

Town of Huachuca City - TENTATIVE
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	3,516,745	955,102	0	729,790	0	2,594,645	0	7,796,282
2023	Actual expenditures/expenses**	E	2	1,363,851	537,581	0	0	0	1,843,562	0	3,744,994
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2024	Primary property tax levy	B	4	124,281							124,281
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	3,149,826	2,499,060	0	2,406,000	0	2,587,636	0	10,642,522
2024	Other financing sources	D	7	0	280,000	0	579,790	0	0	0	859,790
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	2,371,590	0	0	257,125	0	300,000	0	2,928,715
2024	Interfund Transfers (out)	D	10	60,000	156,590	0	112,125	0	2,600,000	0	2,928,715
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
2024	Total financial resources available		12	5,585,697	2,622,470	0	3,130,790	0	287,636	0	11,626,593
2024	Budgeted expenditures/expenses	E	13	3,285,697	2,522,470	0	3,230,790	0	2,587,636	0	11,626,593

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 7,796,282	\$ 11,626,593
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	7,796,282	11,626,593
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 7,796,282	\$ 11,626,593
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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Huachuca City - TENTATIVE
Tax levy and tax rate information
Fiscal year 2024**

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 118,530	\$ 124,281
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	\$ 73,156	\$ 124,281
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 73,156	\$ 124,281
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 98,755	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 98,755	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 98,755	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
Property tax judgment	1.3064	1.6117
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	1.3064	1.6117
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 - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Franchise Taxes	20,604	\$ 10,326	\$ 15,250
City Sales Taxes	345,450	292,866	385,000
Licenses and permits			
Building Permits	11,000	9,650	11,500
Business Licenses	10,000	6,355	8,100
P&Z Fees	3,100		2,500
Intergovernmental			
State Revenue Sharing	313,832	256,729	427,696
State Sales Taxes	232,737	196,302	240,092
Auto Lieu Tax	\$ 109,768	72,394	104,541
Charges for services			
Auction Proceeds	60,000	15,456	30,000
Animal Control Fees/Fines	700	546	700
Admin Garbage Fees	10,000		15,120
City Bus Fees/Donations	1,500	773	1,050
Fines and forfeits			
Police Fines	105,000	52,851	95,000
Impound Fees	7,500	2,389	7,800
Towing Fees	3,500	1,299	2,450
Library Fees & Fines	2,200	1,252	2,100
Impund Fees	4,000		
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Miscellaneous			
Misc. Revenue	906,101	846,102	821,096
Town Grants	1,271,000	30,259	979,831
Total General Fund	\$ 3,417,992	\$ 1,795,549	\$ 3,149,826

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

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Police - Stone Garden Grant	\$ 60,340	\$ 10,970	\$ 250,000
Police - GOHS Grant	10,000		100,000
Police - DEMA Grant			300,000
RICO Fund			10,000
	\$ 70,340	\$ 10,970	\$ 660,000
Road User Fund	\$ 257,042	\$ 126,465	\$ 164,295
	\$ 257,042	\$ 126,465	\$ 164,295
Trust Fund	\$ 174,300	\$ 86,472	\$ 174,300
	\$ 174,300	\$ 86,472	\$ 174,300
Transit Services Fund	\$	\$	\$ 291,465
Fort Huachuca Contracts			700,000
	\$	\$	\$ 991,465
	\$	\$	\$
	\$	\$	\$
Grant Opportunity (CDBG)	\$ 449,420	\$ 128,125	\$ 500,000
	\$ 449,420	\$ 128,125	\$ 500,000
Holiday Fund	\$ 4,000	\$ 7,550	\$ 4,000

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
	\$ 4,000	\$ 7,550	\$ 4,000
Back to School Fund	\$	\$	\$ 5,000
	\$	\$	\$ 5,000
Total special revenue funds	\$ 955,102	\$ 359,582	\$ 2,499,060

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

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ _____
Capital projects funds			
State HURF - Skyline Project	\$ 150,000	\$ _____	\$ 2,070,000
Capital Projects Fund	_____	_____	_____
American Relief Program Act	579,790	289,895	_____
Fire Protection & Prevention Grant	_____	_____	336,000
_____	\$ 729,790	\$ 289,895	\$ 2,406,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total capital projects funds	\$ <u>729,790</u>	\$ <u>289,895</u>	\$ <u>2,406,000</u>

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

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Water Fund	\$ 412,644	\$ 317,155	\$ 408,500
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 412,644	\$ 317,155	\$ 408,500
Sewer Fund	\$ 273,675	\$ 214,837	\$ 291,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 273,675	\$ 214,837	\$ 291,000
Garbage Fund	\$ 157,677	\$ 119,474	\$ 170,000
_____	_____	_____	_____
_____	_____	_____	_____

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
	\$ 157,677	\$ 119,474	\$ 170,000
Landfill Fund	\$ 1,750,649	\$ 1,261,948	\$ 1,718,136
	\$ 1,750,649	\$ 1,261,948	\$ 1,718,136
Total enterprise funds	\$ 2,594,645	\$ 1,913,414	\$ 2,587,636

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

**Town of Huachuca City - TENTATIVE
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>7,697,529</u>	\$ <u>4,358,440</u>	\$ <u>10,642,522</u>

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

Town of Huachuca City - TENTATIVE
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
TRANSFERS IN FROM TRANSIT SERVICES	\$	\$	21,590	\$
TRANSFERS IN FORT HUACHUCA CONTRACT			50,000	
TRANSFERS IN FROM LANDFILL DUE TO/FROM			2,300,000	
TRANSFERS OUT TO LANDFILL DUE TO/FROM				
TRANSFERS OUT TO CAPITAL PROJECTS				60,000
Total General Fund	\$	\$	2,371,590	\$ 60,000
Special revenue funds				
TRANSFERS IN FROM FUND BALANCE	\$ 280,000	\$	\$	
TRANSFERS OUT TO SKYLINE ROAD PROJECT				85,000
TRANSFERS OUT FROM TRANSIT SERVICES				
TRANSFERS OUT FROM FORT HUACHUCA CNT				
TRANSFERS OUT GF - ADMIN %				21,590
TRANSFERS OUT GF - ADMIN %				50,000
Total special revenue funds	\$ 280,000	\$	\$	\$ 156,590
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
TRANSFERS IN FROM ROAD USER (Skyline Project)	\$	\$	85,000	
TRANSFERS IN FROM GENERAL FUND (Hunt Project and Building Improvements)			60,000	
TRANSFERS IN FROM ARPA (Fire Protection & Prevention)			112,125	
TRANSFERS IN FROM FUND BALANCE (ARPA)	579,790			
TRANSFERS OUT TO FIRE PROT/ PREV (ARPA)				112,125
Total capital projects funds	\$ 579,790	\$	\$ 257,125	\$ 112,125
Permanent funds				
	\$	\$	\$	\$

Town of Huachuca City - TENTATIVE
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
TRANSFERS IN FROM LANDFILL DUE TO/FROM	\$	\$	\$ 300,000	
TRANSFERS OUT TO GF DUE TO/DUE FROM				2,300,000
TRANSFERS OUT TO WATER DUE TO/FROM				300,000
TRANSFERS IN FROM WATER DUE TO/FROM				
Total enterprise funds	\$	\$	\$ 300,000	\$ 2,600,000
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 859,790	\$	\$ 2,928,715	\$ 2,928,715

Town of Huachuca City - TENTATIVE
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)

**Town of Huachuca City - TENTATIVE
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
General Administration	\$ 396,766	\$	\$ 259,770	\$ 303,240
Council	68,050		40,595	76,642
Magistrate	73,264		50,853	113,152
IT	92,652		44,442	113,624
Police	710,603		451,598	785,314
Fire	424,711		209,032	445,529
Building Regulation	68,000		40,429	70,500
Public Works	95,052		34,567	75,249
City Pool	26,532		18,380	28,289
Summer Splash	7,799		1,994	9,055
Parks & Recreation	19,600		3,827	15,500
Library and Community Services	141,193		101,948	140,868
City Bus	24,016		46,500	22,677
Senior Center	7,068		3,075	7,100
Town Grants	1,271,000		56,841	916,000
Non-Departmental	90,439			162,958
Total General Fund	\$ 3,516,745	\$	\$ 1,363,851	\$ 3,285,697
Special revenue funds				
Police - Stone Garden Grant	\$ 60,340	\$	\$ 12,033	\$ 250,000
Police - GOHS Grant	10,000			100,000
Police - DEMA Grant				300,000
RICO Fund				10,000
Road User Fund	257,042		9,998	259,295
Trust Fund	174,300		83,015	174,300
Transit Services Fund				269,875
Fort Huachuca Contracts				650,000
Grant Opportunity	449,420		431,879	500,000
Holiday Fund	4,000		656	4,000
Back to School Fund				5,000
Total special revenue funds	\$ 955,102	\$	\$ 537,581	\$ 2,522,470
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
State HURF - Skyline Project	\$ 150,000	\$	\$	\$ 2,155,000
Capital Projects Fund				160,000
Fire Protection & Prevention Grant				448,125
American Relief Program Act	579,790			467,665
Total capital projects funds	\$ 729,790	\$	\$	\$ 3,230,790
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 412,644	\$	\$ 245,529	\$ 408,500
Sewer Fund	273,675		199,200	291,000
Garbage Fund	157,677		117,546	170,000
Landfill Fund	1,750,649		1,281,287	1,718,136
Total enterprise funds	\$ 2,594,645	\$	\$ 1,843,562	\$ 2,587,636
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 7,796,282	\$	\$ 3,744,994	\$ 11,626,593

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

**Town of Huachuca City - TENTATIVE
Expenditures/expenses by department
Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
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 - TENTATIVE
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	16.9	\$ 758,003.5	\$ 93,248.3	\$ 113,550.6	\$ 78,269.7	\$ 1,043,072
Special revenue funds						
Road User Fund	0.2	\$ 12,126.0	\$ 606.3	\$ 1,999.2	\$ 1,474.2	\$ 16,206
Transit Services Fund	3.2	\$ 134,259.3	\$ 6,713.0	\$ 31,887.2	\$ 16,311.1	\$ 189,171
Total special revenue funds	3.4	\$ 146,385	\$ 7,319	\$ 33,886	\$ 17,785	\$ 205,376
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	2.6	\$ 107,237.6	\$ 5,361.9	\$ 26,289.5	\$ 11,810.0	\$ 150,699
Sewer Fund	2.0	\$ 76,080.6	\$ 3,804.0	\$ 19,492.2	\$ 8,953.9	\$ 108,331
Garbage Fund		\$	\$	\$	\$	\$
Landfill Fund	6.7	\$ 269,321.7	\$ 11,648.7	\$ 56,777.3	\$ 36,204.6	\$ 373,952
Total enterprise funds	11.3	\$ 452,640	\$ 20,815	\$ 102,559	\$ 56,968	\$ 632,982
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	31.5	\$ 1,357,029	\$ 121,382	\$ 249,996	\$ 153,023	\$ 1,881,430