

CITY OF DOUGLAS
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CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	14,060,146	5,135,997	1,315,624	472,121	0	6,013,924	0	26,997,812
2016	Actual Expenditures/Expenses**	E	12,770,828	1,822,123	1,296,443	203,503	0	4,632,086	0	20,724,983
2017	Fund Balance/Net Position at July 1***		6,284,598	1,289,126	0	650,000		6,500,000		14,723,724
2017	Primary Property Tax Levy	B	597,103							597,103
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	14,162,463	4,928,188	0	0	0	5,197,800	0	24,288,451
2017	Other Financing Sources	D	125,000	0	0	0	0	200,000	0	325,000
2017	Other Financing (Uses)	D	125,000	0	0	0	0	200,000	0	325,000
2017	Interfund Transfers In	D	179,967	6,300	1,303,560	0	0	216,293	0	1,706,120
2017	Interfund Transfers (Out)	D	1,444,096	48,433	0	0	0	213,591	0	1,706,120
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		19,780,035	6,175,181	1,303,560	650,000	0	11,700,502	0	39,609,278
2017	Budgeted Expenditures/Expenses	E	13,563,333	5,593,559	1,303,560	650,000	0	6,203,723	0	27,314,175

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

	2016	2017
1. Budgeted expenditures/expenses	\$ 26,997,812	\$ 27,314,175
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	26,997,812	27,314,175
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 26,997,812	\$ 27,314,175
6. EEC 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.

* 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 DOUGLAS
Tax Levy and Tax Rate Information
Fiscal Year 2017

	2016	2017
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 685,570	\$ 712,336
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	\$ 586,193	\$ 597,103
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 586,193	\$ 597,103
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 557,628	
(2) Prior years' levies	48,500	
(3) Total primary property taxes	\$ 606,128	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 606,128	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.1762	1.1949
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.1762	1.1949
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>zero</u> 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 DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 4,000,000	\$ 4,993,470	\$ 5,445,813
City Sales Tax 1/2 Cent	999,980	161,534	
City Sales Tax 1/3 Cent	445,833		
Transient Occupancy Tax	40,000	49,750	45,000
Delinquent Property Tax	30,000	48,500	30,000
Franchise Fees/Taxes	323,000	314,968	323,000
Licenses and permits			
Business License & Yard/Sidewalk	92,000	80,008	92,000
Liquor Licenses	10,000	7,855	10,000
Dog Licenses	4,000	3,704	4,000
Building Permit/Zoning Fees	72,000	63,335	72,000
Burning Permits	250	150	250
Alarm Permits	1,000	1,140	1,000
Intergovernmental			
State Shared Sales Tax	1,672,689	1,665,404	1,562,733
State Revenue Sharing	2,108,081	2,108,081	2,031,209
Vehicle License Tax	840,934	807,490	841,255
Humane County IGA	47,400	45,911	40,200
Interagency Law Enforcement	1,066,623	611,890	1,087,023
Casa & Pioneer IGA	59,374	33	61,880
Transit Grant	736,319		
Grant Administration Reimbursement	2,000	4,496	2,000
Training Reimbursement			15,000
DUSD Reimbursement-Aquatic Center	66,387	66,387	33,111
Library County IGA	20,000		
Library Grant E-Rate	33,093	33,093	34,507
Charges for services			
Ambulance	1,100,000	1,475,579	1,300,000
Community Training/Public Education	7,000	12,500	11,000
Cemetery	70,000	92,674	75,000
Animal Shelter Revenue	8,000	8,500	8,000
Recreation Aquatics	37,100	37,100	37,100
Impound Fees & Adm Fees	26,200	20,500	26,200
Fingerprints	1,400	1,500	1,400
Passport Fees		5,000	5,000
Transit Fares	40,000		
Fines and forfeits			
Court Fines and Forfeitures	140,000	117,566	5,000
Library Fines and Fees	17,000	15,917	15,000
Restitution Payments	1,500	441	1,500
Forfeited Property Sales	80,000	78,575	80,000
Interest on investments			
Interest	6,400	14,455	10,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Explorer Revenue	1,000	3,354	1,000
Miscellaneous			
Sales of Misc Property/Lease	510,000	215,216	10,000
Special Events	2,000	1,310	2,000
4th of July Revenue	500	100	500
Visitor Center Reservation Fee	1,000	1,220	1,000
Ramada Reservation Fees	2,000	1,570	2,000
Miscellaneous	50,000	85,608	50,000
Youth Activity Revenue	1,000		1,000
Rental Payments	787,782	787,782	787,782
Total General Fund	\$ 15,560,845	\$ 14,043,666	\$ 14,162,463

* 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 DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User - State	\$ 1,272,411	\$ 1,271,946	\$ 1,276,700
Sales Reimbursement	30,000	61,804	30,000
Citizens Pay Policy	5,000	13,000	5,000
	<u>\$ 1,307,411</u>	<u>\$ 1,346,750</u>	<u>\$ 1,311,700</u>
Local Transportation Assistance Fund			
Transit Grant Revenue	\$	\$ 262,354	\$ 650,807
Cochise College IGA		18,190	20,000
SEAGO		33,650	38,000
Bisbee Contract		174,926	209,271
Transit Fares		20,357	36,000
Advertising Revenue			10,000
ACT Route		15,700	15,650
	<u>\$</u>	<u>\$ 525,178</u>	<u>\$ 979,728</u>
JCEF			
Local JCEF Time Payments	\$ 7,000	\$ 4,100	\$
Fill the Gap Restricted	1,000	1,470	
MCEF Suspension Fee	150	87	
	<u>\$ 8,150</u>	<u>\$ 5,657</u>	<u>\$</u>
RICO			
RICO ST Attorney General	\$ 175,450	\$ 50,000	\$ 203,276
RICO County Attorney			
	<u>\$ 175,450</u>	<u>\$ 50,000</u>	<u>\$ 203,276</u>
Housing			
Mod Rehabilitation Reimbursement	\$ 236,288	\$ 207,797	\$ 171,915
	<u>\$ 236,288</u>	<u>\$ 207,797</u>	<u>\$ 171,915</u>
Grants Fund			
Housing & Community Development Grants	\$ 1,309,212	\$ 900,000	\$ 1,309,212
Fire Grants	73,789	30,063	371,436
Police Grants	174,200	5,971	78,421
Public Works Grants	850,000	106,642	450,000
Library Grants	77,500	1,500	52,500
	<u>\$ 2,484,701</u>	<u>\$ 1,044,176</u>	<u>\$ 2,261,569</u>
Total Special Revenue Funds	<u>\$ 4,212,000</u>	<u>\$ 3,179,558</u>	<u>\$ 4,928,188</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.

DEBT SERVICE FUNDS

Sales Tax 3/10	\$	\$ 631	\$
Investment Earnings			
	<u>\$</u>	<u>\$ 631</u>	<u>\$</u>
Total Debt Service Funds	<u>\$</u>	<u>\$ 631</u>	<u>\$</u>

CAPITAL PROJECTS FUNDS

Investment Earnings	\$	\$ 2,671	\$
Sales Tax 3/10	89,167	94,589	
Miscellaneous Revenue		6,000	
	<u>\$ 89,167</u>	<u>\$ 103,260</u>	<u>\$</u>
Total Capital Projects Funds	<u>\$ 89,167</u>	<u>\$ 103,260</u>	<u>\$</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.

PERMANENT FUNDS

	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
ENTERPRISE FUNDS			
Water Fund			
Water Service Fee	\$ 1,635,000	\$ 1,564,117	\$ 910,000
Water Usage Fees			690,000
CIP Surcharge	330,000	328,380	330,000
Reconnect Fee	21,000	25,006	25,000
Contract Fee	13,000	11,380	12,000
Investment Earnings	7,000	12,918	12,000
Impact Fees	20,000	25,356	20,000
Grants			
Miscellaneous	21,000	33,151	23,000
	<u>\$ 2,047,000</u>	<u>\$ 2,000,308</u>	<u>\$ 2,022,000</u>
Waste Water Fund			
Sewer Service Fees	\$ 1,500,000	\$ 1,507,405	\$ 1,502,000
CIP Surcharge	328,000	332,238	330,000
Impact Fees	20,000	36,896	20,000
Investment Earnings	8,000	10,156	8,500
BECC Grant	550,000		
Miscellaneous	4,000	65,213	5,000
	<u>\$ 2,410,000</u>	<u>\$ 1,951,908</u>	<u>\$ 1,865,500</u>
Sanitation Fund			
Garbage Collection Fee	\$ 1,200,000	\$ 1,207,313	\$ 1,210,000
Investment Earnings	2,700	5,113	4,500
Miscellaneous		114	
	<u>\$ 1,202,700</u>	<u>\$ 1,212,540</u>	<u>\$ 1,214,500</u>
Airport Fund			
Fuel Sales	\$ 73,560	\$ 76,058	\$ 69,900
Rentals	25,900	33,795	25,900
ADOT Airport Grant		64,310	
	<u>\$ 99,460</u>	<u>\$ 174,163</u>	<u>\$ 95,800</u>
Golf Fund			
Fees	\$	\$ 10,031	\$
Quarter Passes		3,893	
Rentals		3,759	
Pro Shop Sales		1,008	
RV Park Rentals		840	
Country Club		17,611	
Lease Payments			
Miscellaneous			
	<u>\$</u>	<u>\$ 37,141</u>	<u>\$</u>
Total Enterprise Funds	<u>\$ 5,759,160</u>	<u>\$ 5,376,060</u>	<u>\$ 5,197,800</u>
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	<u>\$ 25,621,172</u>	<u>\$ 22,703,175</u>	<u>\$ 24,288,451</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.

* 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 DOUGLAS
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 179,967	\$
Transfer to Airport				51,293
Transfer to Grants				6,300
Transfer to Debt Service				1,221,503
Transfer to Golf				165,000
Ambulance Lease	125,000	125,000		
Total General Fund	\$ 125,000	\$ 125,000	\$ 179,967	\$ 1,444,096
SPECIAL REVENUE FUNDS				
Grants - Transfer from General Fund	\$	\$	\$ 6,300	\$
HURF - Transfer to General Fund				34,841
HURF - Transfer to Debt Service				13,592
Total Special Revenue Funds	\$	\$	\$ 6,300	\$ 48,433
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 1,221,503	\$
Debt Service-Transf frm Enterprise Fund			82,057	
Total Debt Service Funds	\$	\$	\$ 1,303,560	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
WIFA WWTP Loan Proceeds	200,000	200,000		
Airport - Transfer from General Fund			51,293	
Golf - Transfer from General Fund			165,000	
Water - Transfer to General Fund				61,359
Water - Transfer to Debt Service				48,077
Sewer - Transfer to General Fund				62,416
Sewer - Transfer to Debt Service				13,592
Sanitation- Transfer to General Fund				21,351
Sanitation- Transfer to Debt Service				6,796
Total Enterprise Funds	\$ 200,000	\$ 200,000	\$ 216,293	\$ 213,591
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 325,000	\$ 325,000	\$ 1,706,120	\$ 1,706,120

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Administration	\$ 481,769	\$	\$ 536,964	\$ 482,327
Economic Development			2,000	68,211
Visitor Center	70,872		63,742	63,925
Parking Lot			1,067	
Finance	554,346		497,524	517,123
Human Resources	529,987		434,001	513,988
Management Information Sys.	419,132		426,207	439,745
General Government	1,026,180		282,614	342,955
Magistrate and Court	77,568		77,534	
Library	415,633		402,137	414,072
Neighborhoods & Grants			15,511	
Cemetery	154,914		134,210	137,776
Parks	553,816		495,437	515,280
Recreation	93,135		101,633	178,871
Aquatics	306,374		278,011	282,917
Public Works Administration	157,227		96,196	131,721
Public Works Construction	421,724		311,282	399,277
Public Works Fleet Maintenance	161,730		93,293	125,886
Fire	1,311,189		1,729,625	1,354,020
Emergency Management Serv.	1,482,026		1,934,807	1,635,083
Police Administration	617,735		416,905	472,434
Police Operations	2,849,411		2,854,841	3,122,745
Police Support	2,019,274		1,318,777	1,866,068
Police Humane	211,047		181,945	215,693
Call Center	65,057		42,133	48,516
Transit	577,500	(577,500)	-	
Capital Outlay	433,170	(353,170)	42,434	234,700
Total General Fund	\$ 14,990,816	\$ (930,670)	\$ 12,770,828	\$ 13,563,333
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,258,012	\$	\$ 866,965	\$ 1,913,268
LTAf		930,670	535,537	1,000,731
Housing Fund	236,288		192,995	171,915
Grants Fund	2,516,285		134,137	2,274,369
RICO Fund	175,450		86,155	203,276
JCEF Fund	19,292		6,334	30,000
Total Special Revenue Funds	\$ 4,205,327	\$ 930,670	\$ 1,822,123	\$ 5,593,559
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,315,624	\$	\$ 1,296,443	\$ 1,303,560
Total Debt Service Funds	\$ 1,315,624	\$	\$ 1,296,443	\$ 1,303,560
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 472,121	\$	\$ 203,503	\$ 650,000
Total Capital Projects Funds	\$ 472,121	\$	\$ 203,503	\$ 650,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,584,438	\$	\$ 1,622,594	\$ 1,702,564
Waste Water Fund	1,571,653		1,505,490	1,704,492
Sanitation Fund	1,140,506		999,819	1,989,574
Water Capital	407,451		137,179	210,000
Waste Water Capital	1,150,114		(13,122)	285,000
Airport Fund	159,762		145,216	147,093
Golf Course Fund			234,910	165,000
Total Enterprise Funds	\$ 6,013,924	\$	\$ 4,632,086	\$ 6,203,723
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 26,997,812	\$	\$ 20,724,983	\$ 27,314,175

* 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 DOUGLAS
Full-Time Employees and Personnel Compensation
Fiscal Year 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	138	\$ 6,826,996	\$ 2,694,324	\$ 813,579	\$ 474,905	\$ 10,809,804
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	\$ 342,798	\$ 38,873	\$ 53,013	\$ 51,351	\$ 486,035
Housing Fund	5	127,252	13,956	17,446	13,262	171,916
Transit	15	470,678	53,375	85,319	46,876	656,248
Total Special Revenue Funds	28	\$ 940,727	\$ 106,204	\$ 155,778	\$ 111,489	\$ 1,314,199
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	13	\$ 462,574	\$ 52,456	\$ 74,634	\$ 58,009	\$ 647,673
Waste Water Fund	7	313,651	35,568	48,772	32,425	430,416
Sanitation Fund	10	351,336	39,161	61,918	46,361	498,776
Airport Fund	1	26,473	3,002	5,351	3,117	37,943
Total Enterprise Funds	31	\$ 1,154,034	\$ 130,187	\$ 190,676	\$ 139,912	\$ 1,614,808
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	197	\$ 8,921,757	\$ 2,930,715	\$ 1,160,033	\$ 726,306	\$ 13,738,811