

TOWN OF HUACHUCA CITY - FINAL
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year		S c h		Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	3,301,132	2,658,587	0	1,275,502	0	2,945,407	0	10,180,628
2026	Actual expenditures/expenses**	E	2	1,612,873	1,072,786	0	4,831	0	2,522,737	0	5,213,227
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2027	Primary property tax levy	B	4	128,457							128,457
2027	Secondary property tax levy	B	5								0
2027	Estimated revenues other than property taxes	C	6	3,423,222	4,495,675	0	2,075,183	0	3,048,597	0	13,042,677
2027	Other financing sources	D	7	270,692	279,475	0	70,000	0	141,675	0	761,842
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	76,000	0	0	555,407	0	0	0	631,407
2027	Interfund Transfers (out)	D	10	407,500	120,684	0	30,223	0	73,000	0	631,407
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
											0
2027	Total financial resources available		12	3,490,871	4,654,466	0	2,670,367	0	3,117,272	0	13,932,976
2027	Budgeted expenditures/expenses	E	13	3,490,871	4,654,466	0	2,670,367	0	3,117,272	0	13,932,976

Expenditure limitation comparison

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

2026	2027
\$ 10,180,628	\$ 13,932,976
10,180,628	13,932,976
\$ 10,180,628	\$ 13,932,976
\$	\$

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

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

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

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

TOWN OF HUACHUCA CITY - FINAL
Tax levy and tax rate information
Fiscal year 2027

	<u>2026</u>	<u>2027</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 129,113	\$ 133,229
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	\$ 115,008	\$ 128,457
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 115,008	\$ 128,457
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 115,008	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 115,008	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 115,008	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
Property tax judgment	1.3722	1.4856
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	1.3722	1.4856
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		

Schedule B

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 - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Franchise Taxes	20,000	\$ 12,207	\$ 17,500
City Sales Taxes	402,903	330,217	726,918
Licenses and permits			
Building Permits	16,500	13,142	25,000
Business Licenses	7,500	6,050	9,500
P&Z Fees	2,500		3,500
Intergovernmental			
State Revenue Sharing	340,349	263,885	332,155
State Sales Taxes	241,796	210,291	237,228
Auto Lieu Tax	\$ 102,251	75,437	107,061
Charges for services			
Auction Proceeds	16,500	26,792	25,000
Animal Control Fees/Fines	700	1,489	1,500
Admin Garbage Fees	16,000	13,720	16,800
City Bus Fees/Donations	1,050		1,050
Fines and forfeits			
Police Fines	83,000	87,348	95,000
Impound Fees	5,000	1,000	6,000
Towing Fees	2,000	2,612	2,800
Library Fees & Fines	4,500	2,569	4,500
Impound Admin Fees	1,500	2,250	3,000
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			

Schedule C

Official City/Town Budget Forms

TOWN OF HUACHUCA CITY - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Miscellaneous			
Misc. Revenue	902,896	540,432	712,600
Town Grants	990,844	80,084	1,096,110
Total General Fund	\$ 3,157,789	\$ 1,669,525	\$ 3,423,222

* 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 - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Police - Stone Garden Grant	\$ 250,000	\$ 39,446	\$ 250,000
Police - GOHS Grant	100,000	17,008	150,000
Police - DEMA Grant	300,000	8,435	300,000
RICO Fund	10,000		10,000
Firemen's Pension Plan			900
	\$ 660,000	\$ 64,889	\$ 710,900
Road User Fund	\$ 162,413	\$ 509,520	\$ 165,975
	\$ 162,413	\$ 509,520	\$ 165,975
Trust Fund	\$ 174,300	\$ 142,326	\$ 174,300
	\$ 174,300	\$ 142,326	\$ 174,300
Transit Services Fund	\$ 241,588	\$ 186,372	\$ 462,000
Fort Huachuca Contracts	700,000	380,395	888,000
	\$ 941,588	\$ 566,767	\$ 1,350,000
	\$	\$	\$
	\$	\$	\$
Grant Opportunity	\$ 500,000		\$ 1,500,000
CDBG			520,000
Cox Innovation Center Grant			25,000
Library Grants Fund			40,000
	\$ 500,000		\$ 2,085,000
Holiday Fund	\$ 4,000	\$ 27,066	\$ 6,500

TOWN OF HUACHUCA CITY - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
	\$ 4,000	\$ 27,066	\$ 6,500
Back to School Fund	\$ 5,000	\$ 6,284	\$ 3,000
	\$ 5,000	\$ 6,284	\$ 3,000
Total special revenue funds	\$ 2,447,301	\$ 1,316,852	\$ 4,495,675

* 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 - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
State HURF - Skyline Project	\$	\$	\$
Water Infrastructure Sustainability	112,000		
Huachuca City For Mindful Metering	448,000	74,667	365,000
Capital Projects Fund		108,148	210,183
Abatement Program			
American Relief Program Act			
Fire Protection & Prevention Grant	336,000		1,500,000
	\$ 896,000	\$ 182,815	\$ 2,075,183
	\$	\$	\$
	\$	\$	\$

TOWN OF HUACHUCA CITY - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$ 896,000	\$ 182,815	\$ 2,075,183

* 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 - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Permanent funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Water Fund	\$ 421,940	\$ 472,102	\$ 483,350
	\$ 421,940	\$ 472,102	\$ 483,350
Sewer Fund	\$ 277,000	\$ 276,273	\$ 309,478
	\$ 277,000	\$ 276,273	\$ 309,478
Garbage Fund	\$ 205,000	\$ 152,836	\$ 225,500

TOWN OF HUACHUCA CITY - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
	\$ 205,000	\$ 152,836	\$ 225,500
Landfill Fund	\$ 2,022,716	\$ 1,441,494	\$ 2,030,269
	\$ 2,022,716	\$ 1,441,494	\$ 2,030,269
Total enterprise funds	\$ 2,926,656	\$ 2,342,705	\$ 3,048,597

* 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 - FINAL
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Internal service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ <u>9,427,746</u>	\$ <u>5,511,897</u>	\$ <u>13,042,677</u>

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

TOWN OF HUACHUCA CITY - FINAL
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
Transfers In-transit Services	\$	\$	\$ 26,000	\$
Transfers In-ft Huachuca Contr			50,000	
Transfers In from Fund Balance	270,692			
Transfers Out To Abatement Program				20,000
Transfers Out To Capital Proj				100,000
Transfers Out to Fire Prevention				287,500
Total General Fund	\$ 270,692	\$	\$ 76,000	\$ 407,500
Special revenue funds				
Road User Fund	\$	\$	\$	
Transfers In From Fund Balance	230,000			
Transfers Out To Skyline Project				30,000
Transfers Out To Capital Proj				14,684
Transit Services				
Transfers In from Fund Balance				
Transfers Out Gf-Admin %				26,000
Fort Huachuca Contracts				
Transfers Out Gf - Admin%				50,000
Holiday Fund				
Transfers In From Fund Balance	19,200			
Back to School Fun				
Transfers In From Fund Balance	5,275			
Grant Opportunity				
Transfers In From Fund Balance	25,000			
Total special revenue funds	\$ 279,475	\$	\$	\$ 120,684
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Water Infrastructure Sustainability Grant	\$	\$	\$	
Transfers In from Water Fund				
Midful Metering Grant				
Transfers In From Water Fund			73,000	
State Hurf - Skyline Project				

Schedule D

TOWN OF HUACHUCA CITY - FINAL
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
Transfers In from Fund Balance				
Transfers In From Capital Projects			30,223	
Transfers In From Road User			30,000	
Capital Projects				
Transfers In From Fund Balance	60,000			
Transfers In From General Fund			100,000	
Transfers In Road User Fund			14,684	
Transfers Out To Skyline Project				30,223
Fire Protection & Prevention Grant				
Transfers In from General Fund			287,500	
Abatement Progam				
Transfers In from Fund Balance	10,000			
Transfers In from General Fund			20,000	
Total capital projects funds	\$ 70,000	\$	\$ 555,407	\$ 30,223
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$	\$	\$	
Transfers In From Fund Balance	86,675			
Transfers Out To Water Inf Sus				
Transfers Out To Mindful Meter				73,000
Sewer Fund				
Transfers In From Fund Balance	55,000			
Total enterprise funds	\$ 141,675	\$	\$	\$ 73,000
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

Schedule D

TOWN OF HUACHUCA CITY - FINAL
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
Total all funds	\$ 761,842	\$	\$ 631,407	\$ 631,407

**TOWN OF HUACHUCA CITY - FINAL
Expenditures/expenses by fund
Fiscal year 2027**

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
General Administration	\$ 268,893	\$	\$ 212,417	\$ 351,515
Council	76,032		53,453	78,032
Magistrate	115,781		77,675	123,477
IT	101,308		86,038	108,908
Police	907,762		587,868	920,001
Fire	504,317		359,351	529,752
Building Regulation	58,950		43,225	62,150
Public Works	64,287		28,210	51,264
City Pool	30,030		14,548	26,460
Summer Splash	14,048		2,530	14,222
Parks & Recreation	34,569		12,712	45,164
Library and Community Services	167,023		101,185	164,705
City Bus	26,472		16,726	254,658
Activity Center	6,660		3,626	6,300
Town Grants	875,000		13,309	725,000
Non-Departmental	50,000			29,263
Total General Fund	\$ 3,301,132	\$	\$ 1,612,873	\$ 3,490,871
Special revenue funds				
Police - Stone Garden Grant	\$ 250,000	\$	\$ 38,281	\$ 250,000
Police - GOHS Grant	100,000		26,158	150,000
Police - DEMA Grant	300,000		1,901	300,000
RICO Fund	10,000			10,000
Road User Fund	497,223		289,121	351,291
Cox Innovation Center Grant				25,000
Trust Fund	174,300		123,035	174,300
Library Grants Fund				40,000
Transit Services Fund	230,089		211,586	436,000
Fort Huachuca Contracts	538,000		377,634	838,000
Firemen's Pension Plan				900
CDBG				520,000
Grant Opportunity	525,000			1,525,000
Holiday Fund	25,700		3,442	25,700
Back to School Fund	8,275		1,628	8,275
Total special revenue funds	\$ 2,658,587	\$	\$ 1,072,786	\$ 4,654,466
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
State HURF - Skyline Project	\$	\$	\$	\$ 60,223
Water Infrastructure Sustainability	140,000			
Huachuca City For Mindful Metering	537,600			\$ 438,000
Capital Projects Fund	129,777		2,006	354,644
Fire Protection & Prevention Grant	448,125			1,787,500
Abatement Program	20,000		2,825	30,000
American Relief Program Act				
Total capital projects funds	\$ 1,275,502	\$	\$ 4,831	\$ 2,670,367
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 484,072	\$	\$ 403,061	\$ 497,025
Sewer Fund	339,653		212,199	364,478
Garbage Fund	205,000		134,488	225,500
Landfill Fund	1,916,682		1,772,989	2,030,269
Total enterprise funds	\$ 2,945,407	\$	\$ 2,522,737	\$ 3,117,272
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 10,180,628	\$	\$ 5,213,227	\$ 13,932,976

* 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 - FINAL
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2026	2026	2026	2027
City clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____
List department:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____
List department:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____

* 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 - FINAL
Full-time employees and personnel compensation
Fiscal year 2027

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2027	2027	2027	2027	2027	2027
General Fund	16.5	\$ 824,747.9	\$ 142,599.9	\$ 87,211.8	\$ 88,372.0	\$ 1,142,932
Special revenue funds						
Road User Fund	1.2	\$ 56,681.6	\$ 2,322.4	\$ 7,870.9	\$ 5,590.7	\$ 72,466
Transit Services Fund	4.6	\$ 192,305.0	\$ 9,615.3	\$ 33,837.6	\$ 24,057.3	\$ 259,815
Total special revenue funds	5.8	\$ 248,987	\$ 11,938	\$ 41,709	\$ 29,648	\$ 332,281
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	3.3	\$ 150,769.6	\$ 7,538.5	\$ 23,185.8	\$ 14,469.2	\$ 195,963
Sewer Fund	2.2	\$ 105,888.7	\$ 4,797.8	\$ 13,843.7	\$ 10,328.4	\$ 134,859
Garbage Fund		\$	\$	\$	\$	\$
Landfill Fund	6.7	\$ 285,044.3	\$ 12,617.3	\$ 40,114.2	\$ 30,184.1	\$ 367,960
Total enterprise funds	12.2	\$ 541,703	\$ 24,954	\$ 77,144	\$ 54,982	\$ 698,782
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	34.5	\$ 1,615,437	\$ 179,491	\$ 206,064	\$ 173,002	\$ 2,173,994