

OFFICIAL BUDGET FORMS

CITY OF DOUGLAS

Fiscal Year 2020

CITY OF DOUGLAS

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Fiscal Year 2020

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CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	16,036,228	5,054,812	1,054,739	273,127	0	19,841,389	1,092,780	43,353,075
2019	Actual Expenditures/Expenses**	E 2	13,513,731	2,807,172	3,078,748	248,651	0	16,392,897	830,689	36,871,888
2020	Fund Balance/Net Position at July 1***		4,982,300	1,648,000	203,065	586,109		6,240,869	497,580	14,157,921
2020	Primary Property Tax Levy	B 4	642,240							642,240
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	16,126,186	4,884,338	0	0	0	14,586,206	1,108,070	36,704,800
2020	Other Financing Sources	D 7	512,034	0	0	0	0	2,300,000	0	2,812,034
2020	Other Financing (Uses)	D 8	512,034	0	0	0	0	2,300,000	0	2,812,034
2020	Interfund Transfers In	D 9	198,028	150	1,066,800	547,585	0	195,706	0	2,008,269
2020	Interfund Transfers (Out)	D 10	1,686,623	106,050	0	0	0	215,596	0	2,008,269
2020	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2020	Total Financial Resources Available	12	20,262,131	6,426,438	1,269,865	1,133,694	0	20,807,185	1,605,650	51,504,961
2020	Budgeted Expenditures/Expenses	E 13	15,081,887	5,006,593	1,066,800	588,566	0	14,787,439	1,098,714	37,629,999

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

	2019	2020
1	\$ 43,353,075	\$ 40,442,033
2		
3	43,353,075	40,442,033
4		
5	\$ 43,353,075	\$ 40,442,033
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 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>803,210</u>	\$ <u>827,793</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>635,642</u>	\$ <u>642,240</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>635,642</u>	\$ <u>642,240</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>582,730</u>	
(2) Prior years' levies	<u>15,842</u>	
(3) Total primary property taxes	\$ <u>598,572</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>598,572</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1949</u>	<u>1.1782</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.1949</u>	<u>1.1782</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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 5,273,255	\$ 5,170,048	\$ 6,712,500
City Sales Tax 1/2 Cent	-	88	
Transient Occupancy Tax	55,000	53,543	75,625
Delinquent Property Tax	38,000	15,842	38,000
Franchise Fees/Taxes	317,000	323,267	318,000
Licenses and permits			
Business License & Yard/Sidewalk	89,600	107,226	91,500
Liquor Licenses	9,300	6,655	9,000
Dog Licenses	4,000	4,350	4,000
Building Permit/Zoning Fees	51,800	67,059	51,500
Burning Permits	100	20	100
Alarm Permits	500	1,140	
Intergovernmental			
State Shared Sales Tax	1,611,631	1,623,894	1,698,747
State Revenue Sharing	1,957,514	1,957,580	2,139,563
Vehicle License Tax	916,816	849,282	945,134
Humane County IGA	38,000	38,281	38,000
Interagency Law Enforcement	1,108,649	589,968	1,200,489
Casa & Pioneer IGA	-		
Fire Response Reimbursement	25,000	77,864	25,000
Grant Admin Reimbursement	15,000	24,637	15,000
DUSD Reimbursement-Aquatic Center	31,403	31,403	38,217
Library County IGA	-		
Library Grant E-Rate	39,557	31,675	31,000
Charges for services			
Ambulance	1,700,000	1,396,321	1,500,000
Community Training/Public Education	16,000	19,525	15,000
Cemetery	95,000	83,623	90,000
Douglas Promo Sales	2,000	45	2,000
Animal Shelter Revenue	15,000	10,996	18,000
Recreation Aquatics	45,600	44,735	44,500
Impound Fees & Adm Fees	26,500	14,170	27,800
Fingerprints	2,000	1,874	2,100
Passport Fees	-		
Fines and forfeits			
Court Fines and Forfeitures	5,000	2,936	5,000
Library Fines and Fees	15,000	10,295	14,000
Restitution Payments	1,500	868	1,400
Forfeited Property Sales	45,596	9,539	45,000
Interest on investments			
Interest	90,000	170,894	149,844
In-lieu property taxes			
Contributions			
Explorer Revenue			

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Miscellaneous			
Sales of Misc Property/Lease	10,000	131,311	10,000
Special Events	1,200	1,260	1,200
4th of July Revenue	-		
Visitor Center Reservation Fee	2,000	2,553	2,000
Donations/Misc	10,000	11,714	10,000
Mexican Baseball Fiesta	28,000	30,091	25,000
Ramada Reservation Fees	1,800	1,539	1,700
Miscellaneous	50,000	145,242	50,000
Youth Activity Revenue	1,000		1,000
Youth City Council Revenue	-		
Rental Payments	706,882	704,688	679,267
Capital Lease proceeds	850,000	461,486	
APS Service Fees	-		
Total General Fund	\$ 15,302,203	\$ 14,229,526	\$ 16,126,186

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

SPECIAL REVENUE FUNDS

Highway User Revenue Fund

Highway User - State	\$ 1,380,450	\$ 1,413,650	\$ 1,380,450
Sales Reimbursement	30,000	15,085	30,000
Citizens Pay Policy	5,000		5,000
Miscellaneous Revenue		39,542	
	\$ 1,415,450	\$ 1,468,277	\$ 1,415,450

Local Transportation Assistance Fund

Transit Grant Revenue	\$ 659,082	\$ 466,507	\$ 649,671
Cochise College IGA	21,045	19,944	22,000
SEAGO	105,000	101,555	105,000
Bisbee Contract	209,271	208,507	209,271
Transit Fares	65,000	32,987	35,000
Advertising Revenue	10,000	696	10,000
ACT Route	15,470	10,425	15,470
	\$ 1,084,868	\$ 840,620	\$ 1,046,412

RICO

RICO ST Attorney General	\$ 121,745	\$ 70,837	\$ 121,745
RICO County Attorney		270	
Interest RICO	3,000	4,597	3,000
	\$ 124,745	\$ 75,705	\$ 124,745

Housing

Mod Rehabilitation Reimbursement	\$ 122,980	\$ 151,304	\$ 131,948
Grant Admin Reimb	30,000		30,000
Sun Ray Apt Reimb	14,253	12,934	14,253
	\$ 167,233	\$ 166,978	\$ 176,201

CITY OF DOUGLAS
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Grants Fund			
Housing & Community Development Grants	\$ 1,320,000	\$ 21,917	\$ 1,320,000
Fire Grants	128,936	304,167	128,936
Police Grants	111,469	9,226	170,094
Public Works Grants	450,000	114,607	450,000
Private Grants	-		
Miscellaneous	-	2,500	
Library Grants	52,500	44,002	52,500
	\$ 2,062,905	\$ 496,418	\$ 2,121,530
Total Special Revenue Funds	\$ 4,855,201	\$ 3,047,998	\$ 4,884,338

* 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	\$ _____	\$ 6	\$ _____
	\$ _____	\$ 6	\$ _____
Total Debt Service Funds	\$ _____	\$ 6	\$ _____

CAPITAL PROJECTS FUNDS

Investment Earnings	\$ _____	\$ 16,531	\$ _____
Sale Surplus Property	_____		
Sales Tax 3/10	_____		
Miscellaneous Revenue	_____		
	\$ _____	\$ 16,531	\$ _____
Total Capital Projects Funds	\$ _____	\$ 16,531	\$ _____

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
ENTERPRISE FUNDS			
Water Fund			
Grant Reimbursement	\$	\$	\$ 1,700,000
Water Service Fees	855,000	854,693	855,000
Water Usage Fees	735,000	672,121	750,000
CIP Surcharge	330,000	329,136	330,000
Reconnect Fee	25,000	21,320	24,000
Contract Fee	12,000	10,620	11,000
Investment Earnings	25,000	37,571	30,000
Impact Fees	20,000	5,515	15,000
Miscellaneous	30,000	41,354	35,000
Sale Surplus Property	5,000		
	\$ 2,037,000	\$ 1,972,329	\$ 3,750,000
Waste Water Fund			
Sewer Service Fees	\$ 1,510,000	\$ 1,541,206	\$ 1,540,000
CIP Surcharge	332,000	339,229	335,000
Impact Fees	20,000	24,979	20,000
Investment Earnings	15,000	50,329	25,000
Grants	500,000		6,883,056
NAD Bank Grant	7,190,697	4,705,630	650,000
Miscellaneous	45,000	36,795	40,000
Sale Surplus/Property			
	\$ 9,612,697	\$ 6,698,167	\$ 9,493,056
Sanitation Fund			
Garbage Collection Fees	\$ 1,215,000	\$ 1,241,643	\$ 1,240,000
Investment Earnings	10,000	9,229	9,000
Miscellaneous	250	605	250
	\$ 1,225,250	\$ 1,251,477	\$ 1,249,250
Airport Fund			
Fuel Sales	\$ 61,000	\$ 66,752	\$ 65,800
Rentals	27,800	29,918	28,100
ADOT Airport Grant			
Miscellaneous Revenue			
	\$ 88,800	\$ 96,670	\$ 93,900
Golf Fund			
Country Club Rent	\$	\$ 200	\$
	\$	\$ 200	\$
Total Enterprise Funds	\$ 12,963,747	\$ 10,018,843	\$ 14,586,206
*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	\$ 1,090,780	\$ 1,199,992	\$ 1,106,070
Interest	2,000	5,196	2,000
	\$ 1,092,780	\$ 1,205,188	\$ 1,108,070
Total Internal Service Funds	\$ 1,092,780	\$ 1,205,188	\$ 1,108,070
TOTAL ALL FUNDS	\$ 34,213,931	\$ 28,518,092	\$ 36,704,800

* 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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 198,028	\$
Transfer to Capital Projects				547,585
Transfer to Airport				25,706
Transfer to Housing				
Transfer to Grants				150
Transfer to Debt Service				943,182
Transfer to Golf				170,000
IT Infrastructure Lease	512,034	512,034		
Total General Fund	\$ 512,034	\$ 512,034	\$ 198,028	\$ 1,686,623
SPECIAL REVENUE FUNDS				
Grants - Transfer from General Fund	\$	\$	\$ 150	\$
Housing - Transfer from General Fund				
HURF - Transfer to General Fund				39,821
HURF - Transfer to Debt Service				66,229
Total Special Revenue Funds	\$	\$	\$ 150	\$ 106,050
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 943,182	\$
Debt Service-Transf frm Enterprise Fund			123,618	
Total Debt Service Funds	\$	\$	\$ 1,066,800	\$
CAPITAL PROJECTS FUNDS				
Transfer from General Fund	\$	\$	\$ 547,585	\$
Total Capital Projects Funds	\$	\$	\$ 547,585	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
AIM System Capital Lease Proceeds	\$ 200,000	\$ 200,000	\$	\$
Airport - Transfer from General Fund			25,706	
Golf - Transfer from General Fund			170,000	
Water - Transfer to General Fund				67,155
Water - Transfer to Debt Service				42,926
Sewer - WIFA WW Loan Proceeds	2,100,000	2,100,000		
Sewer - Transfer to General Fund				67,159
Sewer - Transfer to Debt Service				9,331
Sanitation- Transfer to General Fund				23,893
Sanitation- Transfer to Debt Service				5,132
Total Enterprise Funds	\$ 2,300,000	\$ 2,300,000	\$ 195,706	\$ 215,596
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 2,812,034	\$ 2,812,034	\$ 2,008,269	\$ 2,008,269

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administration	\$ 201,626	\$	\$ 226,515	\$ 401,106
City Clerk	179,595		176,451	185,416
City Attorney	81,322		101,098	141,450
Economic Development	124,398		113,348	82,245
Visitor Center	62,385		61,008	80,501
Parking Lot			927	
Finance	503,436		469,982	502,203
Human Resources	398,240		358,511	457,821
Management Information Sys.	431,223		424,013	477,069
General Government	318,170		219,680	369,912
Magistrate and Court	49,100		21,871	49,100
Library	434,826		407,980	446,248
Neighborhoods & Grants			17,506	
Cemetery	151,886		151,842	201,794
Parks	532,555		515,123	564,668
Recreation	184,943		174,691	203,033
Aquatics	323,553		279,594	343,810
Public Works Administration	140,249		135,488	173,146
Public Works Construction	327,307		298,002	377,419
Public Works Fleet Maintenance	102,889		97,986	107,376
Fire	1,833,766		1,927,090	1,775,223
Emergency Management Serv.	1,671,461		1,926,551	1,655,729
Police Administration	524,394		400,060	556,652
Police Operations	3,103,984		2,768,090	3,502,324
Police Support	2,014,258		1,459,195	2,181,535
Police Humane	173,889		157,258	203,518
Call Center	41,756		34,365	42,589
Capital Outlay	850,000		589,504	
Total General Fund	\$ 16,036,228	\$	\$ 13,513,731	\$ 15,081,887
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,614,911	\$	\$ 1,335,282	\$ 1,537,555
LTAF	1,084,868		802,463	1,046,412
Housing Fund	167,233		163,627	176,201
Grants Fund	2,063,055		461,009	2,121,680
RICO Fund	124,745		41,472	124,745
JCEF Fund			3,320	
Total Special Revenue Funds	\$ 5,054,812	\$	\$ 2,807,172	\$ 5,006,593
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,054,739	\$	\$ 3,078,748	\$ 1,066,800
Total Debt Service Funds	\$ 1,054,739	\$	\$ 3,078,748	\$ 1,066,800
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 273,127	\$	\$ 248,651	\$ 588,566
Total Capital Projects Funds	\$ 273,127	\$	\$ 248,651	\$ 588,566
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,763,935	\$	\$ 2,793,615	\$ 1,809,918
Waste Water Fund	1,757,622		1,839,651	1,793,510
Sanitation Fund	1,575,788		1,355,168	1,441,349
Water Capital	1,674,761		1,324,408	1,830,000
Waste Water Capital	12,790,697		8,807,300	7,623,056
Airport Fund	108,586		111,679	119,606
Golf Course Fund	170,000		161,075	170,000
Total Enterprise Funds	\$ 19,841,389	\$	\$ 16,392,897	\$ 14,787,439
INTERNAL SERVICE FUNDS				
Self Funded Health Insurance	\$ 1,092,780	\$	\$ 830,689	\$ 1,098,714
Total Internal Service Funds	\$ 1,092,780	\$	\$ 830,689	\$ 1,098,714
TOTAL ALL FUNDS	\$ 43,353,075	\$	\$ 36,871,888	\$ 37,629,999

* 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 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	152	\$ 7,486,522	\$ 3,482,150	\$ 1,004,528	\$ 482,242	\$ 12,455,442
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	12	\$ 415,593	\$ 49,622	\$ 81,207	\$ 52,827	\$ 599,249
Housing Fund	3	132,059	14,214	16,832	13,096	176,201
Transit	15	546,264	65,224	90,677	52,022	754,187
Total Special Revenue Funds	29	\$ 1,093,916	\$ 129,060	\$ 188,716	\$ 117,945	\$ 1,529,637
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds	-	\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds	-	\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds	-	\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	12	\$ 528,209	\$ 63,068	\$ 80,328	\$ 59,264	\$ 730,869
Waste Water Fund	9	399,862	47,743	63,047	39,208	549,861
Sanitation Fund	11	423,366	50,550	81,323	49,085	604,325
Water Capital						
Waste Water Capital						
Airport Fund	1	28,525	3,406	4,702	3,153	39,786
Total Enterprise Funds	33	\$ 1,379,962	\$ 164,767	\$ 229,400	\$ 150,711	\$ 1,924,840
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund	-	\$	\$	\$	\$	\$
TOTAL ALL FUNDS	214	\$ 9,960,400	\$ 3,775,977	\$ 1,422,644	\$ 750,898	\$ 15,909,919