

CITY OF TOMBSTONE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018
TENTATIVE

		FUNDS									
Fiscal Year	S c h	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds		
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1,865,623	1,678,490	119,120	1,550,000	0	929,100	0	6,142,333		
2017	Actual Expenditures/Expenses**	E 1,393,901	191,088	86,295	78,034	0	741,115	0	2,490,433		
2018	Fund Balance/Net Position at July 1***								0		
2018	Primary Property Tax Levy	B 126,100							126,100		
2018	Secondary Property Tax Levy	B							0		
2018	Estimated Revenues Other than Property Taxes	C 1,752,217	1,663,769	119,120	1,200,000	0	940,740	0	5,675,846		
2018	Other Financing Sources	D 0	0	0	0	0	0	0	0		
2018	Other Financing (Uses)	D 0	0	0	0	0	0	0	0		
2018	Interfund Transfers In	D 0	0	0	0	0	0	0	0		
2018	Interfund Transfers (Out)	D 0	0	0	0	0	0	0	0		
2018	Reduction for Amounts Not Available:										
LESS: Amounts for Future Debt Retirement:									0		
									0		
									0		
									0		
2018	Total Financial Resources Available	1,878,317	1,663,769	119,120	1,200,000	0	940,740	0	5,801,946		
2018	Budgeted Expenditures/Expenses	E 1,878,317	1,663,769	119,120	1,200,000	0	940,740	0	5,801,946		

EXPENDITURE LIMITATION COMPARISON			
1. Budgeted expenditures/expenses	2017	2018	
2. Add/subtract: estimated net reconciling items	\$ 6,142,333	\$ 5,801,946	
3. Budgeted expenditures/expenses adjusted for reconciling items	6,142,333	5,801,946	
4. Less: estimated exclusions			
5. Amount subject to the expenditure limitation	\$ 6,142,333	\$ 5,801,946	
6. EEC expenditure limitation	\$ 6,142,333	\$ 5,801,946	

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

- * Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.
- ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
- *** Amounts on this line represent 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).

CITY OF TOMBSTONE
Tax Levy and Tax Rate Information
Fiscal Year 2018

	<u>2017</u>	<u>2018</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>153,299</u>	\$ <u>156,932</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>123,581</u>	\$ <u>123,553</u>
B. Secondary property taxes	<u>119,120</u>	<u>116,730</u>
C. Total property tax levy amounts	\$ <u>242,701</u>	\$ <u>240,283</u>
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	<u>0.9180</u>	<u>0.9316</u>
(2) Secondary property tax rate	<u>0.8851</u>	<u>0.9178</u>
(3) Total city/town tax rate	<u>1.8031</u>	<u>1.8494</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.

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
10-31			
CITY SALES/BED TAXES	966,917	760,978	996,000
FRANCHISE TAXES - CABLE TV	3,600		2,000
FRANCHISE TAXES - UTILITIES	55,000	37,166	55,000
Licenses and permits			
10-32			
LICENSES - ANIMAL	1,000	875	1,000
LICENSES - BUSINESS	35,000	28,370	30,000
PERMITS - BLD/SIGNS/GAS	20,000	21,728	20,000
PERMITS - OTHER	100	1,320	1,000
STAGECOACH PERMIT	3,500	1,920	2,000
Intergovernmental			
10-33			
ARIZONA - AUTO LIEU TAX	66,522	47,996	72,076
ARIZONA - REVENUE SHARING	183,631	152,928	185,769
ARIZONA - STATE SALES TAX	123,572	88,322	121,922
ARIZONA - WILDLAND FIRES	10,000	428	
STONEGARDEN GRANT	10,000	3,923	10,000
Charges for services			
10-34			
CEMETERY FEES	2,500	3,350	3,500
COPIES AND FAX	700	306	700
FEES- P & Z APPLICATIONS	2,000	100	2,000
Fire Department Fees	2,000	9,328	7,500
MARSHAL - PATCHES/REPORTS		261	2,000
Fines and forfeits			
10-35			
LIBRARY FINES	2,000	1,317	2,500
MAGISTRATE - ATTY PROS DIV PRG	1,500	1,105	1,500
MAGISTRATE - FINES	20,000	21,665	26,000
MAGISTRATE - OFFCR SFTY EQ	500	995	1,000
RICO FORFEITURES	2,000	1,400	2,000
TOMBSTONE SUSPENSION FEE		1,032	1,000
Interest on investments			
INTEREST EARNED - LGIP	1,000	699	1,750
INTEREST EARNED, GENERAL ACCT.	1,000	593	1,000
In-lieu property taxes			
Contributions			
Miscellaneous			
10-36			
COPS-MORE EQUIPMENT		11,772	
DONATIONS	10,000	525	5,000
INSURANCE CLAIMS/ REIMBURSEMEN	2,500	688	2,500

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
MEMORABILIA		410	
MISCELLANEOUS REVENUE	30,000	10,576	12,547
RENT-CITY BLDG & BOOTHILL SALES	3,500	2,828	3,500
SUMMER RECREATION PROGRAM	2,000	5,400	5,000
VEHICLE AUCTIONS	35,000		20,000
10-38			
SENIOR CENTER INCOME	40,000	34,048	55,000
TRANSFERS FROM BOOTHILL DONATION	20,000		62,000
TRANSFERS IN FROM FUND BALANCE	85,000		40,000
Total General Fund	\$ 1,742,042	\$ 1,254,352	\$ 1,754,764

* 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.

[illegible]

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Total Special Revenue Funds	\$ 1,678,490	\$ 191,088	\$ 1,663,769

* 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.

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
GO Bond Debt Service (81)	119,120	119,120	119,120
	\$ 119,120	\$ 119,120	\$ 119,120
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$ 119,120	\$ 119,120	\$ 119,120
CAPITAL PROJECTS FUNDS			
BUILDING RENOVATION FUND (60)	700,000	78,034	350,000
CAPITAL PROJECTS FUND (80)	850,000		850,000
	\$ 1,550,000	\$ 78,034	\$ 1,200,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 1,550,000	\$ 78,034	\$ 1,200,000

* 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.

[illegible]

SCHEDULE C

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ <u>6,018,752</u>	\$ <u>2,383,709</u>	\$ <u>5,678,393</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.

CITY OF TOMBSTONE
Other Financing Sources/Uses and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	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	\$	\$	\$	\$

CITY OF TOMBSTONE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
MAYOR AND COUNCIL (10-41)	13,215		9,299	13,113
CITY HALL (10-43)	323,433		282,929	302,152
ELECTIONS (10-44)	16,000		9,860	6,000
MARSHALL'S OFFICE (10-55)	728,938		500,448	709,704
MAGISTRATE (10-56)	65,547		45,063	51,822
FIRE DEPARTMENT (10-57)	149,989		68,024	123,427
AMBULANCE (10-58)				
PUBLIC BUILDINGS (10-60)	131,976		127,415	207,781
ANIMAL CONTROL (10-62)	42,849		36,528	14,692
CEMETERY (10-63)	20,000		2,825	22,000
PLANNING AND ZONING (10-64)	500			500
LIBRARY (10-65)	50,730		39,065	54,635
PARKS AND RECREATION (10-66)	54,147		36,193	59,619
BLDG. INSPECTOR/ZONING OFFICER	55,102		56,801	55,300
SENIOR CENTER (10-68)	64,497		57,483	64,572
NON-DEPARTMENTAL (10-69)	67,300		66,750	115,900
TOURISM (10-70)	74,600		53,453	70,100
AIRPORT (10-71)	1,800		1,765	2,000
FOOD BANK (10-72)	5,000			5,000
Total General Fund	\$ 1,865,623	\$	\$ 1,393,901	\$ 1,878,317
SPECIAL REVENUE FUNDS				
FIRE TRUCK FUND (14)	30,000			30,000
COURT IMPROVEMENT FUND (15)	5,000			5,000
CDBG GRANT (22)	250,000			250,000
GRANT OPPORTUNITY FUND (29)	1,000,000			1,000,000
HIGHWAY USER FUND FUND (30)	151,490		87,788	136,769
BOOTHILL DONATION FUND (64)	80,000		100,082	220,000
FIRE RELIEF/PENSION FUND (70)	22,000		3,218	22,000
FIRE DEPARTMENT GRANT (23)	140,000			
Total Special Revenue Funds	\$ 1,678,490	\$	\$ 191,088	\$ 1,663,769
DEBT SERVICE FUNDS				
GO Bond Debt Service (81)	119,120		86,295	119,120
Total Debt Service Funds	\$ 119,120	\$	\$ 86,295	\$ 119,120
CAPITAL PROJECTS FUNDS				
BUILDING RENOVATION FUND (60)	700,000		78,034	350,000
CAPITAL PROJECTS FUND (80)	850,000			850,000
Total Capital Projects Funds	\$ 1,550,000	\$	\$ 78,034	\$ 1,200,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
WASTE WATER TRMT PLANT FUND (5)	240,120		203,965	243,777
WATER FUND (51)	541,830		420,538	552,767
SANITATION FUND (52)	147,150		116,612	144,196
Total Enterprise Funds	\$ 929,100	\$	\$ 741,115	\$ 940,740
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,142,333	\$	\$ 2,490,433	\$ 5,801,946

* 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.

CITY OF TOMBSTONE
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
City Clerk:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$
List Department:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$
List Department:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$

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

CITY OF TOMBSTONE
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	25	\$ 727,990	\$ 83,822	\$ 134,592	\$ 100,188	\$ 1,046,592
SPECIAL REVENUE FUNDS						
HURF (30)	1	\$ 11,739	\$ 1,350	\$ 2,298	\$ 1,838	\$ 17,225
BOOTHILL (64)	5	\$ 93,600	\$ 10,764	\$ 7,656		\$ 112,020
Total Special Revenue Funds	5	\$ 105,339	\$ 12,114	\$ 9,954	\$ 1,838	\$ 129,245
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WASTE WATERFUND (50)	1	\$ 61,834	\$ 7,112	\$ 13,782	\$ 9,439	\$ 92,167
WATER FUND (51)	6	\$ 196,570	\$ 22,608	\$ 40,194	\$ 32,221	\$ 291,593
SANITATION FUND (52)	1	\$ 2,216	\$ 255	\$ 536	\$ 189	\$ 3,196
Total Enterprise Funds	8	\$ 260,620	\$ 29,975	\$ 54,512	\$ 41,849	\$ 386,956
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	38	\$ 1,093,949	\$ 125,911	\$ 199,058	\$ 143,875	\$ 1,562,793