

CITY OF TOMBSTONE - ADOPTED BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2023

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
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	2,152,659	2,149,868	115,038	1,119,100	0	1,034,763	0	6,571,428
2022	Actual Expenditures/Expenses**	E	1,836,103	733,962	115,038	75,235	0	972,657	0	3,732,995
2023	Fund Balance/Net Position at July 1***									0
2023	Primary Property Tax Levy	B	128,780							128,780
2023	Secondary Property Tax Levy	B			110,019					110,019
2023	Estimated Revenues Other than Property Taxes	C	2,494,242	2,461,433	0	1,069,100	0	1,071,764	0	7,096,539
2023	Other Financing Sources	D	0	0	0	0	0	0	0	0
2023	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2023	Interfund Transfers In	D	0	0	0	0	0	0	0	0
2023	Interfund Transfers (Out)	D	0	0	0	0	0	0	0	0
2023	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										0
2023	Total Financial Resources Available		2,623,022	2,461,433	110,019	1,069,100	0	1,071,764	0	7,335,338
2023	Budgeted Expenditures/Expenses	E	2,623,022	2,461,433	110,019	1,069,100	0	1,071,764	0	7,335,338
			0		0	0	0	0	0	

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

2022	2023
\$ 6,571,428	\$ 7,335,338
6,571,428	7,335,338
\$ 6,571,428	\$ 7,335,338
\$ 6,571,428	\$ 7,335,338

☐ 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 - ADOPTED BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2023

	<u>2022</u>	<u>2023</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>177,358</u>	\$ <u>184,197</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>126,467</u>	\$ <u>128,780</u>
B. Secondary property taxes	<u>112,529</u>	<u>110,019</u>
C. Total property tax levy amounts	\$ <u>238,996</u>	\$ <u>238,799</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>0.9355</u>	<u>0.9265</u>
(2) Secondary property tax rate	<u>0.8175</u>	<u>0.7762</u>
(3) Total city/town tax rate	<u>1.7530</u>	<u>1.7027</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 - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
GENERAL FUND			
Local taxes			
10-31			
CITY SALES	1,003,917	860,095	1,205,000
BED TAXES	91,800	93,688	122,000
FRANCHISE TAXES - CABLE TV			
FRANCHISE TAXES - UTILITIES	54,000	39,388	56,500
Licenses and permits			
10-32			
LICENSES - ANIMAL	750	194	500
LICENSES - BUSINESS	28,000	26,950	28,000
PERMITS - BLD/SIGNS/GAS	25,500	41,591	35,000
PERMITS - OTHER	1,500	675	1,000
STAGECOACH PERMIT	1,920		1,920
Intergovernmental			
10-33			
ARIZONA - AUTO LIEU TAX	78,499	54,562	86,687
ARIZONA - REVENUE SHARING	195,714	148,017	289,515
ARIZONA - STATE SALES TAX	152,992	125,922	187,220
STONEGARDEN GRANT			
Charges for services			
10-34			
CEMETERY FEES	4,500	12,550	5,000
COPIES AND FAX	300	40	100
FEES- P & Z APPLICATIONS			
Fire Department Fees	2,000		2,000
MARSHAL - PATCHES/REPORTS	500	376	1,000
Fines and forfeits			
10-35			
FINES AND PENALTIES	37,000	20,879	37,000
Interest on investments			
INTEREST EARNED - LGIP	8,000	747	3,500
INTEREST EARNED, GENERAL ACCT.	800	1,554	800
In-lieu property taxes			
Contributions			
Miscellaneous			
10-36			
SALE OF CITY PROPERTY	3,000	170	3,000
GOV.HWY.SAFETY GRANT	10,000		10,000

CITY OF TOMBSTONE - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
DONATIONS-GENERAL	1,000	2,600	2,000
DONATIONS - COVID19	1,500		
INSURANCE CLAIMS/ REIMBURSEMENT	2,500		2,500
MEMORABILIA	5,500	8,255	8,000
MISCELLANEOUS REVENUE-GENERAL	15,000	6,231	10,000
RENT-CITY BLDG & BOOTHILL SALES	3,000	4,103	3,000
SUMMER RECREATION PROGRAM	7,000		7,000
VEHICLE AUCTIONS	5,000		5,000
10-38			
SENIOR CENTER REVENUE	55,000	53,831	65,000
TRANSFERS FROM BOOTHILL DONATION	20,000		20,000
TRANSFERS IN FROM FUND BALANCE	45,000		50,000
MISCELLANEOUS GRANTS	165,000	217,588	246,000
Total General Fund	\$ 2,026,192	\$ 1,720,006	\$ 2,494,242

* 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.

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CITY OF TOMBSTONE - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
	\$	\$	\$
Total Special Revenue Funds	\$ 2,149,868	\$ 656,687	\$ 2,461,433

* 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 - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
DEBT SERVICE FUNDS			
GO BOND DEBT SERVICE ACCT (81)	115,038	115,038	110,019
	\$ 115,038	\$ 115,038	\$ 110,019
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$ 115,038	\$ 115,038	\$ 110,019
CAPITAL PROJECTS FUNDS			
BUILDING RENOVATION FUND (60)			
CAPITAL PROJECTS FUND (80)	1,119,100		1,069,100
	\$ 1,119,100	\$	\$ 1,069,100
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 1,119,100	\$	\$ 1,069,100

* 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 - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
WASTE WATER TRMT PLANT FUND (50)	253,644	213,676	262,459
WATER FUND (51)	588,523	507,549	609,318
SANITATION FUND (52)	192,596	123,776	199,987
	\$ 1,034,763	\$ 845,001	\$ 1,071,764
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 1,034,763	\$ 845,001	\$ 1,071,764

* 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.

CITY OF TOMBSTONE - ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2023

SOURCE OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ <u>6,444,961</u>	\$ <u>3,336,732</u>	\$ <u>7,206,558</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 - ADOPTED BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2023

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	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 - ADOPTED BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2023

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
GENERAL FUND				
MAYOR AND COUNCIL (10-41)	13,079		11,286	12,745
CITY HALL (10-43)	356,619		336,664	405,490
ELECTIONS (10-44)			3,465	10,000
MARSHALL'S OFFICE (10-55)	808,859		716,788	882,587
MAGISTRATE (10-56)	73,503		67,088	89,490
FIRE DEPARTMENT (10-57)	118,254		115,717	165,097
AMBULANCE (10-58)				
PUBLIC BUILDINGS (10-60)	211,445		94,664	311,877
ANIMAL CONTROL (10-62)				
CEMETERY (10-63)	22,000		32	22,000
PLANNING AND ZONING (10-64)	500			500
LIBRARY (10-65)	67,100		38,089	67,996
PARKS AND RECREATION (10-66)	33,126		30,399	55,631
BLDG. INSPECTOR/ZONING OFFICER (10-67)	70,300		105,285	58,385
SENIOR CENTER (10-68)	107,074		113,276	168,295
NON-DEPARTMENTAL (10-69)	170,000		80,246	125,500
TOURISM (10-70)	91,800		120,510	122,000
AIRPORT (10-71)	2,500		2,594	10,000
FOOD BANK (10-72)	6,500			5,000
CITY BUS (10-73)				60,429
TRANSFERS (10-90)				50,000
Total General Fund	\$ 2,152,659	\$	\$ 1,836,103	\$ 2,623,022
SPECIAL REVENUE FUNDS				
FIRE TRUCK FUND (14)	30,000		23,176	46,000
COURT IMPROVEMENTS FUNDS (15)	5,000			5,000
CDBG GRANT (22)	450,000			
GRANT OPPORTUNITY FUND (29)	1,000,000		38,120	1,000,000
HIGHWAY USER FUND (30)	189,368		235,307	248,787
BOOTHILL DONATION FUND (64)	235,000		187,621	375,000
FIRE RELIEF/PENSION FUND (70)	22,000		5,272	22,000
FIRE DEPARTMENT GRANT (23)				
BOOTHILL GIFTSHOP (63)	215,000		243,655	350,000
CHRISTMAS LIGHTS DONATION FUND (28)	3,500		811	3,500
VISIT AZ MARKETING GRANT (27)				134,536
SENIOR CENTER REHAB PROJ (25)				276,610
Total Special Revenue Funds	\$ 2,149,868	\$	\$ 733,962	\$ 2,461,433
DEBT SERVICE FUNDS				
GO BOND DEBT SERVICE ACCT (81)	115,038		115,038	110,019
Total Debt Service Funds	\$ 115,038	\$	\$ 115,038	\$ 110,019
CAPITAL PROJECTS FUNDS				
BUILDING RENOVATION FUND (60)				
CAPITAL PROJECTS FUND (80)	1,119,100		75,235	1,069,100
Total Capital Projects Funds	\$ 1,119,100	\$	\$ 75,235	\$ 1,069,100
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
WASTE WATER TRMT PLANT FUND (50)	253,644		252,829	262,459
WATER FUND (51)	588,523		525,951	609,318
SANITATION FUND (52)	192,596		193,877	199,987
Total Enterprise Funds	\$ 1,034,763	\$	\$ 972,657	\$ 1,071,764
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,571,428	\$	\$ 3,732,995	\$ 7,335,338

* 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 - ADOPTED BUDGET
Expenditures/Expenses by Department
Fiscal Year 2023

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
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 - ADOPTED BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2023

FUND	Full-Time Equivalent (FTE) 2023	Employee Salaries and Hourly Costs 2023	Retirement Costs 2023	Healthcare Costs 2023	Other Benefit Costs 2023	Total Estimated Personnel Compensation 2023
GENERAL FUND	28.2	\$ 1,059,971	\$ 119,857	\$ 185,147	\$ 137,747	\$ 1,502,722
SPECIAL REVENUE FUNDS						
HURF (30)	1.4	\$ 57,072	\$ 6,963	\$ 12,337	\$ 10,309	\$ 86,681
BOOTHILL GIFT SHOP (63)	2.5	\$ 77,575	\$ 9,465	\$ 8,940	\$ 6,279	\$ 102,259
BOOTHILL DONATIONS (64)	4.5	\$ 127,406	\$ 15,545	\$ 8,940	\$ 10,315	\$ 162,206
Total Special Revenue Funds	8.4	\$ 262,053	\$ 31,973	\$ 30,217	\$ 26,903	\$ 351,146
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WASTE WATERFUND (50)	1.5	\$ 60,776	\$ 7,204	\$ 13,142	\$ 6,325	\$ 87,447
WATER FUND (51)	4.4	\$ 218,765	\$ 22,124	\$ 38,889	\$ 31,013	\$ 310,791
SANITATION FUND (52)	0.1	\$ 4,987	\$ 467	\$ 805	\$ 307	\$ 6,566
Total Enterprise Funds	5.9	\$ 284,528	\$ 29,795	\$ 52,836	\$ 37,645	\$ 404,804
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	42.5	\$ 1,606,552	\$ 181,625	\$ 268,200	\$ 202,295	\$ 2,258,672