

CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 25,772,686	\$ 11,994,228	\$ 6,254,993	\$ 580,209	\$ 15,124,524			\$ 196,887	\$ 1,920,165	\$ 20,236,448	\$ 13,921,245
2. Special Revenue Funds	6,602,134	1,832,462	1,261,226		7,061,862			273,471	215,106	8,381,453	7,116,917
3. Debt Service Funds Available	1,948,698	1,922,542	(850,506)					1,840,686		990,180	1,840,685
4. Less: Amounts for Future Debt Retirement			463,053							463,053	
5. Total Debt Service Funds	1,948,698	1,922,542	(1,313,559)					1,840,686		527,127	1,840,685
6. Capital Projects Funds	670,000	69,581	363,161		1,100,000					1,463,161	1,697,000
7. Permanent Funds											
8. Enterprise Funds Available	5,475,608	4,376,536	4,888,203		5,863,944	800,000	800,000	122,260	298,032	10,576,375	6,113,171
9. Less: Amounts for Future Debt Retirement			537,272							537,272	
10. Total Enterprise Funds	5,475,608	4,376,536	4,350,931		5,863,944	800,000	800,000	122,260	298,032	10,039,103	6,113,171
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 40,469,126	\$ 20,195,349	\$ 10,916,752	\$ 580,209	\$ 29,150,330	\$ 800,000	\$ 800,000	\$ 2,433,304	\$ 2,433,303	\$ 40,647,292	\$ 30,689,018

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	<u>\$ 40,469,126</u>	<u>\$ 30,689,018</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>40,469,126</u>	<u>30,689,018</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 40,469,126</u>	<u>\$ 30,689,018</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$</u>	<u>\$</u>

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 DOUGLAS
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>645,679</u>	\$ <u>665,257</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 lev. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>574,393</u>	\$ <u>580,209</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>574,393</u>	\$ <u>580,209</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>556,517</u>	
(2) Prior years' levies	<u>34,000</u>	
(3) Total primary property taxes	\$ <u>590,517</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>590,517</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.0781</u>	<u>1.1509</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.0781</u>	<u>1.1509</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 DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 4,100,000	\$ 3,906,533	\$ 4,100,000
City Sales Tax 1/2 Cent	1,024,980	972,296	1,024,980
Transient Occupancy Tax	45,000	37,377	40,000
Delinquent Property Tax	30,000		30,000
Franchise Fees/Taxes	331,000	310,695	323,000
Licenses and permits			
Business License & Yard/Sidewalk	92,000	90,982	92,000
Liquor Licenses	10,000	8,127	10,000
Dog Licenses	4,000	3,856	4,000
Building Permit/Zoning Fees	72,000	96,225	72,000
Operator Vehicle Permits	3,500	1,860	
Burning Permits	500	170	250
Alarm Permits	1,000	1,113	1,000
Intergovernmental			
State Shared Sales Tax	1,501,591	1,533,519	1,582,085
State Revenue Sharing	1,938,775	1,976,038	2,119,448
Vehicle License Tax	799,085	733,089	847,656
Humane County IGA	58,000	40,144	42,000
Interagency Law Enforcement	686,000	933,957	988,141
Casa & Pioneer IGA	99,471	94,472	99,640
DUSD IGA	62,686	42,865	19,821
Transit Grant	567,737	327,195	823,585
Grant Administration Reimbursement	2,000		2,000
DUSD Reimbursement-Aquatic Center	60,734	60,734	46,902
Library County IGA			20,000
Library Grant E-Rate	46,411	57,222	41,950
Charges for services			
Ambulance	1,000,000	993,426	1,000,000
Community Training/Public Education	7,000	7,309	7,000
Cemetery	70,000	84,185	70,000
Animal Shelter Revenue	8,000	4,963	8,000
Recreation Aquatics	40,000	35,324	37,100
Impound Fees & Adm Fees	25,000	25,091	25,000
Fingerprints	1,400	1,212	1,400
Transit Fares	34,500	39,045	34,500
Fines and forfeits			
Court Fines and Forfeitures	151,000	147,125	153,000
Library Fines and Fees	18,000	16,255	18,000
Restitution Payments	1,500	898	1,500
Forfeited Property Sales	120,000	145,039	80,000
Interest on investments			
Interest	10,000	5,526	6,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Explorer Revenue	1,000	574	1,000

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Miscellaneous			
Sales of Misc Property/Lease	310,000	300,000	510,000
Special Events	2,000	2,148	2,000
4th of July Revenue	1,000	150	500
Visitor Center Reservation Fee	2,500	2,116	1,000
Ramada Reservation Fees	2,000	1,555	2,000
Miscellaneous	180,000	80,668	50,000
Youth Activity Revenue	1,000		1,000
Rental Payments	806,678	793,167	785,066
Total General Fund	\$ 14,329,048	\$ 13,914,246	\$ 15,124,524

* 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

Highway User Revenue Fund

Highway User - State	\$ 1,161,303	\$ 1,144,594	\$ 1,234,351
Sales Reimbursement	30,000	56,100	30,000
Citizens Pay Policy	5,000	319	5,000
	\$ 1,196,303	\$ 1,201,013	\$ 1,269,351

Local Transportation Assistance Fund

Local Transportation Assit.-State Lottery	\$	\$	\$
LTAIF - II Grant	\$	\$	\$

JCEF

Local JCEF Time Payments	\$ 6,000	\$ 5,658	\$ 7,000
Fill the Gap Restricted	2,000		1,000
MCEF Suspension Fee	2,500	75	150
	\$ 10,500	\$ 5,733	\$ 8,150

RICO

RICO ST Attorney General	\$ 210,000	\$ 200,000	\$ 158,000
RICO County Attorney		5,000	
	\$ 210,000	\$ 205,000	\$ 158,000

Housing

Mod Rehabilitation Reimbursement	\$ 283,071	\$ 307,522	\$ 276,574
	\$ 283,071	\$ 307,522	\$ 276,574

Grants Fund

Housing & Community Development Grants	919,464	17,426	326,750
Fire Grants	31,500	3,488	107,717
Police Grants	108,369	61,751	187,650
Public Works Grants	3,859,518	166,042	4,652,248
Library Grants	1,000	138,017	75,422
	\$ 4,919,851	\$ 386,725	\$ 5,349,787

Total Special Revenue Funds \$ 6,619,725 \$ 2,105,992 \$ 7,061,862

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
Sales Tax 3/10	\$ 101,962	\$ 147,330	\$ _____
Investment Earnings	\$ _____	358	\$ _____
	\$ 101,962	\$ 147,688	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ 101,962	\$ 147,688	\$ _____
CAPITAL PROJECTS FUNDS			
Investment Earnings	\$ _____	\$ 123	\$ _____
Sales Tax 3/10	448,038	412,365	550,000
Miscellaneous Revenue	\$ _____	20,254	550,000
	\$ 448,038	\$ 432,742	\$ 1,100,000
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 448,038	\$ 432,742	\$ 1,100,000
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
ENTERPRISE FUNDS			
Water Fund			
Water Service Fee	\$ 1,650,000	\$ 1,634,396	\$ 1,650,000
CIP Surcharge	331,000	327,745	330,000
Investment Earnings	4,000	5,610	5,000
Impact Fees	20,000	44,800	20,000
Grants		1,320	
Miscellaneous	50,000	72,826	50,000
	<u>\$ 2,055,000</u>	<u>\$ 2,086,698</u>	<u>\$ 2,055,000</u>
Waste Water Fund			
Sewer Service Fees	\$ 1,480,000	\$ 1,492,122	\$ 1,485,000
CIP Surcharge	337,000	328,590	328,000
Impact Fees	20,000	59,935	20,000
Investment Earnings	10,000	7,723	8,000
BECC Grant			575,000
Miscellaneous	4,000	4,564	4,000
	<u>\$ 1,851,000</u>	<u>\$ 1,892,934</u>	<u>\$ 2,420,000</u>
Sanitation Fund			
Garbage Collection Fee	\$ 1,230,000	\$ 1,206,521	\$ 1,200,000
Investment Earnings	100	1,697	1,200
	<u>\$ 1,230,100</u>	<u>\$ 1,208,218</u>	<u>\$ 1,201,200</u>
Golf Fund			
Fees	\$ 40,500	\$ 28,398	\$
Quarter Passes	34,291	23,459	
Rentals	49,500	30,310	
Pro Shop Sales	14,000	11,094	
RV Park Rentals	45,000	28,998	
Country Club	102,000	60,946	
Lease Payments			75,000
Miscellaneous	1,000	379	
	<u>\$ 286,291</u>	<u>\$ 183,583</u>	<u>\$ 75,000</u>
Airport Fund			
Fuel Sales	\$ 84,500	\$ 103,964	\$ 84,500
Rentals	25,400	27,220	28,244
ADOT Airport Grant			
	<u>\$ 109,900</u>	<u>\$ 131,183</u>	<u>\$ 112,744</u>
Total Enterprise Funds	<u>\$ 5,532,291</u>	<u>\$ 5,502,616</u>	<u>\$ 5,863,944</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.

INTERNAL SERVICE FUNDS

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____

TOTAL ALL FUNDS \$ 27,031,064 \$ 22,103,283 \$ 29,150,330

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 190,887	\$
Transfer from RICO			6,000	
Transfer to Capital Projects				63,000
Transfer to Airport				38,594
Transfer to Golf Course				25,000
Transfer to JCEF				37,000
Transfer to Grants				158,471
Transfer to MPC Debt Service				325,922
Transfer to Debt Service				1,272,178
Total General Fund	\$	\$	\$ 196,887	\$ 1,920,165
SPECIAL REVENUE FUNDS				
Capital Projects - Transfer from GF	\$	\$	\$ 63,000	\$
JCEF - Transfer from GF			37,000	
Grants - Transfer from General Fund			158,471	
Grants - Transfer from Airport			15,000	
HURF - Transfer to General Fund				34,985
HURF - Transfer to MPC Debt				160,529
HURF - Transfer to Debt Service				13,592
RICO - Transfer to General Fund				6,000
Total Special Revenue Funds	\$	\$	\$ 273,471	\$ 215,106
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 1,272,178	\$
Debt Service-Transf frm Enterprise Fund			82,057	
MPC Debt Fund - Transfer from GF			325,922	
MPC Debt Fund - Transfer from HURF			160,529	
Total Debt Service Funds	\$	\$	\$ 1,840,686	\$
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water - Transfer from Enterprise	\$	\$	\$ 58,666	\$
PW Barn Facility Lease	375,000	375,000		
WIFA WWTP Loan Proceeds	425,000	425,000		
Golf - Transfer From General Fund			25,000	
Airport - Transfer from General Fund			38,594	
Water - Transfer to General Fund				64,354
Water - Transfer to Debt Service				48,077
Sewer - Transfer to General Fund				66,525
Sewer - Transfer to Debt Service				13,592
Sewer - Transfer to Water				29,333
Sanitation- Transfer to General Fund				25,022
Sanitation- Transfer to Debt Service				6,796
Sanitation- Transfer to Water				29,333
Airport - Transfer to Grants				15,000
Total Enterprise Funds	\$ 800,000	\$ 800,000	\$ 122,260	\$ 298,032
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 800,000	\$ 800,000	\$ 2,433,304	\$ 2,433,303

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Administration	\$ 482,031	\$ 510,129	\$ 507,501	\$ 485,944
Economic Development			7,028	
Visitor Center	71,873	73,354	68,312	70,331
Parking Lot			840	
Finance	506,977	530,292	523,100	553,321
Human Resources	1,004,950	502,391	439,837	511,762
Management Information Sys.	492,946	503,102	454,809	397,366
General Government	487,808	487,808	193,245	981,975
Magistrate and Court	69,449	71,495	72,492	76,723
Library	305,096	309,834	313,317	406,022
Neighborhoods & Grants		2,369	34,784	
Cemetery	127,504	129,874	150,454	158,125
Parks	545,958	574,056	511,125	569,159
Recreation	96,103	99,995	129,230	162,984
Aquatics	303,987	308,724	293,794	315,045
Public Works Administration	157,633	160,239	110,662	172,156
Public Works Construction	446,258	461,742	394,395	414,610
Public Works Fleet Maintenance	201,710	203,917	100,581	160,029
Fire	1,120,422	1,191,510	1,324,048	1,164,378
Emergency Management Serv.	1,222,508	1,286,490	1,360,185	1,293,161
Police Administration	276,513	284,300	226,826	412,498
Police Operations	2,387,928	2,503,049	2,309,357	2,530,964
Police Support	1,424,933	1,527,169	1,641,346	1,780,269
Police Humane	164,754	174,909	166,796	175,922
Call Center	67,549	68,142	50,737	64,231
Transit	506,453	506,453	351,269	591,524
Capital Outlay	415,000	415,000	258,161	472,746
Total General Fund	\$ 12,886,343	\$ 12,886,343	\$ 11,994,228	\$ 13,921,245
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 982,115	\$	\$ 967,326	\$ 1,060,245
LTA				
Housing Fund	283,071		298,411	280,574
Grants Fund	5,108,376		374,249	5,523,258
RICO Fund	210,000		178,734	152,000
JCEF Fund	18,572		13,742	100,840
Total Special Revenue Funds	\$ 6,602,134	\$	\$ 1,832,462	\$ 7,116,917
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,461,892	\$	\$ 1,435,735	\$ 1,354,235
MPC Debt Fund	486,806		486,806	486,450
Total Debt Service Funds	\$ 1,948,698	\$	\$ 1,922,542	\$ 1,840,685
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 670,000	\$	\$ 69,581	\$ 1,697,000
Total Capital Projects Funds	\$ 670,000	\$	\$ 69,581	\$ 1,697,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,401,618	\$	\$ 1,258,277	\$ 1,521,865
Waste Water Fund	1,470,089		1,438,079	1,565,035
Sanitation Fund	1,233,454		875,005	1,140,048
Water Capital	529,712		211,239	479,370
Waste Water Capital	291,722		120,581	1,170,515
Airport Fund	137,302		136,386	136,338
Golf Course Fund	411,711		336,968	100,000
Total Enterprise Funds	\$ 5,475,608	\$	\$ 4,376,536	\$ 6,113,171
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 27,582,783	\$ 12,886,343	\$ 20,195,349	\$ 30,689,018

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	147	\$ 6,997,522	\$ 1,773,632	\$ 841,374	\$ 634,122	= \$ 10,246,650
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	\$ 321,448	\$ 36,902	\$ 57,073	\$ 50,512	= \$ 465,935
Housing Fund	6	204,727	23,123	26,558	22,166	276,574
Total Special Revenue Funds	14	\$ 526,175	\$ 60,025	\$ 83,631	\$ 72,678	= \$ 742,509
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water Fund	10	\$ 363,672	\$ 41,750	\$ 55,288	\$ 38,766	= \$ 499,476
Waste Water Fund	7	296,388	34,025	51,041	32,976	414,430
Sanitation Fund	10	332,295	37,574	67,065	50,719	487,653
Water Capital	2	82,143	9,430	9,645	8,790	110,008
Waste Water Capital	1	54,762	6,287	6,344	5,860	73,253
Airport Fund	1	24,384	2,799	5,024	2,981	35,188
Total Enterprise Funds	31	\$ 1,153,644	\$ 131,865	\$ 194,407	\$ 140,092	= \$ 1,620,008
TOTAL ALL FUNDS	192	\$ 8,677,341	\$ 1,965,522	\$ 1,119,412	\$ 846,892	= \$ 12,609,167