95
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**PRESCOTT VALLEY**

REGION / CITY CODE: **PL**  
COUNTY CODE: **YAV**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.83
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.83
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.83
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.83
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.83
Medical Marijuana Restaurant	221	2.83
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.83
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**QUARTZSITE**

REGION / CITY CODE: **QZ**  
COUNTY CODE: **LAP**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$10,000	369	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**QUEEN CREEK**  
REGION / CITY CODE: **QC**  
COUNTY CODE: **MAR/PNL**

**BUSINESS  
CODE TAX  
RATE**

Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.25
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**QUEEN CREEK SPECIAL DISTRICT**  
REGION / CITY CODE: **QD**  
COUNTY CODE: **MAR**

**BUSINESS  
CODE TAX  
RATE**

Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SAFFORD**  
REGION / CITY CODE: **SF**  
COUNTY CODE: **GRA**

**BUSINESS  
CODE TAX  
RATE**

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SAHUARITA**  
REGION / CITY CODE: **SA**  
COUNTY CODE: **PMA**

**BUSINESS  
CODE TAX  
RATE**

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek**

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>SAN LUIS</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SU</b>		
<b>COUNTY CODE: YMA</b>		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over \$2,500	469	1.50
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>SCOTTSDALE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SC</b>		
<b>COUNTY CODE: MAR</b>		
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>SEDONA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SE</b>		
<b>COUNTY CODE: COC/YAV</b>		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>SHOW LOW</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SL</b>		
<b>COUNTY CODE: NAV</b>		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**SIERRA VISTA**

REGION / CITY CODE: **SR**  
COUNTY CODE: **COH**

**BUSINESS  
CODE TAX  
RATE**

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.95
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SNOWFLAKE**

REGION / CITY CODE: **SN**  
COUNTY CODE: **NAV**

**BUSINESS  
CODE TAX  
RATE**

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales(Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SOMERTON**

REGION / CITY CODE: **SO**  
COUNTY CODE: **YMA**

**BUSINESS  
CODE TAX  
RATE**

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SOUTH TUCSON**

REGION / CITY CODE: **ST**  
COUNTY CODE: **PMA**

**BUSINESS  
CODE TAX  
RATE**

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b><u>SPRINGERVILLE</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SV</b>		
<b>COUNTY CODE: APA</b>		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000	397	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>ST JOHNS</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SJ</b>		
<b>COUNTY CODE: APA</b>		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>STAR VALLEY</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SY</b>		
<b>COUNTY CODE: GLA</b>		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	-	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>SUPERIOR</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SI</b>		
<b>COUNTY CODE: PNL</b>		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$500	661	1.00
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$500	677	1.00
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$500	407	1.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b><u>SURPRISE</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SP</b>		
<b>COUNTY CODE: MAR</b>		
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	3.20
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.20
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>TAYLOR</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: TL</b>		
<b>COUNTY CODE: NAV</b>		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>TEMPE</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: TE</b>		
<b>COUNTY CODE: MAR</b>		
Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b><u>THATCHER</u></b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: TC</b>		
<b>COUNTY CODE: GRA</b>		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>TOLLESON</b> REGION / CITY CODE: <b>TN</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$5,000	359	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>TOMBSTONE</b> REGION / CITY CODE: <b>TS</b> COUNTY CODE: <b>COH</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>TUCSON</b> REGION / CITY CODE: <b>TU</b> COUNTY CODE: <b>PMA/PAD</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.60
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.60
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.60
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.60
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.60
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>TUSAYAN</b> REGION / CITY CODE: <b>TY</b> COUNTY CODE: <b>COC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

<b>WELLTON</b> REGION / CITY CODE: <b>WT</b> COUNTY CODE: <b>YMA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>WICKENBURG</b> REGION / CITY CODE: <b>WB</b> COUNTY CODE: <b>MAR/YAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>WILLCOX</b> REGION / CITY CODE: <b>WC</b> COUNTY CODE: <b>COH</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,250	662	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,250	678	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,250	417	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

<b>WILLIAMS</b> REGION / CITY CODE: <b>WL</b> COUNTY CODE: <b>COC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA  
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

**March 1, 2026**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**WINKELMAN**

REGION / CITY CODE: **WM**  
COUNTY CODE: **GLA/PNL**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**WINSLOW**

REGION / CITY CODE: **WS**  
COUNTY CODE: **NAV**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

**YOUNGTOWN**

REGION / CITY CODE: **YT**  
COUNTY CODE: **MAR**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**YUMA**

REGION / CITY CODE: **YM**  
COUNTY CODE: **YMA**

**BUSINESS  
CODE TAX  
RATE**

	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00



# 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. 2026-01

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, ARIZONA, AUTHORIZING THE TOWN TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH COCHISE COUNTY FOR POOLING, USE AND DISTRIBUTION OF OPIOID SETTLEMENT FUNDS.

**WHEREAS**, the Town and County are Participating Local Governments in a single-county Region under the One Arizona Distribution of Opioid Settlement Funds Agreement ("One Arizona Distribution Agreement"); and

**WHEREAS**, pursuant to the One Arizona Distribution Agreement, the Cochise County Health and Social Services Department is the lead agency responsible for distributing the Local Government Share funds within the Region consisting of Cochise County and its constituent Participating Cities and Towns ("Cochise County Region"); and

**WHEREAS**, the Town desires to enter into an agreement with the County with respect to the pooling, use and distribution of settlement funds pursuant to the One Arizona Distribution Agreement; and

**WHEREAS**, the staff of the County has developed an Intergovernmental Agreement for these purposes, which is attached hereto as Exhibit "A" and incorporated herein by this reference; and

**WHEREAS**, A.R.S. section 11-952 grants the Town the authority to enter into intergovernmental agreements with the County; and

**WHEREAS**, the Mayor and Council have determined that approval of the Intergovernmental Agreement is in the best interest of the Town and its residents.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Town of Huachuca City, Arizona, as follows:

**Section 1.** The Town is hereby authorized to enter into the Intergovernmental Agreement between Cochise County and the Town of Huachuca City, attached hereto as Exhibit "A".

**Section 2.** The Mayor of the Town of Huachuca City is hereby authorized and directed to execute said Intergovernmental Agreement on behalf of the Town of Huachuca City.

**Section 3.** The Council hereby appoints the Town Manager to serve as the Town's representative on the Advisory Committee.

**Section 4.** All orders or resolutions in conflict herewith are, to the extent of such conflict, hereby repealed, and this resolution shall be in full force and effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Mayor and Council of the Town of Huachuca City, Arizona, this 12<sup>th</sup> day of March, 2026.

ATTEST:

\_\_\_\_\_  
Brandy Thorpe, Town Clerk

\_\_\_\_\_  
Johann Wallace, Mayor

Approved as to Form:

*Thomas Benavidez*  
\_\_\_\_\_  
Thomas Benavidez, Town Attorney

*[Intergovernmental Agreement must be attached.]*

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN COCHISE COUNTY  
AND THE CITY OF [REDACTED]  
FOR DISBURSEMENT OF OPIOID SETTLEMENT FUNDS**

This Intergovernmental Agreement ("IGA") is made and entered into by and between Cochise County, a body politic and corporate of the State of Arizona ("County"), on behalf of the Cochise County Health and Social Services Department, and the City of [REDACTED] ("City").

**RECITALS**

**WHEREAS**, the parties are Participating Local Governments in a single-county Region under the One Arizona Distribution of Opioid Settlement Funds Agreement ("One Arizona Distribution Agreement"), attached as Appendix 1; and

**WHEREAS**, pursuant to the One Arizona Distribution Agreement, the Cochise County Health and Social Services Department is the lead agency responsible for distributing the Local Government (LG) Share funds within the Region consisting of County and its constituent Participating Cities and Towns ("Cochise County Region"); and

**WHEREAS**, the City of [REDACTED] desires to enter into an agreement with the County with respect to the use of Settlement funds pursuant to the One Arizona Distribution Agreement; and

**WHEREAS**, the parties may enter into agreements with one another for joint and cooperative action pursuant to A.R.S. § 11-952; et seq.

**NOW, THEREFORE**, the parties agree as follows:

**AGREEMENT**

**1.0 Purpose.** The purpose of this IGA is to establish a process for the use of Local Government (LG) Share funds allocated to the parties pursuant to the One Arizona Distribution Agreement, this IGA shall be subject to and hereby incorporates the terms of the One Arizona Distribution Agreement and its exhibits by reference. In the event of conflict between the terms of the One Arizona Distribution Agreement and this IGA, the terms of the One Arizona Distribution Agreement shall govern.

**2.0** **Definitions.** All capitalized terms not otherwise defined in this IGA have the meanings assigned to them in the One Arizona Distribution Agreement.

**3.0** **Term/Effective Date.**

**3.1** The term of this IGA commences on \_\_\_\_\_, 2026 and will terminate on five (5) years from the date thereof \_\_\_\_\_, 2031, ("Initial Term"). "Term," when used in this IGA, means the Initial Term plus any exercised extension options under Section 3.3. If the commencement date of the Initial Term is before the signature date of the last party to execute this IGA, the parties will, for all purposes, deem the IGA to have been in effect as of the commencement date.

**3.2** Either party may elect to not extend the Term by providing the other party a notice of non-renewal at least thirty (30) days prior to the expiration of the then current Term. cancel its participation in this IGA after thirty days' written notice to the other party.

**3.3** This IGA may be renewed for three additional five-year periods unless terminated pursuant to Section 3.2 above.

**4.0** **Use of Funds.**

**4.1** The City of \_\_\_\_\_, as one of the Participating Cities and Towns, and the County agree to pool their default allocations of the LG Share funds under the One Arizona Distribution Agreement (the "Pooled Funds") as provided in Exhibit C thereto.

**4.2** The Cochise County Health and Social Services Department will consult with the Participating Cities and Towns regarding distribution of the Pooled Funds in accordance with Section 4.3 below. Following approval by the Cochise County Board of Supervisors (the "Board"), the Cochise County Health and Social Services Department and =will authorize the use of the Pooled Funds for Approved Purposes, or for grants to organizations for Approved Purposes, as defined by the One Arizona Distribution Agreement.

**4.3** Each Participating City and Town, including the City, may elect to appoint a committee representative for the purpose of advising the

Health and Social Service Department as to its desired allocation and administration of the Pooled Funds (said committee, the “Advisory Committee” or “Committee,” and each Participating City and Town electing to appoint a representative, an “Opt-In Jurisdiction”). Each Opt-In Jurisdiction with a population of less than 10,000 may nominate one member to the Advisory Committee. Any Opt-In Jurisdiction with a population of 10,000 or more may nominate one-two members to the Committee. The County will appoint the County Administrator to Chair the Committee. Cochise County may nominate two members to the Advisory Committee. At such times as the Health and Social Services Department Director may from time to time reasonably establish, the Advisory Committee will meet to advise the Health and Social Services Department said Director and the County Administrator on the allocation and administration of settlement funds desired by its Opt-In Jurisdiction members. The Health and Social Services Department Director shall provide a summary of the Committee’s recommendations to the Board, and the Board (in its reasonable discretion) may elect to adopt some or all of the recommendations of the Advisory Committee. For the avoidance of doubt, nothing in this Section 4.3 shall impose any legal obligation on the Board, its agents, representatives or employees to approve any Pooled Funds allocation or administration plan proposed by the Committee. The parties agree and understand that any meetings of the Advisory Committee may be subject to the Arizona Open Meeting Law, A.R.S. § 38-431, et seq.

- 5.0 Records.** County will maintain, for a period of at least five years, records of its expenditures from the Pooled Funds and documents underlying those expenditures, so that it can be verified that funds are being or have been utilized in a manner consistent with the Approved Purposes definition. This requirement supersedes any shorter period of time specified in any applicable document retention or destruction policy. The parties agree and understand that records may be subject to disclosure under Arizona’s Public Records Law, A.R.S. § 39-121, et seq.
- 6.0 Reports.** County acknowledges that pursuant to section F.5 of the One Arizona Distribution Agreement, County is responsible for providing Cochise County Region’s annual report to the State annually by July 31. County shall provide an annual summary of expenditures and allocations to all participating jurisdictions and post the report on the County website. Each

City that receives pooled or grant funds shall maintain and provide documentation verifying expenditures for Approved Purposes upon County request. Failure to do so may result in suspension of future disbursements.

- 7.0 Recapture.** The County reserves the right to recover any funds in the event an approved project or program does not commence within six (6) months of the projected start date, or if any Pooled Funds are not expended in accordance with the terms of the approved request, or if material misrepresentations are identified in the supporting documentation or if funds are expended in violation of the Approved Purposes defined in the One Arizona Distribution Agreement. Recovery may be executed through a proportional reduction of future disbursements or through direct repayment by the requesting jurisdiction, as deemed appropriate by the County Budget Director.
- 8.0 Legal Jurisdiction.** Nothing in this IGA shall be construed as either limiting or extending the legal jurisdiction of the parties. This IGA and all obligations upon the parties arising therefrom shall be subject to any limitations of budget law or other applicable local law or regulations.
- 9.0 Assignment of Rights.** No party shall assign its rights under this IGA to any other party without written permission from the other parties.
- 10.0 Construction of IGA.**
- 10.1 Construction and interpretation.** All provisions of this IGA shall be construed to be consistent with the intention of the parties as expressed in the Recitals and Section 1.0 hereof.
- 10.2 Captions and headings.** The headings used in this IGA are for convenience only and are not intended to affect the meaning of any provision of this IGA.
- 11.0 Conflict of Interest.** This IGA is subject to the provisions of A.R.S. § 38-511, the pertinent provisions of which are incorporated herein by reference.
- 12.0 Severability.** In the event that any provision of this IGA or the application thereof is declared invalid or void by statute or judicial decision, such action shall have no effect on other provisions and their application, which can be given effect without the invalid or void provision or application, and to this

extent the provisions of the IGA are severable. If any provision of this IGA is declared invalid or void, the parties agree to meet promptly upon request of a party in an attempt to reach an agreement on a substitute provision.

- 13.0 No Joint Venture.** It is not intended by this IGA and nothing contained in this IGA shall be construed to create any partnership, joint venture, or employment relationship between the parties or create any employer-employee relationship between the parties and each other's employees. No party shall be liable for any debts, accounts, obligations or other liabilities whatsoever of another party, including (without limitation) the obligation of another party to withhold Social Security and income taxes for itself or any of its employees.
- 14.0 No Third-Party Beneficiaries.** Nothing in the provisions of this IGA is intended to create duties or obligations to or rights in third parties not parties to this IGA or to affect the legal liability of either party to the IGA by imposing any standard of care different from the standard of care imposed by law.
- 15.0 Compliance with Laws.** The parties shall comply with all applicable federal, state, and local laws, rules, regulations, standards, and executive orders, without limitation to those designated within this IGA.
- 15.1 Anti-Discrimination.** The provision of A.R.S. § 41-1463 and Executive Order Number 2009-09 issued by the Governor of the State of Arizona, is incorporated by this reference as a part of this IGA.
- 15.2 Americans with Disabilities Act.** This IGA is subject to all applicable provisions of the Americans with Disabilities Act (Public Law 101-336, 42 U.S.C. 12101-12213) and all applicable federal regulations under the Act, including 28 CFR Parts 35 and 36.
- 16.0 Non-Waiver.** The failure of any party to insist upon the complete performance of any of the terms and provisions of this IGA to be performed on the part of another party, or to take any action permitted as a result thereof, shall not constitute a waiver or relinquishment of the right to insist upon full and complete performance of the same, or any other covenant or condition, either in the past or in the future.

**17.0 Force Majeure.** A party shall not be in default under this IGA if it does not fulfill any of its obligations under this IGA because it is prevented or delayed in doing so by reason of Force Majeure. The term "Force Majeure" shall mean, for the purpose of this IGA, any cause beyond the control of the party affected, including but not limited to, failure of facilities, breakage or accident to machinery or transmission facilities, weather conditions, flood, earthquake, lightning, fire, epidemic, war, riot, civil disturbance, sabotage, strike, lockout, labor dispute, boycott, material or energy shortage, casualty loss, acts of God, or action or non-action by governmental bodies in approving or failing to act upon applications for approvals or permits which are not due to the negligence or willful action of the parties, order of any government officer or court (excluding orders promulgated by the parties themselves), and declared local, state, or national emergency, which, by exercise of due diligence and foresight, such party could not reasonably have been expected to avoid. Any party rendered unable to fulfill any obligations by reason of uncontrollable forces shall exercise due diligence to remove such inability with all reasonable dispatch.

**18.0 Notification.** All notices or demands upon another party to this IGA shall be in writing, unless other forms are designated elsewhere, and shall be delivered in person or sent by mail addressed as follows:

**County:**

Barbara Lang, Director  
Cochise County Health and Social Services Department  
1415 Melody Lane, Bldg. A  
Bisbee, AZ 85603

**City:**

[Redacted area with four horizontal lines for text entry]

**19.0 Remedies.** Any party may pursue any remedies provided by law for the breach of this IGA. No right or remedy is intended to be exclusive of any other right or remedy and each shall be cumulative and in addition to any other right or remedy existing at law or in equity or by virtue of this IGA.

**20.0 Indemnification.** Each party (as "indemnitor") agrees to indemnify, defend and hold harmless, the other parties (as "indemnitees") from and against any and all claims, losses, liability, costs or expenses (including reasonable attorney's fees) (hereinafter collectively referred to as "claims") arising out of the bodily injury of any person (including death) or property damage, but only to the extent that such claims, which result in vicarious/derivative liability to the indemnitee, and are caused by the act, omission, negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees or volunteers.

**21.0 Counterparts.** This IGA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**22.0 Legal Arizona Workers Act.**

**22.1** The parties hereby warrant that they will at all times during the term of this IGA comply with all federal immigration laws applicable to their employment of their employees, and with the requirements of A.R.S. § 23-214(A) (together the "State and Federal Immigration Laws").

**22.2** Any breach of a party's warranty of compliance with the State and Federal Immigration Laws shall be deemed to be a material breach of this IGA subjecting the breaching party to penalties up to and including suspension or termination of this IGA.

**23.0 Entire Agreement.** This instrument and the One Arizona Distribution Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof, and all prior or contemporaneous agreements and understandings, oral or written, are hereby superseded and merged herein. Any appendices to this IGA are incorporated herein by this reference.

**IN WITNESS WHEREOF**, the parties hereto each sign this IGA between the City of                      and Cochise County, on behalf of the Cochise County Health and Social Services Department. Each signor warrants that they have been duly authorized to commit the jurisdiction to participate in the IGA by formal approval of the jurisdiction's governing body.

**COCHISE COUNTY BOARD OF SUPERVISORS**

\_\_\_\_\_  
Frank Antenori, Chairman

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Lara Loewenheim  
Clerk of the Board

\_\_\_\_\_  
Daniel Restrepo  
Civil Deputy County Attorney

**CITY OF** \_\_\_\_\_

\_\_\_\_\_  
(Name and Title)

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
(name and title)

\_\_\_\_\_  
(name and title)

# ONE ARIZONA DISTRIBUTION OF OPIOID SETTLEMENT FUNDS AGREEMENT

## General Principles

- The people of the State of Arizona and Arizona communities have been harmed by the opioid epidemic, which was caused by entities within the Pharmaceutical Supply Chain.
- The State of Arizona, *ex rel.* Mark Brnovich, Attorney General (the “State”), and certain Participating Local Governments are separately engaged in litigation seeking to hold the Pharmaceutical Supply Chain Participants accountable for the damage they caused.
- The State and the Participating Local Governments share a common desire to abate and alleviate the impacts of the Pharmaceutical Supply Chain Participants’ misconduct throughout the State of Arizona.
- The State and the Participating Local Governments previously entered into the One Arizona Opioid Settlement Memorandum of Understanding for the purpose of jointly approaching Settlement negotiations with the Pharmaceutical Supply Chain Participants.
- The State and the Participating Local Governments now enter into this One Arizona Distribution of Opioid Settlement Funds Agreement (“Agreement”) to establish binding terms for the distribution and spending of funds from Settlements with the Pharmaceutical Supply Chain Participants.

## A. Definitions

As used in this Agreement:

1. “Approved Purpose(s)” shall mean those uses identified in the agreed Opioid Abatement Strategies attached as Exhibit A.
2. “Contingency Fee Fund” shall mean a sub fund established in a Settlement for the purpose of paying contingency fees, such as the Attorney Fee Fund described in Section I.V of the Settlement with the Settling Distributors and the sub fund of the Attorney Fee Fund described in Section II.D of the Settlement with J&J.<sup>1</sup>
3. “J&J” shall mean Johnson & Johnson, Janssen Pharmaceuticals, Inc., OrthoMcNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc.
4. “Litigation” means existing or potential legal claims against Pharmaceutical Supply Chain Participants seeking to hold them accountable for the damage caused by their misfeasance, nonfeasance, and malfeasance relating to the unlawful manufacture, marketing, promotion, distribution, or dispensing of prescription opioids.

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<sup>1</sup> Text of both settlements available at <https://nationalopioidsettlement.com>.

5. "Opioid Funds" shall mean monetary amounts obtained through a Settlement as defined in this Agreement.
6. "Participating Local Government(s)" shall mean all counties, cities, and towns within the geographic boundaries of the State that have chosen to sign on to this Agreement and each applicable Settlement. The Participating Local Governments may be referred to separately in this Agreement as "Participating Counties" and "Participating Cities and Towns" (or "Participating Cities or Towns," as appropriate).
7. "Parties" shall mean the State and the Participating Local Governments.
8. "Pharmaceutical Supply Chain" shall mean the process and channels through which licit opioids are manufactured, marketed, promoted, distributed, or dispensed.
9. "Pharmaceutical Supply Chain Participant" shall mean any entity that engages in or has engaged in the manufacture, marketing, promotion, distribution, or dispensing of licit opioids.
10. "Settlement" shall mean the negotiated resolution of legal or equitable claims against a Pharmaceutical Supply Chain Participant when that resolution has been jointly entered into by the State and the Participating Local Government and approved as final by a court of competent jurisdiction.
11. "Settling Distributors" shall mean McKesson Corporation, Cardinal Health, Inc., and AmerisourceBergen Corporation.
12. "Trustee" shall mean either (1) an independent trustee who shall be responsible for the ministerial task of releasing the Opioid Funds that are in trust as authorized herein and accounting for all payments into or out of the trust, or (2) a settlement fund administrator, in the event that the Settlement includes a fund administrator. In either case, the Trustee will distribute funds in accordance with this Agreement.

## **B. Intrastate Regions**

1. The State of Arizona will be divided into regions, each of which will be referred to as a "Region" and will consist of: (1) a single Participating County and all of its Participating Cities and Towns; or (2) all of the Participating Cities and Towns within a non-Participating County. If there is only one Participating City or Town within a non-Participating County, that single Participating City or Town will still constitute a Region. Two or more Regions may at their discretion form a group ("Multicounty Region"). Regions that do not choose to form a Multicounty Region will be their own Region. Participating Cities and Towns within a non-Participating County may not form a Region with Participating Cities and Towns in another county.
2. The LG Share funds described in Section C(1) will be distributed to each Region according to the percentages set forth in Exhibit B. The Regional allocation model uses three equally weighted factors: (1) the amount of opioids shipped to the Region; (2) the number of opioid deaths that occurred in that Region; and (3) the number of people who suffer opioid use disorder in that Region. In the event any county does not participate in this Agreement, that

county's percentage share shall be reallocated proportionally amongst the Participating Counties by applying this same methodology to only the Participating Counties.

3. In single-county Regions, that county's health department will serve as the lead agency responsible for distributing the LG Share funds. That health department, acting as the lead agency, shall consult with the cities and towns in the county regarding distribution of the LG Share funds.
4. For each Multicounty Region, an advisory council shall be formed from the Participating Local Governments in the Multicounty Region to distribute the collective LG Share funds. Each advisory council shall include at least three Participating Local Government representatives, not all of whom may reside in the same county. Each advisory council shall consult with the Participating Local Governments in the Multicounty Region regarding distribution of the collective LG Share funds.
5. For each Region consisting of the Participating Cities and Towns within a non-Participating County, an advisory council shall be formed from the Participating Cities and Towns in the Region to distribute the LG Share funds. Each advisory council shall include at least three representatives from the Participating Cities and Towns in the Region, or a representative from each Participating City and Town if the Region consists of fewer than three Participating Cities and Towns. In no event may more than one individual represent the same city or town. To the extent any Participating Cities or Towns in the Region are not represented on the advisory council, the advisory council shall consult with the non-represented Participating Cities and Towns regarding distribution of the collective LG Share funds.

### **C. Allocation of Settlement Proceeds**

1. All Opioid Funds shall be divided with 44% to the State ("State Share") and 56% to the Participating Local Governments ("LG Share").<sup>2</sup>
2. All Opioid Funds, except those allocated to payment of counsel and litigation expenses as set forth in Section E, shall be utilized in a manner consistent with the Approved Purposes definition. Compliance with this requirement shall be verified through reporting, as set out in Section F.
3. Each LG Share will be distributed to each Region or Multicounty Region as set forth in Section B(2). Participating Counties and their constituent Participating Cities and Towns may distribute the funds allocated to the Region or Multicounty Region amongst themselves in any manner they choose. If a county and its cities and towns cannot agree on how to allocate the funds, the default allocation in Exhibit C will apply. The default allocation formula uses historical federal data showing how each county and the cities and towns within it have made opioids-related expenditures in the past. If a county or any cities or towns within a Region or Multicounty Region do not sign on to this Agreement and each

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<sup>2</sup> This Agreement assumes that any opioid settlement for Native American Tribes and Third-Party Payors, including municipal insurance pools, will be dealt with separately.

Settlement, and if the Participating Local Governments in the Region or Multicounty Region cannot agree on how to allocate the funds from that Settlement amongst themselves, the funds shall be reallocated proportionally by applying this same methodology to only the Participating Local Governments in the Region or Multicounty Region.

4. If the LG Share for a given Participating Local Government is less than \$500, then that amount will instead be distributed to the Region or Multicounty Region in which the Participating Local Government is located to allow practical application of the abatement remedy. If the county did not sign on to the Settlement as defined herein, the funds will be reallocated to the State Share.
5. The State Share shall be paid by check or wire transfer directly to the State through the Trustee, who shall hold the funds in trust, or as otherwise required by a Settlement for the benefit of the State, to be timely distributed as set forth in C(1) herein. The LG Share shall be paid by check or wire transfer directly to the Regions or Multicounty Regions through the Trustee, who shall hold the funds in trust, or as otherwise required by a Settlement for the benefit of the Participating Local Governments, to be timely distributed as set forth in B(2), C(1), C(3), and C(4) herein.
6. The State Share shall be used only for (1) Approved Purposes within the State or (2) grants to organizations for Approved Purposes within the State.
7. The LG Share shall be used only for (1) Approved Purposes by Participating Local Governments within a Region or Multicounty Region or (2) grants to organizations for Approved Purposes within a Region or Multicounty Region.
8. The State will endeavor to prioritize up to 30% of the State Share for opioid education and advertising related to awareness, addiction, or treatment; Department of Corrections and related prison and jail opioid uses; and opioid interdiction and abatement on Arizona's southern border, including grants to assist with the building, remodeling and/or operation of centers for treatment, drug testing, medication-assisted treatment services, probation, job training, and/or counseling services, among other programs.
9. If the federal Center for Medicare and Medicaid Services ("CMS") disallows any federal funding for the State's Medicaid programs pursuant to 42 U.S.C. § 1396b as a consequence of sums received pursuant to resolution of any Litigation with Pharmaceutical Supply Chain Participants, or otherwise seeks to recover sums it regards as the federal share of any Settlement, the amount recovered by CMS shall first be paid from the total amount of Opioid Funds available to the Parties under that Settlement and the distribution to the State and Participating Local Governments shall thereafter be made from the remaining funds.
10. The Parties acknowledge and agree that any Settlement may require Participating Local Governments to release all their claims against the settling Pharmaceutical Supply Chain Participants to receive Opioid Funds. The Parties further acknowledge and agree based on the terms of any such national Settlement, a Participating Local Government will not receive funds through this Agreement until it has complied with all requirements set forth

in that national Settlement to release its claims. This Agreement is not a promise by any Party that any Settlement (including any Settlement resolved through bankruptcy) will be finalized or executed.

#### **D. Participation of Cities and Towns**

1. By signing on to the Agreement and any Settlement, a Participating County will receive 60% of its available LG Share for that Settlement when distribution under that Settlement occurs. Any such Participating County will receive up to an additional 40% of its available LG Share for that Settlement by securing the participation of its constituent cities and towns as signatories to this Agreement and that Settlement when distribution under that Settlement occurs. The sliding scale attached as Exhibit D will determine the share of funds available to the Participating County.<sup>3</sup>
2. If a Participating County does not achieve 100% participation of its cities and towns within the period of time required in a Settlement document for subdivision participation, the remaining portions of the LG Share that were otherwise available to the Participating County will be reallocated to (i) the State Share and (ii) the LG Share for the Participating Counties which have achieved 100% participation of their cities and towns in accordance with the percentages described in Sections B(2), C(1), and C(3), and set forth in Exhibits B and C.

#### **E. Payment of Counsel and Litigation Expenses**

1. The Parties anticipate that any Settlement will provide for the payment of all or a portion of the fees and litigation expenses of certain state and local governments.
2. If the court in *In Re: National Prescription Opiate Litigation*, MDL No. 2804 (N.D. Ohio) or if a Settlement establishes a common benefit fund or similar device to compensate attorneys for services rendered and expenses incurred that have benefited plaintiffs generally in the litigation (the “Common Benefit Fund”), and requires certain governmental plaintiffs to pay a share of their recoveries from defendants into the Common Benefit Fund as a “tax,” then the Participating Local Governments shall first seek to have the settling defendants pay the “tax.” If the settling defendants do not agree to pay the “tax,” then the “tax” shall be paid from the LG Share prior to allocation and distribution of funds to the Participating Local Governments.<sup>4</sup>

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<sup>3</sup> Population allocation of cities and towns within counties will be derived from the population data included in any national Settlement. If such data is not included in the respective national Settlement, then population allocation will be determined from those cities and towns listed in Exhibit C. The data in Exhibit C is derived from the U.S. Census Estimate (July 1, 2019).

<sup>4</sup> This paragraph shall not apply to the Settlement with the Settling Distributors or the Settlement with J&J.

3. Any governmental entity that seeks attorneys' fees and expenses from the Litigation shall seek those fees and expenses first from the national Settlement.<sup>5</sup> In addition, the Parties agree that the Participating Local Governments will create a supplemental attorney's fees and costs fund (the "Backstop Fund").
4. In the event that any Settlement imposes additional limitations or obligations on the payment of counsel and litigation expenses, those limitations and obligations take precedence over this Agreement.
5. The Backstop Fund is to be used to compensate counsel for Participating Local Governments that filed opioid lawsuits by September 1, 2020 ("Litigating Participating Local Governments"). Payments out of the Backstop Fund shall be determined by a committee consisting of one representative from each of the Litigating Participating Local Governments (the "Opioid Fee and Expense Committee").
6. The amount of the Backstop Fund shall be determined as follows: From any national Settlement, the funds in the Backstop Fund shall equal 14.25% of the LG Share for that Settlement. No portion of the State Share shall be used for the Backstop Fund or in any other way to fund any Participating Local Government's attorney's fees and costs. If required to do so by any Settlement, Participating Local Governments must report to the national Settlement Fund Administrator regarding contributions to, or payments from, the Backstop Fund.
7. The maximum percentage of any contingency fee agreement permitted for compensation shall be 25% of the portion of the LG Share attributable to the Litigating Participating Local Government that is a party to the contingency fee agreement, plus expenses attributable to that Litigating Participating Local Government, unless a Settlement or other court order imposes a lower limitation on contingency fees. Under no circumstances may counsel collect more for its work on behalf of a Litigating Participating Local Government than it would under its contingency agreement with that Litigating Participating Local Government.
8. Payments to counsel for Participating Local Governments shall be made from the Backstop Fund in the same percentages and over the same period of time as the national Contingency Fee Fund for each settlement. The Attorneys' Fees and Costs schedule for the Settling Distributors is listed in Exhibit R §(II)(S)(1) of the Settlement with the Settling

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<sup>5</sup> The State retained outside counsel in the Purdue litigation and if it is unable to secure payment of attorneys' fees and expenses from the bankruptcy proceedings in an amount sufficient to compensate outside counsel consistent with the terms of the State's contract with that outside counsel, any remaining attorneys' fees and expenses related to the representation of the State will first be paid directly from the total amount of Opioid Funds available to the Parties under that Settlement, up to the agreed amount in the outside counsel contract, and the distribution to the State and Participating Local Governments shall thereafter be made from the remaining funds.

Distributors.<sup>6</sup> The Attorneys' Fees and Costs schedule for J&J is listed in Exhibit R §(II)(A)(1) of the Settlement with J&J.<sup>7</sup> For future Settlements with other defendants in the Pharmaceutical Supply Chain, any necessary payments to counsel for Participating Local Governments shall be made from the Backstop Fund in the same percentages and over the same periods of time as the fee funds for those Settlements, if applicable, subject to the limitations set forth in this Agreement set forth in paragraph E(7) above.

9. Any funds remaining in the Backstop Fund in excess of the amounts needed to cover private counsel's representation agreements shall revert to the Participating Local Governments according to the percentages set forth in Exhibits B and C, to be used for Approved Purposes as set forth herein and in Exhibit A.

#### **F. Compliance Reporting and Accountability**

1. If the State and Participating Local Governments use a Trustee for purposes of distributing funds pursuant to any Settlement, the Trustee shall be requested to provide timely an up-to-date accounting of payments into or out of any trust established to hold such funds and/or its subaccounts upon written request of the State or a Participating Local Government.
2. The State, Regions, and Participating Local Governments may object to an allocation or expenditure of Opioid Funds solely on the basis that the allocation or expenditure at issue (1) is inconsistent with provision C(1) hereof with respect to the amount of the State Share or LG Share; (2) is inconsistent with an agreed-upon allocation, or the default allocations in Exhibits B and C, as contemplated by Section C(3); or (3) violates the limitations set forth in F(3) with respect to compensation of the Trustee. The objector shall have the right to bring that objection within two years of the date of its discovery to a superior court in Maricopa County, Arizona.
3. In the event that the State and Participating Local Governments use a Trustee, compensation for Trustee's expenses of fund administration may be paid out of the Opioid Funds for reasonable expenses; provided that, reasonable expenses do not exceed the administrative expenses allowed under the terms of the relevant Settlement.
4. The Parties shall maintain, for a period of at least five years, records of abatement expenditures and documents underlying those expenditures, so that it can be verified that funds are being or have been utilized in a manner consistent with the Approved Purposes definition. This requirement supersedes any shorter period of time specified in any applicable document retention or destruction policy.
5. At least annually, by July 31 of each year, each Region or Multicounty Region shall provide to the State a report detailing for the preceding fiscal year (1) the amount of the LG Share received by each Participating Local Government within the Region or Multicounty Region, (2) the allocation of any awards approved (listing the recipient, the amount awarded, the program to be funded, and disbursement terms), and (3) the amounts

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<sup>6</sup> Text of settlement available at <https://nationalopioidsettlement.com>.

<sup>7</sup> Text of settlement available at <https://nationalopioidsettlement.com>.

disbursed on approved allocations. In order to facilitate this reporting, each Participating Local Government within a Region or Multicounty Region shall provide information necessary to meet these reporting obligations to a delegate(s) selected by the Region or Multicounty Region to provide its annual report to the State. Any Participating Local Government shall also comply with any reporting requirements imposed by any Settlement.

6. No later than September 30 of each year, the State shall publish on its website a report detailing for the preceding fiscal year (1) the amount of the State Share received, (2) the allocation of any awards approved (listing the recipient, the amount awarded, the program to be funded, and disbursement terms), and (3) the amounts disbursed on approved allocations. In addition, the State shall publish on its website the reports described in F(5) above. The State shall also comply with any reporting requirements imposed by any Settlement.
7. If it appears to the State, a Region, or a Multicounty Region that the State or another Region or Multicounty Region is using or has used Settlement funds for non-Approved Purposes, the State, Region, or Multicounty Region may on written request seek and obtain the documentation underlying the report(s) described in F(5) or F(6), as applicable, including documentation described in F(4). The State, Region, or Multicounty Region receiving such request shall have 14 days to provide the requested information. The requesting party and the State, Region, or Multicounty Region receiving such request may extend the time period for compliance with the request only upon mutual agreement.
8. Following a request made pursuant to F(7) and when it appears that LG Share funds are being or have been spent on non-Approved Purposes, the State may seek and obtain in an action in a court of competent jurisdiction in Maricopa County, Arizona an injunction prohibiting the Region or Multicounty Region from spending LG Share funds on non-Approved Purposes and requiring the Region or Multicounty Region to return the monies that it spent on non-Approved Purposes after notice as is required by the rules of civil procedure. So long as the action is pending, distribution of LG Share funds to the Region or Multicounty Region temporarily will be suspended. Once the action is resolved, the suspended payments will resume, less any amounts that were ordered returned but have not been returned by the time the action is resolved.
9. Following a request made pursuant to F(7) and when it appears to at least eight Participating Counties that have signed on to this Agreement and a subsequent Settlement that the State Share funds are being or have been spent on non-Approved Purposes, the Participating Counties may seek and obtain in an action in a superior court of Maricopa County, Arizona an injunction prohibiting the State from spending State Share funds on non-Approved Purposes and requiring the State to return the monies it spent on non-Approved Purposes after notice as is required by the rules of civil procedure. So long as the action is pending, distribution of State Share funds to the State temporarily will be suspended. Once the action is resolved, the suspended payments will resume, less any monies that were ordered returned but have not been returned by the time the action is resolved.

10. In an action brought pursuant to F(8) or F(9), attorney's fees and costs shall not be recoverable.

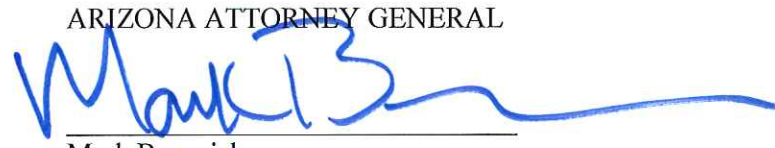
**G. Settlement Negotiations**

1. The State and the Participating Local Governments agree to inform each other in advance of any negotiations relating to an Arizona-only settlement with a Pharmaceutical Supply Chain Participant that includes both the State and the Participating Local Governments and shall provide each other the opportunity to participate in all such negotiations.
2. The State and the Participating Local Governments further agree to keep each other reasonably informed of all other global settlement negotiations with Pharmaceutical Supply Chain Participants. Neither this provision, nor any other, shall be construed to state or imply that either the State or the Participating Local Governments (collectively, the "Arizona Parties") are unauthorized to engage in settlement negotiations with Pharmaceutical Supply Chain Participants without prior consent or contemporaneous participation of the other, or that either party is entitled to participate as an active or direct participant in settlement negotiations with the other. Rather, while the State's and the Participating Local Government's efforts to achieve worthwhile settlements are to be collaborative, incremental stages need not be so.
3. The State or any Participating Local Government may withdraw from coordinated Settlement discussions detailed in this Section upon 10 business days' written notice to the other Arizona Parties and counsel for any affected Pharmaceutical Supply Chain Participant. The withdrawal of any Arizona Party releases the remaining Arizona Parties from the restrictions and obligations in this Section.
4. The obligations in this Section shall not affect any Party's right to proceed with trial or, within 30 days of the date upon which a trial involving that Party's claims against a specific Pharmaceutical Supply Chain Participant is scheduled to begin, reach a case-specific resolution with that particular Pharmaceutical Supply Chain Participant.

**H. Amendments**

1. The Parties agree to make such amendments as necessary to implement the intent of this Agreement.

One Arizona Distribution of Opioid Settlement Funds Agreement ACCEPTED by the undersigned and executed this 1 day of MARCH, 2022.

ARIZONA ATTORNEY GENERAL  
  
Mark Brnovich

APACHE COUNTY

APACHE COUNTY

EAGER TOWN

By: \_\_\_\_\_

*Michael B. Whiting*

By: \_\_\_\_\_

Its: \_\_\_\_\_

*County Attorney*

Its: \_\_\_\_\_

SPRINGERVILLE TOWN

ST JOHNS CITY

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

APACHE COUNTY

APACHE COUNTY

EAGER TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

*Matt Mears*  
\_\_\_\_\_  
By: *Matt Mears*  
\_\_\_\_\_  
Its: *Town Manager*  
\_\_\_\_\_

SPRINGERVILLE TOWN

ST JOHNS CITY

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By: \_\_\_\_\_

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APACHE COUNTY

APACHE COUNTY


EAGER TOWN

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By: \_\_\_\_\_  
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SPRINGERVILLE TOWN

ST JOHNS CITY

  
By: Christopher Collopy  
Its: Town Manager

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

APACHE COUNTY

APACHE COUNTY

EAGER TOWN

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By: \_\_\_\_\_

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Its: \_\_\_\_\_

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SPRINGERVILLE TOWN

ST JOHNS CITY

\_\_\_\_\_  
By: \_\_\_\_\_

  
By: PAUL J RAMSEY

Its: \_\_\_\_\_

Its: CITY MANAGER



APACHE COUNTY

APACHE COUNTY

EAGER TOWN

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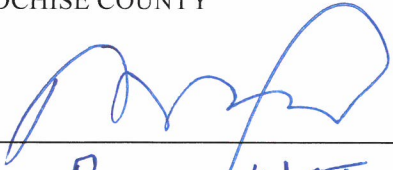
  
By: S. Spence Udall

Its: \_\_\_\_\_

Its: Mayor

COCHISE COUNTY

COCHISE COUNTY

  
By: Brian W. Intyre  
Its: County Attorney

BENSON CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

BISBEE CITY

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BISBEE CITY

DOUGLAS CITY



By: Ken Budge

By: \_\_\_\_\_

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By: Luis Pedroza

Its: Interim City Manager

HUACHUCA CITY TOWN

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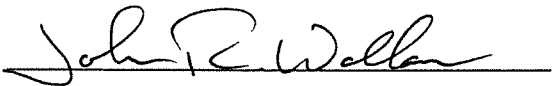
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HUACHUCA CITY TOWN

SIERRA VISTA CITY

  
By: Johann R. Wallace  
Its: MAYOR

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**COCHISE COUNTY**

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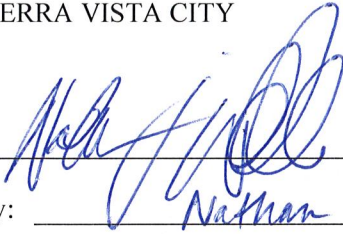
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Its: *Nathan J. Williams*  
*City Attorney*

TOMBSTONE CITY

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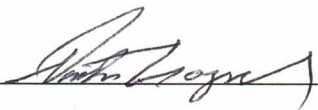
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By: DUSTIN ESCAPULE

By: \_\_\_\_\_

Its: MAYOR

Its: \_\_\_\_\_

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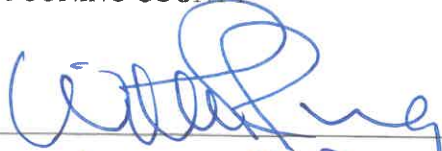
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Its: Caleb Blaschke  
City Manager

COCONINO COUNTY

COCONINO COUNTY

FLAGSTAFF CITY

  
By: William P. Rind  
Its: County Attorney

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FREDONIA TOWN

PAGE CITY

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*Greg Clifton*

By: *Greg Clifton*

Its: *City Manager*

FREDONIA TOWN

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FREDONIA TOWN

PAGE CITY

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By: Jamie Jones

By: \_\_\_\_\_

Its: Town Clerk

Its: \_\_\_\_\_

SEDONA CITY

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FLAGSTAFF CITY

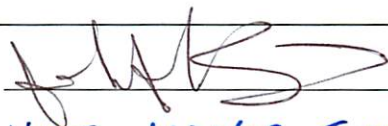
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FREDONIA TOWN

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By:   
Its: VICE MAYOR, JOHN KOCHAN

SEDONA CITY

TUSAYAN TOWN

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

WILLIAMS CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

COCONINO COUNTY

COCONINO COUNTY

FLAGSTAFF CITY

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

FREDONIA TOWN

PAGE CITY

\_\_\_\_\_  
By: \_\_\_\_\_

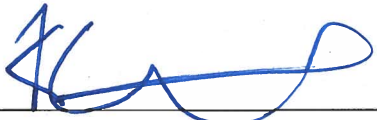
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Its: \_\_\_\_\_

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SEDONA CITY

TUSAYAN TOWN

  
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\_\_\_\_\_  
By: \_\_\_\_\_

By: Kurt W. Christianson

By: \_\_\_\_\_

Its: City Attorney

Its: \_\_\_\_\_

WILLIAMS CITY

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

COCONINO COUNTY

COCONINO COUNTY

FLAGSTAFF CITY

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By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

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FREDONIA TOWN

PAGE CITY

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By: \_\_\_\_\_

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SEDONA CITY

TUSAYAN TOWN

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*Clarinda Vail*

By: \_\_\_\_\_

By: *Clarinda Vail*

Its: \_\_\_\_\_

Its: *Mayor*

WILLIAMS CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

COCONINO COUNTY

COCONINO COUNTY

FLAGSTAFF CITY

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FREDONIA TOWN

PAGE CITY

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SEDONA CITY

TUSAYAN TOWN

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By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

WILLIAMS CITY

CITY OF WILLIAMS

By: J. Pettit

Its: CITY MANAGER

GILA COUNTY

GILA COUNTY

GLOBE CITY

  
\_\_\_\_\_

\_\_\_\_\_

By: Tim R. Humphrey

By: \_\_\_\_\_

Its: Chairman of the Board

Its: \_\_\_\_\_

HAYDEN CITY

MIAMI TOWN

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By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PAYSON TOWN

STAR VALLEY TOWN

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By: \_\_\_\_\_

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Its: \_\_\_\_\_

WINKELMAN TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

GILA COUNTY

GILA COUNTY

GLOBE CITY

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By: \_\_\_\_\_

  
By: Al Gameros

Its: \_\_\_\_\_

Its: MAYOR

HAYDEN CITY

MIAMI TOWN

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By: \_\_\_\_\_

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By: \_\_\_\_\_

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STAR VALLEY TOWN

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GILA COUNTY

GLOBE CITY

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HAYDEN CITY

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Its: MAYOR \_\_\_\_\_

Its: \_\_\_\_\_

PAYSON TOWN

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HAYDEN CITY

MIAMI TOWN

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By: *S. Gonzalez*  
Its: *Mayor*

PAYSON TOWN

STAR VALLEY TOWN

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Its: \_\_\_\_\_

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Its: \_\_\_\_\_

GILA COUNTY

GILA COUNTY

GLOBE CITY

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HAYDEN CITY

MIAMI TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PAYSON TOWN

STAR VALLEY TOWN

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By: Ch P G Spruisey

By: \_\_\_\_\_

Its: Mayor

Its: \_\_\_\_\_

WINKELMAN TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

GILA COUNTY

GILA COUNTY

GLOBE CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

HAYDEN CITY

MIAMI TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PAYSON TOWN

STAR VALLEY TOWN

By: \_\_\_\_\_

By:  \_\_\_\_\_

Its: \_\_\_\_\_

Its: Town manager pathway

WINKELMAN TOWN

By: \_\_\_\_\_

Its: \_\_\_\_\_

**IMPLEMENTATION UNDERSTANDING CONCERNING THE  
ONE ARIZONA DISTRIBUTION OF OPIOID SETTLEMENT FUNDS AGREEMENT**

**PARTIES:** This Implementation Understanding Concerning the of One Arizona Distribution of Opioid Settlement Funds Agreement (the “*Understanding*”) is between Gila County (the “County”) and the City/Town of Winkelman (the “City/Town”) (collectively, the “Parties”).

**RECITALS:** The Attorney General of Arizona and the fifteen Arizona County Attorneys have executed the *One Arizona Distribution of Opioid Settlement Funds Agreement* (the “*Distribution Agreement*”), which is a mechanism for allocating funds received from any Settlement<sup>1</sup> among the State and the Participating Local Governments; and

The *Distribution Agreement* (at ¶ C.3) provides that Participating Counties and their constituent Participating Cities and Towns may distribute the funds allocated to the County amongst themselves in any manner they choose, and that if the Participating Counties and their constituent Participating Cities and Towns cannot reach such an agreement, Ex. C to the *Distribution Agreement* sets out a default allocation that will apply; and

The *Distribution Agreement* also provides that any Participating Local Government which does receive Settlement funds must use those funds only for certain Approved Purposes and maintain certain records concerning the expenditure of the funds; and

The County accepts these requirements of the *Distribution Agreement* concerning its use of Settlement funds and the keeping of records, but the City/Town does not wish to be burdened by these requirements; however

The City/Town nevertheless wishes to execute the *Distribution Agreement* and be a Participating Local Government under the *Distribution Agreement* to maximize the recovery of Settlement funds to the County and Arizona;

**NOW THEREFORE:** The County and the City/Town agree, as Participating Local Governments, to this *Understanding* to implement the *Distribution Agreement* pursuant to its provisions as follows:

1. **City/Town Assignment of Funds:** All funds that otherwise would have been received by the City/Town under the default allocation set out in Ex. C to the *Distribution Agreement* are hereby assigned to the County.
2. **City/Town Assignment of Related Powers:** The City/Town also assigns to the County the authority to take all necessary acts and execute all necessary documents to effectuate the goals of this *Understanding*, including appropriate action with respect to registration with NationalOpioidSettlement.com and the execution of participation agreements, bankruptcy proofs of claim, or similar documents.
3. **County Responsibility:** The County will be responsible for using Settlement funds received pursuant to ¶ 1 only for Approved Purposes and for maintaining the appropriate records as required by the *Distribution Agreement*.

ACCEPTED by the undersigned and executed this 3<sup>rd</sup> day of November December 2021.

COUNTY

CITY/TOWN

  
County Attorney

  
Mayor or Other Authorized Official

<sup>1</sup> Non-italicized capitalized terms used in this *Understanding* have the meanings ascribed to them in the *Distribution Agreement*.

GRAHAM COUNTY

GRAHAM COUNTY

PIMA TOWN

  
\_\_\_\_\_

\_\_\_\_\_

By: Danny W. Smith

By: \_\_\_\_\_

Its: Board of Supervisors Chairman

Its: \_\_\_\_\_

SAFFORD CITY

THATCHER TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

GRAHAM COUNTY

GRAHAM COUNTY

PIMA TOWN

\_\_\_\_\_

  
\_\_\_\_\_

By: \_\_\_\_\_

By: VERNON BATLY

Its: \_\_\_\_\_

Its: TOWN MANAGER

SAFFORD CITY

THATCHER TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

GRAHAM COUNTY

GRAHAM COUNTY

PIMA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SAFFORD CITY

THATCHER TOWN

  
\_\_\_\_\_

By: Richard Ortega

By: \_\_\_\_\_

Its: Vice-Mayor

Its: \_\_\_\_\_

GRAHAM COUNTY

GRAHAM COUNTY

PIMA TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SAFFORD CITY

THATCHER TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By:  Heath H. Brown

Its: \_\_\_\_\_

Its: Town Manager

**GREENLEE COUNTY**

GREENLEE COUNTY

CLIFTON TOWN

By: Richard Lunt  
Its: Chair of the Board.

By: \_\_\_\_\_  
Its: \_\_\_\_\_

DUNCAN TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

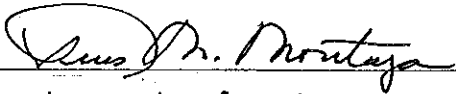
GREENLEE COUNTY

GREENLEE COUNTY

CLIFTON TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

  
By: Luis M. Montoya

Its: MAYOR

DUNCAN TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

**GREENLEE COUNTY**

GREENLEE COUNTY

CLIFTON TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

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By: \_\_\_\_\_

Its: \_\_\_\_\_

DUNCAN TOWN

  
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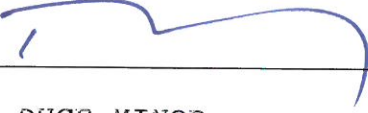
By: Anne Thurman

Its: Mayor

LA PAZ COUNTY

LA PAZ COUNTY

PARKER TOWN

  
\_\_\_\_\_

By: DUCE MINOR

\_\_\_\_\_  
By: \_\_\_\_\_

Its: CHAIRMAN

Its: \_\_\_\_\_

QUARTZITE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

LA PAZ COUNTY

LA PAZ COUNTY

PARKER TOWN

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\_\_\_\_\_

By: \_\_\_\_\_

By: Hori Wedemeyer

Its: \_\_\_\_\_

Its: Town Manager

QUARTZITE TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

LA PAZ COUNTY


LA PAZ COUNTY

PARKER TOWN

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

QUARTZITE TOWN

  
By: Tim Ferguson  
Its: Town Manager

MARICOPA COUNTY

MARICOPA COUNTY

APACHE JUNCTION CITY

*Thomas P. Liddy*

By: THOMAS P. LIDDY

By: \_\_\_\_\_

Its: Chief, Civil Serv. Div. MCAO

Its: \_\_\_\_\_

AVONDALE CITY

BUCKEYE TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CAREFREE TOWN

CAVE CREEK TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHANDLER CITY

EL MIRAGE CITY

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

FOUNTAIN HILLS TOWN

GILA BEND TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

MARICOPA COUNTY

MARICOPA COUNTY

APACHE JUNCTION CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: *Matthew E Busby*  
Its: *Assistant City Manager*  
*9/25/2021*

AVONDALE CITY

BUCKEYE TOWN

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: \_\_\_\_\_  
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CAREFREE TOWN

CAVE CREEK TOWN

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CHANDLER CITY

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FOUNTAIN HILLS TOWN

GILA BEND TOWN

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MARICOPA COUNTY

MARICOPA COUNTY

APACHE JUNCTION CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

AVONDALE CITY

BUCKEYE TOWN

*Nicholle Harris*

Nicholle Harris (Nov 3, 2021 08:26 PDT)

\_\_\_\_\_  
By: **Nicholle Harris**

\_\_\_\_\_  
By: \_\_\_\_\_

Its: **City Attorney**

Its: \_\_\_\_\_

CAREFREE TOWN

CAVE CREEK TOWN

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By: \_\_\_\_\_

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CHANDLER CITY

EL MIRAGE CITY

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FOUNTAIN HILLS TOWN

GILA BEND TOWN

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MARICOPA COUNTY

MARICOPA COUNTY

APACHE JUNCTION CITY

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AVONDALE CITY

BUCKEYE CITY

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By: \_\_\_\_\_

By: Eric W. Orsborn

Its: \_\_\_\_\_

Its: Mayor

CAREFREE TOWN

CAVE CREEK TOWN

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By: \_\_\_\_\_

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Its: CHANDLER

CITY

EL MIRAGE CITY

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FOUNTAIN HILLS TOWN

GILA BEND TOWN

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MARICOPA COUNTY

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APACHE JUNCTION CITY

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AVONDALE CITY

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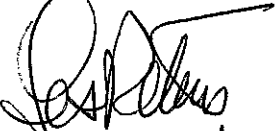
By: \_\_\_\_\_

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CAREFREE TOWN

CAVE CREEK TOWN



By: Les Peterson

By: \_\_\_\_\_

Its: MAYOR

Its: \_\_\_\_\_

CHANDLER CITY

EL MIRAGE CITY

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FOUNTAIN HILLS TOWN

GILA BEND TOWN

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MARICOPA COUNTY

MARICOPA COUNTY

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CAVE CREEK TOWN

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By: \_\_\_\_\_

By: *Erin Borch*

Its: \_\_\_\_\_

Its: *Mayor*

CHANDLER CITY

EL MIRAGE CITY

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MARICOPA COUNTY

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CHANDLER CITY

EL MIRAGE CITY



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By: Kelly Y. Schwab

By: \_\_\_\_\_

Its: City Attorney

Its: \_\_\_\_\_

FOUNTAIN HILLS TOWN

GILA BEND TOWN

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MARICOPA COUNTY

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CHANDLER CITY

EL MIRAGE CITY

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By: \_\_\_\_\_

By:  Justin Pierce

Its: \_\_\_\_\_

Its: City Attorney

FOUNTAIN HILLS TOWN

GILA BEND TOWN

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Its: \_\_\_\_\_

MARICOPA COUNTY

MARICOPA COUNTY

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AVONDALE CITY

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CAREFREE TOWN

CAVE CREEK TOWN

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Its: \_\_\_\_\_

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CHANDLER CITY

EL MIRAGE CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

FOUNTAIN HILLS TOWN

GILA BEND TOWN

  
\_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

By: Ginny Dickey

Its: \_\_\_\_\_

Its: Mayor

MARICOPA COUNTY CITIES & TOWNS

APACHE JUNCTION CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

AVONDALE CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

BUCKEYE TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

CAREFREE TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

CAVE CREEK TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

CHANDLER CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

EL MIRAGE CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

FOUNTAIN HILLS TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

GILA BEND TOWN

By: *Shirley J. Hill*  
Its: *TOWN ATTORNEY*

GILBERT TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

GLENDALE CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

GOODYEAR CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

GUADALUPE TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

LITCHFIELD PARK CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

*Shirley J. Hill*  
*Shirley J. Hill*  
11.5.21

MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY



\_\_\_\_\_

By: Brigette Peterson

By: \_\_\_\_\_

Its: Mayor

Its: \_\_\_\_\_

GOODYEAR CITY

GUADALUPE TOWN

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By: \_\_\_\_\_

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LITCHFIELD PARK CITY

MESA CITY

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PARADISE VALLEY TOWN

PEORIA CITY

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PHOENIX CITY

QUEEN CREEK TOWN

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MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY

By: \_\_\_\_\_

By: JERRY WIENERS

Its: \_\_\_\_\_

Its: MAYOR

GOODYEAR CITY

GUADALUPE TOWN

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LITCHFIELD PARK CITY

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PARADISE VALLEY TOWN

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PHOENIX CITY

QUEEN CREEK TOWN

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MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY

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By: \_\_\_\_\_  
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GOODYEAR CITY

GUADALUPE TOWN



By: Roric Massey  
Its: City Attorney

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

LITCHFIELD PARK CITY

MESA CITY

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PARADISE VALLEY TOWN

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PHOENIX CITY

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MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY


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GOODYEAR CITY

GUADALUPE TOWN

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

  
By: Valerie Molina  
Its: Mayor

LITCHFIELD PARK CITY

MESA CITY

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PHOENIX CITY

QUEEN CREEK TOWN

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MARICOPA COUNTY

GILBERT TOWN

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GLENDALE CITY

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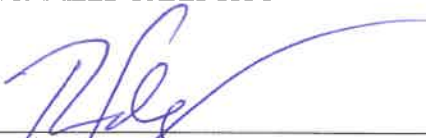
GUADALUPE TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

LITCHFIELD PARK CITY

  
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By: Thomas L. Schoaf

Its: Mayor

MESA CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

PARADISE VALLEY TOWN

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PEORIA CITY

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QUEEN CREEK TOWN

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MARICOPA COUNTY

GILBERT TOWN

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GLENDALE CITY

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GOODYEAR CITY

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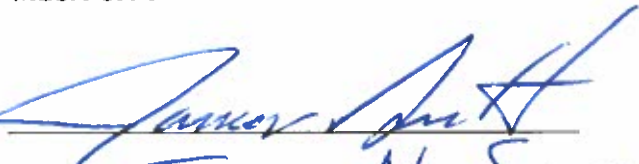
GUADALUPE TOWN

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LITCHFIELD PARK CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

MESA CITY

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By:   
Its: JAMES N. SMITH  
CITY ATTORNEY

PARADISE VALLEY TOWN

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

PEORIA CITY

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PHOENIX CITY

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QUEEN CREEK TOWN

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MARICOPA COUNTY

GILBERT TOWN

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GLENDALE CITY

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GOODYEAR CITY

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GUADALUPE TOWN

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By: \_\_\_\_\_

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LITCHFIELD PARK CITY

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Its: \_\_\_\_\_

MESA CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

PARADISE VALLEY TOWN

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By: Jill Keimach

Its: Town manager

PEORIA CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

PHOENIX CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

QUEEN CREEK TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

# ONE ARIZONA DISTRIBUTION OF OPIOID SETTLEMENT FUNDS AGREEMENT

## MARICOPA COUNTY

### Town of Paradise Valley

DocuSigned by:

*Jill Keimach*

CE1DC3A7429445A

**Jill Keimach, Town Manager**

**Attest:**

DocuSigned by:

*Duncan Miller*

FD56FE67A95043D...

**Duncan Miller, Town Clerk**

**Approved as to Form:**

DocuSigned by:

*Andrew McGuire*

D29F046BCAF1440

**Andrew McGuire, Town Attorney**

MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: \_\_\_\_\_  
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GOODYEAR CITY

GUADALUPE TOWN

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LITCHFIELD PARK CITY

MESA CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

PARADISE VALLEY TOWN

PEORIA CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: *Vanessa P. Hickman*  
Its: *Vanessa P. Hickman  
City Attorney*

PHOENIX CITY

QUEEN CREEK TOWN

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By: \_\_\_\_\_  
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By: \_\_\_\_\_  
Its: \_\_\_\_\_

MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY

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GOODYEAR CITY

GUADALUPE TOWN

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LITCHFIELD PARK CITY

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PARADISE VALLEY TOWN

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Its: \_\_\_\_\_

PHOENIX CITY

QUEEN CREEK TOWN

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By: CRIS MEYER

By: \_\_\_\_\_

Its: CITY ATTORNEY

Its: \_\_\_\_\_

MARICOPA COUNTY

GILBERT TOWN

GLENDALE CITY

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GOODYEAR CITY

GUADALUPE TOWN

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LITCHFIELD PARK CITY

MESA CITY

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PARADISE VALLEY TOWN

PEORIA CITY


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PHOENIX CITY

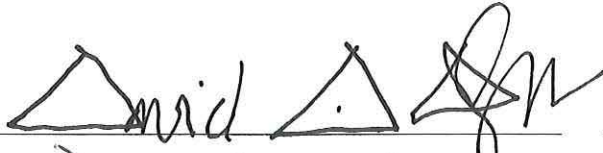
QUEEN CREEK TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

  
\_\_\_\_\_  
By: Scott A. Holcomb  
Its: Town Attorney

SCOTTSDALE CITY

SURPRISE CITY



By: David D. Ortega

By: \_\_\_\_\_

Its: Mayor **ATTEST**

Its: \_\_\_\_\_

TEMPE CITY

Ben Lane

TOLLESON CITY

**CITY CLERK**

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

WICKENBURG TOWN

YOUNGTOWN TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

MARICOPA COUNTY

SCOTTSDALE CITY

SURPRISE CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: *Shirley*  
Its: *Mayor*

TEMPE CITY

TOLLESON CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

WICKENBURG TOWN

YOUNGTOWN TOWN

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By: \_\_\_\_\_  
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MARICOPA COUNTY

SCOTTSDALE CITY

SURPRISE CITY

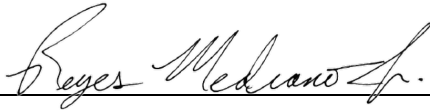
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TEMPE CITY

TOLLESON CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

  
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By: Reyes Medrano, Jr.  
Its: City Manager

WICKENBURG TOWN

YOUNGTOWN TOWN

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Its: \_\_\_\_\_

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By: \_\_\_\_\_  
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MARICOPA COUNTY

SCOTTSDALE CITY

SURPRISE CITY

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TEMPE CITY

TOLLESON CITY

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By: \_\_\_\_\_

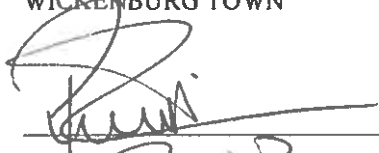
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

WICKENBURG TOWN

YOUNGTOWN TOWN

  
By: RUI PEREIRA  
Its: MAYOR

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

MARICOPA COUNTY

SCOTTSDALE CITY

SURPRISE CITY

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By: \_\_\_\_\_  
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TEMPE CITY

TOLLESON CITY

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WICKENBURG TOWN

YOUNGTOWN TOWN

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By:   
Its: Mayor

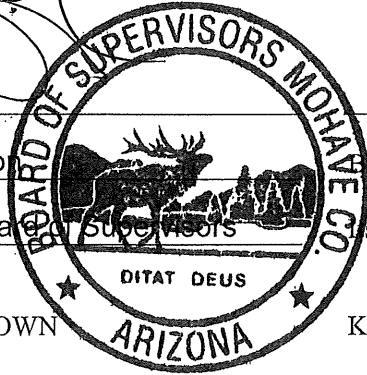
MOHAVE COUNTY

MOHAVE COUNTY

BULLHEAD CITY

By: Buster Johnson

Its: Chairman, Board of Supervisors



COLORADO CITY TOWN

KINGMAN CITY

By: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

LAKE HAVASU CITY

By: \_\_\_\_\_

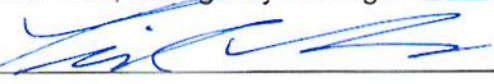
Its: \_\_\_\_\_

MOHAVE COUNTY

MOHAVE COUNTY

BULLHEAD CITY

Travis Pruitt, Acting City Manager



\_\_\_\_\_  
By: \_\_\_\_\_

<sup>For</sup> By: \_\_\_\_\_  
Toby Cotter

Its: \_\_\_\_\_

Its: \_\_\_\_\_  
City Manager

COLORADO CITY TOWN

KINGMAN CITY

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By: \_\_\_\_\_

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

LAKE HAVASU CITY

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Its: \_\_\_\_\_

MOHAVE COUNTY

MOHAVE COUNTY

BULLHEAD CITY

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COLORADO CITY TOWN

KINGMAN CITY

\_\_\_\_\_  
By: *Joseph Allred*

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By: \_\_\_\_\_

Its: *Mayor*

Its: \_\_\_\_\_

LAKE HAVASU CITY

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MOHAVE COUNTY

MOHAVE COUNTY

BULLHEAD CITY

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COLORADO CITY TOWN

KINGMAN CITY

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By: \_\_\_\_\_

By: *Jen Miles*

Its: \_\_\_\_\_

Its: *Mayor*

LAKE HAVASU CITY

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MOHAVE COUNTY

MOHAVE COUNTY

BULLHEAD CITY

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COLORADO CITY TOWN

KINGMAN CITY

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Its: \_\_\_\_\_

LAKE HAVASU CITY

Cal Sheehy  
\_\_\_\_\_

By: Cal Sheehy

Its: Lake Havasu City, Mayor

NAVAJO COUNTY

NAVAJO COUNTY



By: Daryl Seymore

Its: Chairman

HOLBROOK CITY

By: \_\_\_\_\_

Its: \_\_\_\_\_

PINETOP-LAKESIDE TOWN

By: \_\_\_\_\_

Its: \_\_\_\_\_

SHOW LOW CITY

By: \_\_\_\_\_

Its: \_\_\_\_\_

SNOWFLAKE TOWN

By: \_\_\_\_\_

Its: \_\_\_\_\_

TAYLOR TOWN

By: \_\_\_\_\_

Its: \_\_\_\_\_

WINSLOW CITY

By: \_\_\_\_\_

Its: \_\_\_\_\_

NAVAJO COUNTY

NAVAJO COUNTY

HOLBROOK CITY

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By: \_\_\_\_\_  
Its: \_\_\_\_\_

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By: *J. Merrill Young*  
Its: *MAYOR*

PINETOP-LAKESIDE TOWN

SHOW LOW CITY

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SNOWFLAKE TOWN

TAYLOR TOWN

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WINSLOW CITY

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NAVAJO COUNTY

NAVAJO COUNTY

HOLBROOK CITY

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Its: \_\_\_\_\_

PINETOP-LAKESIDE TOWN

SHOW LOW CITY

*Stephanie Quinn*  
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By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SNOWFLAKE TOWN

TAYLOR TOWN

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WINSLOW CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

**TOWN OF PINETOP-LAKESIDE**

**RESOLUTION NO. 21-1594**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE THE ONE ARIZONA DISTRIBUTION OF OPIOID SETTLEMENT FUNDS AGREEMENT BETWEEN THE STATE OF ARIZONA AND THE TOWN OF PINETOP-LAKESIDE PROPOSED BY ARIZONA ATTORNEY GENERAL MARK BRNOVICH**

**WHEREAS**, the Arizona Attorney General transmitted a request to cities and towns requesting cities and towns to approve the *One Arizona Distribution of Opioid Settlement Funds Agreement* (“Agreement”) between the state of Arizona and the Town of Pinetop-Lakeside resulting from negotiations with defendants (the “Opioid Defendants”) involved with manufacturing, marketing, promoting, distributing, and dispensing opioids and the expansion of the opioid crisis;

**WHEREAS**, the Arizona Attorney General has imposed a November 10, 2021, deadline for approval of the Agreement; and

**WHEREAS**, although the Agreement limits the power of a town to disapprove the allocations of settlement proceeds among the state, cities, towns, and counties, the Agreement allows the Town to review and approve or disapprove any final settlement plan regarding amounts paid to the State of Arizona by the Opioid Defendants, but disapproval results in lower settlement proceeds disbursed to local jurisdictions.

**NOW THEREFORE BE IT RESOLVED**, that the Town Council of the Town of Pinetop-Lakeside, Arizona hereby approves the *One Arizona Opioid Settlement Funds Agreement* between and among the Town of Pinetop-Lakeside, other Arizona cities and towns, Arizona counties and the State of Arizona and authorizes the Mayor to execute the Agreement.

**PASSED AND ADOPTED** by the Town Council of the Town of Pinetop-Lakeside, Arizona this 21<sup>st</sup> day of October 2021.

**TOWN OF PINETOP-LAKESIDE**

Stephanie Irwin  
Mayor

ATTEST:

Jill Akens, MMC  
Town Clerk



APPROVED AS TO FORM:

William J. Sims, III  
Town Attorney

NAVAJO COUNTY

NAVAJO COUNTY

HOLBROOK CITY

\_\_\_\_\_  
By: \_\_\_\_\_

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By: \_\_\_\_\_

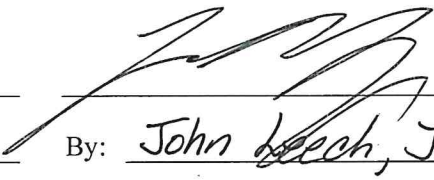
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PINETOP-LAKESIDE TOWN

SHOW LOW CITY

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By: \_\_\_\_\_

  
By: John Leech, Jr.

Its: \_\_\_\_\_

Its: Mayor

SNOWFLAKE TOWN

TAYLOR TOWN

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By: \_\_\_\_\_

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WINSLOW CITY

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NAVAJO COUNTY

NAVAJO COUNTY

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PINETOP-LAKESIDE TOWN

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SNOWFLAKE TOWN

TAYLOR TOWN

  
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By: BRIAN RICHARDS

By: \_\_\_\_\_

Its: TOWN MANAGER

Its: \_\_\_\_\_

WINSLOW CITY

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By: \_\_\_\_\_

Its: \_\_\_\_\_

NAVAJO COUNTY

NAVAJO COUNTY

HOLBROOK CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PINETOP-LAKESIDE TOWN

SHOW LOW CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SNOWFLAKE TOWN

TAYLOR TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: Jason C Brubaker

Its: \_\_\_\_\_

Its: Vice Mayor

JASON C BRUBAKER 11/10/21

WINSLOW CITY

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

NAVAJO COUNTY

NAVAJO COUNTY

HOLBROOK CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

PINETOP-LAKESIDE TOWN

SHOW LOW CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SNOWFLAKE TOWN

TAYLOR TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

WINSLOW CITY

Roberta W. Ciano  
By: Roberta W. Ciano  
Its: Mayor

PIMA COUNTY

PIMA COUNTY

MARANA TOWN

Sharon Bronson

\_\_\_\_\_

By: Supervisor Sharon Bronson, Chair

By: \_\_\_\_\_

Its: SB

Its: \_\_\_\_\_

ORO VALLEY TOWN

SAHUARITA TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

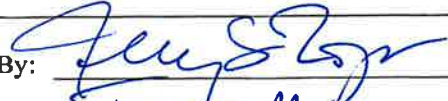
Its: \_\_\_\_\_

PIMA COUNTY

PIMA COUNTY

MARANA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By:   
Its: Towne M. A. & G. B. B.

ORO VALLEY TOWN

SAHUARITA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

PIMA COUNTY

PIMA COUNTY

MARANA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

ORO VALLEY TOWN

SAHUARITA TOWN

*Mary Jacobs*  
\_\_\_\_\_  
By: Mary Jacobs  
Its: Town Manager  
September 22, 2021 8:35am

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**PIMA COUNTY**

PIMA COUNTY

MARANA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

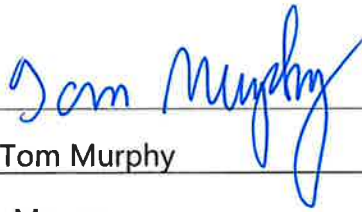
Its: \_\_\_\_\_

Its: \_\_\_\_\_

ORO VALLEY TOWN

SAHUARITA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By:  Tom Murphy

Its: \_\_\_\_\_

Its: Mayor

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PIMA COUNTY

PIMA COUNTY

MARANA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

ORO VALLEY TOWN

SAHUARITA TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_  
By: *Hector M. Figueroa*  
Its: *City Attorney*

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

PIMA COUNTY

PIMA COUNTY

MARANA TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

ORO VALLEY TOWN

SAHUARITA TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SOUTH TUCSON CITY

TUCSON CITY

\_\_\_\_\_


\_\_\_\_\_

By: \_\_\_\_\_

By: *Michael Rankin*

Its: \_\_\_\_\_

Its: *City Attorney*




*Michael Rankin*  
City Attorney

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

  
\_\_\_\_\_  
By: KENT VOUKMER  
Its: COUNTY ATTORNEY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SUPERIOR TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**PINAL COUNTY**

**PINAL COUNTY**

**CASA GRANDE CITY**



\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: Larry Rains

Its: \_\_\_\_\_

Its: City Manager

**COOLIDGE CITY**

**ELOY CITY**

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

**FLORENCE TOWN**

**KEARNY TOWN**

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

**MAMMOTH TOWN**

**MARICOPA CITY**

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

**SUPERIOR TOWN**

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY



\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: Mayor

Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SUPERIOR TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

PINAL COUNTY CITIES & TOWNS

CASA GRANDE CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

KEARNY TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_


COOLIDGE CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

MAMMOTH TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

ELOY CITY

By:   
Its: Micah Powell  
Mayor

MARICOPA CITY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

FLORENCE TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

SUPERIOR TOWN

By: \_\_\_\_\_  
Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

*Tara Walter*  
\_\_\_\_\_

\_\_\_\_\_

By: *Tara Walter*

By: \_\_\_\_\_

Its: *Mayor*

Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

SUPERIOR TOWN

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By: \_\_\_\_\_

Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: *David L. Radcliffe*  
Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SUPERIOR TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

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\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

x Patsy Armenta

\_\_\_\_\_

By: Patsy Armenta

By: \_\_\_\_\_

Its: Mayor Town of Mammoth

Its: \_\_\_\_\_

SUPERIOR TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN


\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

  
By: Jennifer Brown  
Its: Assistant City Manager

SUPERIOR TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

PINAL COUNTY

PINAL COUNTY

CASA GRANDE CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

COOLIDGE CITY

ELOY CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

FLORENCE TOWN

KEARNY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

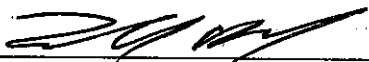
MAMMOTH TOWN

MARICOPA CITY

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

SUPERIOR TOWN

  
\_\_\_\_\_  
By: Todd Poyer  
Its: Town Manager

SANTA CRUZ COUNTY

SANTA CRUZ COUNTY

NOGALES CITY





By: Manuel Ruiz

By: John E. Kissinger

Its: Chairman, Board of Supervisors

Its: Acting City Manager

PATAGONIA TOWN



By: Andrea Wood

Its: Mayor

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_  
*Craig L. Brown*

By: Craig L. Brown

Its: Chairman

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_

X Tom Jenkins

By: \_\_\_\_\_

By: DEE JENKINS

Its: \_\_\_\_\_

Its: MAYOR

CHINO VALLEY TOWN

CLARKDALE TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY *Chino Valley  
Town*

CAMP VERDE TOWN

*Jackie Miller*

By: \_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

Its: *MAYOR*

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: *Robyn Prud'homme-Bauer*

Its: \_\_\_\_\_

Its: *Mayor*

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

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By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

  
\_\_\_\_\_

By: Tim Elinski

By: \_\_\_\_\_

Its: Mayor

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

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By: \_\_\_\_\_

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By: \_\_\_\_\_

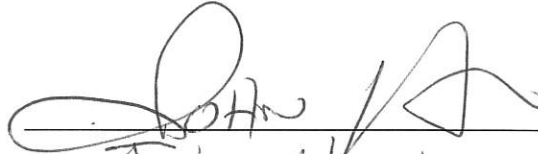
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COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

  
By: John Hughes

Its: \_\_\_\_\_

Its: 11/2/2001 *Mayor*

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_  
By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

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\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_

\_\_\_\_\_

By: *Dr. Jack Dillenberg*

By: \_\_\_\_\_

Its: *Mayor*

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

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By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

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By: \_\_\_\_\_

By: \_\_\_\_\_

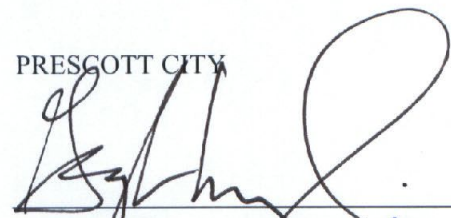
Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

\_\_\_\_\_



By: \_\_\_\_\_

By: GREG L. MENGARELLI

Its: \_\_\_\_\_

Its: MAYOR

PRESCOTT VALLEY TOWN

\_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

YAVAPAI COUNTY

YAVAPAI COUNTY

CAMP VERDE TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CHINO VALLEY TOWN

CLARKDALE TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

COTTONWOOD CITY

DEWEY-HUMBOLDT TOWN

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

JEROME TOWN

PRESCOTT CITY

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

PRESCOTT VALLEY TOWN



By: Kell Palguta

Its: Mayor

Approved As To Form: 25  
Ivan Gogler  
Town Attorney  
ATTEST: Jetun (P. ...), Town Clerk

YUMA COUNTY

YUMA COUNTY

SAN LUIS CITY

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By: Marco A. (Tony) Reyes  
Its: Chairman of the Board

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By: \_\_\_\_\_  
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SOMERTON CITY

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By: \_\_\_\_\_

By: Bernardo Sanchez

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Its: Mayor

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By:  Mayor Gerardo Anaya

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Its: Mayor

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WELLTON TOWN

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By: Cecilia McCollough

Its: \_\_\_\_\_

Its: Mayor  
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YUMA CITY

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YUMA COUNTY

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SOMERTON CITY

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YUMA CITY

  
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By: PHILIP A. RODRIGUEZ

Its: City Administrator

# Exhibit A

# OPIOID ABATEMENT STRATEGIES

## PART ONE: TREATMENT

### A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse services that include the full American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including but not limited to:
  - a. Medication-Assisted Treatment (MAT);
  - b. Abstinence-based treatment;
  - c. Treatment, recovery, or other services provided by states, subdivisions, community health centers; non-for-profit providers; or for-profit providers;
  - d. Treatment by providers that focus on OUD treatment as well as treatment by providers that offer OUD treatment along with treatment for other SUD/MH conditions, co-usage, and/or co-addiction; or
  - e. Evidence-informed residential services programs, as noted below.
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based, evidence-informed, or promising practices such as adequate methadone dosing.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction and for persons who have experienced an opioid overdose.
6. Support treatment of mental health trauma resulting from the traumatic experiences of the opioid user (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose

or overdose fatality), and training of health care personnel to identify and address such trauma.

7. Support detoxification (detox) and withdrawal management services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including medical detox, referral to treatment, or connections to other services or supports.
8. Support training on MAT for health care providers, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
10. Provide fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.
12. Support the dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.
13. Support the development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

## **B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY**

Support people in treatment for and recovery from OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Provide the full continuum of care of recovery services for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including supportive housing, residential treatment, medical detox services, peer support services and counseling, community navigators, case management, and connections to community-based services.
2. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.

3. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including supportive housing, recovery housing, housing assistance programs, or training for housing providers.
4. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
5. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
6. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
7. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
8. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to manage the opioid user in the family.
9. Provide training and development of procedures for government staff to appropriately interact and provide social and other services to current and recovering opioid users, including reducing stigma.
10. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.

**C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)**

Provide connections to care for people who have – or are at risk of developing – OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Support Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders.
3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.

4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Support training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
6. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, or persons who have experienced an opioid overdose, into community treatment or recovery services through a bridge clinic or similar approach.
7. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or persons that have experienced an opioid overdose.
8. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
9. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or to persons who have experienced an opioid overdose.
10. Provide funding for peer navigators, recovery coaches, care coordinators, or care managers that offer assistance to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or to persons who have experienced on opioid overdose.
11. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
12. Develop and support best practices on addressing OUD in the workplace.
13. Support assistance programs for health care providers with OUD.
14. Engage non-profits and the faith community as a system to support outreach for treatment.
15. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
16. Create or support intake and call centers to facilitate education and access to treatment, prevention, and recovery services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.

17. Develop or support a National Treatment Availability Clearinghouse – a multistate/nationally accessible database whereby health care providers can list locations for currently available in-patient and out-patient OUD treatment services that are accessible on a real-time basis by persons who seek treatment.

**D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS**

Address the needs of persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are involved – or are at risk of becoming involved – in the criminal justice system through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or post-arrest diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including established strategies such as:
  - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
  - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
  - c. “Naloxone Plus” strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
  - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
  - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative;
  - f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise and to reduce perceived barriers associated with law enforcement 911 responses; or
  - g. County prosecution diversion programs, including diversion officer salary, only for counties with a population of 50,000 or less. Any diversion services in matters involving opioids must include drug testing, monitoring, or treatment.
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, but only if these courts provide referrals to evidence-informed treatment, including MAT.

4. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are incarcerated in jail or prison.
5. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are leaving jail or prison have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, case management, or other services offered in connection with any of the strategies described in this section.

**E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME**

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, and the needs of their families, including babies with neonatal abstinence syndrome, through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based, evidence-informed, or promising treatment, including MAT, recovery services and supports, and prevention services for pregnant women – or women who could become pregnant – who have OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
2. Provide training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
3. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
4. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.

5. Offer enhanced family supports and home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including but not limited to parent skills training.
6. Support for Children's Services – Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION
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**F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS**

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
2. Academic counter-detailing to educate prescribers on appropriate opioid prescribing.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
  - a. Increase the number of prescribers using PDMPs;
  - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs or by improving the interface that prescribers use to access PDMP data, or both; or
  - c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD.
6. Development and implementation of a national PDMP – Fund development of a multistate/national PDMP that permits information sharing while providing appropriate safeguards on sharing of private health information, including but not limited to:
  - a. Integration of PDMP data with electronic health records, overdose episodes, and decision support tools for health care providers relating to OUD.

- b. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database.
7. Increase electronic prescribing to prevent diversion or forgery.
8. Educate Dispensers on appropriate opioid dispensing.

**G. PREVENT MISUSE OF OPIOIDS**

Support efforts to discourage or prevent misuse of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Corrective advertising or affirmative public education campaigns based on evidence.
2. Public education relating to drug disposal.
3. Drug take-back disposal or destruction programs.
4. Fund community anti-drug coalitions that engage in drug prevention efforts.
5. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction – including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
6. Engage non-profits and faith-based communities as systems to support prevention.
7. Support evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
8. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
9. Support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
10. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
11. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses or other school staff, to

address mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

## **H. PREVENT OVERDOSE DEATHS AND OTHER HARMS**

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, opioid users, families and friends of opioid users, schools, community navigators and outreach workers, drug offenders upon release from jail/prison, or other members of the general public.
2. Provision by public health entities of free naloxone to anyone in the community, including but not limited to provision of intra-nasal naloxone in settings where other options are not available or allowed.
3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.
8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
10. Support mobile units that offer or provide referrals to treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
11. Provide training in treatment and recovery strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
12. Support screening for fentanyl in routine clinical toxicology testing.

## PART THREE: OTHER STRATEGIES

### **I. FIRST RESPONDERS**

In addition to items C8, D1 through D7, H1, H3, and H8, support the following:

1. Current and future law enforcement expenditures relating to the opioid epidemic.
2. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.

### **J. LEADERSHIP, PLANNING AND COORDINATION**

Support efforts to provide leadership, planning, and coordination to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Community regional planning to identify goals for reducing harms related to the opioid epidemic, to identify areas and populations with the greatest needs for treatment intervention services, or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
2. A government dashboard to track key opioid-related indicators and supports as identified through collaborative community processes.
3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

### **K. TRAINING**

In addition to the training referred to in various items above, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.

2. Invest in infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

**L. RESEARCH**

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, and evaluation of programs and strategies described in this opioid abatement strategy list.
2. Research non-opioid treatment of chronic pain.
3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
4. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
5. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
6. Research on expanded modalities such as prescription methadone that can expand access to MAT.

# Exhibit B

**Exhibit B****Allocation to Arizona Counties/Regions**

<b>County/Region</b>	<b>Percentage of LG Share</b>
APACHE	0.690%
COCHISE	1.855%
COCONINO	1.688%
GILA	1.142%
GRAHAM	0.719%
GREENLEE	0.090%
LA PAZ	0.301%
MARICOPA	57.930%
MOHAVE	4.898%
NAVAJO	1.535%
PIMA	18.647%
PINAL	3.836%
SANTA CRUZ	0.370%
YAVAPAI	4.291%
YUMA	2.008%

# Exhibit C

**Exhibit C**

<b>Government Name</b>	<b>County Name</b>	<b>State Name</b>	<b>Government Type</b>	<b>Census ID</b>	<b>Intra-county Allocation (%) Based on Past Spending</b>
<b>APACHE COUNTY</b>					
APACHE COUNTY	Apache County	ARIZONA	County	3100100100000	56.63%
EAGAR TOWN	Apache County	ARIZONA	City	3200100100000	20.66%
SPRINGERVILLE TOWN	Apache County	ARIZONA	City	3200100300000	10.73%
ST JOHNS CITY	Apache County	ARIZONA	City	3200100200000	11.98%
<b>COCHISE COUNTY</b>					
COCHISE COUNTY	Cochise County	ARIZONA	County	3100200200000	63.47%
BENSON CITY	Cochise County	ARIZONA	City	3200200100000	3.52%
BISBEE CITY	Cochise County	ARIZONA	City	3200200200000	3.47%
DOUGLAS CITY	Cochise County	ARIZONA	City	3200200300000	8.44%
HUACHUCA CITY TOWN	Cochise County	ARIZONA	City	3200250100000	0.91%
SIERRA VISTA CITY	Cochise County	ARIZONA	City	3200200400000	16.63%
TOMBSTONE CITY	Cochise County	ARIZONA	City	3200200500000	1.16%
WILLCOX CITY	Cochise County	ARIZONA	City	3200200600000	2.39%
<b>COCONINO COUNTY</b>					
COCONINO COUNTY	Coconino County	ARIZONA	County	3100300300000	71.16%
FLAGSTAFF CITY	Coconino County	ARIZONA	City	3200300100000	18.45%
FREDONIA TOWN	Coconino County	ARIZONA	City	3200300300000	0.31%
PAGE CITY	Coconino County	ARIZONA	City	3200390100000	3.41%
SEDONA CITY	Coconino County	ARIZONA	City	3201340200000	4.09%
TUSAYAN TOWN	Coconino County	ARIZONA	City	3200310100000	0.67%
WILLIAMS CITY	Coconino County	ARIZONA	City	3200300200000	1.92%
<b>GILA COUNTY</b>					
GILA COUNTY	Gila County	ARIZONA	County	3100400400000	68.13%
GLOBE CITY	Gila County	ARIZONA	City	3200400100000	10.23%

HAYDEN TOWN	Gila County	ARIZONA	City	3200450100000	2.31%
MIAMI TOWN	Gila County	ARIZONA	City	3200400200000	2.71%
PAYSON TOWN	Gila County	ARIZONA	City	3200490100000	16.17%
STAR VALLEY TOWN	Gila County	ARIZONA	City	3200410100000	0.35%
WINKELMAN TOWN	Gila County	ARIZONA	City	3200400300000	0.10%
<b>GRAHAM COUNTY</b>					
GRAHAM COUNTY	Graham County	ARIZONA	County	3100500500000	62.26%
PIMA TOWN	Graham County	ARIZONA	City	3200500100000	2.22%
SAFFORD CITY	Graham County	ARIZONA	City	3200500200000	26.83%
THATCHER TOWN	Graham County	ARIZONA	City	3200500300000	8.68%
<b>GREENLEE COUNTY</b>					
GREENLEE COUNTY	Greenlee County	ARIZONA	County	3100600600000	88.29%
CLIFTON TOWN	Greenlee County	ARIZONA	City	3200600100000	11.43%
DUNCAN TOWN	Greenlee County	ARIZONA	City	3200600200000	0.28%
<b>LA PAZ COUNTY</b>					
LA PAZ COUNTY	La Paz County	ARIZONA	County	3101501500000	88.71%
PARKER TOWN	La Paz County	ARIZONA	City	3201560100000	5.19%
QUARTZSITE TOWN	La Paz County	ARIZONA	City	3201540100000	6.11%
<b>MARICOPA COUNTY</b>					
MARICOPA COUNTY	Maricopa County	ARIZONA	County	3100700700000	51.53%
APACHE JUNCTION CITY	Maricopa County	ARIZONA	City	3201160100000	0.38%
AVONDALE CITY	Maricopa County	ARIZONA	City	3200700100000	0.98%
BUCKEYE TOWN	Maricopa County	ARIZONA	City	3200700200000	0.46%
CAREFREE TOWN	Maricopa County	ARIZONA	City	3200740100000	0.04%
CAVE CREEK TOWN	Maricopa County	ARIZONA	City	3200740200000	0.06%
CHANDLER CITY	Maricopa County	ARIZONA	City	3200700300000	2.86%
EL MIRAGE CITY	Maricopa County	ARIZONA	City	3200700400000	0.39%
FOUNTAIN HILLS TOWN	Maricopa County	ARIZONA	City	3200740400000	0.17%
GILA BEND TOWN	Maricopa County	ARIZONA	City	3200770100000	0.03%

GILBERT TOWN	Maricopa County	ARIZONA	City	3200700500000	1.71%
GLENDALE CITY	Maricopa County	ARIZONA	City	3200700600000	2.63%
GOODYEAR CITY	Maricopa County	ARIZONA	City	3200700700000	0.76%
GUADALUPE TOWN	Maricopa County	ARIZONA	City	3200790100000	0.00%
LITCHFIELD PARK CITY	Maricopa County	ARIZONA	City	3200740300000	0.04%
MESA CITY	Maricopa County	ARIZONA	City	3200700800000	6.06%
PARADISE VALLEY TOWN	Maricopa County	ARIZONA	City	3200750100000	0.34%
PEORIA CITY	Maricopa County	ARIZONA	City	3200700900000	1.51%
PHOENIX CITY	Maricopa County	ARIZONA	City	3200701000000	21.28%
QUEEN CREEK TOWN	Maricopa County	ARIZONA	City	3200740500000	0.11%
SCOTTSDALE CITY	Maricopa County	ARIZONA	City	3200701100000	3.99%
SURPRISE CITY	Maricopa County	ARIZONA	City	3200750200000	0.98%
TEMPE CITY	Maricopa County	ARIZONA	City	3200701200000	3.27%
TOLLESON CITY	Maricopa County	ARIZONA	City	3200701300000	0.27%
WICKENBURG TOWN	Maricopa County	ARIZONA	City	3200701400000	0.10%
YOUNGTOWN TOWN	Maricopa County	ARIZONA	City	3200750300000	0.05%
<b>MOHAVE COUNTY</b>					
MOHAVE COUNTY	Mohave County	ARIZONA	County	3100800800000	62.51%
BULLHEAD CITY CITY	Mohave County	ARIZONA	City	3200840100000	13.10%
COLORADO CITY TOWN	Mohave County	ARIZONA	City	3200840200000	0.61%
KINGMAN CITY	Mohave County	ARIZONA	City	3200800100000	9.91%
LAKE HAVASU CITY CITY	Mohave County	ARIZONA	City	3200860100000	13.87%
<b>NAVAJO COUNTY</b>					
NAVAJO COUNTY	Navajo County	ARIZONA	County	3100900900000	70.29%
HOLBROOK CITY	Navajo County	ARIZONA	City	3200900100000	3.75%
PINETOP-LAKESIDE TOWN	Navajo County	ARIZONA	City	3200940100000	4.75%
SHOW LOW CITY	Navajo County	ARIZONA	City	3200900200000	9.39%
SNOWFLAKE TOWN	Navajo County	ARIZONA	City	3200900300000	2.94%
TAYLOR TOWN	Navajo County	ARIZONA	City	3200980100000	2.68%

WINSLOW CITY	Navajo County	ARIZONA	City	3200900400000	6.19%
<b>PIMA COUNTY</b>					
PIMA COUNTY	Pima County	ARIZONA	County	3101001000000	72.19%
MARANA TOWN	Pima County	ARIZONA	City	3201090200000	2.06%
ORO VALLEY TOWN	Pima County	ARIZONA	City	3201090100000	1.72%
SAHUARITA TOWN	Pima County	ARIZONA	City	3201020100000	0.81%
SOUTH TUCSON CITY	Pima County	ARIZONA	City	3201000100000	0.31%
TUCSON CITY	Pima County	ARIZONA	City	3201000200000	22.91%
<b>PINAL COUNTY</b>					
PINAL COUNTY	Pinal County	ARIZONA	County	3101101100000	53.01%
CASA GRANDE CITY	Pinal County	ARIZONA	City	3201100100000	5.54%
COOLIDGE CITY	Pinal County	ARIZONA	City	3201100200000	1.68%
ELOY CITY	Pinal County	ARIZONA	City	3201100300000	34.98%
FLORENCE TOWN	Pinal County	ARIZONA	City	3201100400000	1.19%
KEARNY TOWN	Pinal County	ARIZONA	City	3201150100000	0.28%
MAMMOTH TOWN	Pinal County	ARIZONA	City	3201150200000	0.16%
MARICOPA CITY	Pinal County	ARIZONA	City	3201110100000	2.73%
SUPERIOR TOWN	Pinal County	ARIZONA	City	3201190100000	0.44%
<b>SANTA CRUZ COUNTY</b>					
SANTA CRUZ COUNTY	Santa Cruz County	ARIZONA	County	3101201200000	76.78%
NOGALES CITY	Santa Cruz County	ARIZONA	City	3201200100000	22.55%
PATAGONIA TOWN	Santa Cruz County	ARIZONA	City	3201200200000	0.67%
<b>YAVAPAI COUNTY</b>					
YAVAPAI COUNTY	Yavapai County	ARIZONA	County	3101301300000	69.31%
CAMP VERDE TOWN	Yavapai County	ARIZONA	City	3201340100000	0.97%
CHINO VALLEY TOWN	Yavapai County	ARIZONA	City	3201380100000	0.68%
CLARKDALE TOWN	Yavapai County	ARIZONA	City	3201350100000	0.72%
COTTONWOOD CITY	Yavapai County	ARIZONA	City	3201350200000	4.89%

DEWEY-HUMBOLDT TOWN	Yavapai County	ARIZONA	City	3201310100000	1.54%
JEROME TOWN	Yavapai County	ARIZONA	City	3201300100000	0.03%
PRESCOTT CITY	Yavapai County	ARIZONA	City	3201300200000	13.79%
PRESCOTT VALLEY TOWN	Yavapai County	ARIZONA	City	3201360100000	8.09%
<b>YUMA COUNTY</b>					
YUMA COUNTY	Yuma County	ARIZONA	County	3101401400000	66.03%
SAN LUIS CITY	Yuma County	ARIZONA	City	3201460100000	4.80%
SOMERTON CITY	Yuma County	ARIZONA	City	3201400200000	2.24%
WELLTON TOWN	Yuma County	ARIZONA	City	3201480100000	0.61%
YUMA CITY	Yuma County	ARIZONA	City	3201400300000	26.32%

# Exhibit D

<b>Exhibit D</b>	
<b>Percent Participation of Cities</b>	<b>Award</b>
0	0%
5	2%
10	4%
15	6%
20	8%
25	10%
30	12%
35	14%
40	16%
45	18%
50	20%
55	22%
60	24%
65	26%
70	28%
75	30%
80	32%
85	34%
90	36%
95	38%
100	40%

**Exhibit C**

<b>Government Name</b>	<b>County Name</b>	<b>State Name</b>	<b>Government Type</b>	<b>Census ID</b>	<b>Intra-county Allocation (%) Based on Past Spending</b>
<b>APACHE COUNTY</b>					
APACHE COUNTY	Apache County	ARIZONA	County	3100100100000	56.63%
EAGAR TOWN	Apache County	ARIZONA	City	3200100100000	20.66%
SPRINGERVILLE TOWN	Apache County	ARIZONA	City	3200100300000	10.73%
ST JOHNS CITY	Apache County	ARIZONA	City	3200100200000	11.98%
<b>COCHISE COUNTY</b>					
COCHISE COUNTY	Cochise County	ARIZONA	County	3100200200000	63.47%
BENSON CITY	Cochise County	ARIZONA	City	3200200100000	3.52%
BISBEE CITY	Cochise County	ARIZONA	City	3200200200000	3.47%
DOUGLAS CITY	Cochise County	ARIZONA	City	3200200300000	8.44%
HUACHUCA CITY TOWN	Cochise County	ARIZONA	City	3200250100000	0.91%
SIERRA VISTA CITY	Cochise County	ARIZONA	City	3200200400000	16.63%
TOMBSTONE CITY	Cochise County	ARIZONA	City	3200200500000	1.16%
WILLCOX CITY	Cochise County	ARIZONA	City	3200200600000	2.39%
<b>COCONINO COUNTY</b>					
COCONINO COUNTY	Coconino County	ARIZONA	County	3100300300000	71.16%
FLAGSTAFF CITY	Coconino County	ARIZONA	City	3200300100000	18.45%
FREDONIA TOWN	Coconino County	ARIZONA	City	3200300300000	0.31%
PAGE CITY	Coconino County	ARIZONA	City	3200390100000	3.41%
SEDONA CITY	Coconino County	ARIZONA	City	3201340200000	4.09%
TUSAYAN TOWN	Coconino County	ARIZONA	City	3200310100000	0.67%
WILLIAMS CITY	Coconino County	ARIZONA	City	3200300200000	1.92%
<b>GILA COUNTY</b>					
GILA COUNTY	Gila County	ARIZONA	County	3100400400000	68.13%
GLOBE CITY	Gila County	ARIZONA	City	3200400100000	10.23%