

OFFICIAL BUDGET FORMS

CITY OF DOUGLAS

Fiscal Year 2021

CITY OF DOUGLAS

TABLE OF CONTENTS

Fiscal Year 2021

[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 DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	15,081,083	5,003,705	1,066,800	588,566	0	14,784,686	1,099,573	37,624,413
2020	Actual Expenditures/Expenses**	E 2	13,986,163	3,398,561	901,285	440,741	0	9,375,696	1,216,744	29,319,189
2021	Fund Balance/Net Position at July 1***		5,566,683	1,756,597				3,320,997	431,807	11,076,085
2021	Primary Property Tax Levy	B 4	652,867					6,367,786		7,020,653
2021	Secondary Property Tax Levy	B 5								0
2021	Estimated Revenues Other than Property Taxes	C 6	18,111,940	7,741,288	0	0	0	12,531,714	1,127,665	39,512,607
2021	Other Financing Sources	D 7	367,664	0	0	0	0	1,645,000	0	2,012,664
2021	Other Financing (Uses)	D 8	367,664	0	0	0	0	1,645,000	0	2,012,664
2021	Interfund Transfers In	D 9	201,547	46,048	1,036,941	1,857,424	0	208,078	0	3,350,038
2021	Interfund Transfers (Out)	D 10	3,023,887	108,390	0	0	0	217,762	0	3,350,039
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2021	Total Financial Resources Available		21,509,150	9,435,543	1,036,941	1,857,424	0	22,210,813	1,559,472	57,609,344
2021	Budgeted Expenditures/Expenses	E 13	15,909,600	7,817,390	1,036,942	2,087,424	0	12,726,028	1,127,665	40,705,049

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

	2020	2021
1	\$ 37,624,413	\$ 42,717,713
2		
3	37,624,413	42,717,713
4		
5	\$ 37,624,413	\$ 42,717,713
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 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>827,793</u>	\$ <u>858,342</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 levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>642,240</u>	\$ <u>652,867</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>642,240</u>	\$ <u>652,867</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>629,489</u>	
(2) Prior years' levies	<u>13,147</u>	
(3) Total primary property taxes	\$ <u>642,636</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>642,636</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1782</u>	<u>1.1591</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.1782</u>	<u>1.1591</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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 6,712,500	\$ 6,846,580	\$ 6,712,500
City Sales Tax 1/2 Cent			
Transient Occupancy Tax	96,250	94,294	96,250
Delinquent Property Tax	38,000	13,147	18,000
Franchise Fees/Taxes	318,000	311,908	320,000
Licenses and permits			
Business License & Yard/Sidewalk	91,500	85,716	92,000
Liquor Licenses	9,000	7,825	9,000
Dog Licenses	4,000	3,910	4,200
Building Permit/Zoning Fees	51,500	50,644	51,600
Burning Permits	100	20	100
Alarm Permits			
Intergovernmental			
State Shared Sales Tax	1,646,053	1,593,118	1,467,920
State Revenue Sharing	2,066,186	2,066,187	2,314,206
Vehicle License Tax	916,984	839,371	941,858
Humane County IGA	38,000	36,929	38,000
Interagency Law Enforcement	1,199,654	697,565	1,230,966
Casa & Pioneer IGA			
Fire Response Reimbursement	25,000	3,276	25,000
Grant Admin Reimbursement	15,000	48,671	15,000
CARES Act			1,859,063
DUSD Reimbursement-Aquatic Center	38,217	32,235	37,554
DUSD IGA - SRO			54,115
Library County IGA			
Library Grant E-Rate	31,000	29,732	16,397
Charges for services			
Ambulance	1,500,000	1,480,908	1,500,000
Community Training/Public Education	15,000	16,645	15,000
Cemetery	90,000	95,598	90,000
Douglas Promo Sales	2,000		2,000
Animal Shelter Revenue	18,000	14,540	15,000
Recreation Aquatics	44,500	16,490	44,500
Impound Fees & Adm Fees	27,800	7,645	8,800
Fingerprints	2,100	1,410	2,000
Passport Fees			
Fines and forfeits			
Court Fines and Forfeitures	5,000	4,555	4,000
Library Fines and Fees	14,000	6,059	14,000
Restitution Payments	1,400	1,241	1,400
Forfeited Property Sales	45,000	28,936	
Interest on investments			
Interest	149,844	147,348	149,844
In-lieu property taxes			
Contributions			
Explorer Revenue			
Miscellaneous			
Sales of Misc Property/Lease	10,000	33,000	10,000
Special Events	1,200	1,490	1,200
4th of July Revenue		255	
Visitor Center Reservation Fee	2,000	2,030	2,000
Donations/Misc	10,000	4,617	10,000
Mexican Baseball Fiesta	25,000	26,439	25,000
Ramada Reservation Fees	1,700	1,615	1,700
Miscellaneous	50,000	122,491	50,000
Youth Activity Revenue	1,000	10	1,000
Youth City Council Revenue			
Rental Payments	679,267	898,500	860,767
Capital Lease proceeds			
APS Service Fees			
Total General Fund	\$ 15,991,755	\$ 15,672,949	\$ 18,111,940

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User - State	\$ 1,528,584	\$ 1,593,020	\$ 1,505,950
Sales Reimbursement	30,000	2,058	30,000
Citizens Pay Policy	5,000		5,000
Miscellaneous Revenue		6,388	
	\$ 1,563,584	\$ 1,601,465	\$ 1,540,950
Local Transportation Assistance Fund			
Transit Grant Revenue	\$ 649,671	\$ 573,903	\$ 803,213
Cochise College IGA	22,000	22,000	24,000
SEAGO	105,000	65,499	45,000
Bisbee Contract	209,271	209,271	209,271
Transit Fares	35,000	25,961	35,000
Advertising Revenue	10,000	1,748	1,500
Miscellaneous		4,047	
ACT Route	15,470	15,091	15,470
	\$ 1,046,412	\$ 917,519	\$ 1,133,454
RICO			
RICO ST Attorney General	\$ 121,745	\$ 30,107	\$ 79,000
RICO County Attorney			
Interest RICO	3,000	1,600	3,000
	\$ 124,745	\$ 31,707	\$ 82,000
Housing			
Mod Rehabilitation Reimbursement	\$ 131,948	\$ 162,530	\$ 131,948
Grant Admin Reimb	30,000		30,000
Sun Ray Apt Reimb	14,240	12,320	14,524
	\$ 176,188	\$ 174,850	\$ 176,472
Grants Fund			
Housing & Community Development Grants	\$ 1,320,000	\$ 1,015,563	\$ 1,333,000
Fire Grants	128,936	6,463	323,936
Police Grants	170,094	143,510	88,976
Public Works Grants	431,500		
Private Grants			
Miscellaneous			3,000,000
Library Grants	71,000	29,242	62,500
	\$ 2,121,530	\$ 1,194,780	\$ 4,808,412
Total Special Revenue Funds	\$ 5,032,459	\$ 3,920,321	\$ 7,741,288

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

DEBT SERVICE FUNDS

Sales Tax 3/10	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____

Total Debt Service Funds \$ _____ \$ _____ \$ _____

CAPITAL PROJECTS FUNDS

Investment Earnings	\$ _____	\$ 21,348	\$ _____
Sale Surplus Property	_____	_____	_____
Sales Tax 3/10	_____	_____	_____
Miscellaneous Revenue	_____	51,969	_____
	\$ _____	\$ 73,318	\$ _____

Total Capital Projects Funds \$ _____ \$ 73,318 \$ _____

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund			
Grant Reimbursement	\$ 1,700,000	\$ _____	\$ 1,131,435
Water Service Fees	855,000	842,337	845,000
Water Usage Fees	750,000	751,176	760,000
CIP Surcharge	330,000	331,789	330,000
Reconnect Fee	24,000	19,088	18,000
Contract Fee	11,000	12,020	12,000
Investment Earnings	30,000	32,267	30,000
Impact Fees	15,000	7,700	15,000
Miscellaneous	35,000	46,921	40,000
Sale Surplus Property	_____	_____	_____
	\$ 3,750,000	\$ 2,043,298	\$ 3,181,435
Waste Water Fund			
Sewer Service Fees	\$ 1,540,000	\$ 1,560,482	\$ 1,550,000
CIP Surcharge	335,000	345,237	340,000
Impact Fees	20,000	34,065	20,000
Investment Earnings	25,000	44,977	25,000
Grants	6,883,056	2,506,465	6,010,629
NAD Bank Grant	650,000	81,259	_____
Miscellaneous	40,000	39,199	40,000
Sale Surplus/Property	_____	_____	_____
	\$ 9,493,056	\$ 4,611,685	\$ 7,985,629
Sanitation Fund			
Garbage Collection Fees	\$ 1,240,000	\$ 1,269,149	\$ 1,260,000
Investment Earnings	9,000	6,780	9,000
Miscellaneous	250	533	250
	\$ 1,249,250	\$ 1,276,462	\$ 1,269,250
Airport Fund			
Fuel Sales	\$ 65,800	\$ 89,339	\$ 70,000
Rentals	28,100	25,725	25,400
ADOT Airport Grant	_____	_____	_____
Miscellaneous Revenue	_____	_____	_____
	\$ 93,900	\$ 115,064	\$ 95,400
Golf Fund			
Miscellaneous Revenue	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 14,586,206	\$ 8,046,508	\$ 12,531,714
* 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			
Self Funded Health Insurance	\$ 1,097,573	\$ 1,215,849	\$ 1,125,665
Interest	2,000	3,673	2,000
	\$ 1,099,573	\$ 1,219,522	\$ 1,127,665
Total Internal Service Funds	\$ 1,099,573	\$ 1,219,522	\$ 1,127,665
TOTAL ALL FUNDS	\$ 36,709,993	\$ 28,932,618	\$ 39,512,607
* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 201,547	\$
Transfer to Capital Projects				1,857,424
Transfer to Airport				28,078
Transfer to Housing				32,798
Transfer to Grants				13,250
Transfer to Debt Service				912,337
Transfer to Golf				180,000
IT Infrastructure Lease	367,664	367,664		
Total General Fund	\$ 367,664	\$ 367,664	\$ 201,547	\$ 3,023,887
SPECIAL REVENUE FUNDS				
Grants - Transfer from General Fund	\$	\$	\$ 13,250	\$
Housing - Transfer from General Fund			32,798	
HURF - Transfer to General Fund				40,518
HURF - Transfer to Debt Service				67,872
Total Special Revenue Funds	\$	\$	\$ 46,048	\$ 108,390
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 912,337	\$
Debt Service-Transf frm Enterprise Fund			124,604	
Total Debt Service Funds	\$	\$	\$ 1,036,941	\$
CAPITAL PROJECTS FUNDS				
Transfer from General Fund	\$	\$	\$ 1,857,424	\$
Total Capital Projects Funds	\$	\$	\$ 1,857,424	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
AIM System Capital Lease Proceeds	\$ 1,600,000	\$ 1,600,000	\$	\$
New Well Capital Lease Proceeds	45,000	45,000		
Airport - Transfer from General Fund			28,078	
Golf - Transfer from General Fund			180,000	68,353
Water - Transfer to General Fund				42,952
Water - Transfer to Debt Service				
Sewer - Transfer to General Fund				68,366
Sewer - Transfer to Debt Service				8,621
Sanitation- Transfer to General Fund				24,311
Sanitation- Transfer to Debt Service				5,159
Total Enterprise Funds	\$ 1,645,000	\$ 1,645,000	\$ 208,078	\$ 217,762
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 2,012,664	\$ 2,012,664	\$ 3,350,039	\$ 3,350,039

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
City Manager Office	\$ 401,094	\$ (22,290)	\$ 373,570	\$ 274,926
City Clerk	185,411		174,689	187,746
City Attorney	141,448		119,619	155,143
Development Services		136,689	168,030	223,905
Economic Development	82,239	(30,418)	45,454	10,980
Visitor Center	90,507		46,529	103,091
Parking Lot			688	
Finance	502,193		507,388	618,796
Human Resources	457,814		418,010	468,495
Management Information Sys.	477,076		498,132	500,147
Mayor & Council	369,911		247,129	170,170
Magistrate and Court	49,100		45,800	49,400
Library	446,239		394,214	437,330
Neighborhoods & Grants			14,308	
Cemetery	201,385		191,290	262,998
Parks	564,211		543,361	583,379
Recreation	202,819		182,370	287,797
Aquatics	343,520		214,258	381,111
Public Works Administration	172,869	(83,981)	35,066	82,743
Public Works Construction	376,946		299,507	395,371
Public Works Fleet Maintenance	107,304		69,998	109,534
Fire	1,772,869		1,903,852	1,824,869
Emergency Management Serv.	1,653,418		1,933,075	1,870,426
Police Administration	556,510		482,365	622,386
Police Operations	3,499,967		2,977,350	3,750,966
Police Support	2,180,311		1,583,746	2,283,519
Police Humane	203,351		178,140	213,115
Call Center	42,571		130,595	41,257
Capital Outlay			207,628	
Total General Fund	\$ 15,081,083	\$	\$ 13,986,163	\$ 15,909,600
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,534,810	\$	\$ 1,359,361	\$ 1,571,004
LTAf	1,046,401		1,507,396	1,133,454
Housing Fund	176,069		172,846	209,270
Grants Fund	2,121,680		324,262	4,821,662
RICO Fund	124,745		34,696	82,000
JCEF Fund				
Total Special Revenue Funds	\$ 5,003,705	\$	\$ 3,398,561	\$ 7,817,390
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,066,800	\$	\$ 901,285	\$ 1,036,942
Total Debt Service Funds	\$ 1,066,800	\$	\$ 901,285	\$ 1,036,942
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 588,566	\$	\$ 440,741	\$ 2,087,424
Total Capital Projects Funds	\$ 588,566	\$	\$ 440,741	\$ 2,087,424
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,808,383	\$	\$ 1,671,546	\$ 1,898,694
Waste Water Fund	1,793,210		1,532,311	1,808,013
Sanitation Fund	1,440,479		1,179,055	1,239,780
Water Capital	1,830,000		183,390	1,375,435
Waste Water Capital	7,623,056		4,508,956	6,100,628
Airport Fund	119,558		124,379	123,478
Golf Course Fund	170,000		176,058	180,000
Total Enterprise Funds	\$ 14,784,686	\$	\$ 9,375,696	\$ 12,726,028
INTERNAL SERVICE FUNDS				
Self Funded Health Insurance	\$ 1,099,573	\$	\$ 1,216,744	\$ 1,127,665
Total Internal Service Funds	\$ 1,099,573	\$	\$ 1,216,744	\$ 1,127,665
TOTAL ALL FUNDS	\$ 37,624,413	\$	\$ 29,319,189	\$ 40,705,049

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	149.17	\$ 7,849,190	\$ 3,839,335	\$ 1,047,798	\$ 499,774	\$ 13,236,098
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	10.75	\$ 443,695	\$ 53,421	\$ 84,852	\$ 53,504	\$ 635,472
Housing Fund	3.50	154,145	16,961	23,017	15,147	209,270
Transit	14.60	608,892	73,311	98,109	58,083	838,395
Total Special Revenue Funds	28.85	\$ 1,206,732	\$ 143,692	\$ 205,978	\$ 126,734	\$ 1,683,137
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	12.95	\$ 582,903	\$ 70,181	\$ 86,391	\$ 63,748	\$ 803,223
Waste Water Fund	9.72	438,884	50,467	72,523	40,564	602,438
Sanitation Fund	11.06	448,634	54,016	84,595	51,118	638,363
Water Capital						
Waste Water Capital						
Airport Fund	0.75	26,628	3,206	4,913	2,901	37,647
Total Enterprise Funds	34.48	\$ 1,497,048	\$ 177,871	\$ 248,422	\$ 158,331	\$ 2,081,671
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	212.50	\$ 10,552,971	\$ 4,160,898	\$ 1,502,199	\$ 784,839	\$ 17,000,907