

OFFICIAL BUDGET FORMS

CITY OF FLAGSTAFF

Fiscal Year 2018

CITY OF FLAGSTAFF
TABLE OF CONTENTS
Fiscal Year 2018

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

City of Flagstaff
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2018

The final opportunity for public input on the City of Flagstaff Fiscal Year 2017-2018 budget will occur on June 20, 2017 at 6:00 PM in the Flagstaff High School Hurley Theater, 400 West Elm Avenue, Flagstaff, AZ 86001. The budget may be reviewed at the City of Flagstaff in the City Clerks Office, 211 West Aspen Avenue, Flagstaff, AZ 86001 or the Flagstaff City-County Public Library, 300 West Aspen Avenue, Flagstaff, AZ 86001 or the East Flagstaff Community Library, 3000 North 4th Street, Flagstaff, AZ 86004 or the official website "flagstaff.az.gov"

Fiscal Year	S c h	FUNDS							Total All Funds
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Enterprise Funds	Internal Service Funds	
2017	E	63,513,733	71,855,079	8,739,261	43,209,304	0	77,676,781	0	264,994,158
2017	E	56,314,258	34,622,359	11,624,481	3,062,295	0	59,220,376	0	164,843,769
2018		26,699,303	49,944,977	1,969,022	27,388,203	287,842	33,093,645	0	139,382,992
2018	B	6,171,607	0	0	0		0	0	6,171,607
2018	B	0	0	6,271,311	0		0	0	6,271,311
2018	C	56,468,787	45,130,261	282,428	2,855,623	11,816	61,427,883	0	166,176,798
2018	D	0	10,000,000	0	4,000,000	0	8,700,000	0	22,700,000
2018	D	0	0	0	0	0	0	0	0
2018	D	3,778,063	18,915,902	7,179,103	13,536,395	0	3,957,722	0	47,367,185
2018	D	10,133,269	21,284,618	7,179,103	0	0	8,770,195	0	47,367,185
2018									
Less:									0
									0
									0
									0
2018		82,984,491	102,706,522	8,522,761	47,780,221	299,658	98,409,055	0	340,702,708
2018	E	70,384,292	91,402,646	7,389,453	52,130,108	0	80,713,129	0	302,019,628

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

	2017	2018
1. Budgeted Expenditures/Expenses	\$ 264,994,158	\$ 302,019,628
2. Add/Subtract: Estimated Net Reconciling Items	0	0
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items	264,994,158	302,019,628
4. Less: Estimated Exclusions	120,746,047	153,591,941
5. Amount Subject to the Expenditure Limitation	\$ 144,248,111	\$ 148,427,687
6. EEC Expenditure Limitation	\$ 145,156,751	\$ 149,172,916

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 Flagstaff
Expenditure Limitation and
Tax Levy Information
Fiscal Year 2017-2018

	Estimate FY 2016-2017	FY 2017-2018
Expenditure Limitation [Economic Estimates Commission]		\$ 149,172,916
Total Estimated Expenditures Subject to Expenditure Limitation		
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A] rev 6/06 HB 2876	\$ 6,301,017	\$ 6,495,442
2. Amount Received from Primary Property Taxation in FY 2016-2017 in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy [ARS 42-17102.A.18]	\$ -	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 5,707,178	\$ 6,171,607
B. Secondary Property Taxes	5,879,357	6,271,311
C. Total Property Tax Levy Amount	\$ 11,586,535	\$ 12,442,918
4. Property Taxes Collected (Estimated)		
A. Primary Property Taxes:		
(1) FY 2016-2017 Levy	\$ 5,607,178	
(2) Prior Years' Levies	100,000	
(3) Total Primary Property Taxes Collected	5,707,178	
B. Secondary Property Taxes:		
(1) FY 2016-2017 Levy	5,879,357	
(2) Total Secondary Property Taxes Collected	5,879,357	
C. Total Property Taxes Collected	\$ 11,586,535	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate:		
(1) Primary Property Tax Rate	0.8121	0.8233
(2) Secondary Property Tax Rate	0.8366	0.8366
(3) Total City Tax Rate	1.6487	1.6599

B. Special Assessment District Tax Rates:

As of the date of the proposed budget, the city was operating one special assessment district for which secondary property taxes are levied. For information pertaining to this district and its tax rates, please contact the City Finance Department.

* 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 Flagstaff
 Summary by Fund of Revenues Other Than Property Taxes
 Fiscal Years 2017 and 2018
 (With Actuals for Fiscal Year 2016)

Source of Revenues	Actual Revenues 2015-2016	Budgeted Revenues 2016-2017	Estimated Revenues 2016-2017	Budgeted Revenues 2017-2018	Change (Bdgt-Bdgt)	% Change
General Fund						
Local Taxes						
City Sales Tax	\$ 18,942,730	18,644,170	19,376,000	19,958,580	1,314,410	7.05%
Franchise Tax	2,567,289	2,539,140	2,499,700	2,574,691	35,551	1.40%
Licenses and Permits						
Business Licenses	29,750	30,000	30,000	30,000	-	0.00%
Building Permits	2,682,658	1,395,000	1,600,000	1,577,580	182,580	13.09%
Other Licenses and Permits	427,444	496,680	584,880	1,022,680	526,000	105.90%
Intergovernmental						
State Income Tax Sharing	7,930,739	8,578,408	8,618,216	8,848,139	269,731	3.14%
State Shared Sales Tax	6,238,827	6,094,663	6,300,000	6,456,555	361,892	5.94%
Vehicle License Tax	2,910,589	2,788,408	3,000,000	3,074,550	286,142	10.26%
Federal Grants	693,978	823,482	823,482	2,576,827	1,753,345	212.92%
State Grants	523,446	865,687	865,287	817,587	(48,100)	-5.56%
Local Intergovernmental Agreements	1,134,833	1,022,600	1,045,000	1,110,994	88,394	8.64%
Charges for Services						
General Government	723,314	467,800	743,300	710,800	243,000	51.95%
Parks and Recreation	1,482,860	1,546,950	1,525,550	1,525,550	(21,400)	-1.38%
Public Safety	715,351	825,000	720,500	724,565	(100,435)	-12.17%
Cemetery	154,922	145,800	147,870	148,750	2,950	2.02%
Fines and Forfeits	1,255,133	3,298,980	3,251,863	1,544,457	(1,754,523)	-53.18%
Investment Earnings	277,480	262,000	331,871	260,000	(2,000)	-0.76%
Miscellaneous	2,468,619	1,964,509	1,250,149	3,506,482	1,541,973	78.49%
Total General Fund	51,159,962	51,789,277	52,713,668	56,468,787	4,679,510	9.04%
Special Revenue Funds						
Housing and Community Services Fund						
Intergovernmental						
Federal Grants	693,675	958,291	922,029	1,128,169	169,878	17.73%
State Grants	229,762	1,130,000	86,000	1,044,000	(86,000)	-7.61%
Investment Earnings	7,854	-	8,216	-	-	0.00%
Miscellaneous	566,838	-	171,343	4	4	0.00%
Total Housing and Community Svcs Fund	1,498,129	2,088,291	1,187,588	2,172,173	83,882	4.02%
Metro Planning Organization Fund						
Intergovernmental						
Federal Grants	691,977	611,116	517,289	836,736	225,620	36.92%
Miscellaneous	5,000	505,000	5,000	467,513	(37,487)	-7.42%
Total Metro Planning Organization Fund	696,977	1,116,116	522,289	1,304,249	188,133	16.86%
EDA Revolving Loan Fund						
Intergovernmental						
Federal Grants	262,206	-	-	-	-	0.00%
Investment Earnings	1,514	5,256	2,700	5,328	72	1.37%
Miscellaneous	-	13,766	-	-	(13,766)	-100.00%
Total EDA Revolving Loan Fund	263,720	19,022	2,700	5,328	(13,694)	-71.99%
Library Fund						
Intergovernmental						
State Grants	33,947	25,000	102,049	75,000	50,000	200.00%
Library District Taxes	3,694,945	4,465,820	3,715,820	4,189,419	(276,401)	-6.19%
Investment Earnings	33,032	37,812	37,812	38,000	188	0.50%
Miscellaneous	82,851	41,000	41,000	41,000	-	0.00%
Total Library Fund	3,844,775	4,569,632	3,896,681	4,343,419	(226,213)	-4.95%
Highway User Revenue Fund						
Intergovernmental						
Highway User Tax	7,292,355	7,149,600	7,831,030	7,308,360	158,760	2.22%
Investment Earnings	34,774	6,000	6,000	32,000	26,000	433.33%
Miscellaneous	601,550	-	-	300,000	300,000	0.00%
Total Highway User Revenue Fund	7,928,679	7,155,600	7,837,030	7,640,360	484,760	6.77%

City of Flagstaff
 Summary by Fund of Revenues Other Than Property Taxes
 Fiscal Years 2017 and 2018
 (With Actuals for Fiscal Year 2016)

Source of Revenues	Actual Revenues 2015-2016	Budgeted Revenues 2016-2017	Estimated Revenues 2016-2017	Budgeted Revenues 2017-2018	Change (Bdgt-Bdgt)	% Change
Transportation Fund						
Transportation Tax	\$ 19,083,051	18,912,924	19,533,886	20,119,903	1,206,979	6.38%
Investment Earnings	130,843	152,000	152,000	135,000	(17,000)	-11.18%
Miscellaneous	10	-	-	-	-	0.00%
Total Transportation Fund	19,213,904	19,064,924	19,685,886	20,254,903	1,189,979	6.24%
FUTS Fund						
Intergovernmental						
State Grants	69,040	392,970	-	-	(392,970)	-100.00%
Investment Earnings	24,892	10,000	30,000	8,160	(1,840)	-18.40%
Total FUTS Fund	93,932	402,970	30,000	8,160	(394,810)	-97.98%
Beautification Fund						
Intergovernmental						
State Grants	29,974	-	-	-	-	0.00%
BBB Tax	1,485,611	1,474,600	1,564,000	1,610,920	136,320	9.24%
Investment Earnings	36,511	15,000	45,000	15,000	-	0.00%
Miscellaneous	752	-	-	-	-	0.00%
Total Beautification Fund	1,552,848	1,489,600	1,609,000	1,625,920	136,320	9.15%
Economic Development Fund						
BBB Tax	708,021	700,435	742,900	765,187	64,752	9.24%
Investment Earnings	14,139	10,540	10,540	7,200	(3,340)	-31.69%
Miscellaneous	91,974	156,169	109,169	269,964	113,795	72.87%
Total Economic Development Fund	814,134	867,144	862,609	1,042,351	175,207	20.21%
Tourism Fund						
BBB Tax	2,235,862	2,211,900	2,346,000	2,416,380	204,480	9.24%
Retail Sales	84,914	86,700	86,700	86,612	(88)	-0.10%
Investment Earnings	3,943	4,755	4,755	5,742	987	20.76%
Miscellaneous	53,845	26,173	26,067	26,897	724	2.77%
Total Tourism Fund	2,378,564	2,329,528	2,463,522	2,535,631	206,103	8.85%
Arts and Science Fund						
BBB Tax	558,966	552,975	586,500	604,095	51,120	9.24%
Investment Earnings	4,046	6,705	6,705	4,000	(2,705)	-40.34%
Miscellaneous	38	-	-	-	-	0.00%
Total Arts and Science Fund	563,050	559,680	593,205	608,095	48,415	8.65%
Recreation - BBB Fund						
BBB Tax	2,451,432	2,433,090	2,580,600	2,658,018	224,928	9.24%
Investment Earnings	23,991	13,000	13,000	12,200	(800)	-6.15%
Total Recreation - BBB Fund	2,475,423	2,446,090	2,593,600	2,670,218	224,128	9.16%
Parking District Fund						
Parking	-	556,760	-	919,454	362,694	65.14%
Total Parking District Fund	-	556,760	-	919,454	362,694	65.14%
Total Special Revenue Funds	41,324,135	42,665,357	41,284,110	45,130,261	2,464,904	5.78%
Debt Service Funds						
Secondary Property Tax Fund						
Investment Earnings	95,619	75,000	59,500	75,000	-	0.00%
Total Secondary Property Tax Fund	95,619	75,000	59,500	75,000	-	0.00%
Special Assessment Bond Fund						
Special Assessments	4,747,237	205,750	205,750	206,000	250	0.12%
Investment Earnings	2,278	900	1,400	1,428	528	58.67%
Total Special Assessment Bonds Fund	4,749,515	206,650	207,150	207,428	778	0.38%
Total Debt Service Funds	4,845,134	281,650	266,650	282,428	778	0.28%

City of Flagstaff
 Summary by Fund of Revenues Other Than Property Taxes
 Fiscal Years 2017 and 2018
 (With Actuals for Fiscal Year 2016)

Source of Revenues	Actual Revenues 2015-2016	Budgeted Revenues 2016-2017	Estimated Revenues 2016-2017	Budgeted Revenues 2017-2018	Change (Bdgt-Bdgt)	% Change
Permanent Funds						
Perpetual Care Fund						
Contributions	\$ 15,470	17,780	8,780	8,956	(8,824)	-49.63%
Investment Earnings	2,339	2,129	2,832	2,860	731	34.31%
Total Perpetual Care Fund	17,809	19,909	11,612	11,816	(8,093)	-40.65%
Total Permanent Funds	17,809	19,909	11,612	11,816	(8,093)	-40.65%
Capital Project Funds						
Non GO Bonds Projects Fund						
Intergovernmental						
Grants	665,338	-	148,004	-	-	0.00%
Real Estate Proceeds	-	-	-	2,000,000	2,000,000	0.00%
Interest on investments	5,503	-	7,500	-	-	0.00%
Total Non GO Bonds Projects Fund	670,841	-	155,504	2,000,000	2,000,000	0.00%
GO Bonds Projects Fund						
Intergovernmental						
Federal Grants	100,000	280,000	270,000	603,952	323,952	115.70%
Investment Earnings	5,278	6,440	5,900	4,830	(1,610)	-25.00%
Miscellaneous	25,000	540,000	-	246,841	(293,159)	-54.29%
Total GO Bonds Projects Fund	130,278	826,440	275,900	855,623	29,183	3.53%
Total Capital Projects Funds	801,119	826,440	431,404	2,855,623	2,029,183	245.53%
Enterprise Funds						
Water, Wastewater and Reclaimed Water Fund						
Intergovernmental						
Federal Grants	32,933	-	-	-	-	0.00%
Water	15,933,597	16,986,426	17,735,150	18,711,835	1,725,409	10.16%
Wastewater	9,585,892	10,632,154	11,494,734	11,550,998	918,844	8.64%
Investment Earnings	202,642	153,015	195,658	163,485	10,470	6.84%
Miscellaneous	220,640	200,000	9,199	200,000	-	0.00%
Total Water, Wastewater and Reclaimed	25,975,704	27,971,595	29,434,741	30,626,318	2,654,723	9.49%
Stormwater Fund						
Intergovernmental						
Federal Grants	120,000	113,960	113,960	-	(113,960)	-100.00%
Stormwater Utility	1,430,131	1,610,453	1,607,512	1,707,364	96,911	6.02%
Investment Earnings	9,430	6,546	6,675	920	(5,626)	-85.95%
Miscellaneous	(244)	-	-	-	-	0.00%
Total Stormwater Fund	1,559,317	1,730,959	1,728,147	1,708,284	(22,675)	-1.31%
Solid Waste Fund						
Solid Waste	11,273,025	11,581,437	11,684,706	11,792,010	210,573	1.82%
Investment Earnings	74,720	69,526	69,526	71,264	1,738	2.50%
Miscellaneous	42,807	-	-	1,425,000	1,425,000	0.00%
Total Solid Waste Fund	11,390,552	11,650,963	11,754,232	13,288,274	1,637,311	14.05%
Sustainability and Environmental Management Fund						
Intergovernmental						
Federal Grants	13,316	269,998	185,998	198,446	(71,552)	-26.50%
Environmental Services	1,043,044	993,288	980,091	999,693	6,405	0.64%
Investment Earnings	3,534	2,993	2,993	3,038	45	1.50%
Miscellaneous	20,460	500	500	510	10	2.00%
Total Sustainability and Env Mgmt Fund	1,080,354	1,266,779	1,169,582	1,201,687	(65,092)	-5.14%
Airport Fund						
Intergovernmental						
Federal Grants	132,020	5,917,209	7,011,841	5,116,259	(800,950)	-13.54%
State Grants	6,481	555,072	20,066	28,266	(526,806)	-94.91%
Airport	1,787,341	1,801,965	1,744,841	1,744,709	(57,256)	-3.18%
Investment Earnings	8,863	3,408	3,408	3,676	268	7.86%
Miscellaneous	2,475	336,250	36,397	31,041	(305,209)	-90.77%
Total Airport Fund	1,937,180	8,613,904	8,816,553	6,923,951	(1,689,953)	-19.62%

City of Flagstaff
 Summary by Fund of Revenues Other Than Property Taxes
 Fiscal Years 2017 and 2018
 (With Actuals for Fiscal Year 2016)

Source of Revenues	Actual Revenues 2015-2016	Budgeted Revenues 2016-2017	Estimated Revenues 2016-2017	Budgeted Revenues 2017-2018	Change (Bdgt-Bdgt)	% Change
Flagstaff Housing Authority Fund						
Intergovernmental						
Federal Grants	\$ 4,812,893	5,881,395	4,880,145	6,137,418	256,023	4.35%
Rents and Other Tenant Income	1,036,391	1,029,000	1,029,000	1,107,000	78,000	7.58%
Miscellaneous	439,148	442,595	442,595	434,951	(7,644)	-1.73%
Total Flagstaff Housing Authority Fund	<u>6,288,432</u>	<u>7,352,990</u>	<u>6,351,740</u>	<u>7,679,369</u>	<u>326,379</u>	<u>4.44%</u>
Total Enterprise Funds	<u>48,231,539</u>	<u>58,587,190</u>	<u>59,254,995</u>	<u>61,427,883</u>	<u>2,840,693</u>	<u>4.85%</u>
Total Revenues	<u>\$ 146,379,698</u>	<u>154,169,823</u>	<u>153,962,439</u>	<u>166,176,798</u>	<u>12,006,975</u>	<u>7.79%</u>

City of Flagstaff
Summary by Funding of Other Financing Sources
and Interfund Transfers
Fiscal Year 2017-2018

Fund	Proceeds from Other Financing Sources	Interfund Transfers	
		In	Out
General Fund	\$ -	3,778,063	10,133,269
Special Revenue Funds			
Housing and Community Services	-	232,000	50,000
FMPO	-	22,500	-
Library	-	1,662,813	-
Highway User Revenue	-	16,241,089	813,000
Transportation	10,000,000	-	16,699,344
FUTS	-	550,000	-
Beautification	-	-	433,156
Economic Development	-	207,500	287,514
Tourism	-	-	97,738
Recreation - BBB	-	-	2,903,866
Total Special Revenue Funds	<u>10,000,000</u>	<u>18,915,902</u>	<u>21,284,618</u>
Debt Service Funds			
GO Bonds	-	7,179,103	-
Secondary Property Tax	-	-	7,179,103
Total Debt Service Funds	<u>-</u>	<u>7,179,103</u>	<u>7,179,103</u>
Capital Project Funds			
Non GO Bond Funded Projects	4,000,000	2,623,395	-
GO Bond Funded Projects	-	10,913,000	-
Total Capital Projects Funds	<u>4,000,000</u>	<u>13,536,395</u>	<u>-</u>
Enterprise Funds			
Water , Wastewater and Reclaimed Water	5,000,000	1,423,661	1,416,881
Stormwater Utility	-	1,675,861	321,025
Solid Waste	3,700,000	-	6,904,678
Sustainability and Environmental Management	-	23,000	127,611
Airport	-	475,000	-
Flagstaff Housing Authority	-	360,200	-
Total Enterprise Funds	<u>8,700,000</u>	<u>3,957,722</u>	<u>8,770,195</u>
Total All Funds	<u>\$ 22,700,000</u>	<u>47,367,185</u>	<u>47,367,185</u>

City of Flagstaff
 Summary by Division of Expenditures/Expenses within Each Fund
 Comparison of Fiscal Year 2017 and 2018
 (With Actual for Fiscal Year 2016)

Fund/Division	Actual Expenditures Expenses 2015-2016	Adopted Budgeted Expenditures/ Expenses 2016-2017	Estimated Expenditures/ Expenses 2016-2017	Proposed Budgeted Expenditures/ Expenses 2017-2018	Change (Budget-Budget)	% Change
General Fund						
General Administration	\$ 9,149,939	10,973,306	10,030,344	10,712,958	(260,348)	(2.4%)
Community Development	4,182,580	4,637,447	4,483,447	5,095,122	457,675	9.9%
Management Services	3,426,864	3,822,504	3,760,254	3,981,955	159,451	4.2%
Fire	11,652,909	12,607,477	12,387,477	14,081,950	1,474,473	11.7%
Police	19,221,486	20,277,258	20,039,388	22,058,620	1,781,362	8.8%
Public Works	9,378,324	11,289,893	8,784,500	12,207,736	917,843	8.1%
Economic Vitality	341,971	175,166	175,166	990,494	815,328	465.5%
Non-Departmental	(3,341,247)	(869,318)	(3,346,318)	(734,543)	134,775	(15.5%)
Contingency	89,453	600,000	-	1,990,000	1,390,000	231.7%
Total General Fund	54,102,279	63,513,733	56,314,258	70,384,292	6,870,559	10.8%
Special Revenue Funds						
Housing and Community Service Fund						
Community Development	1,307,127	2,868,583	972,779	3,449,647	581,064	20.3%
Non-Departmental	44,778	58,650	58,650	89,405	30,755	52.4%
	1,351,905	2,927,233	1,031,429	3,539,052	611,819	20.9%
Metro Planning Organization Fund						
Community Development	720,865	594,918	518,384	789,262	194,344	32.7%
Non-Departmental	56,522	43,698	43,698	37,487	(6,211)	(14.2%)
Contingency	-	500,000	-	500,000	-	0.0%
	777,387	1,138,616	562,082	1,326,749	188,133	16.5%
EDA Revolving Loan Fund						
Economic Vitality	-	281,828	-	271,748	(10,080)	(3.6%)
	-	281,828	-	271,748	(10,080)	(3.6%)
Library Fund						
General Administration	191,757	181,405	181,405	181,956	551	0.3%
Management Services	4,657,098	93,895	93,895	94,917	1,022	1.1%
Public Works	94,591	65,383	65,383	68,688	3,305	5.1%
Economic Vitality	17,485	6,704,752	5,251,545	6,349,989	(354,763)	(5.3%)
Non-Departmental	73,142	84,869	84,869	49,357	(35,512)	(41.8%)
Contingency	-	100,000	-	100,000	-	0.0%
	5,034,073	7,230,304	5,677,097	6,844,907	(385,397)	(5.3%)
Highway User Revenue Fund						
General Administration	155,859	197,820	197,820	199,817	1,997	1.0%
Community Development	3,527,544	8,418,573	1,323,892	16,183,302	7,764,729	92.2%
Management Services	96,769	86,123	86,123	67,945	(18,178)	(21.1%)
Public Works	5,694,914	11,973,028	8,224,859	11,170,516	(802,512)	(6.7%)
Economic Vitality	13,729	17,838	17,838	12,658	(5,180)	(29.0%)
Non-Departmental	126,761	121,777	121,777	57,159	(64,618)	(53.1%)
Contingency	-	100,000	-	100,000	-	0.0%
	9,615,576	20,915,159	9,972,309	27,791,397	6,876,238	32.9%
Transportation Fund						
General Administration	40,595	58,900	58,900	56,172	(2,728)	(4.6%)
Community Development	843,453	8,963,109	2,857,053	16,089,334	7,126,225	79.5%
Management Services	302,624	339,102	339,102	369,494	30,392	9.0%
Public Works	5,741,757	3,000,000	400,000	5,100,000	2,100,000	70.0%
Economic Vitality	1,643	3,188	3,188	3,337	149	4.7%
Non-Departmental	6,984,423	11,500,601	7,901,780	14,444,401	2,943,800	25.6%
Contingency	13,914,495	23,864,900	11,560,023	36,062,738	12,197,838	51.1%
FUTS Fund						
Community Development	701,425	3,797,713	218,280	3,798,082	369	0.0%
	701,425	3,797,713	218,280	3,798,082	369	0.0%
Beautification Fund						
Economic Vitality	590,062	4,642,458	590,768	4,220,269	(422,189)	(9.1%)
Contingency	-	10,000	-	10,000	-	0.0%
	590,062	4,652,458	590,768	4,230,269	(422,189)	(9.1%)
Economic Development Fund						
Economic Vitality	957,980	1,220,926	1,061,404	1,373,357	152,431	12.5%
Contingency	2,356	45,000	-	145,000	100,000	222.2%
	960,336	1,265,926	1,061,404	1,518,357	252,431	19.9%

City of Flagstaff
 Summary by Division of Expenditures/Expenses within Each Fund
 Comparison of Fiscal Year 2017 and 2018
 (With Actual for Fiscal Year 2016)

Fund/Division	Actual Expenditures Expenses 2015-2016	Adopted Budgeted Expenditures/ Expenses 2016-2017	Estimated Expenditures/ Expenses 2016-2017	Proposed Budgeted Expenditures/ Expenses 2017-2018	Change (Budget-Budget)	% Change
Tourism Fund						
Economic Vitality	\$ 2,117,910	2,168,077	2,168,077	2,617,794	449,717	20.7%
Contingency	7,439	50,000	-	50,000	-	0.0%
	<u>2,125,349</u>	<u>2,218,077</u>	<u>2,168,077</u>	<u>2,667,794</u>	<u>449,717</u>	<u>20.3%</u>
Arts and Science Fund						
Economic Vitality	434,052	757,640	620,140	866,217	108,577	14.3%
Contingency	1,859	10,000	-	10,000	-	0.0%
	<u>435,911</u>	<u>767,640</u>	<u>620,140</u>	<u>876,217</u>	<u>108,577</u>	<u>14.1%</u>
Recreation - BBB Fund						
Public Works	1,936,978	1,293,427	266,554	1,529,373	235,946	18.2%
	<u>1,936,978</u>	<u>1,293,427</u>	<u>266,554</u>	<u>1,529,373</u>	<u>235,946</u>	
Parking District Fund						
Economic Vitality	-	1,454,690	894,196	940,963	(513,727)	(35.3%)
Contingency	-	47,108	-	5,000	(42,108)	(89.4%)
	<u>-</u>	<u>1,501,798</u>	<u>894,196</u>	<u>945,963</u>	<u>(555,835)</u>	<u>(37.0%)</u>
Total Special Revenue Funds	<u>37,443,497</u>	<u>71,855,079</u>	<u>34,622,359</u>	<u>91,402,646</u>	<u>19,547,567</u>	<u>27.2%</u>
Debt Services Funds						
General Obligation Bonds Fund						
Non-Departmental	6,701,811	8,527,911	11,413,131	7,179,103	(1,348,808)	(15.8%)
	<u>6,701,811</u>	<u>8,527,911</u>	<u>11,413,131</u>	<u>7,179,103</u>	<u>(1,348,808)</u>	
Special Assessment Bonds Fund						
Non-Departmental	4,716,000	211,350	211,350	210,350	(1,000)	(0.5%)
	<u>4,716,000</u>	<u>211,350</u>	<u>211,350</u>	<u>210,350</u>	<u>(1,000)</u>	
Total Debt Service Funds	<u>11,417,811</u>	<u>8,739,261</u>	<u>11,624,481</u>	<u>7,389,453</u>	<u>(1,349,808)</u>	<u>(15.4%)</u>
Capital Project Funds						
Non GO Bond Funded Projects Fund						
Non-Departmental	763,109	18,071,600	194,502	22,447,421	4,375,821	24.2%
	<u>763,109</u>	<u>18,071,600</u>	<u>194,502</u>	<u>22,447,421</u>	<u>4,375,821</u>	
GO Bonds Funded Projects Fund						
Non-Departmental	953,661	25,137,704	2,867,793	29,682,687	4,544,983	18.1%
	<u>953,661</u>	<u>25,137,704</u>	<u>2,867,793</u>	<u>29,682,687</u>	<u>4,544,983</u>	
Total Capital Projects Funds	<u>1,716,770</u>	<u>43,209,304</u>	<u>3,062,295</u>	<u>52,130,108</u>	<u>8,920,804</u>	<u>20.6%</u>
Enterprise Funds						
Water, Wastewater, and Reclaimed Water Fund						
General Administration	614,863	665,856	665,856	678,300	12,444	1.9%
Management Services	1,063,323	1,221,812	1,221,812	1,145,760	(76,052)	(6.2%)
Public Works	43,679	39,451	39,451	183,023	143,572	363.9%
Economic Vitality	43,177	56,584	56,584	37,671	(18,913)	(33.4%)
Utilities	22,691,411	35,256,194	24,182,302	43,627,814	8,371,620	23.7%
Non-Departmental	354,602	348,840	348,840	177,915	(170,925)	(49.0%)
Contingency	57,087	1,800,000	-	1,850,000	50,000	2.8%
	<u>24,868,142</u>	<u>39,388,737</u>	<u>26,514,845</u>	<u>47,700,483</u>	<u>8,311,746</u>	<u>21.1%</u>
Stormwater Utility Fund						
General Administration	39,650	49,480	49,480	45,469	(4,011)	(8.1%)
Management Services	44,800	40,780	40,780	56,529	15,749	38.6%
Public Works	4,613	4,517	4,517	12,915	8,398	185.9%
Economic Vitality	3,101	2,381	2,381	1,521	(860)	(36.1%)
Utilities	995,122	4,275,626	3,747,898	3,018,471	(1,257,155)	(29.4%)
Non-Departmental	15,609	17,090	17,090	9,239	(7,851)	(45.9%)
Contingency	1,700	10,000	-	10,000	-	0.0%
	<u>1,104,595</u>	<u>4,399,874</u>	<u>3,862,146</u>	<u>3,154,144</u>	<u>(1,245,730)</u>	<u>(28.3%)</u>
Solid Waste Fund						
General Administration	322,088	381,308	381,308	377,485	(3,823)	(1.0%)
Management Services	334,415	332,201	332,201	371,493	39,292	11.8%
Public Works	9,640,345	14,500,037	11,556,038	11,278,543	(3,221,494)	(22.2%)
Economic Vitality	29,313	40,125	40,125	27,199	(12,926)	(32.2%)
Non-Departmental	195,906	232,398	232,398	122,824	(109,574)	(47.1%)
Contingency	13,293	500,000	-	500,000	-	0.0%
	<u>10,535,360</u>	<u>15,986,069</u>	<u>12,542,070</u>	<u>12,677,544</u>	<u>(3,308,525)</u>	<u>(20.7%)</u>

City of Flagstaff
 Summary by Division of Expenditures/Expenses within Each Fund
 Comparison of Fiscal Year 2017 and 2018
 (With Actual for Fiscal Year 2016)

Fund/Division	Actual Expenditures Expenses 2015-2016	Adopted Budgeted Expenditures/ Expenses 2016-2017	Estimated Expenditures/ Expenses 2016-2017	Proposed Budgeted Expenditures/ Expenses 2017-2018	Change (Budget-Budget)	% Change
Sustainability and Environmental Management Fund						
General Administration	\$ 65,389	87,814	87,814	92,655	4,841	5.5%
Management Services	37,380	33,672	33,672	50,380	16,708	49.6%
Public Works	923,511	1,112,287	927,172	1,134,222	21,935	2.0%
Economic Vitality	2,876	4,027	4,027	2,825	(1,202)	(29.8%)
Non-Departmental	15,234	24,623	24,623	16,884	(7,739)	(31.4%)
Contingency	-	30,000	-	30,000	-	0.0%
	<u>1,044,390</u>	<u>1,292,423</u>	<u>1,077,308</u>	<u>1,326,966</u>	<u>34,543</u>	<u>2.7%</u>
Airport Fund						
General Administration	55,959	84,236	84,236	78,043	(6,193)	(7.4%)
Management Services	86,555	87,528	87,528	83,141	(4,387)	(5.0%)
Public Works	90,405	103,613	103,613	94,926	(8,687)	(8.4%)
Economic Vitality	1,882,916	8,544,809	8,495,388	7,452,750	(1,092,059)	(12.8%)
Non-Departmental	61,555	51,856	51,856	19,817	(32,039)	(61.8%)
Contingency	-	100,000	-	100,000	-	0.0%
	<u>2,177,390</u>	<u>8,972,042</u>	<u>8,822,621</u>	<u>7,828,677</u>	<u>(1,143,365)</u>	<u>(12.7%)</u>
Flagstaff Housing Authority Fund						
Community Development	5,979,485	6,636,386	6,401,386	7,024,065	387,679	5.8%
Contingency	-	1,001,250	-	1,001,250	-	0.0%
	<u>5,979,485</u>	<u>7,637,636</u>	<u>6,401,386</u>	<u>8,025,315</u>	<u>387,679</u>	
Total Enterprise Funds	<u>45,709,362</u>	<u>77,676,781</u>	<u>59,220,376</u>	<u>80,713,129</u>	<u>3,036,348</u>	<u>3.9%</u>
Total All Funds	<u>\$ 150,389,720</u>	<u>264,994,158</u>	<u>164,843,769</u>	<u>302,019,628</u>	<u>37,025,470</u>	<u>14.0%</u>

City of Flagstaff
 Budget Summary by Division of Expenditures
 Comparison of Fiscal Year 2017 and 2018
 (With Actual for Fiscal Year 2016)

Division/Fund	Actual Expenditures/ Expenses 2015-2016	Adopted Budgeted Expenditures/ Expenses 2016-2017	Estimated Expenditures/ Expenses * 2016-2017	Proposed Budgeted Expenditures/ Expenses 2017-2018	Change (Budget-Budget)	% Change
General Administration						
General Fund	\$ 9,149,939	10,973,306	10,030,344	10,712,958	(260,348)	(2.4%)
Library Fund	191,757	181,405	181,405	181,956	551	0.3%
HURF Fund	155,859	197,820	197,820	199,817	1,997	1.0%
Transportation Fund	40,595	58,900	58,900	56,172	(2,728)	(4.6%)
Water, Wastewater and Reclaimed Water Fund	614,863	665,856	665,856	678,300	12,444	1.9%
Airport Fund	55,959	84,236	84,236	78,043	(6,193)	(7.4%)
Solid Waste Fund	322,088	381,308	381,308	377,485	(3,823)	(1.0%)
Sustainability and Environment Mgmt Fund	65,389	87,814	87,814	92,655	4,841	5.5%
Stormwater Utility Fund	39,650	49,480	49,480	45,469	(4,011)	(8.1%)
Total	10,636,099	12,680,125	11,737,163	12,422,855	(257,270)	(2.0%)
Community Development						
General Fund	4,182,580	4,637,447	4,483,447	5,095,122	457,675	9.9%
HURF Fund	3,527,544	8,418,573	1,323,892	16,183,302	7,764,729	92.2%
Transportation Fund	843,453	8,963,109	2,857,053	16,089,334	7,126,225	79.5%
FUTS Fund	701,425	3,797,713	218,280	3,798,082	369	0.0%
Housing and Community Services Fund	1,307,127	2,868,583	972,779	3,449,647	581,064	20.3%
Metro Planning Organization Fund	720,865	594,918	518,384	789,262	194,344	32.7%
Flagstaff Housing Authority Fund	5,979,485	6,636,386	6,401,386	7,024,065	387,679	5.8%
Total	17,262,479	35,916,729	16,775,221	52,428,814	16,512,085	46.0%
Management Services						
General Fund	3,426,864	3,822,504	3,760,254	3,981,955	159,451	4.2%
Library Fund	4,657,098	93,895	93,895	94,917	1,022	1.1%
HURF Fund	96,769	86,123	86,123	67,945	(18,178)	(21.1%)
Transportation Fund	302,624	339,102	339,102	369,494	30,392	9.0%
Water, Wastewater and Reclaimed Water Fund	1,063,323	1,221,812	1,221,812	1,145,760	(76,052)	(6.2%)
Airport Fund	86,555	87,528	87,528	83,141	(4,387)	(5.0%)
Solid Waste Fund	334,415	332,201	332,201	371,493	39,292	11.8%
Sustainability and Environment Mgmt Fund	37,380	33,672	33,672	50,380	16,708	49.6%
Stormwater Utility Fund	44,800	40,780	40,780	56,529	15,749	38.6%
Total	10,049,828	6,057,617	5,995,367	6,221,614	163,997	2.7%
Fire						
General Fund	11,652,909	12,607,477	12,387,477	14,081,950	1,474,473	11.7%
Total	11,652,909	12,607,477	12,387,477	14,081,950	1,474,473	11.7%
Police						
General Fund	19,221,486	20,277,258	20,039,388	22,058,620	1,781,362	8.8%
Total	19,221,486	20,277,258	20,039,388	22,058,620	1,781,362	8.8%
Public Works						
General Fund	9,378,324	11,289,893	8,784,500	12,207,736	917,843	8.1%
Library Fund	94,591	65,383	65,383	68,688	3,305	5.1%
HURF Fund	5,694,914	11,973,028	8,224,859	11,170,516	(802,512)	(6.7%)
Transportation Fund	5,741,757.19	3,000,000	400,000	5,100,000	2,100,000	70.0%
Recreation - BBB Fund	1,936,978.00	1,293,427	266,554	1,529,373	235,946	18.2%
Water, Wastewater and Reclaimed Water Fund	43,679	39,451	39,451	183,023	143,572	363.9%
Airport Fund	90,405	103,613	103,613	94,926	(8,687)	(8.4%)
Solid Waste Fund	9,640,345	14,500,037	11,556,038	11,278,543	(3,221,494)	(22.2%)
Sustainability and Environment Mgmt Fund	923,511	1,112,287	927,172	1,134,222	21,935	2.0%
Stormwater Utility Fund	4,613	4,517	4,517	12,915	8,398	185.9%
Total	33,549,117	43,381,636	30,372,087	42,779,942	(601,694)	(1.4%)
Economic Vitality						
General Fund	341,971	175,166	175,166	990,494	815,328	465.5%
Library Fund	17,485	6,704,752	5,251,545	6,349,989	(354,763)	(5.3%)
HURF Fund	13,729	17,838	17,838	12,658	(5,180)	(29.0%)
Transportation Fund	1,643	3,188	3,188	3,337	149	4.7%
Beautification Fund	590,062	4,642,458	590,768	4,220,269	(422,189)	(9.1%)
Economic Development Fund	957,980	1,220,926	1,061,404	1,373,357	152,431	12.5%
EDA Revolving Loan Fund	-	281,828	-	271,748	(10,080)	(3.6%)
Tourism Fund	2,117,910	2,168,077	2,168,077	2,617,794	449,717	20.7%
Arts and Science Fund	434,052	757,640	620,140	866,217	108,577	14.3%
Parking District Fund	-	1,454,690	894,196	940,963	(513,727)	(35.3%)
Water, Wastewater and Reclaimed Water Fund	43,177	56,584	56,584	37,671	(18,913)	(33.4%)
Airport Fund	1,882,916	8,544,809	8,495,388	7,452,750	(1,092,059)	(12.8%)
Solid Waste Fund	29,313	40,125	40,125	27,199	(12,926)	(32.2%)
Sustainability and Environment Mgmt Fund	2,876	4,027	4,027	2,825	(1,202)	(29.8%)
Stormwater Utility Fund	3,101	2,381	2,381	1,521	(860)	(36.1%)
Total	6,436,215	26,074,489	19,380,827	25,168,792	(905,697)	(3.5%)

City of Flagstaff
 Budget Summary by Division of Expenditures
 Comparison of Fiscal Year 2017 and 2018
 (With Actual for Fiscal Year 2016)

Division/Fund	Actual Expenditures/ Expenses 2015-2016	Adopted Budgeted Expenditures/ Expenses 2016-2017	Estimated Expenditures/ Expenses * 2016-2017	Proposed Budgeted Expenditures/ Expenses 2017-2018	Change (Budget-Budget)	% Change
Utilities						
Water, Wastewater and Reclaimed Water Fund \$	22,691,411	35,256,194	24,182,302	43,627,814	8,371,620	23.7%
Stormwater Utility Fund	995,122	4,275,626	3,747,898	3,018,471	(1,257,155)	(29.4%)
Total	<u>23,686,533</u>	<u>39,531,820</u>	<u>27,930,200</u>	<u>46,646,285</u>	<u>7,114,465</u>	<u>18.0%</u>
Non-Departmental						
General Fund	(3,341,247)	(869,318)	(3,346,318)	(734,543)	134,775	(15.5%)
Library Fund	73,142	84,869	84,869	49,357	(35,512)	(41.8%)
HURF Fund	126,761	121,777	121,777	57,159	(64,618)	(53.1%)
Transportation Fund	6,984,423	11,500,601	7,901,780	14,444,401	2,943,800	25.6%
Housing and Community Services Fund	44,778	58,650	58,650	89,405	30,755	52.4%
Metro Planning Organization Fund	56,522	43,698	43,698	37,487	(6,211)	(14.2%)
General Obligation Bonds Fund	6,701,811	8,527,911	11,413,131	7,179,103	(1,348,808)	(15.8%)
Special Assessment Bonds Fund	4,716,000	211,350	211,350	210,350	(1,000)	(0.5%)
GO Bonds Funded Projects Fund	953,661	25,137,704	2,867,793	29,682,687	4,544,983	18.1%
Non GO Bond Funded Projects Fund	763,109	18,071,600	194,502	22,447,421	4,375,821	24.2%
Water, Wastewater and Reclaimed Water Fund	354,602	348,840	348,840	177,915	(170,925)	(49.0%)
Airport Fund	61,555	51,856	51,856	19,817	(32,039)	(61.8%)
Solid Waste Fund	195,906	232,398	232,398	122,824	(109,574)	(47.1%)
Sustainability and Environment Mgmt Fund	15,234	24,623	24,623	16,884	(7,739)	(31.4%)
Stormwater Utility Fund	15,609	17,090	17,090	9,239	(7,851)	(45.9%)
Total	<u>17,721,866</u>	<u>63,563,649</u>	<u>20,226,039</u>	<u>73,809,506</u>	<u>10,245,857</u>	<u>16.1%</u>
Reserves/Contingencies						
General Fund	89,453	600,000	-	1,990,000	1,390,000	231.7%
Library Fund	-	100,000	-	100,000	-	0.0%
HURF Fund	-	100,000	-	100,000	-	0.0%
Beautification Fund	-	10,000	-	10,000	-	0.0%
Economic Development Fund	2,356	45,000	-	145,000	100,000	222.2%
Tourism Fund	7,439	50,000	-	50,000	-	0.0%
Parking District Fund	-	47,108	-	5,000	(42,108)	(89.4%)
Arts and Science Fund	1,859	10,000	-	10,000	-	0.0%
Metro Planning Organization Fund	-	500,000	-	500,000	-	0.0%
Water, Wastewater and Reclaimed Water Fund	57,087	1,800,000	-	1,850,000	50,000	2.8%
Airport Fund	-	100,000	-	100,000	-	0.0%
Solid Waste Fund	13,293	500,000	-	500,000	-	0.0%
Stormwater Utility Fund	1,700	10,000	-	10,000	-	0.0%
Sustainability and Environmental Mgmt Fund	-	30,000	-	30,000	-	0.0%
Flagstaff Housing Authority Fund	-	1,001,250	-	1,001,250	-	0.0%
Total	<u>173,187</u>	<u>4,903,358</u>	<u>-</u>	<u>6,401,250</u>	<u>1,497,892</u>	<u>30.5%</u>
All Funds Total	<u>\$ 150,389,720</u>	<u>264,994,158</u>	<u>164,843,769</u>	<u>302,019,628</u>	<u>37,025,470</u>	<u>14.0%</u>

* 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 Flagstaff
Full-Time Employee and Personnel Compensation
Fiscal Year 2018

Fund	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
General Fund	580.985	\$ 35,279,731	\$ 11,201,020	\$ 4,216,771	\$ 2,911,088	\$ 53,608,610
Special Revenue Funds						
Housing and Community Services	1.000	55,971	6,436	6,683	4,947	74,037
Metro Planning Organization	2.880	212,528	23,451	19,956	17,028	272,963
Library	56.037	2,444,318	252,096	414,908	189,290	3,300,612
HURF	33.020	1,649,483	161,283	215,970	202,339	2,229,075
Beautification	1.700	131,809	15,200	16,964	9,945	173,918
Economic Development	2.750	183,727	21,192	20,157	14,647	239,723
Tourism	15.500	812,334	90,969	105,008	62,848	1,071,159
Arts and Science	0.400	30,826	3,566	3,930	2,391	40,713
Parking District	5.000	186,037	21,395	52,224	14,908	274,564
Total Special Revenue Funds	<u>118.287</u>	<u>5,707,033</u>	<u>595,588</u>	<u>855,800</u>	<u>518,343</u>	<u>7,676,764</u>
Enterprise Funds						
Water, Wastewater and Reclaimed Wtr	71.000	4,545,802	510,609	528,280	401,861	5,986,552
Stormwater	5.500	370,800	41,323	49,634	28,923	490,680
Solid Waste	49.000	2,413,502	277,690	377,056	247,071	3,315,319
Sustainability and Environmental Mgmt	8.000	425,265	48,905	58,397	33,228	565,795
Airport	9.750	503,182	268,541	77,436	32,873	882,032
Flagstaff Housing Authority	21.275	1,273,239	144,663	172,948	116,478	1,707,328
Total Enterprise Funds	<u>164.525</u>	<u>9,531,790</u>	<u>1,291,731</u>	<u>1,263,751</u>	<u>860,434</u>	<u>12,947,706</u>
Capital Project Funds						
GO Bond Funded Projects	1.500	95,101	73,270	11,962	6,255	186,588
Total Capital Projects Funds	<u>1.500</u>	<u>95,101</u>	<u>73,270</u>	<u>11,962</u>	<u>6,255</u>	<u>186,588</u>
Total All Funds	<u><u>865.297</u></u>	<u><u>\$ 50,613,655</u></u>	<u><u>\$ 13,161,609</u></u>	<u><u>\$ 6,348,284</u></u>	<u><u>\$ 4,296,120</u></u>	<u><u>\$ 74,419,668</u></u>