Official Budget Forms

City of Douglas

Fiscal year 2024

City of Douglas

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Fiscal year 2024

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City of Douglas
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

Fiscal year		Sch		Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	19,839,029	11,812,384	3,481,160	4,285,477	0	17,782,472	1,409,918	58,610,440
2023	Actual expenditures/expenses**	E	2	14,744,323	3,259,523	3,481,160	1,882,832	0	5,973,898	1,006,010	30,347,746
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	14,947,558	2,081,284	0	3,956,793	0	8,683,412	1,349,911	31,018,958
2024	Primary property tax levy	B	4	681,841							681,841
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	33,584,214	25,610,057	0	0	0	13,691,315	1,497,314	74,382,900
2024	Other financing sources	D	7	65,329	0	0	1,500,000	0	1,444,500	0	3,009,829
2024	Other financing (uses)	D	8	65,329	0	0	1,500,000	0	1,444,500	0	3,009,829
2024	Interfund transfers in	D	9	234,978	1,387,000	3,669,240	5,199,114	0	0	0	10,490,332
2024	Interfund Transfers (out)	D	10	10,156,038	112,815	0	0	0	221,479	0	10,490,332
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement			3,481,160							3,481,160
	Maintained for future capital projects			1,664,498					1,893,554		3,558,052
	Maintained for future financial stability			1,679,576							1,679,576
											0
											0
2024	Total financial resources available		12	32,467,319	28,965,526	3,669,240	9,155,907	0	20,259,694	2,847,225	97,364,911
2024	Budgeted expenditures/expenses	E	13	24,813,153	27,496,242	3,669,239	8,451,410	0	15,024,317	1,505,814	80,960,175

	Expenditure limitation comparison	2023	2024
1	Budgeted expenditures/expenses	$ 58,610,440	$ 83,970,004
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	58,610,440	83,970,004
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	$ 58,610,440	$ 83,970,004
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 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 927,121	$ 963,519
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	$ 669,226	$ 681,841
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	$ 669,226	$ 681,841
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 658,569	
(2) Prior years' levies	13,674	
(3) Total primary property taxes	$ 672,243	
B. Secondary property taxes		
(1) **Current** year's levy	$	
(2) Prior years' levies		
(3) Total secondary property taxes	$	
C. Total property taxes collected	$ 672,243	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.1519	1.1147
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	1.1519	1.1147

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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
City Sales Tax	$ 8,000,000	$ 9,981,116	$ 9,600,000
Transient Occupancy Tax	100,000	110,970	105,000
Delinquent Property Tax	13,000	19,218	16,000
Franchise Fees/Taxes	330,000	358,197	342,000
Licenses and permits			
Business License & Yard/Sidewalk	88,500	94,194	96,200
Liquor Licenses	8,000	6,150	8,000
Dog Licenses	4,200	1,452	1,500
Building Permit/Zoning Fees	66,500	84,037	76,500
Burning Permits	100	40	100
Intergovernmental			
State Shared Sales Tax	2,323,040	2,312,098	2,485,851
State Shared Income Tax	3,132,542	3,132,542	4,428,227
Vehicle License Tax	1,095,845	925,630	1,057,655
Smart and Safe Tax	100,000	90,804	130,000
Humane County IGA	60,126	72,151	61,930
Interagency Law Enforcement	770,598	394,752	783,016
Fire Response Reimbursement	25,000		
Grant Admin Reimbursement	25,000		10,000
CARES Act / ARP Act	2,192,781	2,910,114	2,910,114
DUSD Reimbursement-Aquatic Center	27,601	27,601	27,601
DUSD IGA - SRO	35,231	18,408	37,693
Library Grant E-Rate	14,288	12,817	30,762
ADOT Airport Grant	400,000		1,900,000
Housing Section 8 & FSS Programs	169,527		
Charges for services			
Ambulance	1,050,000	1,083,310	1,250,000
Community Training/Public Education	15,000	14,232	14,000
Cemetery	100,000	89,314	95,000
Douglas Promo Sales	1,000		1,000
Animal Shelter Revenue	15,000	13,676	14,000
Recreation Program Fees	3,000	2,422	6,500
Recreation Aquatics	24,250	7,790	15,250
Impound Fees & Adm Fees	8,800	10,320	10,500
Airport Fuel Sales	61,000	57,674	68,000
Fingerprints	2,000	1,692	1,700
Fines and forfeits			
Court Fines and Forfeitures	4,000	3,286	4,000
Library Fines and Fees	6,000	3,038	3,000
Restitution Payments	1,000	397	1,000
Forfeited Property Sales	10,000	42,846	10,000
Interest on investments			
Investments	35,000	925,279	400,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Sales of Misc Property/Lease	5,010,000		7,106,000
Special Events	600	1,062	600
4th of July Revenue	1,000	78	1,000
Visitor Center Reservation Fee	2,000	804	1,000
Donations/Misc	5,000	17,162	5,000
Mexican Baseball Fiesta	15,000	10,250	15,000
Ramada Reservation Fees	2,000	3,180	2,500
Miscellaneous	50,000	44,904	50,000
Youth Activity Revenue			
Airport Rental	25,400	28,794	25,400
Sun Ray Apartment	14,476	12,430	15,488
Rental Payments	704,667	718,771	360,127
Total General Fund	$ 26,148,072	$ 23,645,004	$ 33,584,214

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Fund			
Highway User - State	$ 1,729,076	$ 1,508,235	$ 1,678,359
Sales Reimbursement	10,000		10,000
Citizens Pay Policy			
Miscellaneous Revenue			
	$ 1,739,076	1,508,235	$ 1,688,359
Local Transportation Assistance Fund			
ADOT Transit Grant Revenue	$ 702,408	$ 368,172	$ 789,781
Transit Grants	162,718		174,532
Cochise College IGA	25,000	29,830	26,000
SEAGO	35,000	28,620	25,000
Bisbee Contract	222,662	221,768	222,662
Transit Fares	35,000	52,915	55,000
Advertising Revenue	1,000	94	1,000
Miscellaneous	11,402	3,262	11,402
ACT Route	15,500		
	$ 1,210,690	$ 704,660	$ 1,305,377
RICO			
RICO ST Attorney General	$ 65,000	$ 65,000	$ 63,000
RICO County Attorney			
Interest RICO	3,000	3,000	3,000
	$ 68,000	$ 68,000	$ 66,000
HOUSING			
Mod Rehabilitation Reimbursement	$	$	$
Casas Pioneer Reimb			
Grant Admin Reimb			
	$		$
GRANTS FUNDING			
Housing & Community Development Grants	$ 3,952,000	$	$ 640,000
Fire Grants	104,936		358,000
Police Grants	466,821		394,321
Public Works Grants	3,100,000		21,100,000
Private Grants			
Miscellaneous			
Library Grants	238,000		58,000
	$ 7,861,757	$	$ 22,550,321
	$	$	$
Total special revenue funds	$ 10,879,523	$ 2,280,895	$ 25,610,057

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
	$	$	$
Total debt service funds	$	$	$
Capital projects funds			
Investment Earnings	$	$ 15,627	$
Intergovernmental DUSD - IGA			
Sale Surplus Property		32,572	
Sales Tax 3/10			
Miscellaneous Revenue		150	
	$	$ 48,349	$
	$	$	$
Total capital projects funds	$	$ 48,349	$

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Permanent funds			
Total permanent funds	$	$	$
Enterprise funds			
Water Fund			
Grant Reimbursement	$ 6,012,000	$	$ 5,234,739
NadBank Grant	1,296,000		367,500
Water Service Fees	906,000	922,040	974,050
Water Usage Fees	800,000	667,698	823,200
CIP Surcharge	349,200	351,191	358,160
Reconnect Fee	30,000	23,526	34,000
Contract Fee	10,500	9,954	10,000
Investment Earnings	3,000	56,339	50,000
Impact Fees	15,000	38,640	21,000
Miscellaneous	45,000	35,020	45,000
Sale Surplus Property			
	$ 9,466,700	$ 2,104,408	$ 7,917,649
Waste Water Fund			
Sewer Service Fees	$ 1,776,000	$ 1,786,134	$ 1,884,900
CIP Surcharge	388,800	383,557	402,600
Impact Fees	25,000	28,188	48,481
Investment Earnings	5,900	74,534	11,725
Grants			1,102,500
NAD Bank Grant	2,392,000		397,500
Miscellaneous	87,660	39,293	87,660
Sale Surplus/Property			
	$ 4,675,360	$ 2,311,706	$ 3,935,366
Sanitation Fund			
Garbage Collection Fees	$ 1,314,096	$ 1,326,487	$ 1,326,000
Investment Earnings	500	14,618	12,000
Miscellaneous	300	5,962	300
	$ 1,314,896	$ 1,347,067	$ 1,338,300
Airport Fund			
Donations			
ADOT Airport Grant			
Miscellaneous Revenue			500,000
	$	$	$ 500,000
Total enterprise funds	$ 15,456,956	$ 5,763,181	$ 13,691,315

* 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	$ 1,387,992	$ 1,400,388	$ 1,472,314
Interest	2,000	8,362	25,000
	$	$	$
Total internal service funds	$ 1,389,992	$ 1,408,750	$ 1,497,314
Total all funds	$ 53,874,543	$ 33,146,179	$ 74,382,900

* 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 2024

Fund	Other financing 2024 Sources	Other financing 2024 (Uses)	Interfund transfers 2024 In	Interfund transfers 2024 (Out)
General Fund				
Transfer from Enterprise Funds	$	$	$ 234,978	$
Transfer to Capital Projects				5,199,114
Transfer to Grants				687,000
Transfer to HURF				700,000
Transfer to Debt Service				3,569,924
IT Infrastructure Lease	65,329	65,329		
Total General Fund	$ 65,329	$ 65,329	$ 234,978	$ 10,156,038
Special revenue funds				
HURF - Transfer from General Fund	$	$	$ 700,000	$
Grants - Transfer from General Fund			687,000	
HURF - Transfer to General Fund				43,925
HURF - Transfer to Debt Service				68,890
Total special revenue funds	$	$	$ 1,387,000	$ 112,815
Debt service funds				
Debt Service Fund - Transfer from GF	$	$	$ 3,569,924	$
Debt Service-Transf frm Enterprise Fund			30,426	
Debt Service-Transf frm HURF			68,890	
Total debt service funds	$	$	$ 3,669,240	$
Capital projects funds				
Transfer from General Fund	$	$	$ 5,199,114	$
Asphalt Plant Lease	1,500,000	1,500,000		
Total capital projects funds	$ 1,500,000	$ 1,500,000	$ 5,199,114	$
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
New Well Capital Lease Proceeds	$ 1,444,500	$ 1,444,500	$	$
Water - Transfer to General Fund				80,954
Water - Transfer to Debt Service				22,040
Sewer - Transfer to General Fund				83,743
Sewer - Transfer to Debt Service				5,244
Sanitation- Transfer to General Fund				26,355
Sanitation- Transfer to Debt Service				3,143
Total enterprise funds	$ 1,444,500	$ 1,444,500	$	$ 221,479
Internal service funds				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
Total all funds	$ 3,009,829	$ 3,009,829	$ 10,490,332	$ 10,490,332

City of Douglas
Expenditures/expenses by fund
Fiscal year 2024

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
City Manager's Office	$ 407,316	$	$ 426,254	$ 437,225
City Clerk	226,329		196,173	202,819
City Attorney	100,000		106,679	110,000
Economic Development	205,515		212,544	236,004
Visitor Center	161,198		86,643	162,482
Finance	547,502		515,552	646,120
Human Resources	504,215		448,203	559,741
Management Information Sys.	553,484		568,000	582,361
Mayor & Council	4,546,638		126,083	4,575,362
Magistrate and Court	187,888		230,439	209,688
Library	465,996		443,386	530,523
Neighborhoods & Grants	136,100		175,112	188,170
Development Services	265,954		224,155	763,284
Cemetery	279,902		346,566	349,406
Parks	657,286		592,882	717,747
Recreation	399,452		358,751	421,034
Aquatics	338,756		348,440	420,033
Public Works Administration	97,800		105,116	166,754
Public Works Construction	469,590		397,963	617,250
Public Works Fleet Maintenance	163,334		121,283	202,825
Fire	1,526,394		1,755,888	1,618,360
Emergency Management Serv.	1,368,858		1,132,110	1,409,718
Police Administration	735,140		618,806	801,130
Police Operations	2,520,772		2,769,981	2,742,718
Police Support	1,732,528		1,048,756	1,882,444
Police Humane	224,787		215,321	246,842
Call Center	53,896		28,041	50,644
Capital Outlay	65,329		676,427	
Airport	523,067		188,919	2,636,981
Golf	180,000		148,302	1,280,000
Grocery Store				30,000
Housing	194,003		131,545	15,488
Total General Fund	$ 19,839,029	$	$ 14,744,323	$ 24,813,153
Special revenue funds				
Highway User Revenue Fund	$ 1,626,887	$	$ 1,668,883	$ 2,275,544
Transit Fund	1,210,690		987,855	1,305,377
Grants Fund	8,906,807		534,786	23,849,321
RICO Fund	68,000		68,000	66,000
Total special revenue funds	$ 11,812,384	$	$ 3,259,523	$ 27,496,242
Debt service funds				
Debt service fund	$ 3,481,160	$	$ 3,481,160	$ 3,669,239
Total debt service funds	$ 3,481,160	$	$ 3,481,160	$ 3,669,239
Capital projects funds				
Capital projects fund	$ 4,285,477	$	$ 1,882,832	$ 8,451,410
Total capital projects funds	$ 4,285,477	$	$ 1,882,832	$ 8,451,410
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
Water Fund	$ 2,089,413	$	$ 2,147,178	$ 2,096,210
Waste Water Fund	2,448,910		2,288,232	2,509,679
Sanitation Fund	1,285,149		1,499,533	1,377,510
Water Capital	9,567,000		37,443	7,343,296
Waste Water Capital	2,392,000		1,511	1,697,622
Total enterprise funds	$ 17,782,472	$	$ 5,973,898	$ 15,024,317
Internal service funds				
Self Funded Insurance	$ 1,409,918	$	$ 1,006,010	$ 1,505,814
Total internal service funds	$ 1,409,918	$	$ 1,006,010	$ 1,505,814
Total all funds	$ 58,610,440	$	$ 30,347,746	$ 80,960,175

* 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
Expenditures/expenses by department
Fiscal year 2024

Department/Fund	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
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.

City of Douglas
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
General Fund	167.54	$ 9,702,097	$ 1,106,536	$ 1,368,168	$ 681,173	$ 12,857,974
Special revenue funds						
Highway User Revenue Fund	11.25	$ 505,553	$ 61,374	$ 132,040	$ 64,113	$ 763,080
Transit	13.75	525,890	72,741	108,130	59,821	766,582
Total special revenue funds	25.00	$ 1,031,442	$ 134,115	$ 240,171	$ 123,934	$ 1,529,662
Debt service funds						
		$	$	$	$	$
Total debt service funds		$	$	$	$	$
Capital projects funds						
		$	$	$	$	$
Total capital projects funds		$	$	$	$	$
Permanent funds						
		$	$	$	$	$
Total permanent funds		$	$	$	$	$
Enterprise funds						
Water Fund	10.93	$ 546,231	$ 66,252	$ 84,353	$ 51,914	$ 748,749
Waste Water Fund	9.27	474,670	57,625	101,517	45,274	679,086
Sanitation Fund	7.51	370,456	44,973	72,047	39,775	527,251
Water Capital	3.50	140,309	17,034	26,786	13,493	197,622
Waste Water Capital	3.50	140,309	17,034	26,786	13,493	197,622
Total enterprise funds	34.71	$ 1,671,975	202,917	311,488	163,949	2,350,330
Internal service funds						
		$	$	$	$	$
Total internal service fund		$	$	$	$	$
Total all funds	227.25	$ 12,405,514	$ 1,443,568	$ 1,919,827	$ 969,056	$ 16,737,966