

**CITY OF TOMBSTONE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

**TENTATIVE**

| FUND  | ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013 | ACTUAL EXPENDITURES/EXPENSES** 2013 | FUND BALANCE/ NET POSITION*** July 1, 2013** | PROPERTY TAX REVENUES 2014 | ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014 | OTHER FINANCING 2014 |        | INTERFUND TRANSFERS 2014 |       | TOTAL FINANCIAL RESOURCES AVAILABLE 2014 | BUDGETED EXPENDITURES/EXPENSES 2014 |
|---|--|-------------------------------------|--|----------------------------|---|----------------------|--------|--------------------------|-------|--|-------------------------------------|
|   |  |                                     |  |                            |   | SOURCES              | <USES> | IN                       | <OUT> |  |                                     |
| 1. General Fund                             | \$ 1,537,092                                 | \$ 1,278,179                        | \$   | Primary:<br>\$ 125,725     | \$ 1,499,495                                      | \$                   | \$     | \$                       | \$    | \$ 1,625,220                             | \$ 1,625,220                        |
| 2. Special Revenue Funds                    | 2,007,881                                    | 272,045                             |  | Secondary:                 | 1,712,586   |                      |        |                          |       | 1,712,586                                | 1,712,586                           |
| 3. Debt Service Funds Available             |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 4. Less: Amounts for Future Debt Retirement |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 5. Total Debt Service Funds                 |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 6. Capital Projects Funds                   |  |                                     |  |                            | 10,000,000  |                      |        |                          |       | 10,000,000                               | 10,000,000                          |
| 7. Permanent Funds                          |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 8. Enterprise Funds Available               | 1,082,806                                    | 747,825                             |  |                            | 846,806   |                      |        |                          |       | 846,806                                  | 846,806                             |
| 9. Less: Amounts for Future Debt Retirement |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 10. Total Enterprise Funds                  | 1,082,806                                    | 747,825                             |  |                            | 846,806   |                      |        |                          |       | 846,806                                  | 846,806                             |
| 11. Internal Service Funds                  |  |                                     |  |                            |   |                      |        |                          |       |  |                                     |
| 12. TOTAL ALL FUNDS                         | \$ 4,627,779                                 | \$ 2,298,049                        | \$   | \$ 125,725                 | \$ 14,058,887                                     | \$                   | \$     | \$                       | \$    | \$ 14,184,612                            | \$ 14,184,612                       |

**EXPENDITURE LIMITATION COMPARISON**

|  | 2013         | 2014          |
|--|--------------|---------------|
| 1. Budgeted expenditures/expenses                                | \$ 4,627,779 | \$ 14,184,612 |
| 2. Add/subtract: estimated net reconciling items                 |              |               |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 4,627,779    | 14,184,612    |
| 4. Less: estimated exclusions                                    |              |               |
| 5. Amount subject to the expenditure limitation                  | \$ 4,627,779 | \$ 14,184,612 |
| 6. EEC or voter-approved alternative expenditure limitation      | \$           | \$ 14,184,612 |

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 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 in this column 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 2014**

|   | <b>2013</b>       | <b>2014</b>       |
|---|-------------------|-------------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)  | \$ <u>140,426</u> | \$ <u>143,516</u> |
| 2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy.<br>A.R.S. §42-17102(A)(18)  | \$ _____          |                   |
| 3. Property tax levy amounts  |                   |                   |
| A. Primary property taxes   | \$ <u>119,912</u> | \$ <u>125,725</u> |
| B. Secondary property taxes   |                   |                   |
| C. Total property tax levy amounts  | \$ <u>119,912</u> | \$ <u>125,725</u> |
| 4. Property taxes collected*  |                   |                   |
| A. Primary property taxes   |                   |                   |
| (1) <b>Current</b> year's levy  | \$ _____          |                   |
| (2) Prior years' levies   |                   |                   |
| (3) Total primary property taxes  | \$ _____          |                   |
| B. Secondary property taxes   |                   |                   |
| (1) <b>Current</b> 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>0.7694</u>     | <u>0.7901</u>     |
| (2) Secondary property tax rate   | <u>0.1265</u>     | <u>0.1265</u>     |
| (3) Total city/town tax rate  | <u>0.8959</u>     | <u>0.9166</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 2014**

| SOURCE OF REVENUES              | ESTIMATED<br>REVENUES<br>2013 | ACTUAL<br>REVENUES*<br>2013 | ESTIMATED<br>REVENUES<br>2014 |
|---------------------------------|-------------------------------|-----------------------------|-------------------------------|
| <b>GENERAL FUND</b>             |                               |                             |                               |
| <b>Local taxes</b>              |                               |                             |                               |
| 10-31                           |                               |                             |                               |
| CITY SALES/BED TAXES            | 688,957                       | 524,927                     | 795,000                       |
| FRANCHISE TAXES - CABLE TV      | 5,000                         | 1,567                       | 5,000                         |
| FRANCHISE TAXES - UTILITIES     | 55,000                        | 42,147                      | 50,000                        |
| <b>Licenses and permits</b>     |                               |                             |                               |
| 10-32                           |                               |                             |                               |
| ANIMAL CONVENIENCE APPLICATION  | 500                           |                             | 500                           |
| LICENSES - ANIMAL               | 400                           | 407                         | 400                           |
| LICENSES - BUSINESS             | 35,000                        | 28,220                      | 35,000                        |
| PERMITS - BLD/SIGNS/GAS         | 27,000                        | 21,290                      | 25,000                        |
| STAGECOACH PERMIT               | 3,500                         | 1,920                       | 3,500                         |
| <b>Intergovernmental</b>        |                               |                             |                               |
| 10-33                           |                               |                             |                               |
| ARIZONA - AUTO LIEU TAX         | 68,221                        | 62,569                      | 63,456                        |
| ARIZONA - REVENUE SHARING       | 153,208                       | 121,416                     | 167,347                       |
| ARIZONA - STATE SALES TAX       | 115,396                       | 93,601                      | 119,242                       |
| ARIZONA - WILDLAND FIRES        | 30,000                        |                             |                               |
| HIDTA GRANT                     | 35,000                        |                             | 35,000                        |
| <b>Charges for services</b>     |                               |                             |                               |
| 10-34                           |                               |                             |                               |
| COPIES AND FAX                  | 250                           | 277                         | 350                           |
| MARSHAL - PATCHES/REPORTS       | 300                           | 265                         | 300                           |
| STONEGARDEN GRANT               | 35,000                        | 48,741                      | 35,000                        |
| <b>Fines and forfeits</b>       |                               |                             |                               |
| 10-35                           |                               |                             |                               |
| CEMETERY FEES                   | 2,000                         | 3,200                       | 3,500                         |
| MAGISTRATE - FINES              | 20,000                        | 14,397                      | 20,000                        |
| <b>Interest on investments</b>  |                               |                             |                               |
| INTEREST EARNED - LGIP          | 1,200                         | 1,155                       | 1,200                         |
| INTEREST EARNED, GENERAL ACCT.  | 200                           | 12                          | 200                           |
| <b>In-lieu property taxes</b>   |                               |                             |                               |
| <b>Contributions</b>            |                               |                             |                               |
| Voluntary contributions         |                               |                             |                               |
| <b>Miscellaneous</b>            |                               |                             |                               |
| 10-36                           |                               |                             |                               |
| LIBRARY FINES                   | 1,200                         | 1,917                       | 2,000                         |
| MISCELLANEOUS REVENUE           | 72,000                        | 43,046                      | 50,000                        |
| RENT-CITY BLDG & BOOTHILL SALES | 2,500                         | 2,428                       | 2,500                         |
| VEHICLE AUCTIONS                | 30,000                        |                             | 20,000                        |

**CITY OF TOMBSTONE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

| SOURCE OF REVENUES        | ESTIMATED<br>REVENUES<br>2013 | ACTUAL<br>REVENUES*<br>2013 | ESTIMATED<br>REVENUES<br>2014 |
|---------------------------|-------------------------------|-----------------------------|-------------------------------|
| 10-38                     |                               |                             |                               |
| SENIOR CENTER INCOME      | 32,000                        | 64,506                      | 65,000                        |
| <b>Total General Fund</b> | <b>\$ 1,413,832</b>           | <b>\$ 1,078,008</b>         | <b>\$ 1,499,495</b>           |

\* 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 2014**

| SOURCE OF REVENUES                 | ESTIMATED<br>REVENUES<br>2013 | ACTUAL<br>REVENUES*<br>2013 | ESTIMATED<br>REVENUES<br>2014 |
|------------------------------------|-------------------------------|-----------------------------|-------------------------------|
|                                    |                               |                             |                               |
|                                    |                               |                             |                               |
|                                    |                               |                             |                               |
|                                    | \$                            | \$                          | \$                            |
| <b>Total Special Revenue Funds</b> | \$ 2,007,881                  | \$ 272,045                  | \$ 1,712,586                  |

\* 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 2014**

| <u>SOURCE OF REVENUES</u> | <u>ESTIMATED<br/>REVENUES<br/>2013</u> | <u>ACTUAL<br/>REVENUES*<br/>2013</u> | <u>ESTIMATED<br/>REVENUES<br/>2014</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

| <u>SOURCE OF REVENUES</u> | <u>ESTIMATED<br/>REVENUES<br/>2013</u> | <u>ACTUAL<br/>REVENUES*<br/>2013</u> | <u>ESTIMATED<br/>REVENUES<br/>2014</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

| SOURCE OF REVENUES                  | ESTIMATED<br>REVENUES<br>2013 | ACTUAL<br>REVENUES*<br>2013 | ESTIMATED<br>REVENUES<br>2014 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| <b>INTERNAL SERVICE FUNDS</b>       |                               |                             |                               |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | _____                         | _____                       | _____                         |
| _____                               | \$ _____                      | \$ _____                    | \$ _____                      |
| <b>Total Internal Service Funds</b> | \$ _____                      | \$ _____                    | \$ _____                      |
| <b>TOTAL ALL FUNDS</b>              | \$ <u>4,504,519</u>           | \$ <u>2,097,878</u>         | \$ <u>14,058,887</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**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

| FUND                                | Full-Time<br>Equivalent (FTE)<br>2014 | Employee Salaries<br>and Hourly Costs<br>2014 | Retirement Costs<br>2014 | Healthcare Costs<br>2014 | Other Benefit<br>Costs<br>2014 | = | Total Estimated<br>Personnel<br>Compensation<br>2014 |
|-------------------------------------|---------------------------------------|---|--------------------------|--------------------------|--------------------------------|---|--|
| GENERAL FUND                        |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| SPECIAL REVENUE FUNDS               |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
|                                     |                                       |   |                          |                          |                                |   |  |
|                                     |                                       |   |                          |                          |                                |   |  |
| <b>Total Special Revenue Funds</b>  |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| DEBT SERVICE FUNDS                  |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
|                                     |                                       |   |                          |                          |                                |   |  |
|                                     |                                       |   |                          |                          |                                |   |  |
| <b>Total Debt Service Funds</b>     |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| CAPITAL PROJECTS FUNDS              |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
|                                     |                                       |   |                          |                          |                                |   |  |
|                                     |                                       |   |                          |                          |                                |   |  |
| <b>Total Capital Projects Funds</b> |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| PERMANENT FUNDS                     |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
|                                     |                                       |   |                          |                          |                                |   |  |
|                                     |                                       |   |                          |                          |                                |   |  |
| <b>Total Permanent Funds</b>        |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| ENTERPRISE FUNDS                    |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
|                                     |                                       |   |                          |                          |                                |   |  |
|                                     |                                       |   |                          |                          |                                |   |  |
| <b>Total Enterprise Funds</b>       |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |
| <b>TOTAL ALL FUNDS</b>              |                                       | \$  | \$                       | \$                       | \$                             | = | \$   |