

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

| | |
|-------------------------------------|---------------------------------------|
| 1. Enter the City/Town Name: | TOWN OF HUACHUCA CITY, ARIZONA |
| 2. Select the Budget Year: | 2021 |

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Auditor General's Office developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term **"current year"** is the fiscal year in which the city or town is operating, and **"budget year"** is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 4/19 for fiscal year 2020 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule, unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without "objects" so that the instructions buttons do not print. The light blue highlighting will print and users may remove the highlights before printing if needed.

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accounting Services Division at asd@azauditor.gov or (602) 553-0333.

OFFICIAL BUDGET FORMS
TOWN OF HUACHUCA CITY, ARIZONA
Fiscal Year 2021

TOWN OF HUACHUCA CITY, ARIZONA

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Fiscal Year 2021

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TOWN OF HUACHUCA CITY, ARIZONA

Resolution for the Adoption of the Budget

Fiscal Year 2021

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

TOWN OF HUACHUCA CITY, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

| Fiscal Year | S c h | FUNDS | | | | | | | | | | Total All Funds |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|--|--|-----------|-----------------|
| | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | | | | |
| 2020 | Adopted/Adjusted Budgeted Expenditures/Expenses* | 5,329,696 | 678,154 | 0 | 0 | 0 | 2,181,957 | 0 | | | 8,189,807 | |
| 2020 | Actual Expenditures/Expenses** | 2,127,951 | 284,232 | 0 | 0 | 0 | 2,101,811 | 0 | | | 4,493,994 | |
| 2021 | Fund Balance/Net Position at July 1*** | | | | | | | | | | 0 | |
| 2021 | Primary Property Tax Levy | 105,326 | | | | | | | | | 105,326 | |
| 2021 | Secondary Property Tax Levy | | | | | | | | | | 0 | |
| 2021 | Estimated Revenues Other than Property Taxes | 5,246,600 | 695,125 | 0 | 0 | 0 | 2,148,130 | 0 | | | 8,089,855 | |
| 2021 | Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 2021 | Other Financing (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 2021 | Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 2021 | Interfund Transfers (Out) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 2021 | Reduction for Amounts Not Available: | | | | | | | | | | | |
| LESS: | Amounts for Future Debt Retirement: | | | | | | | | | | 0 | |
| | Future Capital Projects | | | | | | | | | | 0 | |
| | Maintained Fund Balance for Financial Stability | | | | | | | | | | 0 | |
| | | | | | | | | | | | 0 | |
| 2021 | Total Financial Resources Available | 5,351,926 | 695,125 | 0 | 0 | 0 | 2,148,130 | 0 | | | 8,195,181 | |
| 2021 | Budgeted Expenditures/Expenses | 5,351,926 | 695,125 | 0 | 0 | 0 | 2,148,130 | 0 | | | 8,195,181 | |

EXPENDITURE LIMITATION COMPARISON

| | 2020 | 2021 |
|---|--------------|--------------|
| 1 Budgeted expenditures/expenses | \$ 8,189,807 | \$ 8,195,181 |
| 2 Add/subtract: estimated net reconciling items | | |
| 3 Budgeted expenditures/expenses adjusted for reconciling items | 8,189,807 | 8,195,181 |
| 4 Less: estimated exclusions | | |
| 5 Amount subject to the expenditure limitation | \$ 8,189,807 | \$ 8,195,181 |
| 6 EEC expenditure limitation | \$ | \$ |

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF HUACHUCA CITY, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2021

| | 2020 | 2021 |
|---|-------------|-------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ 94,900 | \$ 105,326 |
| 2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18) | \$ | |
| 3. Property tax levy amounts | | |
| A. Primary property taxes | \$ 94,900 | \$ 105,326 |
| B. Secondary property taxes | | |
| C. Total property tax levy amounts | \$ 94,900 | \$ 105,326 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ 123,107 | |
| (2) Prior years' levies | | |
| (3) Total primary property taxes | \$ 123,107 | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ | |
| (2) Prior years' levies | | |
| (3) Total secondary property taxes | \$ | |
| C. Total property taxes collected | \$ 123,107 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 1.3300 | 1.3300 |
| (2) Secondary property tax rate | | |
| (3) Total city/town tax rate | 1.3300 | 1.3300 |
| B. Special assessment district tax rates | | |
| Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town. | | |

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF HUACHUCA CITY, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2021

| SOURCE OF REVENUES | ESTIMATED REVENUES 2020 | ACTUAL REVENUES* 2020 | ESTIMATED REVENUES 2021 |
|--------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | |
| Local taxes | | | |
| AUTO LIEU TAX | \$ 89,655 | \$ 104,900 | \$ 110,974 |
| FRANCHISE TAX | 17,250 | 14,254 | 21,300 |
| CITY SALES TAX | 214,727 | 360,465 | 328,787 |
| USE TAX PURCHASES | 25,000 | | 10,000 |
| USE TAX INVENTORY | 25,000 | | 10,000 |
| STATE SALES TAX | 172,379 | 204,167 | 157,371 |
| Licenses and permits | | | |
| BUILDING PERMITS | 30,093 | 13,096 | 15,000 |
| BUSINESS LICENSES | 12,042 | 9,189 | 11,000 |
| P&Z FEES | 1,305 | 1,572 | 750 |
| Intergovernmental | | | |
| STATE REVENUE SHARING | 224,331 | 269,698 | 248,099 |
| Charges for services | | | |
| ZONING FEES | 250 | 989 | |
| POLICE PROTECTION EQUIPMENT | 100 | 69 | 100 |
| POST TRAINING REIMBURSEMENT | 100 | | 100 |
| AUCTION PROCEEDS | 50,000 | 64,933 | 20,000 |
| ANIMAL SHELTER REIMBURSEMENT | 100 | | 100 |
| KENNEL FEES | 1,000 | 632 | 1,000 |
| ADMIN GARBAGE FEES | 19,350 | 8,736 | 10,000 |
| CITY BUS FEES/DONATIONS | 2,000 | | 2,000 |
| Fines and forfeits | | | |
| POLICE FINES | 103,000 | 119,559 | 105,000 |
| IMPOUND FEES | 2,700 | 5,388 | 6,200 |
| TOWING FEES | 2,100 | 2,088 | 3,100 |
| LIBRARY FEES AND FINES | 3,200 | 2,749 | 3,200 |
| Interest on investments | | | |
| INTEREST | 40,633 | 32,327 | 40,000 |
| In-lieu property taxes | | | |
| Contributions | | | |
| DONATIONS - ANIMAL SHELTER | 5,000 | 720 | 5,000 |
| DONATIONS | 100 | 1,775 | 2,000 |
| DONATIONS - LIBRARY | 3,000 | 2,523 | 3,000 |
| DONATIONS - POLICE | 5,000 | | 5,000 |
| Miscellaneous | | | |
| ANIMAL SHELTER GRANTS | 150,000 | | |
| UNREALIZED GAN | 2,000 | (1,411) | 10,000 |
| LANDFILL LAND LEASE | 702,955 | 702,955 | 702,955 |
| E-RATE | 150,000 | 2,872 | 150,000 |
| LIBRARY GRANT | 100,000 | 38,580 | 50,000 |
| SENIOR CENTER GRANT | 25,000 | 48 | 25,000 |
| SUMMER SPLASH GRANT | 5,000 | 7,516 | 5,000 |
| CITY BUS GRANT | 75,000 | 60,000 | 50,000 |
| GENERAL ADMIN GRANT | 27,000 | 32,400 | 50,000 |
| GRANTS - POLICE AZDOHS | 120,426 | | 100,000 |
| GRANTS - IT | 15,000 | | 15,000 |

TOWN OF HUACHUCA CITY, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2021

| SOURCE OF REVENUES | ESTIMATED REVENUES 2020 | ACTUAL REVENUES* 2020 | ESTIMATED REVENUES 2021 |
|---------------------------|-------------------------------|-----------------------------|-------------------------------|
| BUILDING REGULATION GRANT | 10,000 | | 10,000 |
| GRANTS - POLICE AZGOHS | 120,426 | | 50,000 |
| USDA EQUIPMENT GRANT | 60,000 | | 60,000 |
| POLICE GRANT | 25,000 | | |
| MISCELLANEOUS GRANTS | 25,000 | | 150,000 |
| COVID-19 GRANTS | | | 250,000 |
| SCBA GRANT | 200,000 | | 200,000 |
| SEWER POND GRANT | 2,000,000 | | 2,000,000 |
| LANDFILL GRANT | | | 15,000 |
| PUBIC WORKS GRANT | | | 20,000 |
| COURT GRANT | | | 10,000 |
| OTHER REVENUE | 174,574 | 58,790 | 204,564 |
| Total General Fund | \$ 5,036,796 | \$ 2,121,579 | \$ 5,246,600 |

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

TOWN OF HUACHUCA CITY, ARIZONA
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

| FUND | OTHER FINANCING 2021 | | INTERFUND TRANSFERS 2021 | |
|-------------------------------------|-------------------------|--------|-----------------------------|-------|
| | SOURCES | (USES) | IN | (OUT) |
| GENERAL FUND | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total General Fund | \$ | \$ | \$ | \$ |
| SPECIAL REVENUE FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Special Revenue Funds | \$ | \$ | \$ | \$ |
| DEBT SERVICE FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Debt Service Funds | \$ | \$ | \$ | \$ |
| CAPITAL PROJECTS FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Capital Projects Funds | \$ | \$ | \$ | \$ |
| PERMANENT FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Permanent Funds | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Enterprise Funds | \$ | \$ | \$ | \$ |
| INTERNAL SERVICE FUNDS | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Total Internal Service Funds | \$ | \$ | \$ | \$ |
| TOTAL ALL FUNDS | \$ | \$ | \$ | \$ |

TOWN OF HUACHUCA CITY, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2021

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020 | ACTUAL EXPENDITURES/ EXPENSES* 2020 | BUDGETED EXPENDITURES/ EXPENSES 2021 |
|-------------------------------------|--|--|--|---|
| GENERAL FUND | | | | |
| Council | \$ 78,550 | \$ | \$ 73,930 | \$ 60,550 |
| General & Administrative | 370,646 | | 399,494 | 396,515 |
| Magistrate | 54,408 | | 59,040 | 71,218 |
| IT | 64,295 | | 53,518 | 64,295 |
| Police | 684,598 | | 676,922 | 671,585 |
| Animal Shelter | 31,180 | | 39,478 | |
| Fire | 428,844 | | 505,697 | 425,200 |
| Building Regulation | 59,600 | | 52,313 | 56,620 |
| Public Works | 63,723 | | 73,051 | 71,602 |
| City Pool | 21,785 | | 15,622 | 20,952 |
| Summer Splash | 5,000 | | 2,857 | 4,950 |
| Parks & Recreation | 10,800 | | 4,766 | 12,260 |
| Library & Community Services | 127,365 | | 120,877 | 129,988 |
| City Bus | 2,700 | | 661 | 2,700 |
| Senior Center | 7,350 | | 5,852 | 7,000 |
| Library Donaton Expense | 3,000 | | 4,942 | 3,000 |
| Library Grants Expense | 100,000 | | 19,734 | 50,000 |
| E-Rate Expense | 150,000 | | 19,137 | 150,000 |
| Town Grants | 3,065,852 | | 60 | 3,153,491 |
| Total General Fund | \$ 5,329,696 | \$ | \$ 2,127,951 | \$ 5,351,926 |
| SPECIAL REVENUE FUNDS | | | | |
| Police - DHS Grant - BP OT | \$ 135,000 | \$ | \$ 45,645 | \$ 185,000 |
| Fire Truck | 200,000 | | | |
| Trust Fund | 173,951 | | 179,645 | 174,300 |
| Vol Firefighters Fund | | | 719 | 600 |
| Road User Fund | 167,203 | | 273 | 167,777 |
| State HURF | | | 37,950 | 161,448 |
| Holiday Fund | 2,000 | | | 4,000 |
| Back to School Fund | | | | 2,000 |
| Total Special Revenue Funds | \$ 678,154 | \$ | \$ 264,232 | \$ 695,125 |
| DEBT SERVICE FUNDS | | | | |
| | \$ | \$ | \$ | \$ |
| Total Debt Service Funds | \$ | \$ | \$ | \$ |
| CAPITAL PROJECTS FUNDS | | | | |
| | \$ | \$ | \$ | \$ |
| Total Capital Projects Funds | \$ | \$ | \$ | \$ |
| PERMANENT FUNDS | | | | |
| | \$ | \$ | \$ | \$ |
| Total Permanent Funds | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | | |
| Water Fund | \$ 260,753 | \$ | \$ 267,943 | \$ 333,470 |
| Sewer Fund | 218,346 | | 179,109 | 230,360 |
| Garbage Fund | 145,000 | | 139,066 | 145,200 |
| Landfill Fund | 1,557,858 | | 1,515,693 | 1,439,100 |
| Total Enterprise Funds | \$ 2,181,957 | \$ | \$ 2,101,811 | \$ 2,148,130 |
| INTERNAL SERVICE FUNDS | | | | |
| | \$ | \$ | \$ | \$ |
| Total Internal Service Funds | \$ | \$ | \$ | \$ |
| TOTAL ALL FUNDS | \$ 8,189,807 | \$ | \$ 4,493,994 | \$ 8,195,181 |

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

TOWN OF HUACHUCA CITY, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

| FUND | Full-Time Equivalent (FTE) 2021 | Employee Salaries and Hourly Costs 2021 | Retirement Costs 2021 | Healthcare Costs 2021 | Other Benefit Costs 2021 | Total Estimated Personnel Compensation 2021 |
|-------------------------------------|---------------------------------|---|-----------------------|-----------------------|--------------------------|---|
| GENERAL FUND | \$ | \$ | \$ | \$ | \$ | \$ |
| SPECIAL REVENUE FUNDS | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Special Revenue Funds | \$ | \$ | \$ | \$ | \$ | \$ |
| DEBT SERVICE FUNDS | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Debt Service Funds | \$ | \$ | \$ | \$ | \$ | \$ |
| CAPITAL PROJECTS FUNDS | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Capital Projects Funds | \$ | \$ | \$ | \$ | \$ | \$ |
| PERMANENT FUNDS | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Permanent Funds | \$ | \$ | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Enterprise Funds | \$ | \$ | \$ | \$ | \$ | \$ |
| INTERNAL SERVICE FUND | | | | | | |
| _____ | \$ | \$ | \$ | \$ | \$ | \$ |
| _____ | | | | | | |
| _____ | | | | | | |
| Total Internal Service Fund | \$ | \$ | \$ | \$ | \$ | \$ |
| TOTAL ALL FUNDS | \$ | \$ | \$ | \$ | \$ | \$ |

