CITY OF FLAGSTAFF
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013

THE FINAL OPPORTUNITY FOR PUBLIC INPUT ON THE CITY OF FLAGSTAFF FISCAL YEAR 2012-2013 BUDGET WILL OCCUR ON JUNE 5, 2012 AT 5:30 P.M. IN THE CITY COUNCIL CHAMBERS, 211 W. ASPEN AVENUE, FLAGSTAFF, AZ
The budget may be reviewed at the City of Flagstaff in the City Clerks Office, 211 W. Aspen Avenue, Flagstaff AZ 86001
Or the Flagstaff City-County Public Library, 300 W. Aspen Avenue, Flagstaff AZ 86001
Or the East Flagstaff Community Library, 3000 N. 4th Street, Flagstaff, AZ 86004 or the official website "flagstaff.az.gov"

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 51,321,809	$ 46,081,241	$ 17,853,008	Primary: $ 5,250,000	$ 44,582,999	$	$	$ 3,246,398	$ 7,568,985	$ 63,363,420	$ 54,934,774
2. Special Revenue Funds	44,464,517	29,142,738	14,976,064	Secondary:	38,572,733	1,100,000		10,648,609	10,313,832	54,983,574	46,835,385
3. Debt Service Funds Available	6,347,906	11,975,867	5,884,689	6,402,304	938,725			6,106,156	5,456,156	13,875,718	6,364,381
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	6,347,906	11,975,867	5,884,689	6,402,304	938,725			6,106,156	5,456,156	13,875,718	6,364,381
6. Capital Projects Funds	31,964,784	9,536,826	5,213,186		19,071,730	56,110,000		1,000,000		81,394,916	74,559,305
7. Permanent Funds			191,813		21,964					213,777	
8. Enterprise Funds Available	83,531,138	50,988,364	16,439,613		54,014,198	2,607,606		4,295,941	1,958,131	75,399,227	65,410,254
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	83,531,138	50,988,364	16,439,613		54,014,198	2,607,606		4,295,941	1,958,131	75,399,227	65,410,254
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 217,630,154	$ 147,725,036	$ 60,558,373	$ 11,652,304	$ 157,202,349	$ 59,817,606	$	$ 25,297,104	$ 25,297,104	$ 289,230,632	$ 248,104,099

EXPENDITURE LIMITATION COMPARISON	2012	2013
1. Budgeted expenditures/expenses	$ 217,630,154	$ 248,104,099
2. Add/subtract: estimated net reconciling items	6,646,766	3,508,343
3. Budgeted expenditures/expenses adjusted for reconciling items	224,276,920	251,612,442
4. Less: estimated exclusions	100,374,390	124,177,908
5. Amount subject to the expenditure limitation	$ 123,902,530	$ 127,434,534
6. EEC or voter-approved alternative expenditure limitation	$ 127,214,898	$ 130,339,503

☐ **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 Asset 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 2012-2013

	ESTIMATED FY 2011-2012	FY 2012-2013
Expenditure Limitation [Economic Estimates Commission]		$ 130,339,503
Total Estimated Expenditures Subject to Expenditure Limitation		
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A] rev 6/06 HB 2876	$ 5,395,370	$ 5,534,145
2. Amount Received from Primary Property Taxation in FY 2011-2012 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	$ 5,395,370	$ 5,534,145
B. Secondary Property Taxes	6,620,618	7,080,834
C. Total Property Tax Levy Amount	$ 12,015,988	$ 12,614,979
4. Property Taxes Collected (Estimated)		
A. Primary Property Taxes:		
(1) FY 2011-2012 Levy	$ 5,200,000	
(2) Prior Years' Levies	210,000	
(3) Total Primary Property Taxes Collected	5,410,000	
B. Secondary Property Taxes:		
(1) FY 2011-2012 Levy	6,620,618	
(2) Total Secondary Property Taxes Collected	6,620,618	
C. Total Property Taxes Collected	$ 12,030,618	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate:		
(1) Primary Property Tax Rate	0.6917	0.7273
(2) Secondary Property Tax Rate	0.8366	0.8366
(3) Total City Tax Rate	1.5283	1.5639

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 districts 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 2012 AND 2013
(WITH ACTUALS FOR FISCAL YEAR 2011)

SOURCE OF REVENUES	ACTUAL REVENUES 2010-2011	BUDGETED REVENUES 2011-2012	ESTIMATED ACTUAL REVENUES 2011-2012	BUDGETED REVENUES 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
GENERAL FUND						
Local taxes						
City Sales Tax	$ 13,843,536	13,778,000	14,130,000	14,351,925	573,925	4.17%
Franchise Tax	2,338,951	2,450,000	2,400,000	2,436,000	(14,000)	-0.57%
Licenses and permits						
Business Licenses	32,737	36,750	30,000	33,000	(3,750)	-10.20%
Building Permits	537,665	800,000	900,000	600,000	(200,000)	-25.00%
Other Licenses and permits	168,191	153,650	197,830	157,930	4,280	2.79%
Intergovernmental revenues						
State Income Tax Sharing	5,955,305	5,559,706	5,559,706	6,720,300	1,160,594	20.88%
State Shared Sales Tax	4,711,821	4,700,000	5,150,000	5,227,250	527,250	11.22%
Vehicle License Tax	2,481,126	2,500,000	2,450,000	2,486,750	(13,250)	-0.53%
Federal Grants	1,328,255	2,584,241	1,194,574	2,575,967	(8,274)	-0.32%
State Grants	824,289	840,413	1,058,835	1,791,144	950,731	113.13%
Local Intergovernmental Agreements	803,162	850,000	850,000	850,000	-	0.00%
Charges for services						
General Government	257,154	652,275	579,850	579,850	(72,425)	-11.10%
Parks & Recreation	1,302,710	1,333,095	1,301,060	1,408,830	75,735	5.68%
Public Safety	1,105,725	936,325	1,263,300	906,300	(30,025)	-3.21%
Cemetery	139,745	133,350	133,000	134,000	650	0.49%
Fines and forfeits	1,517,937	1,262,470	1,237,270	1,238,570	(23,900)	-1.89%
Interest on investments	134,551	125,000	125,000	200,000	75,000	60.00%
Miscellaneous revenues	2,630,971	2,687,073	2,942,524	2,885,183	198,110	7.37%
Total General Fund	40,113,831	41,382,348	41,502,949	44,582,999	3,200,651	7.73%
SPECIAL REVENUE FUNDS						
LIBRARY FUND						
Intergovernmental revenues						
State Grants	80,220	62,400	126,816	52,400	(10,000)	-16.03%
Library District Taxes	4,235,725	6,330,598	3,737,640	3,843,535	(2,487,063)	-39.29%
Interest on investments	24,404	27,115	21,000	27,250	135	0.50%
Miscellaneous revenues	103,773	20,474	452,958	2,453,363	2,432,889	11882.82%
Total Library Fund	4,444,122	6,440,587	4,338,414	6,376,548	(64,039)	-0.99%
HIGHWAY USER REVENUE FUND						
Intergovernmental revenues						
Federal Grants	252,424	300,000	-	-	(300,000)	-100.00%
Highway User Tax	6,300,885	5,800,000	5,500,000	5,555,000	(245,000)	-4.22%
Interest on investments	2,430	7,000	700	7,000	-	0.00%
Miscellaneous revenues	1,125,348	(60,000)	(60,000)	540,000	600,000	1000.00%
Total Highway User Revenue Fund	7,681,087	6,047,000	5,440,700	6,102,000	(545,000)	-9.01%
TRANSPORTATION FUND						
Transportation Tax	9,851,253	9,985,181	10,072,370	10,223,455	238,274	2.39%
Interest on Investments	44,515	66,000	31,000	40,000	(26,000)	-39.39%
Miscellaneous revenues	1,589	5,000,000	646,472	4,500,000	(500,000)	-10.00%
Total Transportation Fund	9,897,357	15,051,181	10,749,842	14,763,455	(287,726)	-1.91%

CITY OF FLAGSTAFF
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEARS 2012 AND 2013
(WITH ACTUALS FOR FISCAL YEAR 2011)

SOURCE OF REVENUES	ACTUAL REVENUES 2010-2011	BUDGETED REVENUES 2011-2012	ESTIMATED ACTUAL REVENUES 2011-2012	BUDGETED REVENUES 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
BEAUTIFICATION FUND						
Intergovernmental revenues						
State Grants	$ 458,405	1,702,949	380,033	1,392,471	(310,478)	-18.23%
BBB Tax	1,047,792	1,061,468	1,090,000	1,106,350	44,882	4.23%
Interest on investments	26,122	37,440	38,594	10,970	(26,470)	-70.70%
Miscellaneous	446	-	140	15,890	15,890	0.00%
Total Beautification Fund	1,532,765	2,801,857	1,508,767	2,525,681	(292,066)	-10.42%
ECONOMIC DEVELOPMENT FUND						
Intergovernmental revenues						
Federal Grants	-	1,080,000	373,306	-	(1,080,000)	-100.00%
State Grants	-	25,000	40,000	60,000	35,000	140.00%
BBB Tax	497,701	504,197	517,750	525,516	21,319	4.23%
Interest on investments	4,305	1,086	2,000	1,455	369	33.98%
Miscellaneous revenues	69,175	40,020	40,020	499,420	459,400	1147.93%
Total Economic Development Fund	571,181	1,650,303	973,076	1,086,391	(563,912)	-34.17%
TOURISM FUND						
BBB Tax	1,571,688	1,592,202	1,635,000	1,659,525	67,323	4.23%
Retail Sales	52,875	57,750	57,750	58,905	1,155	2.00%
Interest on investments	1,793	1,824	1,824	2,000	176	9.65%
Miscellaneous revenues	31,497	25,837	25,837	26,483	646	2.50%
Total Tourism Fund	1,657,853	1,677,613	1,720,411	1,746,913	69,300	4.13%
ARTS AND SCIENCE FUND						
BBB Tax	392,922	398,051	408,750	414,881	16,830	4.23%
Interest on investments	1,947	3,247	2,652	3,501	254	7.82%
Total Arts and Science Fund	394,869	401,298	411,402	418,382	17,084	4.26%
RECREATION-BBB FUND						
BBB Tax	1,728,857	1,751,422	1,798,500	1,825,478	74,056	4.23%
Interest on investments	1,358	2,600	5,840	6,200	3,600	138.46%
Miscellaneous revenues	55,000	-	-	-	-	0.00%
Total Recreation-BBB Fund	1,785,215	1,754,022	1,804,340	1,831,678	77,656	4.43%
REAL ESTATE PROCEED FUND						
Real Estate Revenues	-	-	-	1,000,000	1,000,000	0.00%
Interest on investments	13,640	13,350	13,358	13,350	-	0.00%
Total Real Estate Proceeds Fund	13,640	13,350	13,358	1,013,350	1,000,000	7490.64%
HOUSING AND COMMUNITY SVCS FUND						
Intergovernmental revenues						
Federal Grants	792,848	1,194,776	716,309	1,109,731	(85,045)	-7.12%
State Grants	157,681	600,000	328,822	630,000	30,000	5.00%
Interest on investments	7,353	-	9,857	-	-	0.00%
Miscellaneous revenues	520,172	483,000	493,353	483,000	-	0.00%
Total Housing and Community Svcs Fund	1,478,054	2,277,776	1,548,341	2,222,731	(55,045)	-2.42%
METRO PLANNING ORGANIZATION FUND						
Intergovernmental revenues						
Federal Grants	339,024	446,456	429,079	380,604	(65,852)	-14.75%
Miscellaneous revenues	15,028	105,000	5,000	105,000	-	0.00%
Total Metro Planning Organization Fund	354,052	551,456	434,079	485,604	(65,852)	-11.94%
TOTAL SPECIAL REVENUE FUNDS	29,810,195	38,666,443	28,942,730	38,572,733	(709,600)	-1.84%

CITY OF FLAGSTAFF
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEARS 2012 AND 2013
(WITH ACTUALS FOR FISCAL YEAR 2011)

SOURCE OF REVENUES	ACTUAL REVENUES 2010-2011	BUDGETED REVENUES 2011-2012	ESTIMATED ACTUAL REVENUES 2011-2012	BUDGETED REVENUES 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
DEBT SERVICE FUNDS						
SECONDARY PROPERTY TAX FUND						
Interest on investments	$ 37,980	31,600	35,800	32,700	1,100	3.48%
Total Secondary Property Tax Fund	37,980	31,600	35,800	32,700	1,100	3.48%
SPECIAL ASSESSMENT BONDS						
Special Assessments	701,448	1,398,875	8,113,994	904,625	(494,250)	-35.33%
Interest on investments	1,025	2,000	1,274	1,400	(600)	-30.00%
Total Special Assessment Bonds	702,473	1,400,875	8,115,268	906,025	(494,850)	-35.32%
TOTAL DEBT SERVICE FUNDS	740,453	1,432,475	8,151,068	938,725	(493,750)	-34.47%
CAPITAL PROJECTS FUNDS						
G.O. BONDS PROJECTS						
Intergovernmental revenues						
Federal Grants	-	-	-	3,000,000	3,000,000	0.00%
Interest on investments	107,031	5,940	17,161	13,230	7,290	122.73%
Miscellaneous Revenue		5,733,835	118,137	11,196,000	5,462,165	95.26%
Total G.O. Bonds Projects	107,031	5,739,775	135,298	14,209,230	8,469,455	147.56%
MUNICIPAL FACILITIES CORP						
Intergovernmental revenues						
Grant Revenues	-	-	-	3,762,500	3,762,500	0.00%
Interest on investments	388	2,000	2,000	-	(2,000)	-100.00%
Miscellaneous Revenue	-	-	-	1,100,000	1,100,000	0.00%
Total Municipal Facilities Corp	388	2,000	2,000	4,862,500	4,860,500	
SPECIAL IMPROVEMENT DISTRICT						
Interest on investments	124	-	-	-	-	0.00%
Miscellaneous Revenue	71,200	-		-	-	0.00%
Total Capital Projects Bond Funds	71,324	-	-	-	-	0.00%
TOTAL CAPITAL PROJECTS FUNDS	178,743	5,741,775	137,298	19,071,730	13,329,955	232.16%
PERMANENT FUNDS						
PERPETUAL CARE FUND						
Contributions	24,950	19,518	13,830	19,908	390	2.00%
Interest on investments	1,037	2,046	1,220	2,056	10	0.49%
Total Perpetual Care Fund	25,987	21,564	15,050	21,964	400	1.85%
TOTAL PERMANENT FUNDS	25,987	21,564	15,050	21,964	400	1.85%

CITY OF FLAGSTAFF
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEARS 2012 AND 2013
(WITH ACTUALS FOR FISCAL YEAR 2011)

SOURCE OF REVENUES	ACTUAL REVENUES 2010-2011	BUDGETED REVENUES 2011-2012	ESTIMATED ACTUAL REVENUES 2011-2012	BUDGETED REVENUES 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
ENTERPRISE FUNDS						
WATER AND WASTEWATER FUND						
OPERATING FUND						
Intergovernmental revenues						
State Grants	$ -	1,294,000	151,660	432,715	(861,285)	-66.56%
Federal Grants	204,212	3,270,000	499,445	3,169,237	(100,763)	-3.08%
Water Revenues	11,764,831	12,225,067	12,026,900	12,940,449	715,382	5.85%
Wastewater Revenues	7,697,817	9,346,057	7,990,200	8,444,905	(901,152)	-9.64%
Interest on Investments	42,509	40,000	100,500	101,505	61,505	153.76%
Miscellaneous revenues	25,911	-	-	-	-	0.00%
Total Water and Wastewater Fund	19,735,280	26,175,124	20,768,705	25,088,811	(1,086,313)	-4.15%
AIRPORT FUND						
OPERATING FUND						
Intergovernmental revenues						
Federal Grants	765,016	9,030,626	3,933,945	4,846,978	(4,183,648)	-46.33%
State Grants	31,104	329,658	128,113	844,367	514,709	156.13%
Airport Revenues	1,517,293	1,547,201	1,531,242	1,666,101	118,900	7.68%
Interest on investments	6,676	6,466	1,321	5,385	(1,081)	-16.72%
Miscellaneous revenues	816	360,225	217,365	261,120	(99,105)	-27.51%
Total Airport Fund	2,320,905	11,274,176	5,811,986	7,623,951	(3,650,225)	-32.38%
ENVIRONMENTAL SERVICES FUND						
Intergovernmental revenues						
Federal Grants	298,424	472,710	237,611	93,500	(379,210)	-80.22%
Environmental Services Revenues	11,652,582	11,766,083	11,175,864	12,392,011	625,928	5.32%
Interest on investments	47,905	36,900	22,695	30,164	(6,736)	-18.25%
Miscellaneous revenues	13,424	2,000,000	25,679	12,000	(1,988,000)	-99.40%
Total Environmental Services Fund	12,012,335	14,275,693	11,461,849	12,527,675	(1,748,018)	-12.24%
STORMWATER UTILITY						
Intergovernmental revenues						
Federal Grants	13,699	-	-	-	-	0.00%
Stormwater Utility Revenues	1,452,658	1,444,892	1,444,338	1,436,764	(8,128)	-0.56%
Interest on investments	5,326	13,736	7,266	20,761	7,025	51.14%
Miscellaneous revenues	395	-	-	-	-	0.00%
Total Stormwater Utility Fund	1,472,078	1,458,628	1,451,604	1,457,525	(1,103)	-0.08%
FLAGSTAFF HOUSING AUTHORITY FUNDS						
Intergovernmental revenues						
Federal Grants	5,007,898	5,725,155	5,427,660	5,634,506	(90,649)	-1.58%
Rents and Other Tenant Income	1,139,561	1,136,949	1,160,235	1,037,472	(99,477)	-8.75%
Miscellaneous revenues	559,139	592,321	610,711	644,258	51,937	8.77%
Total Stormwater Utility Fund	6,706,598	7,454,425	7,198,606	7,316,236	(138,189)	-1.85%
TOTAL ENTERPRISE FUNDS	42,247,196	60,638,046	46,692,750	54,014,198	(6,623,848)	-10.92%
TOTAL REVENUES	$ 113,116,405	147,882,651	125,441,845	157,202,349	8,703,808	5.89%

CITY OF FLAGSTAFF
SUMMARY BY FUNDING OF OTHER FINANCING SOURCES
AND INTERFUND TRANSFERS
FISCAL YEAR 2012-2013

FUND	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS IN	INTERFUND TRANSFERS OUT
GENERAL FUND	$ -	3,246,398	7,568,985
SPECIAL REVENUE FUNDS			
Library Fund	-	1,140,651	328,391
Highway User Revenue Fund	-	7,863,965	85,401
Transportation Fund	-	-	7,304,698
Beautification Fund	-	630,000	473,451
Economic Development	-	491,500	-
Tourism Fund	-	-	12,137
Recreation-BBB Fund	1,100,000	-	1,595,754
Real Estate Proceeds Fund	-	500,000	500,000
Housing & Community Services	-	-	14,000
MPO	-	22,493	-
Total Special Revenue Funds	1,100,000	10,648,609	10,313,832
DEBT SERVICE FUNDS			
Secondary Property Tax Fund	-	650,000	5,456,156
G.O. Bond Fund	-	5,456,156	-
Total Debt Service Funds	-	6,106,156	5,456,156
CAPITAL PROJECTS FUNDS			
G.O. Bond Funded Projects	45,460,000	1,000,000	-
Municipal Facilities Corporation	10,650,000	-	-
Total Capital Projects Funds	56,110,000	1,000,000	-
ENTERPRISE FUNDS			
Water and Wastewater Fund	1,357,606	-	157,794
Stormwater Utility	-	4,070,941	421,867
Airport Fund	-	225,000	33,567
Environmental Services Fund	1,250,000	-	1,344,903
Total Enterprise Funds	2,607,606	4,295,941	1,958,131
TOTAL ALL FUNDS	$ 59,817,606	25,297,104	25,297,104

CITY OF FLAGSTAFF
SUMMARY BY DIVISION OF EXPENDITURES/EXPENSES WITHIN EACH FUND
COMPARISON OF FISCAL YEAR 2012 AND 2013
(WITH ACTUAL FOR FISCAL YEAR 2011)

FUND/DIVISION	ACTUAL EXPENDITURES/ EXPENSES 2010-2011	ADOPTED BUDGETED EXPENDITURE/ EXPENSE 2011-2012	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2011-2012	PROPOSED BUDGETED EXPENDITURE/ EXPENSE 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
GENERAL FUND						
General Administration	$ 7,636,328	8,463,745	8,093,799	8,395,367	(68,378)	(0.8%)
Community Development	3,748,951	3,752,105	3,450,852	3,715,394	(36,711)	(1.0%)
Management Services	2,900,820	3,051,139	2,953,684	3,123,808	72,669	2.4%
Fire	9,120,652	9,073,711	8,365,639	10,215,163	1,141,452	12.6%
Police	15,615,662	16,660,174	15,948,436	16,875,477	215,303	1.3%
Public Works	4,985,658	6,903,139	6,710,677	7,400,090	496,951	7.2%
Economic Vitality	421,512	744,754	235,283	1,200,701	455,947	61.2%
Community Enrichment	4,726,781	3,418,612	3,402,392	3,222,068	(196,544)	(5.7%)
Non-departmental	(3,944,793)	(1,945,570)	(3,439,521)	(363,294)	1,582,276	(81.3%)
Contingency	194,057	1,200,000	360,000	1,150,000	(50,000)	(4.2%)
Total General Fund	45,405,628	51,321,809	46,081,241	54,934,774	3,612,965	7.0%
SPECIAL REVENUE FUNDS						
LIBRARY FUND						
General Administration	147,710	124,645	124,645	150,716	26,071	20.9%
Management Services	156,025	150,648	150,648	134,552	(16,096)	(10.7%)
Public Works	98,152	58,909	58,909	87,664	28,755	48.8%
Economic Vitality	37,938	27,622	27,622	27,272	(350)	(1.3%)
Community Enrichment	5,012,331	7,175,267	4,873,704	7,102,717	(72,550)	(1.0%)
Non-departmental	111,066	152,196	152,196	93,095	(59,101)	(38.8%)
Contingency	-	100,000	-	100,000	-	0.0%
	5,563,222	7,789,287	5,387,724	7,696,016	(93,271)	(1.2%)
HIGHWAY USER REVENUE FUND						
General Administration	162,907	108,282	108,282	118,391	10,109	9.3%
Community Development	689,931	678,205	678,205	533,783	(144,422)	(21.3%)
Management Services	123,758	138,296	138,296	73,428	(64,868)	(46.9%)
Public Works	10,005,949	13,176,938	9,461,893	13,527,647	350,709	2.7%
Economic Vitality	36,623	29,053	29,053	24,888	(4,165)	(14.3%)
Non-departmental	131,405	226,418	226,418	85,536	(140,882)	(62.2%)
Contingency	-	525,000	-	100,000	(425,000)	(81.0%)
	11,150,573	14,882,192	10,642,147	14,463,673	(418,519)	(2.8%)
TRANSPORTATION FUND						
General Administration	58,784	46,278	46,278	52,014	5,736	12.4%
Management Services	323,165	266,540	266,540	215,009	(51,531)	(19.3%)
Economic Vitality	38,240	10,449	10,449	7,789	(2,660)	(25.5%)
Non-departmental	6,126,582	7,272,376	6,258,104	7,798,412	526,036	7.2%
	6,546,771	7,595,643	6,581,371	8,073,224	477,581	6.3%
BEAUTIFICATION FUND						
Community Development	858,933	3,578,560	627,885	3,210,435	(368,125)	(10.3%)
Economic Vitality	1,562,821	2,382,119	491,116	3,366,203	984,084	41.3%
Reserve/Contingency	-	10,000	-	10,000	-	0.0%
	2,421,754	5,970,679	1,119,001	6,586,638	615,959	10.3%
ECONOMIC DEVELOPMENT FUND						
Economic Vitality	930,936	2,054,630	1,323,690	1,389,255	(665,375)	(32.4%)
Reserve/Contingency	-	45,000	-	265,000	220,000	488.9%
	930,936	2,099,630	1,323,690	1,654,255	(445,375)	(21.2%)
TOURISM FUND						
Economic Vitality	1,469,181	1,559,757	1,559,467	1,624,102	64,345	4.1%
Reserve/Contingency	-	50,000	-	50,000	-	0.0%
	1,469,181	1,609,757	1,559,467	1,674,102	64,345	4.0%

CITY OF FLAGSTAFF
SUMMARY BY DIVISION OF EXPENDITURES/EXPENSES WITHIN EACH FUND
COMPARISON OF FISCAL YEAR 2012 AND 2013
(WITH ACTUAL FOR FISCAL YEAR 2011)

FUND/DIVISION	ACTUAL EXPENDITURES/ EXPENSES 2010-2011	ADOPTED BUDGETED EXPENDITURE/ EXPENSE 2011-2012	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2011-2012	PROPOSED BUDGETED EXPENDITURE/ EXPENSE 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
ARTS AND SCIENCE FUND						
Economic Vitality	$ 412,276	666,083	395,758	637,056	(29,027)	(4.4%)
Reserve/Contingency	-	10,000	-	10,000	-	0.0%
	412,276	676,083	395,758	647,056	(29,027)	(4.3%)
RECREATION-BBB FUND						
Public Works	-	-	-	1,100,000	1,100,000	0.0%
REAL ESTATE PROCEEDS FUND						
Non-departmental	-	-	-	1,000,000	1,000,000	0.0%
HOUSING AND COMMUNITY SERVICES FUND						
Community Development	1,448,521	3,229,861	1,626,361	3,386,672	156,811	4.9%
Non-departmental	54,867	37,436	46,955	45,652	8,216	21.9%
	1,503,388	3,267,297	1,673,316	3,432,324	165,027	5.1%
METRO PLANNING ORG FUND						
Community Development	358,537	447,633	433,948	386,971	(60,662)	(13.6%)
Non-departmental	20,589	26,316	26,316	21,126	(5,190)	(19.7%)
Contingency	-	100,000	-	100,000	-	0.0%
	379,126	573,949	460,264	508,097	(65,852)	(11.5%)
Total Special Revenue Funds	30,377,227	44,464,517	29,142,738	46,835,385	2,370,868	5.3%
DEBT SERVICE FUNDS						
GENERAL OBLIGATION BONDS FUND						
Non-departmental	3,016,508	4,945,431	4,591,536	5,456,156	510,725	10.3%
SPECIAL ASSESSMENT BONDS FUND						
Non-departmental	1,405,575	1,402,475	7,384,331	908,225	(494,250)	(35.2%)
Total Debt Service Funds	4,422,083	6,347,906	11,975,867	6,364,381	16,475	0.3%
CAPITAL PROJECT FUNDS						
G.O. BONDS FUNDED PROJECTS FUND						
Non-departmental	5,093,158	26,544,144	9,470,181	65,447,305	38,903,161	146.6%
MUNICIPAL FACILITIES CORP FUND						
Non-departmental	20,290	5,420,640	66,645	9,112,000	3,691,360	68.1%
SPECIAL IMPROVEMENT DISTRICT FUND						
Non-departmental	117,565	-	-	-	-	0.0%
Total Capital Projects Funds	5,231,013	31,964,784	9,536,826	74,559,305	42,594,521	133.3%
ENTERPRISE FUNDS						
WATER AND WASTEWATER FUND						
General Administration	629,492	580,253	580,253	626,188	45,935	7.9%
Management Services	1,101,046	983,638	983,638	915,248	(68,390)	(7.0%)
Public Works	50,007	50,698	50,698	59,122	8,424	16.6%
Economic Vitality	105,675	78,942	78,942	73,918	(5,024)	(6.4%)
Utilities	16,212,497	29,222,440	22,227,774	26,764,580	(2,457,860)	(8.4%)
Non-departmental	403,882	494,338	494,338	263,254	(231,084)	(46.7%)
Contingency	63,310	2,200,000	30,000	1,800,000	(400,000)	(18.2%)
	18,565,909	33,610,309	24,445,643	30,502,310	(3,107,999)	(9.2%)

CITY OF FLAGSTAFF
SUMMARY BY DIVISION OF EXPENDITURES/EXPENSES WITHIN EACH FUND
COMPARISON OF FISCAL YEAR 2012 AND 2013
(WITH ACTUAL FOR FISCAL YEAR 2011)

FUND/DIVISION	ACTUAL EXPENDITURES/ EXPENSES 2010-2011	ADOPTED BUDGETED EXPENDITURE/ EXPENSE 2011-2012	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2011-2012	PROPOSED BUDGETED EXPENDITURE/ EXPENSE 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
AIRPORT FUND						
General Administration	$ 64,438	51,062	51,062	62,750	11,688	22.9%
Management Services	94,780	99,735	99,735	119,449	19,714	19.8%
Public Works	117,318	127,108	127,108	125,633	(1,475)	(1.2%)
Economic Vitality	1,932,896	11,117,686	5,597,777	7,450,799	(3,666,887)	(33.0%)
Non-departmental	77,139	70,048	70,048	57,063	(12,985)	(18.5%)
Contingency	8,014	-	-	-	-	0.0%
	2,294,585	11,465,639	5,945,730	7,815,694	(3,649,945)	(31.8%)
ENVIRONMENTAL SERVICES FUND						
General Administration	327,877	311,071	311,071	398,292	87,221	28.0%
Management Services	396,188	373,062	373,062	376,834	3,772	1.0%
Public Works	9,961,558	23,819,844	11,015,857	12,387,952	(11,431,892)	(48.0%)
Economic Vitality	75,585	60,269	60,269	61,828	1,559	2.6%
Non-departmental	303,624	297,412	297,412	244,599	(52,813)	(17.8%)
Contingency	1,196	500,000	-	612,000	112,000	22.4%
	11,066,028	25,361,658	12,057,671	14,081,505	(11,280,153)	(44.5%)
STORMWATER UTILITY FUND						
General Administration	19,708	23,401	23,401	38,734	15,333	65.5%
Community Development	28,042	19,762	19,762	-	(19,762)	(100.0%)
Management Services	48,977	30,331	30,331	50,435	20,104	66.3%
Public Works	12,434	12,249	12,249	10,921	(1,328)	(10.8%)
Economic Vitality	5,436	4,813	4,813	3,782	(1,031)	(21.4%)
Utilities	1,811,083	5,533,132	1,302,438	5,567,829	34,697	0.6%
Non-departmental	17,773	17,545	17,545	15,138	(2,407)	(13.7%)
Contingency	1,323	10,000	-	10,000	-	0.0%
	1,944,776	5,651,233	1,410,539	5,696,839	45,606	0.8%
FLAGSTAFF HOUSING AUTHORITY						
Community Development	6,266,452	6,470,299	6,156,781	6,312,656	(157,643)	(2.4%)
Contingency	-	972,000	972,000	1,001,250	29,250	3.0%
	6,266,452	7,442,299	7,128,781	7,313,906	(128,393)	
Total Enterprise Funds	40,137,750	83,531,138	50,988,364	65,410,254	(18,120,884)	(21.7%)
TOTAL ALL FUNDS	$ 125,573,701	217,630,154	147,725,036	248,104,099	30,473,945	14.0%

CITY OF FLAGSTAFF
BUDGET SUMMARY BY DIVISION OF EXPENDITURES
COMPARISON OF FISCAL YEAR 2012 AND 2013
(WITH ACTUAL FOR FISCAL YEAR 2011)

DIVISION/FUND	ACTUAL EXPENDITURES/ EXPENSES 2010-2011	ADOPTED BUDGETED EXPENDITURE/ EXPENSE 2011-2012	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2011-2012	PROPOSED BUDGETED EXPENDITURE/ EXPENSE * 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
GENERAL ADMINISTRATION						
General Fund	$ 7,636,328	8,463,745	8,093,799	8,395,367	(68,378)	(0.8%)
Library Fund	147,710	124,645	124,645	150,716	26,071	20.9%
HURF Fund	162,907	108,282	108,282	118,391	10,109	9.3%
Transportation Fund	58,784	46,278	46,278	52,014	5,736	12.4%
Water and Wastewater Fund	629,492	580,253	580,253	626,188	45,935	7.9%
Airport	64,438	51,062	51,062	62,750	11,688	22.9%
Environmental Services Fund	327,877	311,071	311,071	398,292	87,221	28.0%
Stormwater Utility Fund	19,708	23,401	23,401	38,734	15,333	65.5%
TOTAL	9,047,244	9,708,737	9,338,791	9,842,452	133,715	1.4%
COMMUNITY DEVELOPMENT						
General Fund	3,748,951	3,752,105	3,450,852	3,715,394	(36,711)	(1.0%)
HURF fund	689,931	678,205	678,205	533,783	(144,422)	(21.3%)
Beautification Fund	858,933	3,578,560	627,885	3,210,435	(368,125)	(10.3%)
Housing and Community Services Fund	1,448,521	3,229,861	1,626,361	3,386,672	156,811	4.9%
Metro Planning Organization Fund	358,537	447,633	433,948	386,971	(60,662)	(13.6%)
Stormwater Utility Fund	28,042	19,762	19,762	-	(19,762)	(100.0%)
Flagstaff Housing Authority	6,266,452	6,470,299	6,156,781	6,312,656	(157,643)	(2.4%)
TOTAL	13,399,367	18,176,425	12,993,794	17,545,911	(630,514)	(3.5%)
MANAGEMENT SERVICES						
General Fund	2,900,820	3,051,139	2,953,684	3,123,808	72,669	2.4%
Library Fund	156,025	150,648	150,648	134,552	(16,096)	(10.7%)
HURF Fund	123,758	138,296	138,296	73,428	(64,868)	(46.9%)
Transportation Fund	323,165	266,540	266,540	215,009	(51,531)	(19.3%)
Water and Wastewater Fund	1,101,046	983,638	983,638	915,248	(68,390)	(7.0%)
Airport Fund	94,780	99,735	99,735	119,449	19,714	19.8%
Environmental Services Fund	396,188	373,062	373,062	376,834	3,772	1.0%
Stormwater Utility Fund	48,977	30,331	30,331	50,435	20,104	66.3%
TOTAL	5,144,759	5,093,389	4,995,934	5,008,763	(84,626)	(1.7%)
FIRE						
General Fund	9,120,652	9,073,711	8,365,639	10,215,163	1,141,452	12.6%
TOTAL	9,120,652	9,073,711	8,365,639	10,215,163	1,141,452	12.6%
POLICE						
General Fund	15,615,662	16,660,174	15,948,436	16,875,477	215,303	1.3%
TOTAL	15,615,662	16,660,174	15,948,436	16,875,477	215,303	1.3%
PUBLIC WORKS						
General Fund	4,985,658	6,903,139	6,710,677	7,400,090	496,951	7.2%
Library Fund	98,152	58,909	58,909	87,664	28,755	48.8%
HURF Fund	10,005,949	13,176,938	9,461,893	13,527,647	350,709	2.7%
Recreation-BBB Fund	-	-	-	1,100,000	1,100,000	0.0%
Water and Wastewater Fund	50,007	50,698	50,698	59,122	8,424	16.6%
Airport Fund	117,318	127,108	127,108	125,633	(1,475)	(1.2%)
Environmental Services Fund	9,961,558	23,819,844	11,015,857	12,387,952	(11,431,892)	(48.0%)
Stormwater Utility Fund	12,434	12,249	12,249	10,921	(1,328)	(10.8%)
TOTAL	25,231,076	44,148,885	27,437,391	34,699,029	(9,449,856)	(21.4%)
ECONOMIC VITALITY						
General Fund	$ 421,512	744,754	235,283	1,200,701	455,947	61.2%
Library Fund	37,938	27,622	27,622	27,272	(350)	(1.3%)
HURF Fund	36,623	29,053	29,053	24,888	(4,165)	(14.3%)
Transportation Fund	38,240	10,449	10,449	7,789	(2,660)	(25.5%)
Beautification Fund	1,562,821	2,382,119	491,116	3,366,203	984,084	41.3%
Economic Development Fund	930,936	2,054,630	1,323,690	1,389,255	(665,375)	(32.4%)
Tourism Fund	1,469,181	1,559,757	1,559,467	1,624,102	64,345	4.1%
Arts and Science Fund	412,276	666,083	395,758	637,056	(29,027)	(4.4%)
Water and Wastewater Fund	105,675	78,942	78,942	73,918	(5,024)	(6.4%)
Airport Fund	1,932,896	11,117,686	5,597,777	7,450,799	(3,666,887)	(33.0%)
Environmental Services Fund	75,585	60,269	60,269	61,828	1,559	2.6%
Stormwater Utility Fund	5,436	4,813	4,813	3,782	(1,031)	(21.4%)
TOTAL	7,029,119	18,736,177	9,814,239	15,867,593	(2,868,584)	(15.3%)

CITY OF FLAGSTAFF
BUDGET SUMMARY BY DIVISION OF EXPENDITURES
COMPARISON OF FISCAL YEAR 2012 AND 2013
(WITH ACTUAL FOR FISCAL YEAR 2011)

DIVISION/FUND	ACTUAL EXPENDITURES/ EXPENSES 2010-2011	ADOPTED BUDGETED EXPENDITURE/ EXPENSE 2011-2012	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2011-2012	PROPOSED BUDGETED EXPENDITURE/ EXPENSE * 2012-2013	CHANGE (BDGT-BDGT)	% CHANGE
COMMUNITY ENRICHMENT						
General Fund	4,726,781	3,418,612	3,402,392	3,222,068	(196,544)	(5.7%)
Library Fund	5,012,331	7,175,267	4,873,704	7,102,717	(72,550)	(1.0%)
TOTAL	9,739,112	10,593,879	8,276,096	10,324,785	(269,094)	(2.5%)
UTILITIES						
Water and Wastewater Fund	16,212,497	29,222,440	22,227,774	26,764,580	(2,457,860)	(8.4%)
Stormwater Utility Fund	1,811,083	5,533,132	1,302,438	5,567,829	34,697	0.6%
TOTAL	18,023,580	34,755,572	23,530,212	32,332,409	(2,423,163)	(7.0%)
NON-DEPARTMENTAL						
General Fund	(3,944,793)	(1,945,570)	(3,439,521)	(363,294)	1,582,276	(81.3%)
Library Fund	111,066	152,196	152,196	93,095	(59,101)	(38.8%)
HURF Fund	131,405	226,418	226,418	85,536	(140,882)	(62.2%)
Transportation Fund	6,126,582	7,272,376	6,258,104	7,798,412	526,036	7.2%
Real Estate Proceeds Fund	-	-	-	1,000,000	1,000,000	0.0%
Housing and Community Services Fund	54,867	37,436	46,955	45,652	8,216	21.9%
Metro Planning Organization Fund	20,589	26,316	26,316	21,126	(5,190)	(19.7%)
General Obligation Bonds Fund	3,016,508	4,945,431	4,591,536	5,456,156	510,725	10.3%
Special Assessment Bonds Fund	1,405,575	1,402,475	7,384,331	908,225	(494,250)	(35.2%)
G.O. Bonds Funded Projects Fund	5,093,158	26,544,144	9,470,181	65,447,305	38,903,161	146.6%
Municipal Facilities Corp Fund	20,290	5,420,640	66,645	9,112,000	3,691,360	68.1%
Special Improvement District Fund	117,565	-	-	-	-	0.0%
Water and Wastewater Fund	403,882	494,338	494,338	263,254	(231,084)	(46.7%)
Airport Fund	77,139	70,048	70,048	57,063	(12,985)	(18.5%)
Environmental Services Fund	303,624	297,412	297,412	244,599	(52,813)	(17.8%)
Stormwater Utility Fund	17,773	17,545	17,545	15,138	(2,407)	(13.7%)
TOTAL	12,955,230	44,961,205	25,662,504	90,184,267	45,223,062	100.6%
RESERVES/CONTINGENCIES						
General Fund	$ 194,057	1,200,000	360,000	1,150,000	(50,000)	(4.2%)
Library Fund	-	100,000	-	100,000	-	0.0%
HURF Fund	-	525,000	-	100,000	(425,000)	(81.0%)
Beautification Fund	-	10,000	-	10,000	-	0.0%
Economic Development Fund	-	45,000	-	265,000	220,000	488.9%
Tourism Fund	-	50,000	-	50,000	-	0.0%
Arts and Science Fund	-	10,000	-	10,000	-	0.0%
Metro Planning Organization Fund	-	100,000	-	100,000	-	0.0%
Water and Wastewater Fund	63,310	2,200,000	30,000	1,800,000	(400,000)	(18.2%)
Airport Fund	8,014	-	-	-	-	0.0%
Environmental Services Fund	1,196	500,000	-	612,000	112,000	22.4%
Stormwater Utility Fund	1,323	10,000	-	10,000	-	0.0%
Flagstaff Housing Authority Fund	-	972,000	972,000	1,001,250	29,250	3.0%
TOTAL	267,900	5,722,000	1,362,000	5,208,250	(513,750)	(9.0%)
ALL FUNDS TOTAL	$ 125,573,701	217,630,154	147,725,036	248,104,099	30,473,945	14.0%

* 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.