

OFFICIAL BUDGET FORMS

CITY OF DOUGLAS

Fiscal Year 2018

CITY OF DOUGLAS
TABLE OF CONTENTS
Fiscal Year 2018

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

CITY OF DOUGLAS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	13,563,333	5,593,559	1,303,560	650,000	0	6,203,723	0	27,314,175
2017	Actual Expenditures/Expenses**	E	13,569,181	1,889,397	1,274,078	501,114	0	3,866,599	750,848	21,851,216
2018	Fund Balance/Net Position at July 1***		5,779,000	1,804,634	0	223,161		7,050,000	319,513	15,176,308
2018	Primary Property Tax Levy	B	599,200							599,200
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	15,297,799	5,117,727	0	0	0	12,893,497	935,116	34,244,139
2018	Other Financing Sources	D	0	0	0	0	0	750,000	0	750,000
2018	Other Financing (Uses)	D	0	0	0	0	0	750,000	0	750,000
2018	Interfund Transfers In	D	163,746	32,905	1,277,791	324,952	0	230,959	0	2,030,353
2018	Interfund Transfers (Out)	D	1,793,249	43,543	0	0	0	193,560	0	2,030,352
2018	Reduction for Amounts Not Available:									
2018	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		20,046,496	6,911,723	1,277,791	548,113	0	19,980,896	1,254,629	50,019,648
2018	Budgeted Expenditures/Expenses	E	14,210,297	6,115,294	1,277,791	495,301	0	15,335,457	933,716	38,367,856

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

	2017	2018
1. Budgeted expenditures/expenses	\$ 27,314,175	\$ 38,367,856
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	27,314,175	38,367,856
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 27,314,175	\$ 38,367,856
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 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 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>712,336</u>	\$ <u>740,344</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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>597,103</u>	\$ <u>599,200</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>597,103</u>	\$ <u>599,200</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>531,432</u>	
(2) Prior years' levies	<u>51,690</u>	
(3) Total primary property taxes	\$ <u>583,121</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total secondary property taxes	\$ <u> </u>	
C. Total property taxes collected	\$ <u>583,121</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1949</u>	<u>1.1949</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>1.1949</u>	<u>1.1949</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 <u>zero</u> 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES* 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 5,445,813	\$ 5,142,670	\$ 5,445,813
City Sales Tax 1/2 Cent		250	
Transient Occupancy Tax	45,000	54,564	48,000
Delinquent Property Tax	30,000	51,690	38,000
Franchise Fees/Taxes	323,000	295,804	323,000
Licenses and permits			
Business License & Yard/Sidewalk	92,000	77,869	91,200
Liquor Licenses	10,000	9,300	10,000
Dog Licenses	4,000	3,560	4,000
Building Permit/Zoning Fees	72,000	65,099	72,000
Burning Permits	250	50	200
Alarm Permits	1,000	510	1,000
Intergovernmental			
State Shared Sales Tax	1,562,733	1,513,306	1,557,220
State Revenue Sharing	2,031,209	2,029,911	2,056,341
Vehicle License Tax	841,255	808,796	920,575
Humane County IGA	40,200	38,279	40,200
Interagency Law Enforcement	1,087,023	706,058	1,124,177
Casa & Pioneer IGA	61,880	46	
Grant Administration Reimbursement	2,000	74,104	25,000
Training Reimbursement	15,000	146,108	15,000
DUSD Reimbursement-Aquatic Center	33,111	33,111	37,509
Library County IGA			
Library Grant E-Rate	34,507	34,507	33,200
Charges for services			
Ambulance	1,300,000	1,741,298	1,923,611
Community Training/Public Education	11,000	7,930	11,000
Cemetery	75,000	89,853	82,000
Animal Shelter Revenue	8,000	8,755	8,000
Recreation Aquatics	37,100	52,673	44,100
Impound Fees & Adm Fees	26,200	34,400	26,200
Fingerprints	1,400	1,920	1,500
Passport Fees	5,000	8,000	6,000
Fines and forfeits			
Court Fines and Forfeitures	5,000	53,617	5,000
Library Fines and Fees	15,000	14,795	15,000
Restitution Payments	1,500	1,645	1,500
Forfeited Property Sales	80,000	91,964	80,000
Interest on investments			
Interest	10,000	47,605	16,000
In-lieu property taxes			
Contributions			
Explorer Revenue	1,000		
Miscellaneous			
Sales of Misc Property/Lease	10,000	69,902	445,111
Special Events	2,000	1,255	1,500
4th of July Revenue	500	500	500
Visitor Center Reservation Fee	1,000	645	1,000
Ramada Reservation Fees	2,000	1,825	1,700
Miscellaneous	50,000	77,014	50,000
Youth Activity Revenue	1,000		1,000
Rental Payments	787,782	788,555	724,555
APS Service Fees		1,607	10,087
Total General Fund	\$ 14,162,463	\$ 14,181,352	\$ 15,297,799

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User - State	\$ 1,276,700	\$ 1,204,347	\$ 1,363,685
Sales Reimbursement	30,000	10,338	30,000
Citizens Pay Policy	5,000	300	5,000
	<u>\$ 1,311,700</u>	<u>\$ 1,214,984</u>	<u>\$ 1,398,685</u>
Local Transportation Assistance Fund			
Transit Grant Revenue	\$ 650,807	\$ 408,201	\$ 658,014
Cochise College IGA	20,000	17,569	21,045
SEAGO	38,000	53,421	108,000
Bisbee Contract	209,271	209,271	209,271
Transit Fares	36,000	21,598	65,000
Advertising Revenue	10,000	15,222	10,000
ACT Route	15,650		15,470
	<u>\$ 979,728</u>	<u>\$ 725,283</u>	<u>\$ 1,086,800</u>
JCEF			
Local JCEF Time Payments	\$	\$ 2,506	\$
Fill the Gap Restricted		1,110	
MCEF Suspension Fee		3	
	<u>\$</u>	<u>\$ 3,618</u>	<u>\$</u>
RICO			
RICO ST Attorney General	\$ 203,276	\$ 140,000	\$ 204,745
RICO County Attorney		7,000	
	<u>\$ 203,276</u>	<u>\$ 147,000</u>	<u>\$ 204,745</u>
Housing			
Mod Rehabilitation Reimbursement	\$ 171,915	\$ 156,813	\$ 99,941
Grant Admin Reimb			30,000
Sun Ray Apt Reimb		10,754	7,155
	<u>\$ 171,915</u>	<u>\$ 167,567</u>	<u>\$ 137,096</u>
Grants Fund			
Housing & Community Development Grants	\$ 1,309,212	\$ 7,427	\$ 1,309,212
Fire Grants	371,436	55,763	363,531
Police Grants	78,421	3,701	85,158
Public Works Grants	450,000	123,882	480,000
Library Grants	52,500	2,000	52,500
	<u>\$ 2,261,569</u>	<u>\$ 192,772</u>	<u>\$ 2,290,401</u>
Total Special Revenue Funds	<u>\$ 4,928,188</u>	<u>\$ 2,451,224</u>	<u>\$ 5,117,727</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
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
Sales Tax 3/10	\$	\$ 111	\$
	\$	\$ 111	\$
Total Debt Service Funds	\$	\$ 111	\$
CAPITAL PROJECTS FUNDS			
Investment Earnings	\$	\$ 7,298	\$
Sales Tax 3/10	\$	\$ 39	\$
Miscellaneous Revenue	\$	\$ 3,500	\$
	\$	\$ 10,837	\$
Total Capital Projects Funds	\$	\$ 10,837	\$
* 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	\$	\$	\$
ENTERPRISE FUNDS			
Water Fund			
Water Service Fee	\$ 910,000	\$ 857,711	\$ 855,000
Water Usage Fees	690,000	726,227	735,000
CIP Surcharge	330,000	326,946	330,000
Reconnect Fee	25,000	26,804	25,000
Contract Fee	12,000	12,168	12,000
Investment Earnings	12,000	18,453	14,000
Impact Fees	20,000	34,071	20,000
Miscellaneous	23,000	43,977	30,000
Sale Surplus Property	\$	\$	\$ 14,000
	\$ 2,022,000	\$ 2,046,357	\$ 2,035,000
Waste Water Fund			
Sewer Service Fees	\$ 1,502,000	\$ 1,495,961	\$ 1,507,000
CIP Surcharge	330,000	328,009	330,000
Impact Fees	20,000	39,997	25,000
Investment Earnings	8,500	12,098	8,500
BECC Grant	\$	\$	\$ 7,475,697
Miscellaneous	5,000	82,745	50,000
	\$ 1,865,500	\$ 1,958,810	\$ 9,396,197
Sanitation Fund			
Garbage Collection Fee	\$ 1,210,000	\$ 1,199,340	\$ 1,210,000
Investment Earnings	4,500	8,085	6,000
Miscellaneous	\$	\$ 182	\$
	\$ 1,214,500	\$ 1,207,607	\$ 1,216,000
Airport Fund			
Fuel Sales	\$ 69,900	\$ 66,789	\$ 61,000
Rentals	25,900	34,333	27,800
ADOT Airport Grant	\$	\$ 172,745	\$ 157,500
	\$ 95,800	\$ 273,866	\$ 246,300
Golf Fund			
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 5,197,800	\$ 5,486,640	\$ 12,893,497
* 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	\$	\$ 778,921	\$ 933,716
Interest	\$	\$ 970	\$ 1,400
	\$	\$ 779,891	\$ 935,116
Total Internal Service Funds	\$	\$ 779,891	\$ 935,116
TOTAL ALL FUNDS	\$ 24,288,451	\$ 22,910,055	\$ 34,244,139
* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Enterprise Funds	\$	\$	\$ 163,746	\$
Transfer to Capital Projects				324,952
Transfer to Airport				45,959
Transfer to Housing				21,000
Transfer to Grants				11,905
Transfer to Debt Service				1,204,433
Transfer to Golf				185,000
Total General Fund	\$	\$	\$ 163,746	\$ 1,793,249
SPECIAL REVENUE FUNDS				
Grants - Transfer from General Fund	\$	\$	\$ 11,905	\$
Housing - Transfer from General Fund			21,000	
HURF - Transfer to General Fund				32,437
HURF - Transfer to Debt Service				11,106
Total Special Revenue Funds	\$	\$	\$ 32,905	\$ 43,543
DEBT SERVICE FUNDS				
Debt Service Fund - Transfer from GF	\$	\$	\$ 1,204,433	\$
Debt Service-Transf frm Enterprise Fund			73,358	
Total Debt Service Funds	\$	\$	\$ 1,277,791	\$
CAPITAL PROJECTS FUNDS				
Transfer from General Fund	\$	\$	\$ 324,952	\$
Total Capital Projects Funds	\$	\$	\$ 324,952	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
AIM System Capital Lease Proceeds	\$ 750,000	\$ 750,000	\$	\$
Airport - Transfer from General Fund			45,959	
Golf - Transfer from General Fund			185,000	
Water - Transfer to General Fund				55,717
Water - Transfer to Debt Service				45,591
Sewer - Transfer to General Fund				56,130
Sewer - Transfer to Debt Service				11,106
Sanitation- Transfer to General Fund				19,462
Sanitation- Transfer to Debt Service				5,554
Total Enterprise Funds	\$ 750,000	\$ 750,000	\$ 230,959	\$ 193,560
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 750,000	\$ 750,000	\$ 2,030,353	\$ 2,030,352

CITY OF DOUGLAS
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Administration	\$ 482,327	\$	\$ 443,371	\$ 204,680
City Clerk				177,768
City Attorney				95,004
Economic Development	68,211		46,481	103,162
Visitor Center	63,925		53,202	62,506
Parking Lot			1,044	
Finance	517,123		485,700	516,415
Human Resources	513,988		411,925	421,399
Management Information Sys.	439,745		428,909	448,324
General Government	342,955		298,362	350,574
Magistrate and Court			30,194	35,000
Library	414,072		402,376	436,405
Neighborhoods & Grants			82,686	
Cemetery	137,776		137,657	151,066
Parks	515,280		492,938	534,303
Recreation	178,871		184,217	186,173
Aquatics	282,917		259,377	311,807
Public Works Administration	131,721		111,812	165,220
Public Works Construction	399,277		319,077	344,043
Public Works Fleet Maintenance	125,886		92,854	99,912
Fire	1,354,020		1,784,578	1,695,680
Emergency Management Serv.	1,635,083		2,163,772	1,903,584
Police Administration	472,434		431,726	478,734
Police Operations	3,122,745		3,191,914	3,143,529
Police Support	1,866,068		1,218,181	2,013,232
Police Humane	215,693		200,899	205,137
Call Center	48,516		41,416	41,640
Capital Outlay	234,700		254,511	85,000
Total General Fund	\$ 13,563,333	\$	\$ 13,569,181	\$ 14,210,297
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,913,268	\$	\$ 712,718	\$ 2,355,142
LTAf	1,000,731		747,803	1,073,505
Housing Fund	171,915		180,560	158,096
Grants Fund	2,274,369		174,457	2,308,806
RICO Fund	203,276		53,071	204,745
JCEF Fund	30,000		20,788	15,000
Total Special Revenue Funds	\$ 5,593,559	\$	\$ 1,889,397	\$ 6,115,294
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,303,560	\$	\$ 1,274,078	\$ 1,277,791
Total Debt Service Funds	\$ 1,303,560	\$	\$ 1,274,078	\$ 1,277,791
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 650,000	\$	\$ 501,114	\$ 495,301
Total Capital Projects Funds	\$ 650,000	\$	\$ 501,114	\$ 495,301
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,702,564	\$	\$ 1,387,281	\$ 1,753,692
Waste Water Fund	1,704,492		952,668	1,754,063
Sanitation Fund	1,989,574		996,487	2,094,746
Water Capital	210,000			1,680,000
Waste Water Capital	285,000		27,696	7,575,697
Airport Fund	147,093		306,254	292,259
Golf Course Fund	165,000		196,213	185,000
Total Enterprise Funds	\$ 6,203,723	\$	\$ 3,866,599	\$ 15,335,457
INTERNAL SERVICE FUNDS				
Self Funded Health Insurance	\$	\$	\$ 750,848	\$ 933,716
Total Internal Service Funds	\$	\$	\$ 750,848	\$ 933,716
TOTAL ALL FUNDS	\$ 27,314,175	\$	\$ 21,851,216	\$ 38,367,856

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	143	\$ 7,086,638	\$ 2,986,786	\$ 889,032	\$ 497,550	\$ 11,460,006
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	12	\$ 314,185	\$ 46,409	\$ 71,699	\$ 61,111	\$ 493,404
Housing Fund	3	115,595	12,371	18,154	11,976	158,096
Transit	15	506,738	57,464	90,533	49,940	704,675
Total Special Revenue Funds	30	\$ 936,518	\$ 116,244	\$ 180,386	\$ 123,027	\$ 1,356,175
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	12	\$ 484,809	\$ 54,977	\$ 80,863	\$ 58,884	\$ 679,533
Waste Water Fund	7	315,570	37,711	49,478	34,034	436,793
Sanitation Fund	10	383,758	42,838	69,983	49,243	545,822
Airport Fund	1	27,912	3,165	5,568	3,294	39,939
Total Enterprise Funds	31	\$ 1,212,049	\$ 138,691	\$ 205,892	\$ 145,455	\$ 1,702,087
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	204	\$ 9,235,205	\$ 3,241,721	\$ 1,275,310	\$ 766,032	\$ 14,518,268