

OFFICIAL BUDGET FORMS
Town of Mammoth Final Budget
Fiscal Year 2020

Town of Mammoth Final Budget

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Town of Mammoth Final Budget
Resolution for the Adoption of the Budget
Fiscal Year 2020

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 Mammoth Final Budget
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020**

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
2019 Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	843,239	1,569,497	0	0	0	546,000	0	2,958,736
2019 Actual Expenditures/Expenses**	E 2	693,424	141,047	0	0	0	509,264	0	1,343,735
2020 Fund Balance/Net Position at July 1***	3		651,912						651,912
2020 Primary Property Tax Levy	B 4	51,210							51,210
2020 Secondary Property Tax Levy	B 5								0
2020 Estimated Revenues Other than Property Taxes	C 6	862,198	1,698,988	0	0	0	766,685	0	3,327,871
2020 Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020 Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020 Interfund Transfers In	D 9	0	45,000	0	0	0	0	0	45,000
2020 Interfund Transfers (Out)	D 10	45,000	0	0	0	0	0	0	45,000
2020 Reduction for Amounts Not Avail able:	11								
LESS: Amounts for Future Debt Retirement:									0
Future Capital Projects									0
Maintained Fund Balance for Financial Stability									0
									0
									0
2020 Total Financial Resources Available	12	868,408	2,395,900	0	0	0	766,685	0	4,030,993
2020 Budgeted Expenditures/Expenses	E 13	868,408	2,395,900	0	0	0	766,685	0	4,030,993

EXPENDITURE LIMITATION COMPARISON

1 Budgeted expenditures/expenses	2019	2020
2 Add/subtract: estimated net reconciling items	\$ 2,958,736	\$ 4,030,993
3 Budgeted expenditures/expenses adjusted for reconciling items	2,958,736	4,030,993
4 Less: estimated exclusions		1,653,475
5 Amount subject to the expenditure limitation	\$ 2,958,736	\$ 2,377,518
6 EEC expenditure limitation	\$ 2,857,912	\$ 2,953,286

* 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 Mammoth Final Budget
Tax Levy and Tax Rate Information
Fiscal Year 2020**

	<u>2019</u>	<u>2020</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>82,315</u>	\$ 84,081
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>53,000</u>	\$ 51,210
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>53,000</u>	\$ <u>51,210</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>53,000</u>	
(2) Prior years' levies	<u>5,658</u>	
(3) Total primary property taxes	\$ <u>58,658</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>58,658</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.2667</u>	<u>2.2045</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>2.2667</u>	<u>2.2045</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 Mammoth Final Budget
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
TOWN LOCAL SALES TAX	\$ 257,000	\$ 282,398	\$ 285,222
Licenses and permits			
BUSINESS LICENSE & PERMITS	3,500	3,500	3,500
BUILDING PERMITS	50	190	50
LIQUOR LICENSE	300		
Intergovernmental			
STATE SALES TAX	160,615	162,000	169,983
STATE REVENUE SHARING	195,085	195,085	213,369
AUTO LIEU TAX	96,919	102,013	102,037
Charges for services			
SOUTHWEST GAS FRANCHISE	7,800	7,795	7,795
CLEAR CHANNEL LEASE	1,200	1,200	1,200
AT & T LEASE	13,800	13,800	13,800
BALL FIELD LIGHTS	415	170	170
PARKS & RECREATION CONTRIBUTIONS	6,000	4,500	4,500
SWIMMING POOL RECEIPTS	10,300	11,650	11,650
POLICE REVENUES	14,000	8,200	8,200
TRANSFERS IN FROM WATER			
Fines and forfeits			
COURT FINES & FORFEITURES	14,500	13,108	13,200
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
LIBRARY FINES	250	22	22
RENTAL INCOME	1,005		20,000
MISCELLANEOUS REVENUES	6,000		6,000
LIBRARY GRANT	1,500	7,500	1,500
Total General Fund	\$ 790,239	\$ 813,131	\$ 862,198

* 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 Mammoth Final Budget
Revenues Other Than Property Taxes
Fiscal Year 2020**

[illegible]

* 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 Mammoth Final Budget
Revenues Other Than Property Taxes
Fiscal Year 2020**

[illegible]

* 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 Mammoth Final Budget
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
WATER ENTERPRISE FUND	\$ 226,700	\$ 131,058	\$ 438,509
SEWER ENTERPRISE FUND	138,900	89,578	179,920
SANITATION ENTERPRISE FUND	150,000	116,691	117,857
CEMETARY ENTERPRISE FUND	30,400	13,551	30,400
	\$ 546,000	\$ 350,878	\$ 766,685
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 546,000	\$ 350,878	\$ 766,685

* 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 Mammoth Final Budget
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>2,905,736</u>	\$ <u>1,372,237</u>	\$ <u>3,327,871</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 Mammoth Final Budget
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
To the HURF Fund	\$	\$	\$	\$ 45,000
Total General Fund	\$	\$	\$	\$ 45,000
SPECIAL REVENUE FUNDS				
From General Fund to HURF	\$	\$	\$ 45,000	\$
Total Special Revenue Funds	\$	\$	\$ 45,000	\$
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	\$	\$	\$ 45,000	\$ 45,000

**Town of Mammoth Final Budget
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor and Council	\$ 11,200	\$	\$ 1,021	\$ 1,100
P & Z Board			1,146	1,000
Administration	205,960		153,604	197,111
Magistrate	37,600		34,147	33,518
Attorney	36,000		36,000	36,000
Police	422,110		394,182	420,787
Library	42,405		38,557	42,070
Parks & Recreation	41,764		34,767	41,110
CAG	1,200			1,200
Payment to HURF	45,000			
Contingency Reserve				94,513
Total General Fund	\$ 843,239	\$	\$ 693,424	\$ 868,408
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 249,497	\$	\$ 141,047	\$ 1,000,000
Grants - CDBG, USDA	1,250,000			1,295,000
Transportation Excise Fund	70,000			100,900
Total Special Revenue Funds	\$ 1,569,497	\$	\$ 141,047	\$ 2,395,900
DEBT SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Contingency	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 226,700	\$	\$ 286,610	\$ 298,508
Sewer	138,900		131,888	144,920
Sanitation	150,000		88,250	117,857
Cemetery	30,400		2,516	30,400
Contingency				175,000
Total Enterprise Funds	\$ 546,000	\$	\$ 509,264	\$ 766,685
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 2,958,736	\$	\$ 1,343,735	\$ 4,030,993

* 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 Mammoth Final Budget
Expenditures/Expenses by Department
Fiscal Year 2020**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Mayor and Council				
General Fund	\$ 11,200	\$	\$ 1,021	\$ 1,100
Department Total	\$ 11,200	\$	\$ 1,021	\$ 1,100
List Department:				
Administration				
General Fund	\$ 205,960		153,604	\$ 197,110
Contingency Reserve				94,513
Department Total	\$ 205,960	\$	153,604	\$ 291,623
List Department:				
Planning & Zoning Board				
General Fund			1,146	\$ 1,000
Department Total		\$	1,146	\$ 1,000
List Department:				
Magistrate				
General Fund	\$ 37,600		34,147	\$ 33,518
Department Total	\$ 37,600	\$	34,147	\$ 33,518
List Department:				
Attorney				
General Fund	\$ 36,000		36,000	\$ 36,000
Department Total	\$ 36,000	\$	36,000	\$ 36,000
List Department:				
Police				
General Fund	\$ 422,110		394,182	\$ 420,787
Department Total	\$ 422,110	\$	394,182	\$ 420,787
List Department:				
Library				
General Fund	\$ 42,405		38,557	\$ 42,070
Department Total	\$ 42,405	\$	38,557	\$ 42,070
List Department:				
Parks & Recreation				
General Fund	\$ 41,764		34,767	\$ 41,110
Department Total	\$ 41,764	\$	34,767	\$ 41,110
List Department:				
Central Arizona of Govt. (CAG)				
General Fund	\$ 1,200			\$ 1,200
Department Total	\$ 1,200	\$		\$ 1,200
List Department:				
Public Works				
Water Fund	\$ 226,700		286,610	\$ 298,508
Wastewater Fund	138,900		131,888	144,920
Sanitation Fund	150,000		88,250	117,857
Cemetery Fund	30,400		2,516	30,400
Transportation Excise Tax Fund	70,000			100,900
Highway User Fund	249,497		141,047	1,000,000
Grants Fund	1,250,000			1,295,000
General Fund	45,000			
Contingency				175,000
Department Total	\$ 2,160,497	\$	650,311	\$ 3,162,585

* 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 Mammoth Final Budget
Full-Time Employees and Personnel Compensation
Fiscal Year 2020**

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND						
	17	\$ 450,743	\$ 45,074	\$	\$ 28,181	\$ 523,999
SPECIAL REVENUE FUNDS						
Pinal Co. Excise Tax	2	\$ 50,000	\$ 5,000	\$	\$ 7,000	\$ 62,000
Total Special Revenue Funds	2	\$ 50,000	\$ 5,000	\$	\$ 7,000	\$ 62,000
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	19	\$ 500,743	\$ 50,074	\$	\$ 35,181	\$ 585,999

Schedule	Reference	Instructions
		<p>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.</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>Some 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. 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 for all funds as reported in the last column 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 fiscal year data on the cover sheet. This information will be automatically transferred 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	This schedule should be completed after Schedules B through E are completed. 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 (Fund Balance/Net Position 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 func.
A	Line: 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: 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: Fund Balance/Net Position at July 1 of the Budget Year	Enter the fund balance/net position for each fund type at July 1. Obtain fund balance/net position at July 1 from the accounting records to include all resources the city/town estimates it will have available at the beginning of the year such as cash, and receivables it expects to collect in the budget year. Fund balance should not include amounts that are not in spendable form (e.g., prepaids, inventories, and capital assets, net of related debt), or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).
A	Line: 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.
A	Line: Secondary Property Tax Levy Budget Year	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. 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.
A	Line: 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.

Schedule	Reference	Instructions
A	Line: 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: 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: Reduction for Amounts Not Available in the Budget Year	Resources may be reduced by certain amounts that will not be available to finance expenditures of the budget year. For illustrative purposes, Amounts for Future Debt Retirement, Future Capital Projects, and Maintained Fund Balance for Financial Stability have been included. Include a description on the blank lines provided to explain any additional reduction amount(s). Reductions must be entered as POSITIVE numbers for the formulas to calculate correctly.
A	Line: 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: 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 uses 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 includes examples of reconciling items and forms 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	Line 2	Enter the 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 in accordance with A.R.S. §42-17102(A)(18). Such excess taxes collected must be used to reduce the primary property tax levy in the following fiscal year. Do not include amounts received in the current year from the payment of delinquent taxes assessed in prior years, in accordance with A.R.S. §42-17051(B).
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% 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	Enter the amounts expected to be received in the budget year from other financing sources by fund and in total for each fund type.
D	Column: Other Financing (Uses) Budget Year	Disclose bond proceeds of special assessment districts, which are considered to be other financing sources of the city/town, in the applicable fund.
D	Column: Interfund Transfers 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	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.
E	Column: Fund/Department	<p>NOTE: Interfund transfers are not expenditures and should not be entered on any other schedules.</p> <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
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
G	Column: Fund	Enter the title of each fund. All funds must be included within the appropriate fund type.