

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

| 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: \$ 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

| | 2013 | 2014 |
|---|-------------------|-------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ <u>140,426</u> | \$ <u>143,516</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>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) 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>0.7694</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 REVENUES 2013 | ACTUAL REVENUES* 2013 | ESTIMATED REVENUES 2014 |
|---------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | |
| Local taxes | | | |
| 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 |
| Licenses and permits | | | |
| 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 |
| Intergovernmental | | | |
| 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 |
| Charges for services | | | |
| 10-34 | | | |
| COPIES AND FAX | 250 | 277 | 350 |
| MARSHAL - PATCHES/REPORTS | 300 | 265 | 300 |
| STONEGARDEN GRANT | 35,000 | 48,741 | 35,000 |
| Fines and forfeits | | | |
| 10-35 | | | |
| CEMETERY FEES | 2,000 | 3,200 | 3,500 |
| MAGISTRATE - FINES | 20,000 | 14,397 | 20,000 |
| Interest on investments | | | |
| INTEREST EARNED - LGIP | 1,200 | 1,155 | 1,200 |
| INTEREST EARNED, GENERAL ACCT. | 200 | 12 | 200 |
| In-lieu property taxes | | | |
| Contributions | | | |
| Voluntary contributions | | | |
| Miscellaneous | | | |
| 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 REVENUES 2013 | ACTUAL REVENUES* 2013 | ESTIMATED REVENUES 2014 |
|---------------------------|-------------------------------|-----------------------------|-------------------------------|
| 10-38 | | | |
| SENIOR CENTER INCOME | 32,000 | 64,506 | 65,000 |
| Total General Fund | \$ 1,413,832 | \$ 1,078,008 | \$ 1,499,495 |

* 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.

CITY OF TOMBSTONE
Revenues Other Than Property Taxes
Fiscal Year 2014

| SOURCE OF REVENUES | ESTIMATED REVENUES 2013 | ACTUAL REVENUES* 2013 | ESTIMATED REVENUES 2014 |
|------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| | | | |
| | | | |
| | | | |
| | \$ | \$ | \$ |
| Total Special Revenue Funds | \$ 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 REVENUES 2013</u> | <u>ACTUAL REVENUES* 2013</u> | <u>ESTIMATED REVENUES 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 REVENUES 2013</u> | <u>ACTUAL REVENUES* 2013</u> | <u>ESTIMATED REVENUES 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 REVENUES 2013 | ACTUAL REVENUES* 2013 | ESTIMATED REVENUES 2014 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| INTERNAL SERVICE FUNDS | | | |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| Total Internal Service Funds | \$ _____ | \$ _____ | \$ _____ |
| TOTAL ALL FUNDS | \$ <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 Equivalent (FTE) 2014 | Employee Salaries and Hourly Costs 2014 | Retirement Costs 2014 | Healthcare Costs 2014 | Other Benefit Costs 2014 | = | Total Estimated Personnel Compensation 2014 |
|-------------------------------------|---------------------------------------|---|--------------------------|--------------------------|--------------------------------|---|--|
| 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 | | \$ | \$ | \$ | \$ | = | \$ |
| TOTAL ALL FUNDS | | \$ | \$ | \$ | \$ | = | \$ |