

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

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	3,273,035	2,522,470	0	3,230,790	0	2,587,636	0	11,613,931
2024	Actual expenditures/expenses**	E	2	1,743,121	734,311	0	196,304	0	2,111,228	0	4,784,964
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2025	Primary property tax levy	B	4	113,684							113,684
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	3,157,789	2,447,301	0	896,000	0	2,926,656	0	9,427,746
2025	Other financing sources	D	7	64,778	199,434	0	2,810,611	0	239,600	0	3,314,423
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	71,590	0	0	117,600	0	0	0	189,190
2025	Interfund Transfers (out)	D	10	0	71,590	0	0	0	117,600	0	189,190
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
											0
											0
2025	Total financial resources available		12	3,407,841	2,575,145	0	3,824,211	0	3,048,656	0	12,855,853
2025	Budgeted expenditures/expenses	E	13	3,407,841	2,575,145	0	3,824,211	0	3,048,656	0	12,855,853

Expenditure limitation comparison

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

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

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

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

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

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

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

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>121,591</u>	\$ <u>124,281</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>111,619</u>	\$ <u>113,684</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>111,619</u>	\$ <u>113,684</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>111,600</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>111,600</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>111,600</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	1.4475	1.4102
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.4475</u>	<u>1.4102</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts		

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 2025**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transfers In-transit Services	\$	\$	\$ 21,590	\$
Transfers In-ft Huachuca Contr			50,000	
Transfers In from Fund Balance	64,778			
Total General Fund	\$ 64,778	\$	\$ 71,590	\$
Special revenue funds				
Road User Fund	\$	\$	\$	
Transfers In From Fund Balance	135,000			
Transit Services				
Transfers In from Fund Balance	20,000			
Transfers Out Gf-Admin %				21,590
Fort Huachuca Contracts				
Transfers Out Gf-Admin %				50,000
Holiday Fund				
Transfers In From Fund Balance	16,203			
Back to School Fun				
Transfers In From Fund Balance	3,231			
Grant Opportunity				
Transfers In From Fund Balance	25,000			
Total special revenue funds	\$ 199,434	\$	\$	\$ 71,590
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Water Infrastructure Sustainability Grant	\$	\$	\$	
Transfers In from Water Fund			28,000	
Midful Metering Grant				
Transfers In from Water Fund			89,600	
State Hurf - Skyline Project				
Transfers In from Fund Balance	2,070,821			
Capital Projects				
Transfers In From Fund Balance	160,000			
Fire Protection & Prevention Grant				
Transfers In From Fund Balance	112,125			

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

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

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

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)

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

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

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

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

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