

City of Douglas
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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	
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	13,487,805	13,459,436	3,340,679	5,246,153	0	10,178,159	1,125,700	46,837,932
2022	Actual expenditures/expenses**	E 2	12,813,180	2,464,550	3,340,679	749,569	0	4,788,019	1,051,329	25,207,327
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		10,737,700	1,651,283	0	2,357,275	0	9,658,781	1,554,643	25,959,682
2023	Primary property tax levy	B 4	669,226							669,226
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	26,247,289	10,879,523	0	0	0	15,456,956	1,389,992	53,973,760
2023	Other financing sources	D 7	65,329	0	0	0	0	1,300,000	0	1,365,329
2023	Other financing (uses)	D 8	65,329	0	0	0	0	1,300,000	0	1,365,329
2023	Interfund transfers in	D 9	213,737	1,045,050	3,481,160	1,854,708	0	0	0	6,594,655
2023	Interfund Transfers (out)	D 10	6,251,983	112,189	0	0	0	230,483	0	6,594,655
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement		3,774,078					958,959		4,733,037
	Maintained for future capital projects		1,627,258							1,627,258
	Maintained for future financial stability		1,653,678							1,653,678
										0
										0
2023	Total financial resources available		24,560,955	13,463,667	3,481,160	4,211,983	0	23,926,295	2,944,635	72,588,695
2023	Budgeted expenditures/expenses	E 13	19,904,369	11,812,384	3,481,160	4,285,477	0	17,782,472	1,409,918	58,675,780

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 46,837,932	\$ 60,041,109
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	46,837,932	60,041,109
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 46,837,932	\$ 60,041,109
6 EEC expenditure limitation	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>875,509</u>	\$ <u>927,121</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>656,825</u>	\$ <u>669,226</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>656,825</u>	\$ <u>669,226</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>629,156</u>	
(2) Prior years' levies	<u>15,135</u>	
(3) Total primary property taxes	\$ <u>644,291</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>644,291</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1591</u>	<u>1.1519</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.1591</u>	<u>1.1519</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 7,600,000	\$ 8,616,418	\$ 8,000,000
Transient Occupancy Tax	95,000	99,381	100,000
Delinquent Property Tax	18,000	15,051	13,000
Franchise Fees/Taxes	323,000	329,062	330,000
Licenses and permits			
Business License & Yard/Sidewalk	86,500	83,133	88,500
Liquor Licenses	7,500	8,100	8,000
Dog Licenses	4,000	1,896	4,200
Building Permit/Zoning Fees	56,500	153,327	66,500
Burning Permits	100	40	100
Intergovernmental			
State Shared Sales Tax	1,698,747	2,304,583	2,366,593
State Revenue Sharing	2,112,797	2,169,267	3,191,206
Vehicle License Tax	975,541	975,238	1,095,845
Smart and Safe Tax		112,506	100,000
Humane County IGA	38,000	37,931	60,126
Interagency Law Enforcement	779,245	439,670	770,598
Fire Response Reimbursement	25,000		25,000
Grant Admin Reimbursement	15,000	10,398	25,000
CARES Act / ARP Act	4,385,561	2,192,781	2,192,781
DUSD Reimbursement-Aquatic Center	27,601	27,601	27,601
DUSD IGA - SRO	34,759	37,200	35,231
Library Grant E-Rate	14,288	14,309	14,288
ADOT Airport Grant			400,000
Housing Section 8 & FSS Programs			169,527
Charges for services			
Ambulance	1,100,000	1,067,549	1,050,000
Community Training/Public Education	15,000	11,766	15,000
Cemetery	95,000	112,721	100,000
Douglas Promo Sales	1,000		1,000
Animal Shelter Revenue	15,000	17,994	15,000
Recreation Aquatics	19,750	17,545	24,250
Impound Fees & Adm Fees	5,500	13,200	8,800
Fingerprints	1,500	2,133	2,000
Airport Fuel Sales		63,045	61,000
Fines and forfeits			
Court Fines and Forfeitures	4,000	2,928	4,000
Library Fines and Fees	6,000	2,075	6,000
Restitution Payments	1,400	989	1,000
Forfeited Property Sales	10,000	68,544	10,000
Interest on investments			
Interest	25,000	26,095	35,000
In-lieu property taxes			
Contributions			
Miscellaneous			
Sales of Misc Property/Lease	10,000	100	5,010,000
Special Events	600	425	600
4th of July Revenue	1,000	545	1,000
Visitor Center Reservation Fee	2,000	1,180	2,000
Donations/Misc	5,000	9,812	5,000
Mexican Baseball Fiesta	15,000		15,000
Ramada Reservation Fees	1,700	3,042	2,000
Miscellaneous	50,000	79,941	50,000
Youth Activity Revenue	1,000		
Rental Payments	688,667	696,237	704,667
Airport Rental Payments		26,250	25,400
Sun Ray Apt Reimbursement			14,476
Total General Fund	\$ 20,371,256	\$ 19,852,007	\$ 26,247,289

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund			
Highway User - State	\$ 1,458,592	\$ 1,533,578	\$ 1,729,076
Sales Reimbursement	10,000	1,020	10,000
Citizens Pay Policy			
Miscellaneous Revenue		100,000	
	\$ 1,468,592	\$ 1,634,598	\$ 1,739,076
Local Transportation Assistance Fund			
ADOT Transit Grant Revenue	\$ 938,161	\$ 576,072	\$ 702,408
Transit Grants			162,718
Cochise College IGA	24,000	24,000	25,000
SEAGO	40,000	35,000	35,000
Bisbee Contract	209,271	209,271	222,662
Transit Fares	35,000	18,781	35,000
Advertising Revenue	500		1,000
Miscellaneous		5,855	11,402
ACT Route	15,500	15,295	15,500
	\$ 1,262,432	\$ 884,274	\$ 1,210,690
RICO			
RICO ST Attorney General	\$ 70,000	\$ 40,000	\$ 65,000
RICO County Attorney		3,000	
Interest RICO	3,000	1,000	3,000
	\$ 73,000	\$ 44,000	\$ 68,000
Housing			
Mod Rehabilitation Reimbursement	\$ 135,832	\$ 198,164	\$
Casas Pioneer Reimb		11,492	
Grant Admin Reimb	30,000		
Sun Ray Apt Reimb	14,524	6,704	
	\$ 180,356	\$ 216,360	\$
Grants Fund			
Housing & Community Development Grants	\$ 1,352,000	\$	\$ 3,952,000
Fire Grants	319,936		104,936
Police Grants	99,969		466,821
Public Works Grants	3,860,000		3,100,000
Private Grants			
Miscellaneous	4,300,000		
Library Grants	238,000		238,000
	\$ 10,169,905	\$	\$ 7,861,757
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$ 13,154,285	\$ 2,779,233	\$ 10,879,523

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ _____
Capital projects funds			
Investment Earnings	\$ _____	\$ 658	\$ _____
Intergovernmental DUSD - IGA	_____	_____	_____
Sale Surplus Property	_____	33,393	_____
Sales Tax 3/10	_____	_____	_____
Miscellaneous Revenue	_____	10,625	_____
_____	\$ _____	\$ 44,676	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total capital projects funds	\$ _____	\$ 44,676	\$ _____

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Water Fund			
Grant Reimbursement	\$ 1,131,435	\$ _____	\$ 6,012,000
NadBank Grant	_____	_____	1,296,000
Water Service Fees	860,000	949,566	906,000
Water Usage Fees	800,000	708,220	800,000
CIP Surcharge	339,350	342,846	349,200
Reconnect Fee	20,000	36,350	30,000
Contract Fee	11,000	9,840	10,500
Investment Earnings	3,000	(211)	3,000
Impact Fees	16,800	36,400	15,000
Miscellaneous	40,000	56,103	45,000
Sale Surplus Property	_____	15,000	_____
	\$ 3,221,585	\$ 2,154,113	\$ 9,466,700
Waste Water Fund			
Sewer Service Fees	\$ 1,725,000	\$ 1,706,352	\$ 1,776,000
CIP Surcharge	368,900	370,828	388,800
Impact Fees	25,000	62,586	25,000
Investment Earnings	5,900	(9,261)	5,900
Grants	1,227,573	_____	_____
NAD Bank Grant	_____	_____	2,392,000
Miscellaneous	249,271	229,818	87,660
Sale Surplus/Property	_____	_____	_____
	\$ 3,601,644	\$ 2,360,323	\$ 4,675,360
Sanitation Fund			
Garbage Collection Fees	\$ 1,311,000	\$ 1,315,377	\$ 1,314,096
Investment Earnings	500	764	500
Miscellaneous	300	143	300
	\$ 1,311,800	\$ 1,316,284	\$ 1,314,896
Airport Fund			
Fuel Sales	\$ 61,000	\$ _____	\$ _____
Rentals	25,400	_____	_____
Donations	_____	_____	_____
ADOT Airport Grant	_____	_____	_____
Miscellaneous Revenue	_____	_____	_____
	\$ 86,400	\$ _____	\$ _____
Total enterprise funds	\$ 8,221,429	\$ 5,830,721	\$ 15,456,956

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
Self Funded Health Insurance	\$ 1,123,700	\$ 2,181,234	\$ 1,387,992
Interest	2,000	331	2,000
	<u>\$ 1,125,700</u>	<u>\$ 2,181,564</u>	<u>\$ 1,389,992</u>
<hr/>	\$ _____	\$ _____	\$ _____
<hr/>	\$ _____	\$ _____	\$ _____
<hr/>	\$ _____	\$ _____	\$ _____
Total internal service funds	<u>\$ 1,125,700</u>	<u>\$ 2,181,564</u>	<u>\$ 1,389,992</u>
Total all funds	<u>\$ 42,872,670</u>	<u>\$ 30,688,201</u>	<u>\$ 53,973,760</u>

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer from Enterprise Funds	\$	\$	\$ 213,737	\$
Transfer to Capital Projects				1,854,708
Transfer to Grants				1,045,050
Transfer to Debt Service				3,352,225
IT Infrastructure Lease	65,329	65,329		
Total General Fund	\$ 65,329	\$ 65,329	\$ 213,737	\$ 6,251,983
Special revenue funds				
Grants - Transfer from General Fund	\$	\$	\$ 1,045,050	\$
HURF - Transfer to General Fund				40,888
HURF - Transfer to Debt Service				71,301
Total special revenue funds	\$	\$	\$ 1,045,050	\$ 112,189
Debt service funds				
Debt Service Fund - Transfer from GF	\$	\$	\$ 3,352,225	\$
Debt Service-Transf frm Enterprise Fund			57,634	
Debt Service-Transf frm HURF			71,301	
Total debt service funds	\$	\$	\$ 3,481,160	\$
Capital projects funds				
Transfer from General Fund	\$	\$	\$ 1,854,708	\$
Total capital projects funds	\$	\$	\$ 1,854,708	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
New Well Capital Lease Proceeds	\$ 1,050,000	\$ 1,050,000	\$	\$
Water - Transfer to General Fund				73,280
Water - Transfer to Debt Service				43,007
New Loader Capital Lease Proceeds	250,000	250,000		
Sewer - Transfer to General Fund				75,036
Sewer - Transfer to Debt Service				9,413
Sanitation- Transfer to General Fund				24,533
Sanitation- Transfer to Debt Service				5,214
Total enterprise funds	\$ 1,300,000	\$ 1,300,000	\$	\$ 230,483
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 1,365,329	\$ 1,365,329	\$ 6,594,655	\$ 6,594,655

**City of Douglas
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
City Manager's Office	\$ 394,340	\$	\$ 259,718	\$ 407,316
City Clerk	194,910		177,388	189,452
City Attorney	120,000		80,555	100,000
Economic Development	10,273		1,426	205,515
Visitor Center	101,236		88,191	161,198
Finance	598,185		499,466	547,502
Human Resources	484,018		440,051	504,215
Management Information Sys.	498,189		503,958	553,484
Mayor & Council	150,443		88,661	4,662,128
Magistrate and Court	203,799		203,799	174,615
Library	444,916		395,274	465,996
Neighborhoods & Grants			14,692	136,100
Development Services	223,230		223,260	265,954
Cemetery	261,669		283,185	279,902
Parks	625,202		567,132	657,286
Recreation	287,547		289,765	399,452
Aquatics	369,244		211,193	338,756
Public Works Administration	99,518		85,119	97,800
Public Works Construction	395,155		368,937	469,590
Public Works Fleet Maintenance	143,961		101,180	163,334
Fire	1,349,355		1,677,871	1,526,394
Emergency Management Serv.	1,406,705		1,358,494	1,368,858
Police Administration	565,068		532,481	735,140
Police Operations	2,378,169		2,323,313	2,520,772
Police Support	1,642,025		942,443	1,732,528
Police Humane	202,817		207,418	224,787
Call Center	41,266		45,499	53,896
Capital Outlay			318,417	65,329
Airport	116,565		128,551	523,067
Golf	180,000		189,924	180,000
Housing			205,818	194,003
Total General Fund	\$ 13,487,805	\$	\$ 12,813,180	\$ 19,904,369
Special revenue funds				
Highway User Revenue Fund	\$ 1,614,786	\$	\$ 1,281,521	\$ 1,626,887
Transit Fund	1,351,930		852,920	1,210,690
Housing Fund	212,195			
Grants Fund	10,207,525		326,198	8,906,807
RICO Fund	73,000		3,910	68,000
Total special revenue funds	\$ 13,459,436	\$	\$ 2,464,550	\$ 11,812,384
Debt service funds				
Debt Service Fund	\$ 3,340,679	\$	\$ 3,340,679	\$ 3,481,160
Total debt service funds	\$ 3,340,679	\$	\$ 3,340,679	\$ 3,481,160
Capital projects funds				
Capital Projects Fund	\$ 5,246,153	\$	\$ 749,569	\$ 4,285,477
Total capital projects funds	\$ 5,246,153	\$	\$ 749,569	\$ 4,285,477
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 1,979,226	\$	\$ 1,607,873	\$ 2,089,413
Waste Water Fund	2,110,490		1,721,913	2,448,910
Sanitation Fund	1,281,164		1,183,333	1,285,149
Water Capital	3,370,435		110,806	9,567,000
Waste Water Capital	1,436,844		164,094	2,392,000
Total enterprise funds	\$ 10,178,159	\$	\$ 4,788,019	\$ 17,782,472
Internal service funds				
Self Funded Health Insurance	\$ 1,125,700	\$	\$ 1,051,329	\$ 1,409,918
Total internal service funds	\$ 1,125,700	\$	\$ 1,051,329	\$ 1,409,918
Total all funds	\$ 46,837,932	\$	\$ 25,207,327	\$ 58,675,780

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	153	\$ 8,604,060	\$ 987,879	\$ 1,271,431	\$ 542,212	\$ 11,405,582
Special revenue funds						
Highway User Revenue Fund	11	\$ 450,610	\$ 54,208	\$ 119,094	\$ 52,300	\$ 676,212
Transit	15	481,361	65,993	104,512	53,904	705,770
Total special revenue funds	25	\$ 931,971	\$ 120,201	\$ 223,606	\$ 106,204	\$ 1,381,982
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	13	\$ 621,075	\$ 74,655	\$ 100,021	\$ 60,838	\$ 856,589
Waste Water Fund	10	524,159	55,250	103,647	48,787	731,843
Sanitation Fund	11	388,858	46,432	73,926	43,948	553,164
Total enterprise funds	34	\$ 1,534,092	\$ 176,337	\$ 277,594	\$ 153,573	\$ 2,141,596
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	213	\$ 11,070,123	\$ 1,284,417	\$ 1,772,631	\$ 801,989	\$ 14,929,160