

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the city/town name:	Douglas
2. Select the budget year:	2026

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term “**current year**” is the fiscal year in which the city or town is operating, and “**budget year**” is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 6/23 for fiscal year 2024 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

Protection/Unprotection of file:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be reprotected by reversing the above process. Reprotecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accountability Services Division at asd@azauditor.gov or (602) 977-2796.

Official Budget Forms

Douglas

Fiscal year 2026

Douglas
Table of Contents
Fiscal year 2026

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

Douglas
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	20,088,378	11,028,916	3,384,995	9,099,303	0	17,698,886	1,527,297	62,827,775
2025	Actual expenditures/expenses**	E	2	16,156,827	4,497,931	3,384,995	4,583,787	0	10,956,797	898,493	40,478,830
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	25,237,484	1,812,511	680,878	390,411	0	9,946,550	2,145,444	40,213,277
2026	Primary property tax levy	B	4	724,941							724,941
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	21,617,401	27,759,381	0	0	0	29,484,018	1,518,398	80,379,198
2026	Other financing sources	D	7	0	0	0	2,971,189	0	1,444,500	0	4,415,689
2026	Other financing (uses)	D	8	0	0	0	2,971,189	0	1,444,500	0	4,415,689
2026	Interfund transfers in	D	9	276,972	505,739	3,272,979	455,694	0	0	0	4,511,384
2026	Interfund Transfers (out)	D	10	4,162,681	119,846	0	0	0	0	228,858	4,511,384
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	43,694,117	29,957,785	3,953,857	846,105	0	39,430,568	3,434,984	121,317,416
2026	Budgeted expenditures/expenses	E	13	20,194,936	30,095,969	3,272,979	5,931,437	0	31,141,723	1,541,398	92,178,442

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 or voter-approved alternative expenditure limitation

2025	2026
\$ 62,827,775	\$ 96,594,131
62,827,775	96,594,131
\$ 62,827,775	\$ 96,594,131
\$	\$

☐ 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Douglas
Tax levy and tax rate information
Fiscal year 2026

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,014,066</u>	\$ <u>1,065,797</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>703,542</u>	\$ <u>724,941</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>703,542</u>	\$ <u>724,941</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>675,000</u>	
(2) Prior years' levies	_____ <u>15,000</u>	
(3) Total primary property taxes	\$ <u>690,000</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>690,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ <u>1.1138</u>	_____ <u>1.0783</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ <u>1.1138</u>	_____ <u>1.0783</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.

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 10,959,149	\$ 11,013,945	\$ 11,000,000
Transient Occupancy Tax	105,000	120,000	125,000
Delinquent Property Tax	16,000	15,000	14,000
Franchise Fees/Taxes	340,000	368,155	360,000
Licenses and permits			
Business License & Yard/Sidewalk	76,500	91,548	81,500
Liquor Licenses	8,000	9,707	9,000
TPT Licenses	28,000	27,350	28,000
Dog Licenses	1,500	106	1,500
Building Permit/Zoning Fees	101,500	102,781	101,500
Burning Permits	100	2,263	100
Intergovernmental			
State Shared Sales Tax	2,403,953	2,403,953	2,388,505
State Shared Income Tax	3,326,639	3,326,639	3,083,390
Vehicle License Tax	999,373	999,373	1,039,977
Smart and Safe Tax	130,000	130,000	145,000
Humane County IGA	63,788	64,141	178,026
Interagency Law Enforcement	510,490	222,723	477,815
Grant Admin Reimbursement	10,000	3,603	10,000
DUSD Reimbursement-Aquatic Center	27,601	41,000	41,000
DUSD IGA - SRO	40,971	40,971	41,798
Library Grant E-Rate	30,762	30,762	25,200
Charges for services			
Ambulance	1,250,000	1,045,994	1,150,000
Community Training/Public Education	14,000	14,000	14,000
Cemetery	110,000	110,000	115,000
Douglas Promo Sales	1,000	150	1,000
Animal Shelter Revenue	13,000	11,013	12,000
Recreation Program Fees	7,500	2,136	6,000
8th Street Pool	1,000	2,932	5,000
Recreation Aquatics	13,250	19,847	16,300
Impound Fees & Adm Fees	11,000	8,973	9,000
Airport Fuel Sales	68,000	30,700	68,000
Fingerprints	1,700	1,566	1,700
Fines and forfeits			
Court Fines and Forfeitures	4,000	3,803	10,000
Library Fines and Fees	3,000	3,945	3,000
Restitution Payments	500	1,113	500
Forfeited Property Sales	10,000		4,000
Interest on investments			
Investments	1,000,000	990,024	600,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Sales of Misc Property/Lease	2,074,321		257,194
Special Events	1,200	2,395	2,000
4th of July Revenue	1,000	120	500
Visitor Center Reservation Fee	1,000	550	1,000
Donations/Misc	5,000	8,000	5,000
Mexican Baseball Fiesta	15,000	25,555	25,000
Ramada Reservation Fees	3,000	3,454	3,000
Miscellaneous	50,000	20,824	50,000
Energize Douglas			5,000
Airport Rental	13,000	65,000	13,000
Rental Payments	80,428	80,428	88,896
Total General Fund	\$ 23,931,225	\$ 21,466,542	\$ 21,617,401

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
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* 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.

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund			
Highway User - State	\$ 1,587,386	\$ 1,587,386	\$ 1,679,688
Sales Reimbursement			10,000
Citizens Pay Policy			
Miscellaneous Revenue	\$ 1,587,386	\$ 1,587,386	\$ 1,689,688
Local Transportation Assistance Fund			
ADOT Transit Grant Revenue	\$ 947,837	\$ 744,258	\$ 795,187
Transit Grants	10,000	36,555	
Cochise College IGA	26,000	26,000	26,000
SEAGO	25,000	25,000	20,000
Bisbee Contract	222,662	222,662	256,856
Transit Fares	55,000	20,000	30,000
Advertising Revenue	1,000		1,000
Miscellaneous	5,000		5,000
ACT Route			
	\$ 1,292,499	\$ 1,074,475	\$ 1,134,043
RICO			
RICO ST Attorney General	\$ 63,000	\$	\$ 63,000
RICO County Attorney			
Interest RICO	3,000		3,000
	\$ 66,000	\$	\$ 66,000
GRANTS FUNDING			
Housing & Community Development Grants	\$ 573,500	\$ 31,488	\$ 7,635,179
Fire Grants	420,324	1,000	1,070,670
Police Grants	972,737	30,616	1,297,719
Public Works Grants	5,230,452	673,947	14,235,000
Private Grants	74,975		
Miscellaneous			
Library Grants		51,944	57,500
	\$ 7,271,988	\$ 788,996	\$ 24,296,068
Golf			
Green Fees	\$ 37,000	\$ 34,000	\$ 37,282
Tournament Fees	5,800	8,500	9,587
Memberships	8,500	6,000	8,522
Punch Pass	7,500	6,650	8,522
Locker Rentals	200	450	533
Public Carts Rentals	4,500	4,620	5,326
Private Carts Rentals	5,000	3,261	4,261
Range Ball	5,000	4,199	4,261
Pro Shop Sales	1,500	1,200	1,598
Pro Shop Food and Beverages	11,500	8,988	11,717
RV Park Space Rental	42,000	29,572	44,738
Country Club Events	5,000	6,000	5,326
Beverage Sales	115,000	79,795	106,520
RV Park Rentals		2,000	2,663
Country Club Rent		3,675	5,326
Food Sales	1,875		
Lease payments	6,420		
	\$ 256,795	\$ 198,910	\$ 256,182
Airport Fund			
Donations	\$	\$	\$
ADOT Airport Grant	300,000		300,000
Small Hangar, Trailer Rent,			17,400
Miscellaneous Revenue			
	\$	\$	\$
Total special revenue funds	\$ 10,774,668	\$ 3,649,767	\$ 27,759,381

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
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* 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.

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Capital projects funds			
Investment Earnings	\$ _____	\$ _____	\$ _____
Intergovernmental DUSD - IGA	_____	_____	_____
Sale Surplus Property	_____	_____	_____
Sales Tax 3/10	_____	_____	_____
Miscellaneous Revenue	_____	_____	_____
Total capital projects funds	\$ _____	\$ _____	\$ _____

* 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.

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Water Fund			
Grant Reimbursement	\$ _____	\$ _____	\$ 12,177,527
NadBank Grant			250,000
Water Service Fees	1,012,433	951,198	983,908
Water Usage Fees	855,212	787,250	853,650
CIP Surcharge	368,000	373,476	389,163
Reconnect Fee	34,000	53,885	50,000
Contract Fee	10,000	7,813	10,000
Investment Earnings	130,000	180,776	100,000
Impact Fees	21,000	21,000	21,000
WIFA Grant			1,369,250
Miscellaneous	45,000	50,000	45,000
Capital Lease Proceeds			1,444,500
	\$ 2,475,645	\$ 2,425,399	\$ 17,693,998
Waste Water Fund			
Sewer Service Fees	\$ 1,980,079	\$ 1,940,963	\$ 2,030,380
CIP Surcharge	406,800	413,031	434,296
Impact Fees	37,800	37,800	37,800
Investment Earnings	225,000	280,536	150,000
Grants			7,000,000
WIFA Grant			112,500
NAD Bank Grant			610,000
Miscellaneous	89,660	79,000	57,600
Sale Surplus/Property			
	\$ 2,739,339	\$ 2,751,330	\$ 10,432,576
Sanitation			
Garbage Collection Fees	\$ 1,332,000	\$ 1,336,945	\$ 1,336,944
Investment Earnings	45,000	63,600	20,000
Miscellaneous	500	545	500
	\$ 1,377,500	\$ 1,401,090	\$ 1,357,444
	\$ _____	\$ _____	\$ _____
Total enterprise funds	\$ 6,592,484	\$ 6,577,819	\$ 29,484,018

* 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.

Douglas
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
Self Funded Health Insurance	\$ 1,447,297	\$ 1,447,297	\$ 1,493,398
Interest	50,000	48,859	25,000
	\$ 1,497,297	\$ 1,496,156	\$ 1,518,398
Total internal service funds	\$ 1,497,297	\$ 1,496,156	\$ 1,518,398
Total all funds	\$ 42,795,674	\$ 33,190,283	80,379,198

* 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.

Douglas
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer from Enterprise	\$	\$	\$ 276,972	\$
Transfer to Transit				181,075
Transfer to DEBT				3,201,248
Transfer to Capital				455,694
Transfer to Airport				46,588
Transfer to Golf				278,076
Total General Fund	\$	\$	\$ 276,972	\$ 4,162,681
Special revenue funds				
HURF Transfer to GF	\$	\$	\$	\$ 51,425
Transit- Transfer from GF			181,075	
Airport- Transfer from GF			46,588	
Golf - Transfer from GF			278,076	
HURF- Transfer to DEBT				68,421
Total special revenue funds	\$	\$	\$ 505,739	\$ 119,846
Debt service funds				
Debt Service Fund - Transfer from GF	\$	\$	\$ 3,201,248	\$
Debt Service-Transf frm Enterprise Fund			71,731	
Debt Service-Transf frm HURF				
Total debt service funds	\$	\$	\$ 3,272,979	\$
Capital projects funds				
Transfer from GF	\$	\$	\$ 455,694	\$
Capital projects -Lease Proceeds	2,971,189	2,971,189		
Total capital projects funds	\$ 2,971,189	\$ 2,971,189	\$ 455,694	\$
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Capital lease proceeds	\$ 1,444,500	\$ 1,444,500	\$	\$
Total enterprise funds	\$ 1,444,500	\$ 1,444,500	\$	\$
Internal service funds				
Water- Transfer to GF	\$	\$	\$	\$ 95,556
Water- Transfer to Debt				1,104
Sewer- Transfer to GF				99,136
Sewer- Transfer to Debt				1,104
Sanitation- Transfer to GF				30,855
Sanitation- Transfer to Debt				1,104
Total Internal Service Funds	\$	\$	\$	\$ 228,858

Douglas
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
Total all funds	\$ 4,415,689	\$ 4,415,689	\$ 4,511,384	\$ 4,511,384

Douglas
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
City Manager's Office	\$ 478,686	\$	\$ 481,032	\$ 513,583
City Clerk	262,027		235,475	258,271
City Attorney	115,000		114,197	135,000
Economic Development	260,803		229,741	251,724
Visitor Center	182,334		165,161	189,312
Finance	678,929		568,567	686,446
Human Resources	584,688		503,793	598,093
Management Information Sys.	710,752		655,913	741,534
Mayor & Council	564,329			274,025
Magistrate and Court	258,960		258,960	285,937
Library	564,779		538,179	577,302
Neighborhoods & Grants	206,865		204,671	209,166
Development Services	850,905		485,444	721,475
Cemetery	447,945		372,219	409,706
Parks	784,404		753,910	839,680
Recreation	473,280		426,232	676,848
Aquatics	480,042		500,722	548,967
Public Works Administration	170,771		109,889	167,338
Public Works Construction	698,658		634,633	715,495
Public Works Fleet Maintenance	234,748		212,515	247,022
Fire	1,789,714		1,834,125	1,803,451
Emergency Management Serv.	1,641,147		1,509,514	1,642,546
Police Administration	866,195		803,614	932,754
Police Operations	2,632,664		2,969,523	2,688,307
Police Support	1,738,720		1,247,598	1,706,925
Police Humane	219,061		264,391	468,215
Call Center	60,305		62,654	55,070
Food City Bldg	30,000		14,157	21,500
Airport	443,724			444,988
Lounge	70,000			81,850
Golf	1,587,943			1,302,406
Total General Fund	\$ 20,088,378	\$	\$ 16,156,827	\$ 20,194,936
Special revenue funds				
Highway User Revenue Fund	\$ 2,181,600	\$	\$ 1,448,461	\$ 2,269,842
Transit Fund	1,509,328		1,119,328	1,315,118
Grants Fund	7,271,988		1,930,142	26,445,009
RICO Fund	66,000			66,000
Total special revenue funds	\$ 11,028,916	\$	\$ 4,497,931	\$ 30,095,969
Debt service funds				
Debt Service Fund	\$ 3,384,995	\$	\$ 3,384,995	\$ 3,272,979
Total debt service funds	\$ 3,384,995	\$	\$ 3,384,995	\$ 3,272,979
Capital projects funds				
Capital projects fund	\$ 12,599,303	\$	\$ 4,583,787	\$ 5,931,437
Total capital projects funds	\$ 9,099,303	\$	\$ 4,583,787	\$ 5,931,437
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 2,199,976	\$	\$ 2,004,684	\$ 2,430,662
Waste Water Fund	3,097,047		1,395,374	2,847,304
Sanitation Fund	1,367,938		4,583,787	1,356,530
Water Capital	8,705,558		1,704,075	15,696,392
Waste Water Capital	2,328,367		1,268,877	8,810,835
Total enterprise funds	\$ 17,698,886	\$	\$ 10,956,797	\$ 31,141,723
Internal service funds				
Self funded insurance	\$ 1,527,297	\$	\$ 898,493	\$ 1,541,398
Total internal service funds	\$ 1,527,297	\$	\$ 898,493	\$ 1,541,398
Total all funds	\$ 62,827,775	\$	\$ 40,478,830	\$ 92,178,442

* 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.

Douglas
Expenditures/expenses by department
Fiscal year 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
City clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____

List department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____

List department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department total	\$ _____	\$ _____	\$ _____	\$ _____

* 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.

Douglas
Full-time employees and personnel compensation
Fiscal year 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	172	\$ 10,469,732	\$ 1,240,105	\$ 1,414,276	\$ 759,063	\$ 13,883,176
Special revenue funds						
Highway User Revenue Find	11.25	\$ 593,780	\$ 70,422	\$ 103,606	\$ 77,008	\$ 844,816
Transit	13.75	538,665	73,466	110,789	63,520	786,440
Total special revenue funds	25.00	\$ 1,132,445	\$ 143,888	\$ 214,395	\$ 140,528	\$ 1,631,256
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds	#REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds	#REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds	#REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!	\$ #REF!
Enterprise funds						
Water Fund	10.78	\$ 586,234	\$ 69,468	\$ 82,615	\$ 56,464	\$ 794,781
Waste Water Fund	9.12	532,247	63,124	102,523	51,375	749,269
Sanitation Fund	6.86	382,285	45,339	63,634	41,227	532,486
Water Capital	3.50	130,337	15,458	21,799	12,679	180,273
Waste Water Capital	3.50	195,505	23,187	32,699	19,019	270,410
Total enterprise funds	17.78	\$ 1,826,608	\$ 216,576	\$ 303,270	\$ 180,946	\$ 2,527,401
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	231	\$ 13,428,785	\$ 1,600,570	\$ 1,934,941	\$ 1,080,536	\$ 18,041,832