Official Budget Forms

City of Tombstone

Fiscal year 2027

City of Tombstone

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Fiscal year 2027

RESOLUTION NO. 04-2026

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE CITY OF TOMBSTONE, COCHISE COUNTY, STATE OF ARIZONA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2026-2027.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statues (A.R.S.), the Mayor and Common Council did, on May 12, 2026, make an estimate of the different amounts required to meet the public 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 of Tombstone and by Resolution No. 02-2026, passed and adopted the Tentative Budget for the City of Tombstone, Fiscal Year 2026-2027; and,

WHEREAS, the proposed budget as set forth in Schedules A through G is necessary for the efficient operation of the City of Tombstone, Arizona; and,

WHEREAS, in accordance with said sections of said title and following due public notice, the Council met on June 9, 2026, at which meeting any taxpayer was privileged to appear and by heard in favor of or against any of the proposed expenditures or tax levies; and,

WHEREAS, it appears that posting or publication, as required by law, has been duly made of said estimates together with a notice that the City Council would meet on June 9, 2026, at Schieffelin Hall for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

WHEREAS, the total budget shall be the expenditure limitation for the given fiscal year in the amount of $11,799,953.

WHEREAS, it appears that the sums to be raised by taxation do not, as specified therein, in the aggregate amount exceed that amount as computed in A.R.S. §42-17051(A).

THEREFORE, BE IT RESOLVED, that the said estimates of revenues and public expenditures/expenses shown on the accompanying schedules as now increased, reduced or changed by and the same are hereby adopted as the Final Budget of the City of Tombstone, Arizona for the Fiscal Year 2026-2027.

PASSED AND ADOPTED by the Mayor and Common Council of the City of Tombstone this 23rd, day of June, 2026.

APPROVED:

Dustin Escapule, Mayor

ATTEST:

C. Presti

Charissa Presti, Interim City Clerk

APPROVED AS TO FORM:

Ann P. Roberts, City Attorney

Instructions

City of Tombstone
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year		Sch	Funds: General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	3,357,815	4,226,181	0	3,467,181	0	1,120,515	0	12,171,692
2026	Actual Expenditures/Expenses**	E	2,883,827	1,147,729	0	94,003	0	1,042,207	0	5,167,766
2027	Fund Balance/Net Position at July 1***		637,631	227,651	0		0		0	865,282
2027	Primary Property Tax Levy	B	141,101							141,101
2027	Secondary Property Tax Levy	B								0
2027	Estimated Revenues Other than Property Taxes	C	2,726,294	2,875,368		3,624,495	0	1,060,771	0	10,286,928
2027	Other Financing Sources	D	0	0	0	247,466	0	0	0	247,466
2027	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2027	Interfund Transfers In	D	169,342	340,185		66,902	0	8,000	0	584,429
2027	Interfund Transfers (Out)	D	97,602	227,651	0	0	0	0	0	325,253
2027	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
	Maintained for Future Debt Retirement									0
	Maintained for Future Capital Projects									0
	Maintained for Future Financial Stability									0
	Maintained for future retirement contributions									0
										0
2027	Total Financial Resources Available		3,576,766	3,215,553	0	3,938,863	0	1,068,771	0	11,799,953
2027	Budgeted Expenditures/Expenses	E	3,576,766	3,215,553	0	3,938,863	0	1,068,771	0	11,799,953

Expenditure limitation comparison	2026	2027
Budgeted expenditures/expenses	$ 12,171,692	$ 11,799,953
Add/subtract: estimated net reconciling items		
Budgeted expenditures/expenses adjusted for reconciling items	12,171,692	11,799,953
Less: estimated exclusions		
Amount subject to the expenditure limitation	$ 12,171,692	$ 11,799,953
EEC expenditure limitation or voter-approved alternative expenditure limitation	$	$

☐ 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.

Shell

* 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City of Tombstone
Tax levy and tax rate information
Fiscal year 2027

Instructions

		2026		2027
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$	204,355	$	218,451
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	$	138,222	$	141,101
Property tax judgment				
B. Secondary property taxes		0		0
Property tax judgment				
C. Total property tax levy amounts	$	138,222	$	141,101
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		0.8688		0.8519
Property tax judgment				
(2) Secondary property tax rate		0.0000		0.0000
Property tax judgment				
(3) Total city/town tax rate		0.8688		0.8519

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 2025

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
10-31			
CITY SALES	1,573,500	1,573,500	1,573,500
BED TAXES	159,000	170,000	170,000
FRANCHISE FEES	70,000	70,000	70,000
Licenses and permits			
10-32			
LICENSES - BUSINESS	38,000	38,300	38,000
LICENSES - ANIMAL	250	210	250
STAGECOACH PERMIT	2,240	2,240	2,240
PERMITS - BLDG/SIGNS/GAS	37,000	37,000	37,000
PERMITS - OTHER	2,100	2,085	2,100
PUBLIC WORKS - ADMIN FEES		120	
Intergovernmental			
10-33			
ARIZONA - STATE SALES TAX	208,668	208,668	207,746
ARIZONA - REVENUE SHARING	292,375	292,375	315,714
ARIZONA - AUTO LIEU TAX			
Charges for services			
10-34			
FEES - OTHER (CARDBOARD FEES)	22,000		
FEES - NSF		150	
MARSHAL - REPORTS/FINGERPRINTS	600	651	650
COPIES AND FAX	100	34	100
CEMETERY FEES	8,000	10,725	10,000
FIRE DEPARTMENT FEES			
Fines and forfeits			
10-35			
FINES AND PENALTIES	32,450	12,050	25,600
Interest on investments			
10-36			
INTEREST EARNED - LGIP	27,500	28,650	27,500
INTEREST EARNED - GENERAL ACCT	9,500	11,000	11,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
10-36			
REBATES		1,500	2,000
RENT - CITY BUIDINGS	5,000	510	5,000
RENT - AIRPORT LEASE			
SALE OF CITY PROPERTY		850	5,000
DONATIONS - MEDIGOVICH FIELD		7,100	5,000
RENT - SCHIEFFELIN HALL	1,500	1,000	1,500
MISCELLANEOUS REVENUE-GENERAL	1,500	625	1,500
USAGE FEE		1,050	1,000

City of Tombstone
Revenues other than property taxes
Fiscal Year 2025

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
CARDBOARD SALES		7,000				5,000
DONATIONS - GENERAL		2,000				2,000
DONATIONS - LIBRARY		1,200				1,200
DONATIONS - CEMETERY		1,000				1,000
INSURANCE CLAIMS/REIMBURSEMENTS		40,000		2,686		5,000
MEMORABILIA		7,300		2,271		
SUMMER RECEREATION PROGRAM						
DONATIONS - TMO				1,500		1,500
10-38						
MISCELLANEOUS GRANTS						
SENIOR CENTER REVENUE		75,000		85,000		80,000
SRO PROGRAM REIMBURSEMENTS		119,700		119,700		117,994
AV TECHNICIAN WAGES						200
Total General Fund	$	2,744,483	$	2,681,550	$	2,726,294

* 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.

Special revenue funds

FIRE TRUCK FUND (14)	$	172,200		19,800		122,000
COURT IMPROVEMENTS FUND (15)		5,000		1,494		2,000
K9 FUND						
SENIOR CENTER EQUIPMENT FUND		20,000		4,701		20,000
CDBG PROJECT		515,855				515,855
CITY POOL RENOVATION PROJ (26)		200,000				
CHRISTMAS LIGHTS DONATION FUND (28)						
GRANT OPPORTUNITY FUND (29)		872,000		2,500		450,000
HIGHWAY USER FUND (30)		237,599		237,599		239,240
TMO AWARDED GRANTS (53)				63,800		
TMO ODG GRANT (54)		1,750				
TMO DEMA GRANT (55)		351,368		86,833		233,484
TMO OPSG GRANT (56)		160,572		10,684		137,000
TMO GOHS GRANT (57)		173,172		26,925		166,789
PROP 207 SETTLEMENT FUND (58)		46,689		17,800		18,500
TFD GRANT		113,417		16,250		197,000
BUILDING & FACILITYES FUND (60)		200,000		6,890		20,000
MARKETING EVENTS (62)		21,500		4,717		41,500
BOOTHILL GIFTSHOP (63)		425,000		444,381		380,000
BOOTHILL DONATION FUND (64)		280,000		314,979		310,000
FIRE RELIEF/PENSION FUND (70)		22,000		3,619		22,000
	$	3,818,122	$	1,262,972	$	2,875,368
Total special revenue funds	$	3,818,122	$	1,262,972	$	2,875,368

* 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.

Debt service funds

GO BOND DEBT SERVICE ACCT (81)	$		$		$	

City of Tombstone
Revenues other than property taxes
Fiscal Year 2025

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
Total debt service funds	$		$		$	
Capital projects funds						
CAPITAL PROJECTS FUNDS (80)	$	3,415,060	$	70,648	$	3,624,495
	$	3,415,060	$	70,648	$	3,624,495
Total capital projects funds	$	3,415,060	$	70,648	$	3,624,495

* 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.

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
Permanent funds						
	$		$		$	
	$		$		$	
Total permanent funds	$		$		$	
Enterprise funds						
WASTE WATER TRMT PLANT FUND (50)	$	276,250	$	258,009	$	273,000
WATER FUND (51)		588,000		600,895		580,589
SANITATION FUND (52)		203,831		208,600		207,182
	$	1,068,081	$	1,067,504	$	1,060,771
Total enterprise funds	$	1,068,081	$	1,067,504	$	1,060,771

* 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.

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
Internal service funds						
	$		$		$	
	$		$		$	
Total internal service funds	$		$		$	
Total all funds	$	11,045,746	$	5,082,674	$	10,286,928

* 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 2027

Instructions

FUND	Other financing 2027 SOURCES	Other financing 2027 <USES>	Interfund transfers 2027 In	Interfund transfers 2027 (Out)
General Fund				
10 TRANSFERS IN FROM GIFT SHOP	$			
10 TRANSFERS IN FROM BOOTHILL DONATIONS			114,902	
10 TRANSFERS IN FROM FUND BALANCE -AUCTION			31,740	
10 TRANSFERS IN FROM FUND BALANCE -MARKETING			22,700	
10 TRANSFERS OUT TO MARKETING EVENTS				22,700
10 TRANSFERS OUT TO HURF				
10 TRANSFERS OUT TO BUILDINGS & FACILITIES				
TRANSFERS OUT TO WASTEWATER				
TRANSFERS OUT TO WATER FUND				
10 TRANSFERS OUT TO SANITATION				8,000
10 TRANSFERS OUT TO CAPITAL PROJECTS				66,902
Total General Fund	$ 0	$ 0	$ 169,342	$ 97,602
Special revenue funds				
14 TRANSFERS IN FROM FUND BALANCE	$		$ 8,207	$
15 TRANSFERS IN FROM FUND BALANCE			12,335	
17 TRANSFERS IN FROM FUND BALANCE			10,939	
26 TRANSFERS IN FROM FUND BALANCE			95,740	
30 TRANSFERS IN FROM GIFT SHOP				
30 TRANSFERS IN FROM BOOTHILL DONATIONS			61,749	
58 TRANSFERS IN FROM FUND BALANCE			27,195	
60 TRANSFERS IN FROM FUND BALANCE			0	
60 TRANSFERS IN FROM GIFT SHOP			51,000	
60 TRANSFERS IN FROM BOOTHILL DONATIONS				
62 TRANSFERS IN FROM FUND BALANCE			1,578	
62 TRANSFERS IN FROM GIFT SHOP - TOURISM			22,700	
63 TRANSFERS IN FROM FUND BALANCE			0	
63 TRANSFERS OUT TO HURF				
63 TRANSFERS OUT TO BUILDINGS & FACILITIES				51,000
64 TRANSFERS IN FROM FUND BALANCE			48,742	
64 TRANSFERS OUT TO GENERAL FUND				114,902
64 TRANSFERS OUT TO HURF				61,749
64 TRANSFERS OUT TO BUILDINGS & FACILITIES				0
Total special revenue funds	$ 0	$ 0	$ 340,185	$ 227,651
Debt service funds				
	$	$	$ 247,466	
Total debt service funds	$ 0	$ 0	$ 247,466	$ 0
Capital projects funds				
80 TRANSFERS IN FROM GENERAL FUND	$	$ 0	$ 66,902	$
80 TRANSFERS IN FROM FUND BALANCE				
Total capital projects funds	$ 0	$ 0	$ 66,902	$ 0
Permanent funds				
	$	$	$	$
Total permanent funds	$ 0	$ 0	$ 0	$ 0
Enterprise funds				
50 TRANSFERS IN FROM GENERAL	$	$	$	$
51 TRANSFERS IN FROM GENERAL				
51 TRANSFERS IN FROM FUND BALANCE			0	
52 TRANSFERS IN FROM GENERAL			8,000	
Total enterprise funds	$ 0	$ 0	$ 8,000	$ 0
Internal service funds				
	$	$	$	$
Total Internal Service Funds	$ 0	$ 0	$ 0	$ 0
Total all funds	$ 0	$ 0	$ 831,895	$ 325,253

City of Tombstone
Expenditures/expenses by fund
Fiscal year 2027

Instructions

FUND/DEPARTMENT		SchE2 2026		SchE3 2026		SchE4 2026		SchE5 2027
General Fund								
MAYOR AND COUNCIL (10-41)	$	25,085	$		$	25,085	$	29,142
CITY HALL (10-43)		447,190				390,000		445,647
ELECTIONS (10-44)		100				100		2,500
MARSHAL'S OFFICE (10-55)		1,088,788				1,020,500		1,238,160
MAGISTRATE (10-56)		90,943				91,398		93,293
FIRE DEPARTMENT (10-57)		401,981				331,500		424,898
PUBLIC BUILDINGS (10-60)		499,215				434,759		563,745
CEMETERY (10-63)		9,000				5,548		9,000
PLANING AND ZONING (10-64)		500				50		500
LIBRARY (10-65)		79,767				69,007		80,695
PARKS AND RECREATION (10-66)		65,308				41,000		60,858
BLDG INSPECTOR/ZONING OFFICER (10-67)		77,279				75,337		83,210
SENIOR CENTER (10-68)		188,988				175,731		195,901
NON-DEPARTMENTAL (10-69)		94,961				49,877		85,270
TOURISM (10-70)		199,875				155,149		192,500
AIRPORT (10-71)		5,000				2,202		4,545
CITY BUS (10-73)		31,734				16,584		0
TRANSFERS (10-90)		52,101						66,902
Total General Fund	$	3,357,815	$	0	$	2,883,827	$	3,576,766
Special revenue funds								
FIRE TRUCK FUND (14)	$	198,706	$		$	20,063		130,207
COURT IMPROVEMENTS FUND (15)		16,264				699		14,335
K9 FUND (16)						21,658		0
SENIOR CENTER EQUIPMENT FUND (17)		40,298				(484)		30,939
CDBG 2025		515,855				0		515,855
CITY POOL RENOVATION PROJ (26)		295,740				0		95,740
GRANT OPPORTUNITY FUND (29)		872,000				2,473		450,000
HIGHWAY USER FUND (30)		341,599				330,000		300,989
TMO AWARDED GRANT (53)		0				65,289		0
TMO ODG GRANT (54)		1,750				2,284		0
TMO DEMA GRANT (55)		351,368				126,923		233,484
TMO OPSG GRANT (56)		160,572				23,820		137,000
TMO GOHS GRANT (57)		173,172				32,000		166,789
PROP 207 SETTLEMENT FUND (58)		58,626				500		45,695
TFD ADO GRANT		113,417				16,250		197,000
BUILDING & FACILITYES FUND (60)		268,923				7,500		71,000
MARKETING EVENTS (62)		62,375				38,000		65,778
BOOTHILL GIFTSHOP (63)		439,583				296,304		380,000
BOOTHILL DONATION FUND (64)		293,933				159,750		358,742
FIRE RELIEF/PENSION FUND (70)		22,000				4,700		22,000
Total special revenue funds	$	4,226,181	$	0	$	1,147,729	$	3,215,553
Debt service funds								
GO BOND DEBT SERVICE ACCT (81)	$	0					$	0
Total debt service funds	$	0	$	0	$	0	$	0
Capital projects funds								
CAPITAL PROJECTS FUNDS (80)	$	3,467,181	$		$	94,003		3,938,863
Total capital projects funds	$	3,467,181	$	0	$	94,003	$	3,938,863
Permanent funds								
Total permanent funds	$	0	$	0	$	0	$	0
Enterprise funds								
WASTE WATER TRMT PLANT FUND (50)	$	272,500				242,797		273,000
WATER FUND (51)		636,184				603,573		580,589
SANITATION FUND (52)		211,831				195,837		215,182
Total enterprise funds	$	1,120,515	$	0	$	1,042,207	$	1,068,771
Internal service funds								
Total internal service funds	$	0	$	0	$	0	$	0
Total all funds	$	12,171,692	$	0	$	5,167,766	$	11,799,953

* 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 2027

Instructions

Department/Fund		SchF2		SchF3		SchF4		SchF5
		2026		2026		2026		2027
General Fund								
MAYOR AND COUNCIL (10-41)		25,085				25,085		29,142
CITY HALL (10-43)		447,190				390,000		445,647
ELECTIONS (10-44)		100				100		2,500
MARSHAL'S OFFICE (10-55)		1,088,788				1,020,500		1,238,160
MAGISTRATE (10-56)		90,943				91,398		93,293
FIRE DEPARTMENT (10-57)		401,981				331,500		424,898
PUBLIC BUILDINGS (10-60)		499,215				434,759		563,745
CEMETERY (10-63)		9,000				5,548		9,000
PLANING AND ZONING (10-64)		500				50		500
LIBRARY (10-65)		79,767				69,007		80,695
PARKS AND RECREATION (10-66)		65,308				41,000		60,858
BLDG INSPECTOR/ZONING OFFICER (10-67)		77,279				75,337		83,210
SENIOR CENTER (10-68)		188,988				175,731		195,901
NON-DEPARTMENTAL (10-69)		94,961				49,877		85,270
TOURISM (10-70)		199,875				155,149		192,500
AIRPORT (10-71)		5,000				2,202		4,545
CITY BUS (10-73)		31,734				16,584		0
TRANSFERS (10-90)		52,101						66,902
Total General Funds	$	3,357,815	0	0	0	2,883,827	0	3,576,766
SPECIAL REVENUE FUNDS								
FIRE TRUCK FUND (14)	$	198,706	$		$	20,063		130,207
COURT IMPROVEMENTS FUND (15)		16,264				699		14,335
K9 FUND (16)						21,658		0
SENIOR CENTER EQUIPMENT FUND (17)		40,298				(484)		30,939
CDBG 2025		515,855				0		515,855
CITY POOL RENOVATION PROJ (26)		295,740				0		95,740
GRANT OPPORTUNITY FUND (29)		872,000				2,473		450,000
HIGHWAY USER FUND (30)		341,599				330,000		300,989
TMO AWARDED GRANT (53)		0				65,289		0
TMO DEA GRANT (54)		1,750				2,284		0
TMO DEMA GRANT (55)		351,368				126,923		233,484
TMO OPSG IPT GRANT (56)		160,572				23,820		137,000
TMO GOHS GRANT (57)		173,172				32,000		166,789
OPIOD SETTLEMENT FUND (58)		58,626				500		45,695
TFD ADO GRANT		113,417				16,250		197,000
BUILDING & FACILITYES FUND (60)		268,923				7,500		71,000
MARKETING EVENTS (62)		62,375				38,000		65,778
BOOTHILL GIFTSHOP (63)		439,583				296,304		380,000
BOOTHILL DONATION FUND (64)		293,933				159,750		358,742
FIRE RELIEF/PENSION FUND (70)		22,000				4,700		22,000
Total Special Revenue Funds	$	4,226,181	0	0	0	1,147,729	0	3,215,553
CAPITAL PROJECTS FUNDS								
CAPTIAL PROJECTS FUND (80)	$	3,467,181	$		$	94,003		3,938,863
Total Capital Projects Funds	$	3,467,181	0	0	0	94,003	0	3,938,863
DEBT SERVICE FUNDS								
GO BOND DEBT SERVICE ACCT (81)	$	0	$		$	0	$	0
Total Debt Service Funds	$	0	0	0	0	0	0	0
PERMANENT FUNDS								
Total Permanent Funds	$	0	0	0	0	0	0	0

ENTERPRISE FUNDS

WASTE WATER TRMT PLANT FUND (50)		272,500				242,797		273,000
WATER FUND (51)		636,184				603,573		580,589
SANITATION FUND (52)		211,831				195,837		215,182
Total Permanent Funds	$	1,120,515	0	0	0	1,042,207	0	1,068,771
INTERNAL SERVICE FUNDS								
Contingency								
Total Internal Service Funds	$	0	0	0	0	0	0	0
TOTAL ALL FUNDS	$	12,171,692		0		5,167,766		11,799,953

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 2027

Instructions

Fund	Full-Time Equivalent (FTE) 2027	Employee Salaries and Hourly Costs 2027	Retirement Costs 2027	Healthcare Costs 2027	Other Benefit Costs 2027	Total Estimated Personnel Compensation 2027
General Fund	37	$ 1,740,294	$ 151,491	$ 201,408	$ 200,586	$ 2,293,779
Special revenue funds						
HURF (30)	2	$ 75,924	$ 9,095	$ 9,899	$ 9,773	$ 104,691
BOOTHILL GIFTSHOP (63)	3	111,176	7,560	12,425	8,839	140,000
BOOTHILL DONATIONS (64)	4	129,697	3,910	6,053	10,306	149,966
						0
Total special revenue funds	9	$ 316,797	$ 20,564	$ 28,376	$ 28,918	$ 394,657
Debt service funds						
		$	$	$	$	$ 0
						0
						0
Total debt service funds	0	$ 0	$ 0	$ 0	$ 0	$ 0
Capital projects funds						
		$	$	$	$	$ 0
						0
						0
Total capital projects funds	0	$ 0	$ 0	$ 0	$ 0	$ 0
Permanent funds						
		$	$	$	$	$ 0
						0
						0
Total permanent funds	0	$ 0	$ 0	$ 0	$ 0	$ 0
Enterprise funds						0
WASTE WATER FUND (50)	1	$ 58,032	$ 6,930	$ 9,048	$ 6,411	$ 80,421
WATER FUND (51)	4	231,515	27,759	30,341	26,758	316,373
SANITATION (52)						0
Total enterprise funds	5	$ 289,547	$ 34,689	$ 39,389	$ 33,168	$ 396,794
Internal service funds						
		$	$	$	$	$ 0
						0
						0
Total internal service fund	0	$ 0	$ 0	$ 0	$ 0	$ 0
Total all funds	51	$ 2,346,639	$ 206,744	$ 269,173	$ 262,672	$ 3,085,230