



General Fund Revenue



Report Criteria:

Account Termination Date = {Is NULL}
Account Detail

Acct No	Account Description	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Budget	13/11 Pri Year Actual	2011-12 Cur Year Budget
GENERAL FUND						
TAXES						
10-31-10000	CITY SALES TAX-2%	1,604,914	1,370,798	1,463,443	1,499,615	1,536,615
10-31-30000	PRIMARY TAX LEVY	62,458	64,684	68,917	70,090	74,454
10-31-40000	LAW AGENCY TAX	512	868	250	748	250
10-31-50000	ROOM OCCUPANCY TAX	147,566	138,628	130,000	149,646	130,000
	TAXES Totals:	1,815,450	1,574,978	1,662,610	1,720,099	1,741,319
LICENSES & PERMITS						
10-32-10000	ELECTRICAL SERVICE FRANCHISE	325,354	319,221	310,500	187,978	150,000
10-32-20000	CABLE TV FRANCHISE	4,826	4,520	5,200	3,264	7,000
10-32-30000	LIQUOR LICENSE	1,975	2,221	2,000	2,358	3,000
10-32-40000	REFUSE HAULER LICENSE	0	0	0	0	16,000
10-32-50000	DOG LICENSE	0	0	100	110	100
10-32-60000	BUILDING PERMIT	66,921	37,607	40,000	41,905	40,000
10-32-80000	BUSINESS LICENSE	4,779	5,376	5,000	5,768	5,000
	LICENSES & PERMITS Totals:	403,855	368,945	362,800	241,383	221,100
INTERGOVERNMENTAL						
10-33-10000	STATE SALES TAX	309,103	285,102	275,000	271,473	284,241
10-33-20000	AUTO LIEU TAX	179,147	174,294	175,000	156,628	173,588
10-33-30000	STATE REVENUE SHARING	581,918	501,594	376,184	378,138	317,107
	INTERGOVERNMENTAL Totals:	1,070,168	960,990	826,184	806,239	774,936
APPROPRIATIONS						
10-37-50000	FUND BALANCE APPROPRIATIONS	0	0	897,336	0	903,932
	APPROPRIATIONS Totals:	0	0	897,336	0	903,932
NON-OPERATING						
10-38-75200	CHARGES FROM GAS	132,000	145,200	145,200	145,200	190,735
10-38-75300	CHARGES FROM WATER	165,000	181,500	181,500	181,500	126,543
10-38-75400	CHARGES FROM SEWER	78,000	85,800	85,800	85,800	115,228
10-38-75500	CHARGES FROM SOLID WASTE	48,000	52,800	52,800	52,800	100,132

Acct No	Account Description	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Budget	13/11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>NON-OPERATING (Cont.)</u>						
	NON-OPERATING Totals:	423,000	465,300	465,300	465,300	532,638
<u>OTHER</u>						
10-39-20100	COURT FINES	22,067	14,302	0	5,946	6,652
10-39-20200	LIBRARY FINES, FORFEITS	4,567	5,946	5,000	5,584	5,000
10-39-30000	CEMETERY	21,688	25,824	20,000	17,196	15,000
10-39-40500	QUAIL PARK REVENUE	1,550	2,200	0	400	0
10-39-50100	CONTRIBUTIONS-PARKS	0	0	0	0	0
10-39-54000	RECYCLING REVENUE	649	0	1,000	0	0
10-39-60200	RENT - COMMUNITY CENTER	4,500	2,850	3,500	3,457	3,500
10-39-60300	RENT -- CIDER MILL	1,979	0	2,000	3,107	0
10-39-60400	RENT - SEACAP	0	0	0	0	3,600
10-39-90100	INTEREST INCOME	35,387	8,774	10,000	19,653	10,000
10-39-90200	SWIMMING POOL	13,131	15,018	13,000	12,969	13,000
10-39-90300	HUMANE IMPOUND FEES	2,833	7,351	1,000	1,201	1,200
10-39-90500	ALARM FEE	30	0	0	0	0
10-39-90600	RAILROAD VIDEO REVENUE	110	68	0	111	0
10-39-90700	SEIZURE REVENUE	1,000	0	1,000	13	0
10-39-90800	PUBLIC RECORDS REQUEST REVENUE	443	608	600	684	600
10-39-90900	MARRIAGE LICENSE REVENUE	65	260	300	78	200
10-39-91100	SALE OF CITY OWNED ASSESSMENTS	9,339	0	0	0	0
10-39-91700	COUNTY HUMANE CONTRIBUTION	23,882	23,882	26,042	26,042	26,042
10-39-93000	COURT FINES-POLICE RESTITUTION	834	992	1,000	104	100
10-39-96000	SOLID WASTE LOAN REPAYMENT	0	0	0	0	35,799
10-39-99900	MISCELLANEOUS RECEIPTS	43,751	54,736	30,000	52,401	40,000
10-39-99901	MISC RECEIPTS (UNIDENTIFIED)	0	0	0	0	0
	OTHER Totals:	187,805	162,811	114,442	148,946	160,693
	GENERAL FUND Totals:	3,900,278	3,533,024	4,328,672	3,381,967	4,334,618

Acct No	Account Description	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Budget	13/11 Pri Year Actual	2011-12 Cur Year Budget
	GENERAL FUND					
	Revenue Totals:	3,900,278	3,533,024	4,328,672	3,381,967	4,334,618
	GENERAL FUND					
	Expenditure Totals:	3,995,591	3,764,084	4,328,672	3,621,454	4,334,618
	GENERAL FUND					
	Totals: (	95,313)	(231,060)	0 (	239,487)	0
	Expenditure: (	3,995,591)	(3,764,084)	(4,328,672)	(3,621,454)	(4,334,618)
	Grand Totals: (	95,313)	(231,060)	0 (	239,487)	0

Report Criteria:

Account Termination Date = {Is NULL}
Account Detail

CITY OF WILLCOX
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2012

	2011	2012
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 68,917	\$ 74,454
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	\$ 68,917	\$ 74,454
B. Secondary property taxes	156,639	151,094
C. Total property tax levy amounts	\$ 225,556	\$ 225,548
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 65,743	
(2) Prior years' levies	4,347	
(3) Total primary property taxes	\$ 70,090	
B. Secondary property taxes		
(1) Current year's levy	\$ 149,740	
(2) Prior years' levies	10,236	
(3) Total secondary property taxes	\$ 159,976	
C. Total property taxes collected	\$ 230,066	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3020	0.3209
(2) Secondary property tax rate	0.6700	0.6750
(3) Total city/town tax rate	0.9720	0.9959

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no 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.

**Primary Property Tax
Calculation Example
Tax Bill Information Provided by Cochise County Treasurer**

OWNER-OCCUPIED PROPERTY:

Full Cash Value Total: \$ **198,386**

Jurisdiction	2009 Taxes		2010 Taxes		Rates			
					FY10	FY11	FY12 2%	FY12
02000 Cochise County	\$ 465.32	\$ 508.98			0.2890	0.3020	0.3467	0.3375
02001 State School Tax Equ	\$ 58.22	\$ 69.03			0.6556	0.6700	0.6749	0.6749
04157 City of Willcox	\$ 191.47	\$ 191.43			<u>0.9446</u>	<u>0.9720</u>	<u>1.0216</u>	<u>1.0124</u>
07013 Willcox SD #13	\$ 504.29	\$ 506.38			\$ 186.04	\$ 192.83	\$ 202.67	\$ 200.85
08150 Cochise County Junior	\$ 283.06	\$ 309.61						
10251 No Cochise Cnty Hosp	\$ 154.35	\$ 195.19						
11900 Fire District Assist	\$ 18.72	\$ 15.69						
14900 Cochise County Library	\$ 31.12	\$ 28.79						
15000 Cochise County FCD	\$ 55.69	\$ 51.52						
30000 Cochise Cnty Joint T	\$ 10.72	\$ 9.92						
	\$ 1,772.96	\$ 1,886.54						

Citywide:

Allowable Levy .3467	\$ 76,478.00
Maximum Allowable Levy .3209	\$ 74,454.00
Difference	\$ <u>2,024.00</u>
Maximum Increase	\$ 2,024.00
Divided by	\$ 74,454.00
Percentage	<u>2.6%</u>

On \$100,000 Prop:
\$ 102.16
\$ 101.24
\$ 0.92

Addl on Prop
Valued @ \$198,386:

Property Tax Increase:			
Primary Prop Tax 2.2%	\$ 59.48	Increase	\$ 1.57
		Total	\$ 61.06

COMMERCIAL PROPERTY:

Full Cash Value Total: \$ **3,453,562**
City of Willcox

Property Tax Increase:			
Primary Prop Tax 2.2%	\$ 6,605.91	Increase	\$ 174.83
		Total	\$ 6,780.74

The additional tax equals tax on new construction in the current year.

2010 PROPERTY TAX NOTICE

ARIZONA

PARCEL #	AREA CODE	VALUATION	ASSESSMENT	ASSMT%	EXEMPTIONS	TERRITORY	IRRIGATION DISTRICT	SPRINTAGE
202 27 001G 0	1320	193,697	19,370	10.0	0	7.8475	1,520.07	3.0044
ASSESSMENT								
LIMITED PERSONAL PROPERTY								
LIMITED TOTALS								
FULL CASH LAND								
FULL CASH BLDG, ETC								
FULL CASH PERSONAL PROPERTY								
FULL CASH TOTALS								

2010 TAX SUMMARY	2009 TAXES	2010 TAXES
PRIMARY PROPERTY TAX	465.32	508.98
LESS STATE AND LOCAL EDUCATION	58.22	89.03
NET PRIMARY PROPERTY TAX	191.47	191.43
SECONDARY PROPERTY TAX	504.28	506.38
SPECIAL DISTRICT TAX	283.06	309.61
TOTAL TAX DUE FOR 2010	154.35	195.19
	18.72	15.89
	31.12	28.79
	55.69	51.52
	10.72	9.52

JURISDICTION	2009 TAXES	2010 TAXES
COCHISE COUNTY	465.32	508.98
STATE SCHOOL TAX ECU	58.22	89.03
CITY OF WILLOOX	191.47	191.43
WILLOOX SD #13	504.28	506.38
COCHISE COUNTY JUNIO	283.06	309.61
NO COCHISE CNTY HOSP	154.35	195.19
FIRE DISTRICT ASSIST	18.72	15.89
COCHISE COUNTY LIERRA	31.12	28.79
COCHISE COUNTY FCD #	55.69	51.52
COCHISE COUNTY JOINT T	10.72	9.52

ACREAGE: 4.06

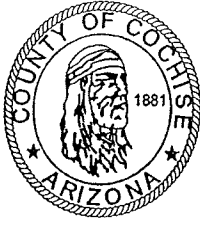
TOTALS 1,772.96 1,886.54

PAYMENT INSTRUCTIONS
 To pay the 1st half installment and full year tax notices of \$100 or less, send the 1st half coupon with your payment postmarked no later than [redacted] To pay the 2nd half installment, send the 2nd half coupon with your payment postmarked no later than [redacted] billed per notice exceeds \$100, send the 1st half coupon with your payment postmarked no later than [redacted] and no interest will be charged for current year.

Make your check payable to and mail to:
 Marsha Bonham
 Cochise County Treasurer
 PO Box 4778
 Bisbee AZ 85603-2778

PARCEL NUMBER [redacted]

THERE WILL BE A CHARGE FOR EACH RETURNED CHECK AND YOUR TAXES WILL REVERT TO AN UNPAID STATUS.



County of Cochise
OFFICE OF THE COUNTY ASSESSOR
PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@cochise.az.gov

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy

TO: City of Willcox
Cristina G. Whelan, City Clerk
Ruth Graham, Finance Director
101 S Railroad Ave, Ste B
Willcox, AZ 85643
520-384-4271 FAX: 520-384-2590
cwhelan@willcoxcity.org rgraham@willcoxcity.org

FROM: Philip S. Leiendecker, Cochise County Assessor

DATE: February 14, 2011

SUBJECT: 2011 Net Assessed Values - REVISED

Attached is the year 2011 Levy Limit Worksheet for City of Willcox

I am providing this data for your taxing jurisdiction pursuant to A.R.S. 42-17052 & 42-17107. The figures have been reviewed and appear accurate at this date.

This year 2011 Net Assessed Value for your District is listed below. I am providing this data to you to assist in your budget process.

Net Assessed Value (Secondary)	\$22,383,136
Net Assessed Value (Primary)	\$22,058,684

If you have questions regarding the Levy Limit worksheets, please contact Bobby Garrard or myself at 432-8659

2011 LEVY LIMIT WORKSHEET

Date: 2/10/2011

COCHISE COUNTY - CITY OF WILCOX

MAXIMUM LEVY

2010

A.1. Maximum Allowable Primary Tax Levy	\$72,994
A.2. A.1 multiplied by 1.02	\$74,454

**CURRENT YEAR NET ASSESSED VALUE
SUBJECT TO TAXATION IN PRIOR YEAR**

2011

B.1. Centrally Assessed	\$4,062,555
B.2. Locally Assessed Real Property	\$16,202,608
B.3. Locally Assessed Personal Property	\$1,210,383
B.4. Total Assessed Value (B.1 through B.3)	\$21,475,546
B.5. B.4. divided by 100	\$214,755

CURRENT YEAR NET ASSESSED VALUES

2011

C.1. Centrally Assessed	\$4,369,307
C.2. Locally Assessed Real Property	\$16,478,994
C.3. Locally Assessed Personal Property	\$1,210,383
C.4. Total Assessed Value (C.1 through C.3)	\$22,058,684
C.5. C.4. divided by 100	\$220,587

LEVY LIMIT CALCULATION

2011

D.1. LINE A.2	\$74,454
D.2. LINE B.5	\$214,755
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	0.3467
D.4. LINE C.5	\$220,587
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$76,478
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$76,478

PROPERTY TAX OVERSIGHT COMMISSION

Arizona Department of Revenue Building



April 1, 2011

Janice K. Brewer
Governor

Gale Garritt
Chairman

Lester Abrams
Member

Jim Brodnax
Member

Kevin McCarthy
Member

Fred Stiles
Member

Patrick McCourt
City Manager
City of Willcox
101 S. Railroad Ave., Suite B
Willcox, AZ 85643

APR 1 2011 REC'D

RE: Truth in Taxation Hearing

Dear Mr. McCourt:

Attached is the 2011 levy limit worksheet with net assessed values certified on February 10, 2011 by the County Assessor. Per A.R.S. § 42-17052(A), these values cannot be changed after February 10 without the approval of the Property Tax Oversight Commission. Therefore, the net assessed values of \$22,058,684 noted in Section C must be used when adopting a primary property tax levy and tax rate. Please note the maximum allowable tax rate and levy limit in Section D of the levy limit worksheet.

Per A.R.S. § 42-17107(A), if the proposed tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied in the preceding tax year, a truth in taxation hearing must be held. If the City of Willcox intends to levy a tax rate greater than \$0.3209, a truth in taxation hearing must be held (truth in taxation rate = prior year actual levy of \$68,910 ÷ current year value of last year's property of \$214,755). If a truth in taxation hearing is required, forward to my attention a copy of the published truth in taxation notice, the Affidavit of Publication, and the result of the governing body's roll call to consider a motion to levy the increased property taxes.

If you have any questions regarding the 2011 Levy Limit Worksheet or the Truth in Taxation hearing requirements, please feel free to contact me at (602) 716-6436 or dteller@azdor.gov.

Thank you for your cooperation with the Commission.

Sincerely,

Darlene Teller
PTOC Staff

cc: Patrick Call, Chairman, Cochise County Board of Supervisors
Lois Klein, Finance Director, Cochise County
Ruth Graham, Finance Director, City of Willcox

2011 LEVY LIMIT WORKSHEET

COCHISE COUNTY - CITY OF WILCOX

MAXIMUM LEVY

	2010
A.1. Maximum Allowable Primary Tax Levy	\$72,994
A.2. A.1 multiplied by 1.02	\$74,454

**CURRENT YEAR NET ASSESSED VALUE
SUBJECT TO TAXATION IN PRIOR YEAR**

	2011
B.1. Centrally Assessed	\$4,062,555
B.2. Locally Assessed Real Property	\$16,202,608
B.3. Locally Assessed Personal Property	\$1,210,383
B.4. Total Assessed Value (B.1 through B.3)	\$21,475,546
B.5. B.4. divided by 100	\$214,755

CURRENT YEAR NET ASSESSED VALUES

	2011
C.1. Centrally Assessed	\$4,369,307
C.2. Locally Assessed Real Property	\$16,478,994
C.3. Locally Assessed Personal Property	\$1,210,383
C.4. Total Assessed Value (C.1 through C.3)	\$22,058,684
C.5. C.4. divided by 100	\$220,587

LEVY LIMIT CALCULATION

	2011
D.1. LINE A.2	\$74,454
D.2. LINE B.5	\$214,755
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	0.3467
D.4. LINE C.5	\$220,587
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$76,478
D.6. Excess Collections/Excess Levy	\$76,478
D.7. Amount in Excess of Expenditure Limit	\$76,478
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$76,478

Truth In Taxation Rate (prior year actual levy divided by B.5) 0.3209

PROPERTY TAX LEVY LIMITATION

The State Constitution and State law also specify a property tax levy limitation system. This system consists of two levies, a limited levy known as the primary property tax levy and an unlimited levy referred to as the secondary property tax levy. The primary levy may be imposed for all purposes, while the secondary levy in cities and towns may only be used to retire the principal and interest or redemption charges on bonded indebtedness.

Primary Property Tax Levy Limit

There is a strict limitation on just how much a city or town can levy as a primary property tax. This primary tax levy is limited to an increase of 2% over the previous year's maximum allowable primary levy plus an increased dollar amount due to a net gain in property not taxed the previous year.⁹² In November 2006, voters elected to reset the "base year" from which annual levy increases are calculated from 1979-80 to 2005-06.⁹³

Note that the 2% increase is based on a city or town's "maximum allowable levy" for the prior year. That is, even if you do not adopt the maximum allowable levy from year to year, the 2% allowable increase will be based on the prior year's "maximum allowable levy" anyway. Also, it should be pointed out that the "net new property" factor is included in the calculation to take into account all new construction and any additional property added to a community due to an annexation. There is an Attorney General's Opinion that has been interpreted to state that a city or town can levy in excess of its maximum allowable levy limit for involuntary tort judgments.⁹⁴ The Property Tax Oversight Commission will recognize an involuntary tort judgment if:

1. The judgment is pursuant to a court order or settlement agreement; and
2. The judgment is approved for payment by the city or town council; and
3. The Attorney General certifies that the judgment is an involuntary tort judgment; and
4. The city or town submits copies of the court order or settlement agreement and the minutes of the meeting at which the council approved payment on or before the first Monday in July.

The primary property tax from all taxing jurisdictions for homeowners may not exceed 1% of their home's primary assessed value.⁹⁵ If the combined primary property tax (for the city/town, county, etc.) exceeds 1% of the primary assessed value of the home, the school districts will reduce their rate until the homeowners aggregate rate is equal to or less than the allowable 1%. The State will then subsidize the school district for the reduced revenue. Note that this 1% limitation only applies to primary property taxes and does not affect the secondary property tax levy.

Secondary Property Tax Levy

The two-tiered system includes a primary levy, discussed above, and a secondary property tax levy. The secondary property tax allows a city or town to levy a property tax for the purpose of retiring the principal and interest on bonded indebtedness. This levy is referred to as the "unlimited" levy. In other words, this property tax may be levied in an amount necessary to retire the bonded indebtedness of a city or town as is deemed necessary by the city or town.⁹⁶

Not only is the dollar amount of the secondary property tax levy "unlimited," the actual full cash value of property will be used in determining the tax rate.⁹⁷ This is unlike the primary tax system which uses a controlled assessment system to determine the tax rate for primary property tax purposes.

The bottom line on the secondary property tax system is that a city or town can levy the amount necessary to pay off its debt service.

⁹² A.R.S. § 42-17051

⁹³ Article IX, Section 19, paragraph 4, Arizona State Constitution

⁹⁴ Attorney General Opinion (I86-031) (R85-121)

⁹⁵ Article IX, Section 18, Arizona State Constitution and A.R.S. § 42-17152

⁹⁶ Article IX, Section 19, subsection 2, paragraph a, Arizona State Constitution

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