

CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	13,921,245	7,116,917	1,840,685	1,697,000	0	6,113,171	0	30,689,018
2015	Actual Expenditures/Expenses**	E	11,276,058	1,466,279	1,841,178	1,174,730	0	4,547,387	0	20,305,633
2016	Fund Balance/Net Position at July 1***		5,282,996	1,306,937	1,045,541	945,350		6,482,327		15,063,150
2016	Primary Property Tax Levy	B	586,193							586,193
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	15,560,845	4,212,000	0	89,167	0	5,759,160	0	25,621,172
2016	Other Financing Sources	D	0	0	0	0	0	925,000	0	925,000
2016	Other Financing (Uses)	D	0	0	0	0	0	925,000	0	925,000
2016	Interfund Transfers In	D	195,424	1,584	1,315,624	0	0	118,968	0	1,631,600
2016	Interfund Transfers (Out)	D	1,295,453	49,400	0	0	0	286,747	0	1,631,600
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:				1,045,541			5,045,353		6,090,894
										0
										0
										0
2016	Total Financial Resources Available		20,330,005	5,471,121	1,315,624	1,034,517	0	7,028,354	0	35,179,621
2016	Budgeted Expenditures/Expenses	E	14,990,816	4,205,327	1,315,624	472,121	0	6,013,924	0	26,997,812

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

	2015	2016
1.	\$ 30,689,018	\$ 26,997,812
2.		
3.	30,689,018	26,997,812
4.		
5.	\$ 30,689,018	\$ 26,997,812
6.	\$	\$

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 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 665,257	\$ 685,570
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	\$ 580,209	\$ 586,193
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 580,209	\$ 586,193
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 557,206	
(2) Prior years' levies	35,000	
(3) Total primary property taxes	\$ 592,206	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 592,206	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.1509	1.1762
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.1509	1.1762
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

TRUTH-IN-TAXATION RATE AND TAX LEVY CALCULATIONS FOR FISCAL YEAR 2015-2016

TRUTH-IN-TAXATION RATE CALCULATION:

Actual Property Tax Levy in 2014:	\$	580,209
Divided by:		
2015 Net Assessed Value Subject to Taxation Last Year:		493,285
Equals		
2015 Truth-In-Taxation Rate:	\$	<u>1.1762</u> *

PRIMARY PROPERTY TAX LEVY:

Current Year Net Assessed Value:	\$	498,379
Multiplied by:		
2015 Proposed Property Tax Rate:		1.1762 *
Equals:		
2015 Primary Property Tax Levy:	\$	<u>586,193</u>

* The proposed Property Tax Rate (1.1762) is equal to the Truth-In-Taxation rate (1.1762), therefore, a Truth-In-Taxation hearing is not necessary

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 4,100,000	\$ 3,961,157	\$ 4,000,000
City Sales Tax 1/2 Cent	1,024,980	988,011	999,980
City Sales Tax 1/3 Cent			445,833
Transient Occupancy Tax	40,000	47,437	40,000
Delinquent Property Tax	30,000	35,201	30,000
Franchise Fees/Taxes	323,000	318,575	323,000
Licenses and permits			
Business License & Yard/Sidewalk	92,000	84,050	92,000
Liquor Licenses	10,000	8,900	10,000
Dog Licenses	4,000	3,450	4,000
Building Permit/Zoning Fees	72,000	64,752	72,000
Burning Permits	250	90	250
Alarm Permits	1,000	1,120	1,000
Intergovernmental			
State Shared Sales Tax	1,582,085	1,584,699	1,672,689
State Revenue Sharing	2,119,448	2,119,573	2,108,081
Vehicle License Tax	847,656	775,431	840,934
Humane County IGA	42,000	37,140	47,400
Interagency Law Enforcement	988,141	667,016	1,066,623
Casa & Pioneer IGA	99,640	89,206	59,374
DUSD IGA	19,821		
Transit Grant	823,585	279,912	736,319
Grant Administration Reimbursement	2,000	23,574	2,000
DUSD Reimbursement-Aquatic Center	46,902	46,902	66,387
Library County IGA	20,000		20,000
Library Grant E-Rate	41,950	35,894	33,093
Charges for services			
Ambulance	1,000,000	1,164,016	1,100,000
Community Training/Public Education	7,000	9,335	7,000
Cemetery	70,000	77,730	70,000
Animal Shelter Revenue	8,000	7,801	8,000
Recreation Aquatics	37,100	47,308	37,100
Impound Fees & Adm Fees	25,000	23,291	26,200
Fingerprints	1,400	1,545	1,400
Transit Fares	34,500	34,405	40,000
Fines and forfeits			
Court Fines and Forfeitures	153,000	116,714	140,000
Library Fines and Fees	18,000	14,643	17,000
Restitution Payments	1,500	1,213	1,500
Forfeited Property Sales	80,000	42,590	80,000
Interest on investments			
Interest	6,000	8,117	6,400
In-lieu property taxes			
Contributions			
Voluntary contributions			
Explorer Revenue	1,000	895	1,000
Miscellaneous			
Sales of Misc Property/Lease	510,000	110,480	510,000
Special Events	2,000	1,733	2,000
4th of July Revenue	500	120	500
Visitor Center Reservation Fee	1,000	1,070	1,000
Ramada Reservation Fees	2,000	1,680	2,000
Miscellaneous	50,000	258,413	50,000
Youth Activity Revenue	1,000		1,000
Rental Payments	785,066	790,947	787,782
Total General Fund	\$ 15,124,524	\$ 13,886,136	\$ 15,560,845

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
Sales Tax 3/10	\$ _____	\$ _____	\$ _____
Investment Earnings	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Investment Earnings	\$ _____	\$ 1,997	\$ _____
Sales Tax 3/10	550,000	583,859	89,167
Miscellaneous Revenue	550,000	_____	_____
	\$ 1,100,000	\$ 585,856	\$ 89,167
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 1,100,000	\$ 585,856	\$ 89,167

* 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			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
ENTERPRISE FUNDS			
Water Fund			
Water Service Fee	\$ 1,650,000	\$ 1,549,474	\$ 1,635,000
CIP Surcharge	330,000	328,031	330,000
Reconnect Fee		5,022	21,000
Contract Fee		2,115	13,000
Investment Earnings	5,000	6,948	7,000
Impact Fees	20,000	10,500	20,000
Grants			
Miscellaneous	50,000	84,456	21,000
	\$ 2,055,000	\$ 1,986,545	\$ 2,047,000
Waste Water Fund			
Sewer Service Fees	\$ 1,485,000	\$ 1,501,987	\$ 1,500,000
CIP Surcharge	328,000	331,035	328,000
Impact Fees	20,000	13,913	20,000
Investment Earnings	8,000	7,871	8,000
BECC Grant	575,000		550,000
Miscellaneous	4,000	5,789	4,000
	\$ 2,420,000	\$ 1,860,594	\$ 2,410,000
Sanitation Fund			
Garbage Collection Fee	\$ 1,200,000	\$ 1,213,302	\$ 1,200,000
Investment Earnings	1,200	2,559	2,700
		101	
	\$ 1,201,200	\$ 1,215,961	\$ 1,202,700
Airport Fund			
Fuel Sales	\$ 84,500	\$ 87,174	\$ 73,560
Rentals	28,244	22,526	25,900
ADOT Airport Grant			
	\$ 112,744	\$ 109,700	\$ 99,460
Golf Fund			
Fees	\$	\$ 30,603	\$
Quarter Passes		24,250	
Rentals		25,198	
Pro Shop Sales		7,636	
RV Park Rentals		23,985	
Country Club		76,559	
Lease Payments	75,000		
Miscellaneous		538	
	\$ 75,000	\$ 188,769	\$
Total Enterprise Funds	\$ 5,863,944	\$ 5,361,569	\$ 5,759,160
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 29,150,330	\$ 21,967,294	\$ 25,621,172

* 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 DOUGLAS
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 195,424	\$
Transfer to Airport				60,302
Transfer to Grants				1,584
Transfer to Debt Service				1,233,567
Total General Fund	\$	\$	\$ 195,424	\$ 1,295,453
SPECIAL REVENUE FUNDS				
Grants - Transfer from General Fund	\$	\$	\$ 1,584	\$
Grants - Transfer from Airport				
HURF - Transfer to General Fund				35,808
HURF - Transfer to Debt Service				13,592
RICO - Transfer to General Fund				
Total Special Revenue Funds	\$	\$	\$ 1,584	\$ 49,400
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 1,233,567	\$
Debt Service-Transf frm Enterprise Fund			82,057	
Total Debt Service Funds	\$	\$	\$ 1,315,624	\$
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	550,000	550,000		
Airport - Transfer from General Fund			60,302	
Water - Transfer to General Fund				65,699
Water - Transfer to Debt Service				48,077
Sewer - Transfer to General Fund				67,853
Sewer - Transfer to Debt Service				13,592
Sewer - Transfer to Water				29,333
Sanitation- Transfer to General Fund				26,064
Sanitation- Transfer to Debt Service				6,796
Sanitation- Transfer to Water				29,333
Airport - Transfer to Grants				
Total Enterprise Funds	\$ 925,000	\$ 925,000	\$ 118,968	\$ 286,747
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 925,000	\$ 925,000	\$ 1,631,600	\$ 1,631,600

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Administration	\$ 485,944	\$	\$ 487,455	\$ 481,769
Economic Development				
Visitor Center	70,331		64,391	70,872
Parking Lot			980	
Finance	553,321		546,006	554,346
Human Resources	511,762		415,316	529,987
Management Information Sys.	397,366		380,362	419,132
General Government	981,975		275,950	1,026,180
Magistrate and Court	76,723		70,551	77,568
Library	406,022		363,484	415,633
Neighborhoods & Grants				
Cemetery	158,125		152,483	154,914
Parks	569,159		456,180	553,816
Recreation	162,984		72,804	93,135
Aquatics	315,045		281,166	306,374
Public Works Administration	172,156		139,506	157,227
Public Works Construction	414,610		328,140	421,724
Public Works Fleet Maintenance	160,029		82,884	161,730
Fire	1,164,378		1,323,820	1,311,189
Emergency Management Serv.	1,293,161		1,339,962	1,482,026
Police Administration	412,498		309,036	617,735
Police Operations	2,530,964		2,243,106	2,849,411
Police Support	1,780,269		1,386,255	2,019,274
Police Humane	175,922		160,360	211,047
Call Center	64,231		34,391	65,057
Transit	591,524		361,471	577,500
Capital Outlay	472,746			433,170
Total General Fund	\$ 13,921,245	\$	\$ 11,276,058	\$ 14,990,816
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,060,245	\$	\$ 665,594	\$ 1,258,012
LTAF				
Housing Fund	280,574		358,377	236,288
Grants Fund	5,523,258		179,901	2,516,285
RICO Fund	152,000		245,750	175,450
JCEF Fund	100,840		16,657	19,292
Total Special Revenue Funds	\$ 7,116,917	\$	\$ 1,466,279	\$ 4,205,327
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,354,235	\$	\$ 1,354,728	\$ 1,315,624
MPC Debt Fund	486,450		486,450	
Total Debt Service Funds	\$ 1,840,685	\$	\$ 1,841,178	\$ 1,315,624
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 1,697,000	\$	\$ 1,174,730	\$ 472,121
Total Capital Projects Funds	\$ 1,697,000	\$	\$ 1,174,730	\$ 472,121
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,521,865	\$	\$ 1,188,890	\$ 1,584,438
Waste Water Fund	1,565,035		840,852	1,571,653
Sanitation Fund	1,140,048		919,772	1,140,506
Water Capital	479,370		605,643	407,451
Waste Water Capital	1,170,515		554,730	1,150,114
Airport Fund	136,338		127,913	159,762
Golf Course Fund	100,000		309,587	
Total Enterprise Funds	\$ 6,113,171	\$	\$ 4,547,387	\$ 6,013,924
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 30,689,018	\$	\$ 20,305,633	\$ 26,997,812

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	149	\$ 7,115,692	\$ 2,539,000	\$ 913,874	\$ 540,316	\$ 11,108,882
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	316,460	35,918	57,418	48,486	\$ 458,282
Housing Fund	5	174,963	19,496	22,733	19,097	236,289
Total Special Revenue Funds	13	\$ 491,423	\$ 55,414	\$ 80,151	\$ 67,583	\$ 694,571
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	10	368,140	41,784	58,950	51,556	\$ 520,430
Waste Water Fund	7	297,496	33,766	50,974	33,626	415,862
Sanitation Fund	10	349,814	39,023	67,594	52,821	509,252
Water Capital	2	82,143	9,504	10,279	11,163	113,089
Waste Water Capital	1	54,762	6,336	6,768	7,442	75,308
Airport Fund	1	26,088	2,961	5,351	3,212	37,612
Total Enterprise Funds	31	\$ 1,178,443	\$ 133,374	\$ 199,916	\$ 159,821	\$ 1,671,553
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	194	\$ 8,785,558	\$ 2,727,788	\$ 1,193,941	\$ 767,720	\$ 13,475,006