

Official Budget Forms

CITY OF DOUGLAS

Fiscal year 2022

CITY OF DOUGLAS

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Fiscal year 2022

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CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

Fiscal year	S c h	Funds								Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2021 Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	15,909,600	7,817,390	1,036,942	2,527,424	0	12,726,028	1,127,665	41,145,049	
2021 Actual Expenditures/Expenses**	E 2	15,749,557	2,947,072	1,036,942	1,309,832	0	8,302,259	830,855	30,176,517	
2022 Fund Balance/Net Position at July 1***		3							0	
2022 Primary Property Tax Levy	B 4	656,825							656,825	
2022 Secondary Property Tax Levy	B 5								0	
2022 Estimated Revenues Other than Property Taxes	C 6	20,371,256	13,154,285	0	0	0	8,221,429	1,125,700	42,872,670	
2022 Other Financing Sources	D 7	40,143,959	0	0	0	0	1,645,000	0	41,788,959	
2022 Other Financing (Uses)	D 8	40,143,959	0	0	0	0	1,645,000	0	41,788,959	
2022 Interfund Transfers In	D 9	216,736	69,458	3,340,679	4,528,561	0	210,165	0	8,365,599	
2022 Interfund Transfers (Out)	D 10	8,021,750	111,980	0	0	0	231,869	0	8,365,599	
Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
Maintained for Future Debt Retirement									0	
Maintained for Future Capital Projects									0	
Maintained for Future Financial Stability									0	
									0	
									0	
2022 Total Financial Resources Available	E 12	13,223,067	13,111,763	3,340,679	4,528,561	0	8,199,725	1,125,700	43,529,495	
2022 Budgeted Expenditures/Expenses	E 13	13,191,240	13,459,436	3,340,679	5,246,153	0	10,474,724	1,125,700	46,837,932	

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

2021	2022
\$ 41,145,049	\$ 88,626,891
(40,000,000)	
41,145,049	48,626,891
\$ 41,145,049	\$ 48,626,891
\$	\$

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 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 858,342	\$ 875,509
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 Property tax judgment	\$ 652,867	\$ 656,825
B. Secondary property taxes Property tax judgment	\$ _____	\$ _____
C. Total property tax levy amounts	\$ 652,867	\$ 656,825
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 631,049	
(2) Prior years' levies	\$ 14,368	
(3) Total primary property taxes	\$ 645,417	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ 645,417	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate Property tax judgment	1.1591	1.1591
(2) Secondary property tax rate Property tax judgment	\$ _____	\$ _____
(3) Total city/town tax rate	1.1591	1.1591
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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 6,712,500	\$ 7,768,045	\$ 7,600,000
City Sales Tax 1/2 Cent		54	
Transient Occupancy Tax	96,250	93,250	95,000
Delinquent Property Tax	18,000	18,000	18,000
Franchise Fees/Taxes	320,000	320,000	323,000
Licenses and permits			
Business License & Yard/Sidewalk	92,000	92,000	86,500
Liquor Licenses	9,000	9,000	7,500
Dog Licenses	4,200	4,200	4,000
Building Permit/Zoning Fees	51,600	77,845	56,500
Burning Permits	100		100
Alarm Permits		30	
Intergovernmental			
State Shared Sales Tax	1,467,920	1,710,077	1,698,747
State Revenue Sharing	2,314,206	2,204,626	2,112,797
Vehicle License Tax	941,858	869,857	975,541
Humane County IGA	38,000	38,000	38,000
Interagency Law Enforcement	1,230,966	1,230,966	779,245
Casa & Pioneer IGA			
Fire Response Reimbursement	25,000	25,000	25,000
Grant Admin Reimbursement	15,000	23,242	15,000
CARES Act / ARP Act	1,859,063	1,859,063	4,385,561
DUSD Reimbursement-Aquatic Center	37,554	37,554	27,601
DUSD IGA - SRO	54,115	53,974	34,759
Library County IGA			
Library Grant E-Rate	16,397	31,000	14,288
Charges for services			
Ambulance	1,500,000	815,673	1,100,000
Community Training/Public Education	15,000	15,000	15,000
Cemetery	90,000	119,267	95,000
Douglas Promo Sales	2,000		1,000
Animal Shelter Revenue	15,000	15,310	15,000
Recreation Aquatics	44,500	12,040	19,750
Impound Fees & Adm Fees	8,800	6,982	5,500
Fingerprints	2,000	2,071	1,500
Passport Fees			
Fines and forfeits			
Court Fines and Forfeitures	4,000	4,119	4,000
Library Fines and Fees	14,000	1,656	6,000
Restitution Payments	1,400	1,032	1,400
Forfeited Property Sales		(63,150)	10,000
Interest on investments			
Interest	149,844	13,800	25,000
In-lieu property taxes			
Contributions			
Explorer Revenue			
Miscellaneous			
Sales of Misc Property/Lease	10,000	39,000	10,000
Special Events	1,200	390	600
4th of July Revenue		3,500	1,000
Visitor Center Reservation Fee	2,000	900	2,000
Donations/Misc	10,000	424	5,000
Mexican Baseball Fiesta	25,000		15,000
Ramada Reservation Fees	1,700	1,320	1,700
Miscellaneous	50,000	106,154	50,000
Youth Activity Revenue	1,000	140	1,000

CITY OF DOUGLAS
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Youth City Council Revenue			
Rental Payments	860,767	860,767	688,667
Capital Lease proceeds			
APS Service Fees			
Total General Fund	\$ 18,111,940	\$ 18,422,176	\$ 20,371,256

* 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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Highway User Revenue Fund			
Highway User - State	\$ 1,505,950	\$ 1,435,086	\$ 1,458,592
Sales Reimbursement	30,000	7,050	10,000
Citizens Pay Policy	5,000		
Miscellaneous Revenue		15,493	
	\$ 1,540,950	\$ 1,457,628	\$ 1,468,592
Local Transportation Assistance Fund			
Transit Grant Revenue	\$ 803,213	\$ 910,100	\$ 938,161
Cochise College IGA	24,000	24,000	24,000
SEAGO	45,000	40,000	40,000
Bisbee Contract	209,271	209,271	209,271
Transit Fares	35,000	124	35,000
Advertising Revenue	1,500		500
Miscellaneous		3,750	
ACT Route	15,470	13,084	15,500
	\$ 1,133,454	\$ 1,200,329	\$ 1,262,432
RICO			
RICO ST Attorney General	\$ 79,000	\$ 79,000	\$ 70,000
RICO County Attorney			
Interest RICO	3,000		3,000
	\$ 82,000	\$ 79,000	\$ 73,000
Housing			
Mod Rehabilitation Reimbursement	\$ 131,948	\$ 131,948	\$ 135,832
Casas Pioneer Reimb		7,295	
Grant Admin Reimb	30,000	9,000	30,000
Sun Ray Apt Reimb	14,524	14,524	14,524
	\$ 176,472	\$ 162,767	\$ 180,356
Grants Fund			
Housing & Community Development Grants	\$ 1,333,000	\$ 288,296	\$ 1,352,000
Fire Grants	323,936	11,858	319,936
Police Grants	88,976	88,976	99,969
Public Works Grants		1,062	3,860,000
Private Grants		1,500	
Miscellaneous	3,000,000	26,925	4,300,000
Library Grants	62,500	20,060	238,000
	\$ 4,808,412	\$ 438,677	\$ 10,169,905
Total Special Revenue Funds	\$ 7,741,288	\$ 3,338,401	\$ 13,154,285

* 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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Debt Service Funds			
Sales Tax 3/10	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
Capital Projects Funds			
Investment Earnings	\$ _____	\$ 555	\$ _____
Intergovernmental DUSD - IGA		39,603	
Sale Surplus Property		1,725	
Sales Tax 3/10		32	
Miscellaneous Revenue	\$ _____	\$ 1,943	\$ _____
	\$ _____	\$ 43,859	\$ _____
Total Capital Projects Funds	\$ _____	\$ 43,859	\$ _____

* 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 2022

* 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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Internal Service Funds			
Self Funded Health Insurance Interest	\$ 1,125,665 2,000 \$ 1,127,665	\$ 1,223,089 288 \$ 1,223,377	\$ 1,123,700 2,000 \$ 1,125,700
Total Internal Service Funds	\$ 1,127,665	\$ 1,223,377	\$ 1,125,700
Total all Funds	\$ 39,512,607	\$ 33,207,248	\$ 42,872,670

* 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 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer from Enterprise Funds	\$ _____	\$ _____	\$ 174,319	\$ _____
Transfer from HURF	_____	_____	42,417	_____
Transfer to Capital Projects	_____	_____	_____	4,528,561
Transfer to Airport	_____	_____	_____	30,165
Transfer to Housing	_____	_____	_____	31,838
Transfer from Enterprise Funds	_____	_____	_____	_____
Transfer to Grants	_____	_____	_____	37,620
Transfer to Debt Service	_____	_____	_____	3,213,566
Transfer to Golf	_____	_____	_____	180,000
PSPRS Bond	40,000,000	40,000,000	_____	_____
IT Infrastructure Lease	143,959	143,959	_____	_____
Total General Fund	\$ 40,143,959	\$ 40,143,959	\$ 216,736	\$ 8,021,750
Special Revenue Funds				
Grants - Transfer from General Fund	\$ _____	\$ _____	\$ 37,620	\$ _____
Housing - Transfer from General Fund	_____	_____	31,838	_____
HURF - Transfer to General Fund	_____	_____	_____	42,417
HURF - Transfer to Debt Service	_____	_____	_____	69,563
Total Special Revenue Funds	\$ _____	\$ _____	\$ 69,458	\$ 111,980
Debt Service Funds				
Debt Service Fund - Transfer from GF	\$ _____	\$ _____	\$ 3,213,566	\$ _____
Debt Service-Transf frm Enterprise Fund	_____	_____	57,550	_____
Debt Service-Transf frm HURF	_____	_____	69,563	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ 3,340,679	\$ _____
Capital Projects Funds				
Transfer from General Fund	\$ _____	\$ _____	\$ 4,528,561	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 4,528,561	\$ _____
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	_____	_____	30,165	_____
Golf - Transfer from General Fund	_____	_____	180,000	_____
Water - Transfer to General Fund	_____	_____	_____	73,944
Water - Transfer to Debt Service	_____	_____	_____	42,979
Sewer - Transfer to General Fund	_____	_____	_____	74,925
Sewer - Transfer to Debt Service	_____	_____	_____	9,385
Sanitation- Transfer to General Fund	_____	_____	_____	25,450
Sanitation- Transfer to Debt Service	_____	_____	_____	5,186
Total Enterprise Funds	\$ 1,645,000	\$ 1,645,000	\$ 210,165	\$ 231,869
Internal Service Funds				
_____	\$ _____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
Total all Funds	\$ 41,788,959	\$ 41,788,959	\$ 8,365,599	\$ 8,365,599

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal year 2022

Fund/Department	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2021	2021	2021	2022
General Fund				
City Manager Office	\$ 274,926	\$ _____	\$ 198,002	\$ 394,340
City Clerk	187,746	_____	116,520	194,910
City Attorney	155,143	_____	180,449	120,000
Development Services	223,905	_____	221,607	223,230
Economic Development	10,980	_____	1,501	10,273
Visitor Center	103,091	_____	67,065	101,236
Parking Lot	_____	_____	_____	_____
Finance	618,796	_____	568,701	598,185
Human Resources	468,495	_____	391,287	484,018
Management Information Sys.	500,147	_____	499,268	498,189
Mayor & Council	170,170	_____	112,483	150,443
Magistrate and Court	49,400	_____	16,399	203,799
Library	437,330	_____	346,370	444,916
Neighborhoods & Grants	_____	_____	11,392	_____
Cemetery	262,998	_____	276,870	261,669
Parks	583,379	_____	623,055	625,202
Recreation	287,797	_____	168,313	287,547
Aquatics	381,111	_____	196,744	369,244
Public Works Administration	82,743	_____	68,139	99,518
Public Works Construction	395,371	_____	328,283	395,155
Public Works Fleet Maintenance	109,534	_____	100,801	143,961
Fire	1,824,869	_____	2,250,882	1,349,355
Emergency Management Serv.	1,870,426	_____	2,008,843	1,406,705
Police Administration	622,386	_____	564,822	565,068
Police Operations	3,750,966	_____	3,244,009	2,378,169
Police Support	2,283,519	_____	1,481,836	1,642,025
Police Humane	213,115	_____	191,154	202,817
Call Center	41,257	_____	37,982	41,266
Capital Outlay	_____	_____	1,476,780	_____
Total General Fund	\$ 15,909,600	\$ _____	\$ 15,749,557	\$ 13,191,240
Special Revenue Funds				
Highway User Revenue Fund	\$ 1,571,004	\$ _____	\$ 1,285,861	\$ 1,614,786
LTAF	1,133,454	_____	1,014,172	1,351,930
Housing Fund	209,270	_____	110,101	212,195
Grants Fund	4,821,662	_____	438,677	10,207,525
RICO Fund	82,000	_____	98,263	73,000
JCEF Fund	_____	_____	_____	_____
Total Special Revenue Funds	\$ 7,817,390	\$ _____	\$ 2,947,072	\$ 13,459,436
Debt Service Funds				
Debt Service Fund	\$ 1,036,942	\$ _____	\$ 1,036,942	\$ 3,340,679
Total Debt Service Funds	\$ 1,036,942	\$ _____	\$ 1,036,942	\$ 3,340,679
Capital Projects Funds				
Capital Projects Fund	\$ 2,027,424	\$ 500,000	\$ 1,309,832	\$ 5,246,153
Total Capital Projects Funds	\$ 2,027,424	\$ 500,000	\$ 1,309,832	\$ 5,246,153
Permanent Funds				
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise Funds				
Water Fund	\$ 1,898,694	\$ _____	\$ 1,761,064	\$ 1,979,226
Waste Water Fund	1,808,013	_____	2,237,669	2,110,490
Sanitation Fund	1,239,780	_____	1,229,101	1,281,164
Water Capital	1,375,435	_____	118,061	3,370,435
Waste Water Capital	6,100,628	_____	2,655,108	1,436,844
Airport Fund	123,478	_____	118,062	116,565
Golf Course Fund	180,000	_____	183,193	180,000
Total Enterprise Funds	\$ 12,726,028	\$ _____	\$ 8,302,259	\$ 10,474,724
Internal Service Funds				
Self Funded Health Insurance	\$ 1,127,665	\$ _____	\$ 830,855	\$ 1,125,700
Total Internal Service Funds	\$ 1,127,665	\$ _____	\$ 830,855	\$ 1,125,700
Total all Funds	\$ 40,645,049	\$ 500,000	\$ 30,176,517	\$ 46,837,932

* 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 2022

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2,022.00	2022	2022	2022	2022	2022
General Fund	149.17	\$ 7,731,443	\$ 904,816	\$ 1,047,098	\$ 491,754	\$ 10,175,112
Special Revenue Funds						
Highway User Revenue Fund	10.75	\$ 436,939	\$ 53,394	\$ 84,852	\$ 52,645	\$ 627,830
Housing Fund	3.50	\$ 156,067	\$ 17,449	\$ 23,328	\$ 15,351	\$ 212,195
Transit	14.60	\$ 604,973	\$ 73,928	\$ 98,756	\$ 57,790	\$ 835,447
Total Special Revenue Funds	28.85	\$ 1,197,979	\$ 144,771	\$ 206,935	\$ 125,786	\$ 1,675,472
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	\$ 584,256	\$ 71,396	\$ 88,524	\$ 63,898	\$ 808,074
Waste Water Fund	9.72	\$ 425,624	\$ 50,341	\$ 71,424	\$ 39,912	\$ 587,302
Sanitation Fund	11.06	\$ 391,565	\$ 47,849	\$ 72,312	\$ 44,086	\$ 555,813
Water Capital						
Waste Water Capital						
Airport Fund	0.75	\$ 27,152	\$ 3,318	\$ 4,913	\$ 2,961	\$ 38,344
Total Enterprise Funds	34.48	\$ 1,428,598	\$ 172,905	\$ 237,173	\$ 150,856	\$ 1,989,532
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$

CITY OF DOUGLAS
Full-Time Employees and Personnel Compensation
Fiscal year 2022

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2,022.00	2022	2022	2022	2022	2022
Total all Funds	<u>212.50</u>	\$ <u>10,358,020</u>	\$ <u>1,222,492</u>	\$ <u>1,491,207</u>	\$ <u>768,397</u>	\$ <u>13,840,116</u>