

Town of Patagonia
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____	_____
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 Patagonia
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
SALES TAX	\$ 990,000	\$ 1,069,105	\$ 1,045,543
Licenses and permits			
BUSINESS LICENSES	19,359	17,655	17,655
BUILDING PERMITS	15,148	39,882	18,962
CEMETERY LOT SALES	500	500	1,000
FRANCHISE FEES	16,658	16,389	16,234
Intergovernmental			
AUTO LIEU TAX	85,848	94,674	93,286
STATE REVENUE SHARING	322,142	319,092	298,471
STATE SALES TAX	121,450	119,955	121,620
SC CO LIBRARY ASSISTANCE	42,600	34,725	27,800
Charges for services			
CADY HALL RENTAL	780	7,275	5,040
Fines and forfeits			
FINES & FORFEITURES	10,342	15,345	14,827
ANIMAL CONTROL REV./COURT-LOCAL TREASURER	2,393	2,239	1,714
ENHANCEMENT FEE/OTHER FEES/SB1398	2,027	1,595	1,540
LGIP TRANSFER ACCOUNT/COURT	20,000		20,000
Interest on investments			
COURT FUND	1,954	2,406	1,852
GENERAL FUND	28,300	41,487	42,218
WATER/SEWER/GARBAGE FUND	36,781	44,576	52,368
HURF FUND	4,852	6,447	6,447
In-lieu property taxes			
N/A			
Contributions			
Voluntary/JULY FOURTH CONTRIBUTIONS	12,000	5,988	7,900
Miscellaneous			
PARK USE FEES	2,000	3,000	4,140
LEASED PROPERTY/HOUSING LEASES	35,380	34,743	32,808
AMRRP INSURANCE REFUND	32,521	32,521	32,521
REVENUES-LIBRARY-SUNDRY	16,515	4,824	4,852
Total General Fund	\$ 1,819,550	\$ 1,914,423	\$ 1,868,798

* 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 Patagonia
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>6,866,851</u>	\$ <u>4,779,757</u>	\$ <u>4,343,626</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 Patagonia
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	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 Patagonia
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
COURT	\$ 66,562	\$	\$ 51,486	\$ 55,223
ADMINISTRATION	1,692,545		453,332	1,709,261
MAYOR & COUNCIL	7,475		6,808	8,800
PROFESSIONAL SERVICES	45,000		50,880	96,060
FIRE CONTRACT	65,004		75,422	70,008
LAW ENFORCEMENT	462,835		449,266	456,095
ANIMAL CONTROL	27,825		26,244	27,825
LIBRARY	248,293		201,569	283,990
PARKS	173,573		160,629	246,898
MISCELLANEOUS	24,968		26,438	30,165
Total General Fund	\$ 2,814,080	\$	\$ 1,502,074	\$ 2,984,325
Special revenue funds				
SOUTH32 DONATION TO KIDS	\$	\$	\$	\$ 87,219
TOWN OF PATAGONIA RESERVE FUND				
Total special revenue funds	\$	\$	\$	\$ 87,219
Debt service funds				
Contingency	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Contingency	\$	\$	\$	\$
STBG				38,227
Total capital projects funds	\$	\$	\$	\$ 38,227
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Contingency	\$ 295,000	\$	\$ 281,500	\$ 285,000
WATER & SEWER	681,292		496,865	676,931
SOLID WASTE COLLECTION/DISPOSAL	292,296		211,361	304,128
Total enterprise funds	\$ 1,268,588	\$	\$ 989,726	\$ 1,266,059
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 4,082,668	\$	\$ 2,491,800	\$ 4,375,830

* 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 Patagonia
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	8	\$ 518,647	\$ 82,563	\$ 60,029	\$	\$ 661,239
Special revenue funds						
HURF	2	\$ 63,988	\$ 23,780	\$ 17,220	\$	\$ 104,988
Total special revenue funds	2	\$ 63,988	\$ 23,780	\$ 17,220	\$	\$ 104,988
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
WATER & SEWER	3	\$ 181,580	\$ 47,500	\$ 34,395	\$	\$ 263,475
WASTE COLLECTION & DISPOSAL	2	82,514	25,000	18,112	\$	125,626
Total enterprise funds	5	\$ 264,094	\$ 72,500	\$ 52,507	\$	\$ 389,101
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	15	\$ 846,729	\$ 178,843	\$ 129,756	\$	\$ 1,155,328

Schedule	Reference	Instructions
Instructions	General requirements	<p>Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General has developed.</p> <p>Cities and towns must prepare an annual budget for each department, public office, or official indicating the amount proposed to be spent from each fund. Budgets include estimated revenues and expenditures/expenses for the fiscal year and other information statute requires. For consistency, the budget should be prepared on the same basis used to prepare the fund financial statements. Fund financial statements are prepared on the modified accrual basis of accounting for the General, special revenue, debt service, capital projects, and permanent funds. Fund financial statements are prepared on the accrual basis of accounting for enterprise and internal service funds. Cities and towns are not required to prepare budgets for the fiduciary funds (Agency, Investment trust, and Private-purpose trust funds) because these funds represent assets the city or town holds for others. Annual budgets for fiduciary funds, while not required, may be prepared for internal management purposes.</p> <p>Cities and towns under a voter-approved alternative expenditure limitation (home rule) should budget for internal service and fiduciary funds to include these expenditures in the expenditure limitation. <i>The Uniform Expenditure Reporting System</i> (UERS) allows cities and towns to exclude expenses paid from internal service fund charges for services to other funds of the government as quasi-external interfund transactions on Part II of the Annual Expenditure Limitation Report (AELR). Likewise, expenses reported in fiduciary funds are excludable as trustee or custodian on Part II of the AELR. However, cities and towns operating under a home rule may not take exclusions unless specifically included in the voter-approved resolution adopting the home rule (see Part II—exclusions and carryforwards FAQs). Therefore, such expenses would be subject to the city’s or town’s expenditure limitation. For most cities and towns operating under home rule, the expenditure limitation equals the total budgeted expenditures/expenses plus other financing uses for all funds as reported in Lines 8 and 13 on Schedule A of the budget forms.</p> <p>Flexible budgets are frequently used for enterprise and internal service funds to provide dollar estimates that vary according to demand for the goods or services provided. Cities and towns that employ flexible budgeting for enterprise and internal service funds should include on Schedule A estimated financial resources and expenses at maximum expected activity levels to provide a “worst-case” expenditure limitation comparison in order to help ensure that the city’s or town’s total actual expenditures/expenses do not exceed its expenditure limitation. Likewise, Schedules C, D, E, F, and G should include amounts at maximum expected activity levels; and budgets for reduced, present, or expanded levels of activity may also be incorporated in these schedules for use in internal financial planning and budgetary control.</p>
Cover	Heading	Enter the city/town name and select the fiscal year from the drop-down list on the cover sheet. This information will automatically transfer to the resolution and subsequent schedules.
Resolution	General	The resolution is recommended to support the final adopted budget. It is not required by statute and does not have to be published. Cities and towns not imposing property taxes should revise the resolution to omit references to property tax levies.
Resolution	First paragraph	Enter the date the Council proposed the budget estimate and the city/town name.
Resolution	Second paragraph	Enter the date the budget was adopted.

Schedule	Reference	Instructions
Resolution	Third paragraph	Enter the date the Council set the primary and secondary tax levies.
Resolution	Fifth paragraph	Enter the city/town name and the fiscal year.
Resolution	Sixth paragraph	Enter the city/town name and the date the budget was adopted.
Resolution	Closing	Obtain the signatures of the mayor and clerk on the resolution.
A	Summary Schedule of estimated revenues and expenditures/expenses	Complete this schedule after completing Schedules B through E. The appropriate information from Schedules B through E will automatically populate Schedule A. After entering all amounts on Schedules B through E, use the Tab key to enter amounts in the remaining cells on Schedule A [Beginning fund balance/(deficit) or net position/(deficit) at July 1 of the budget year, secondary property taxes, and any other reductions such as any amounts for future debt retirement]. Cities/towns should verify the final amounts for accuracy. The amounts from Schedules F and G are not carried forward to Schedule A because that information is already included in amounts on Schedule E by fund.
A	Line 1: Adopted/adjusted budgeted expenditures/expenses current year	Equals the total amounts for each fund type in the Adopted budgeted expenditures/expenses current year column and the Expenditure/expense adjustments approved current year columns on Schedule E.
A	Line 2: Actual expenditures/expenses current year	Equals the total amounts for each fund type in the Actual expenditures/expenses current year column on Schedule E.
A	Line 3: Beginning fund balance/(deficit) or net position/(deficit) at July 1 of the budget year	<p>When estimating budgetary fund balance or net position, which is different than financial statement fund balance or net position (see Budgeting FAQ #5), cities and towns should review their accounting records and report all available financial resources, such as cash and receivables, and restricted cash and investments held with the Arizona State Retirement System (ASRS) or in a 115 trust for future pension contribution payments. Only include amounts estimated to be available at the beginning of the year or expected to be collected in the budget year. If the estimate results in a deficit in any fund, enter a NEGATIVE amount. Negative amounts will show in parenthesis and red font.</p> <p>Budgetary fund balance or net position should not include nonspendable amounts other than any fund deficits as described above. Nonspendable amounts include prepaids, inventories, and capital assets, net of accumulated depreciation and related debt, or amounts legally or contractually required to be maintained intact and never spent (e.g., principal of a permanent fund).</p> <p>If the city/town maintains amounts in its fund balance or net position that it does not consider available to finance expenditures in the budget year, it must still include those amounts here and also identify those amounts and their intended purposes on Line 11.</p>
A	Line 4: Primary property tax levy budget year	The entire estimated revenue from the primary property tax levy in the General Fund is pulled from Schedule B.

Schedule	Reference	Instructions
A	Line 5: Secondary property tax levy budget year	<p>Enter the estimated secondary property tax revenues in the appropriate fund types. Record secondary property taxes for payment of principal and interest on general obligation bonds in the debt service funds. Total property taxes to be levied in the budget year must agree with the corresponding amount on line 3.C on Schedule B.</p> <p>If the city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied, check the box provided at the bottom of Schedule A and omit Schedule B.</p>
A	Line 6: Estimated revenues other than property taxes budget year	Equals the total amounts for each fund type in the Estimated revenues budget year column on Schedule C.
A	Lines 7 & 8: Other financing sources and (uses) budget year	Equals the estimated amounts of other financing sources and other financing uses for the budget year for each fund type on Schedule D.
A	Line 9 & 10: Interfund transfers in and (out) budget year	Fund transfers in and out are the estimated amounts that will be transferred in or out of the fund type during the budget year. Interfund transfers are not expenditures, and the totals of transfers in and out for all funds must agree with the corresponding totals on Schedule D.
A	Line 11: Reduction for fund balance reserved for future budget year expenditures	<p>If a city/town has or considers that certain accumulated resources maintained in fund balance will not be used to finance current budget year expenditures included on Schedule E, it should enter those amounts and their intended future purpose here. Before reserving fund balance, ensure that the amounts will not be needed for current-year expenditures. For illustrative purposes, rows and descriptions for fund balance maintained for future debt retirement, future capital projects, and financial stability have been included on Schedule A and explained below. Additional rows may be added for other specific reduction amount(s). For any added reductions, include a description on the blank lines provided for the reduction amount(s). Reductions must be entered as POSITIVE numbers for the formulas to calculate correctly.</p> <p>Cities/towns should budget expenditures for contingencies, such as unanticipated or emergency expenditures that may arise in the budget year in each fund/department on Schedule E.</p>
A	Line 11: Maintained for future debt retirement	Include amounts set aside for future debt service principal and interest payments on long-term debt.
A	Line 11: Maintained for future capital projects	Include amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.

Schedule	Reference	Instructions
A	Line 11: Maintained for future financial stability	Include amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.
A	Line 11: Maintained for future retirement contributions	Include restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (e.g., the ASRS Contribution Prepayment Program). Do not include the following amounts: - Amounts held with ASRS or in an irrevocable 115 trust the city/town plans to amortize and apply to the budget year's required pension contribution payments. - Additional contributions the city/town plans to make in the budget year to an agent plan to reduce its pension liability (i.e., more than the required pension contribution payments).
A	Line 12: Total financial resources available budget year	Equals the total of amounts available to be spent in the budget for the current fiscal year, in accordance with A.R.S. §42-17151(A)(1).
A	Line 13: Budgeted expenditures/expenses budget year	Equals the amount of money required for each item of expenditure necessary for city/town purposes, in accordance with A.R.S. §42-17102.
A	Line 1: Expenditure limitation comparison	Equals the total budgeted expenditures/expenses for the current year and budget year from the summary schedule above. The budget year also includes total other financing used in the calculation.
A	Line 2: Expenditure limitation comparison	Enter the estimated net reconciling items for the current year and the budget year. Estimated net reconciling items for the current year may be obtained from that year's adopted budget. Estimated net reconciling items for the budget year may be determined by preparing an estimated AELR as part of the budgeting process. Enter estimated net reconciling items and estimated exclusions as positive or negative numbers, as appropriate. The <i>Uniform Expenditure Reporting System</i> Forms and FAQs on our Office's website (see links to the right) include examples of reconciling items and instructions for preparing an AELR.
A	Line 3: Expenditure limitation comparison	Calculates budgeted expenditures/expenses adjusted for reconciling items.
A	Line 4: Expenditure limitation comparison	Enter the estimated exclusions from budgeted expenditures/expenses for the current year and budget year. If the city/town is operating under a voter-approved alternative expenditure limitation, only voter-approved exclusions may be used. Estimated exclusions may be obtained in the same manner as reconciling items described in line 2.
A	Line 5: Expenditure limitation comparison	Calculates the amount subject to the expenditure limitation adjusted for estimated exclusions.
A	Line 6: Expenditure limitation comparison	Enter the expenditure limitation provided by the Economic Estimates Commission (EEC) or the voter-approved alternative expenditure limitation, if applicable. The total amount subject to the expenditure limitation on line 5 must not exceed this amount.

Schedule	Reference	Instructions
B	Tax levy and tax rate information	NOTE: If the city/town has checked the box on Schedule A, it may omit Schedule B.
B	Line 1	Enter the maximum allowable primary property tax levies for the current year and budget year. The amount for the current year may be obtained from that year's adopted budget. Calculate the amount for the budget year in accordance with A.R.S. §42-17051(A).
B	Property tax judgments	Record the levy amount of any judgments expected to be paid in the budget year for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214, throughout Schedule B as applicable.
B	Line 3.A	Enter the amount of primary property taxes levied in the current year and the estimated amount of primary property taxes to be levied for the budget year. The estimated amount of primary property taxes to be levied for the budget year must not exceed the maximum allowable primary property tax levy for the budget year recorded on line 1.
B	Line 3.B	Enter the amount of secondary property taxes levied in the current year and the estimated amount of secondary property taxes to be levied for the budget year. Also, A.R.S. §35-458 requires that the levy for bond principal and interest payments must be net of all cash remaining in the bond interest and redemption fund(s) in excess of 10 percent of the annual principal and interest payments.
B	Line 3.C	Calculates the total amount of property taxes levied for the current year and estimated total property tax levy amount for the budget year.
B	Line 4.A	1) Enter the amount of primary property taxes actually collected from the tax roll of the current year. If the actual amount of primary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared, plus an estimate of primary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total primary property taxes collected.
B	Line 4.B	1) Enter the amount of secondary property taxes actually collected from the tax roll of the current year. If the actual amount of secondary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared plus an estimate of secondary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total secondary property taxes collected.
B	Line 4.C	Calculates the total property taxes collected.

Schedule	Reference	Instructions
B	Line 5.A	<p>1) Enter the primary property tax rate for the current year and the estimated primary property tax rate for the budget year. Calculate the estimated budget year tax rate by dividing the proposed tax levy for the budget year on line 3.A. by the assessed valuation, then multiplying by 100.</p> <p>2) Enter the secondary property tax rate for the current year and the estimated secondary property tax rate for the budget year applicable to city/town taxpayers for payment of principal and interest on general obligation bonds. Calculate the estimated budget year tax by dividing the proposed tax levy for the budget year on line 3.B. by the assessed valuation, then multiplying by 100.</p> <p>3) Calculates the total city/town tax rate for the current year and the estimated total city/town tax rate for the budget year.</p>
B	Line 5.B	On the line provided, enter the number of special assessment districts within the city/town for which secondary property taxes are levied.
C	Revenues other than property taxes	All estimated revenues other than property taxes must be identified on this schedule by source of revenue within each fund type.
C	Column: Source of revenues	<p>Enter the title of each fund and its revenue sources other than property taxes. All funds must be included within the appropriate fund type. Disclose assessments received from special assessment districts that are treated as revenues of the city/town as a revenue source in the applicable fund.</p> <p>Categorize intergovernmental revenues by source as well as by fund. List federal, State, and county sources separately. Categorize motor vehicle license taxes as county revenue under intergovernmental revenues.</p> <p>In-lieu property taxes should include amounts paid by governments exempt from paying property taxes, such as the federal government, and those governments A.R.S. §48-242 does not cover, which provides for voluntary contributions.</p> <p>Voluntary contributions received under A.R.S. §48-242 must be recorded on the applicable line in the General Fund. Voluntary contributions consist of contributions from any irrigation, power, electrical, or agricultural improvement district engaged in the sale of electric power, which is located within the city/town and elects to make a voluntary contribution to the city/town. Contributions from the Salt River Project fall into this category. Base the amount of the contributions on information prepared by the Arizona Department of Revenue and transmitted to the city/town by the County Assessor.</p>

Schedule	Reference	Instructions
		<p>Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.</p> <p>Use permanent funds to account for monies that are legally restricted to the extent that only earnings, and not principal, may be used to support city/town government or citizens programs; for example, the Fire Fighters' Relief and Pension Fund.</p>
C	Column: Estimated revenues current year	Enter the amounts from the Estimated revenues column on Schedule C from the prior year's adopted budget.
C	Column: Actual revenues current year	Enter the amounts of revenues other than property taxes for the current year. These amounts include 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.
C	Column: Estimated revenues budget year	Enter the estimated revenues other than property taxes for the budget year. Do not include proceeds from other financing sources such as the sale or refunding of bonds and interfund transfers on this schedule; include them on Schedule D.
D	Other financing sources/(uses) and interfund transfers	Include receipt of monies, such as those from the sale or refunding of bonds, loans, or installment sales of city/town property; payments to a refunded bond escrow agent; and interfund transfers on this schedule, not on Schedule C. Also include proceeds from sources such as bonds expected to be received in the enterprise funds on this schedule.
D	Column: Fund	Enter all funds within the appropriate fund type.
D	Column: Other financing sources budget year	<p>Enter the amounts expected to be received in the budget year from other financing sources by fund and in total for each fund type.</p> <p>Disclose bond proceeds of special assessment districts, which are considered to be other financing sources of the city/town, in the applicable fund.</p>
D	Column: Other financing (uses) budget year	Enter the amounts expected to be paid in the budget year as other financing uses by fund and in total for each fund type. Other financing uses must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly.
D	Column: Interfund transfers budget year	<p>Enter estimated transfers in and out for the budget year for each fund and the totals for each fund type. Transfers out must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly. Transfers in must equal transfers out on the TOTAL ALL FUNDS line.</p> <p>NOTE: Interfund transfers are not expenditures and should not be entered on any other schedules.</p>
E	Column: Fund/Department	<p>Enter titles of funds and departments within each fund. All funds must be included within the appropriate fund type. Several departments of the General Fund have been listed for illustrative purposes.</p> <p>An amount must be budgeted for unanticipated contingencies or emergencies in accordance with A.R.S. §42-17102(A)(4). An example line item is provided in each fund type.</p>

Schedule	Reference	Instructions
E	Column: Adopted budgeted expenditures/expenses current year	Enter the amounts from the Budgeted expenditures/expenses column on Schedule E from the prior year's adopted budget.
E	Column: Expenditure/expense adjustments approved current year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
E	Column: Actual expenditures/expenses current year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
E	Column: Budgeted expenditures/expenses budget year	Enter the amounts of estimated expenditures/expenses for the budget year by department, fund, and total. Although budgets for enterprise funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A), include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the enterprise funds.
F	Expenditures/expenses by department	Schedule F helps facilitate budgetary comparison reporting at the department level (the statutorily required legal level of budgetary control) when a single department is budgeted in more than 1 fund. Total expenditures on Schedule F should agree to total expenditures on Schedule E. Please note, if a city/town budgets each department in only 1 fund, Schedule F may be omitted.
F	Column: Department/Fund	Enter the titles of each department and each fund in which the department is budgeted.
F	Column: Adopted budgeted expenditures/expenses current year	Enter the amounts from the Budgeted expenditures/expenses column on Schedule F from the prior year's adopted budget. If Schedule F was not used in the prior year, these amounts may be determined from the prior year's Schedule E for the departments that are budgeted in more than 1 fund.
F	Column: Expenditure/expense adjustments approved current year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
F	Column: Actual expenditures/expenses current year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
F	Column: Budgeted expenditures/expenses budget year	Enter the amounts of estimated expenditures/expenses for the budget year for each department by fund. Although budgets for enterprise funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A), include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the enterprise funds.
G	Full-time employees and personnel compensation	Schedule G helps facilitate reporting the estimated number of full-time equivalent employees and the total estimated personnel compensation at the fund level as required by A.R.S. §42-17102(A)(1).
G	Column: Fund	Enter the title of each fund. All funds must be included within the appropriate fund type.

Schedule	Reference	Instructions
G	Column: Full-time equivalent (FTE)	Enter the estimated number of full-time equivalent employees for the budget year by fund.
G	Column: Employee salaries and hourly costs	Enter the amounts of estimated expenditures/expenses for the budget year for all employee salaries and hourly costs by fund, including amounts budgeted for employee salary increases in the budget year.
G	Column: Retirement costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee retirement costs by fund.
G	Column: Healthcare costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee healthcare costs by fund.
G	Column: Other benefit costs	Enter the amounts of estimated expenditures/expenses for the budget year for all other employee benefit costs not included in the previous columns by fund.
G	Column: Total estimated personnel compensation	Sums the amounts in the columns titled Employee salaries and hourly costs, Retirement costs, Healthcare costs, and Other benefit costs.