

City/Town of Nogales
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	36,033,910	21,383,011	0	4,411,203	1,703,584	14,639,081	4,573,850	82,744,639
2022	Actual expenditures/expenses**	E 2	25,374,823	6,634,900	0	2,481,075	1,268,575	11,769,381	3,594,143	51,122,897
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		10,907,690	0	0	0	0	0	0	10,907,690
2023	Primary property tax levy	B 4	0							0
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	30,132,365	15,906,542	0	6,070,859	903,506	16,329,090	5,210,704	74,553,066
2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	0	0	0	0	0	0	0	0
2023	Interfund Transfers (out)	D 10	0	0	0	0	0	0	0	0
2023	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
2023	Total financial resources available		41,040,055	15,906,542	0	6,070,859	903,506	16,329,090	5,210,704	85,460,756
2023	Budgeted expenditures/expenses	E 13	41,040,055	15,906,542	0	6,070,859	903,506	16,329,090	5,210,704	85,460,756

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 82,744,639	\$ 85,460,756
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	82,744,639	85,460,756
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 82,744,639	\$ 85,460,756
6 EEC expenditure limitation	\$	\$

XX 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/Town of Nogales
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Current Sales Tax	\$ 8,874,466	\$ 9,872,974	\$ 9,100,500
Delinquent Sales Taxes	1,000	1,682	1,500
Current Sales Taxes-Public Safety	1,181,182	1,410,422	1,225,000
Bed Tax	308,191	372,845	330,000
Franchise Tax-Cable TV	56,100	51,357	56,100
Franchise Tax-Electricity	372,799	385,746	375,000
Franchise Tax-Gas	51,000	60,762	55,000
Public Utility Tax	175,000	162,122	175,000
Licenses and permits			
Business License Renewal	100,000	95,508	100,000
Business License Appl Fee	2,500	3,920	3,000
Occupational/Business	735,695	631,407	725,000
Animal License	20,000	15,630	20,000
Building	150,000	77,323	100,000
Building Plan Review	80,000	67,159	80,000
Electrical	300	178	300
Plumbing	100	64	100
Street Cutting	5,000	2,988	5,000
Grading	4,000	3,760	4,000
Other - P&Z Copy Fees			
Other Investigations	800	854	900
Intergovernmental			
State Transaction Privilege Tax	2,360,401	2,634,139	2,829,778
State Urban Revenue	2,622,958	2,392,662	3,815,782
State Vehicle License	2,006,402	1,829,269	2,208,916
Count Library IGA	275,852	316,521	297,827
Charges for services			
Ambulance Fees	1,100,000	996,599	1,100,000
Cemetery Fees	22,000	11,810	15,000
Library Fees	31,000	4,706	5,000
MIS Library Support			20,000
Planning & Zoning Fees	10,000	5,011	10,000
Building Inspection Fees	4,500	4,230	4,500
Recreation Fees	17,000	39,552	30,000
Parking Meter Fees	6,000	17,324	10,000
Fines and forfeits			
Court Fines	200,000	162,240	150,000
Interest on investments			
Interest Income	225,000	110,501	150,000
Rental/Lease Income	62,000	62,604	62,000
In-lieu property taxes			
Contributions			
Other	300	548	500
Community Against Poverty	97,479		
Evidence-Police	3,000		3,000
Prints & Reports-Police	4,000	2,947	3,000
SLOT Reimbursement	10,000	9,226	10,000
AZ COPS Reimbursement			
Stonegarden Mileage Reimbursement			
Reimbursement Police-SRO	136,052	143,542	139,782
Reimbursement Police-Fed Grants	130,000	70,098	58,049
Reimbursement Fire	10,000		1,000
Reimbursement Other	150,000	187	10,000
Recovered Insurance Proceeds	50,000	106,001	75,000
Recovered Expense Other	500	7	500
Miscellaneous			
Miscellaneous Reveue	20,000	3,670,816	185,195

City/Town of Nogales
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Other-Special Events	5,000	1,225	1,500
Administrative Allocation-NHA	33,745	34,705	35,069
Administrative Allocation-HURF			
Administrative Allocation-Water	424,461	352,734	416,631
Administrative Allocation-Sewer	188,700	163,722	153,981
American Relief Fund	3,357,002		3,357,002
Carry Forward	13,705,467		2,616,953
Total General Fund	\$ 39,386,952	\$ 26,359,627	\$ 30,132,365

* 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/Town of Nogales
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
HURF	\$ 1,464,603	\$ 2,480,604	\$ 5,790,448
HURF-SB1232	175,571	316,104	2,167,719
Recovered Insurance Proceeds	5,000	900	
	\$ 1,645,174	\$ 2,797,608	\$ 7,958,167
City Court-JCEF	\$ 8,000	\$ 845	\$ 170,044
Municipal Court	5,000		99,947
	\$ 13,000	\$ 845	\$ 269,991
SGIA	\$ 51,128	\$ 24,881	\$ 25,000
Library Teen Room Grant			10,000
E-Rate Program	14,837	12,489	14,300
	\$ 65,965	\$ 37,370	\$ 49,300
Bullet Proof Vest Partnership	\$ 8,000	\$ 4,398	\$ 8,000
Homeland Security	1,500,000	917,960	1,080,404
GOSH/DUI Task Force	141,622	13,360	12,000
	\$ 1,649,622	\$ 935,718	\$ 1,100,404
Tohono O'Dham	\$ 150,000	\$ 142,077	\$ 342,077
Misc Funding	8,605,001	303,448	4,255,314
Impound Fees	20,000	13,006	15,000
SB 1398 Additiona Assessment	10,000	5,012	5,000
Federal Assests-Justice	20,000		73
Federal Assests-Treasury	328,000		328,786
	\$ 9,133,001	\$ 463,543	\$ 4,946,250
AZ Forestry Wildland Fire	\$ 400,000	\$	\$ 100,000
Victim's Rights Grant	5,400	5,309	5,422
	\$ 405,400	\$ 5,309	\$ 105,422
CDBG	\$ 1,500,000	\$	\$ 1,477,008
	\$ 1,500,000	\$	\$ 1,477,008
Total special revenue funds	\$ 14,412,162	\$ 4,240,394	\$ 15,906,542

* 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/Town of Nogales
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			
WIFA Proceeds-Water	\$ 2,835,653	\$ _____	\$ 1,946,913
WIFA Proceeds-Sewer	1,575,550	_____	4,123,946
	\$ 4,411,203	\$ _____	\$ 6,070,859
Total capital projects funds	\$ 4,411,203	\$ _____	\$ 6,070,859

* 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/Town of Nogales
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Permanent funds			
Sewer Connection Fees	\$ 78,000	\$ 241,006	\$ 814,300
Water Connection Fees	50,000	66,711	89,206
	\$ 128,000	\$ 307,717	\$ 903,506
Total permanent funds	\$ 128,000	\$ 307,717	\$ 903,506
Enterprise funds			
Sewer Fund	\$ 3,938,013	\$ 3,544,804	\$ 3,931,150
Water Fund	5,935,036	3,655,919	7,644,696
Sanitation Fund	3,750,216	2,759,684	3,752,555
	\$ 13,623,265	\$ 9,960,406	\$ 15,328,401
Nogales Housing Authority	\$ 915,423	\$ 765,758	\$ 1,000,689
	\$ 915,423	\$ 765,758	\$ 1,000,689
Total enterprise funds	\$ 14,538,688	\$ 10,726,164	\$ 16,329,090

* 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/Town of Nogales
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
Fleet Management	\$ 776,710	\$ 700,867	\$ 1,408,238
Health Insurance	3,220,000	3,191,172	3,220,000
Public Utilities-Management	453,651	283,353	459,949
Inventory/Warehouse	117,351	95,356	122,517
	<u>\$ 4,567,712</u>	<u>\$ 4,270,747</u>	<u>\$ 5,210,704</u>
Total internal service funds	<u>\$ 4,567,712</u>	<u>\$ 4,270,747</u>	<u>\$ 5,210,704</u>
Total all funds	<u>\$ 77,444,717</u>	<u>\$ 45,904,649</u>	<u>\$ 74,553,066</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/Town of Nogales
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				
Non Departmental	\$ 9,010,692	\$	\$ 1,735,980	\$ 9,305,219
Mayor	157,408		92,717	156,640
Council	168,288		104,436	167,914
Administration/City Manager	575,472		452,239	597,162
Finance	1,292,239		1,163,428	1,270,591
Human Resources	314,190		287,362	332,217
P&Z/Building Inspections	486,099		442,324	499,091
City Clerk	102,967		69,960	130,596
MIS	775,143		753,214	906,401
City Attorney	635,528		533,122	602,971
City Court	615,924		538,895	626,065
City/County Library	633,042		593,693	692,893
Police	8,662,324		7,209,517	9,222,011
Fire	7,679,704		7,052,805	8,834,451
Volunteer Firefighters	5,280		5,100	4,620
Nogales Rides	54,300		59,212	64,863
Facilities Maintenance	990,558		885,514	1,447,664
Engineering	232,427		176,525	260,790
Cememtery	236,545		179,824	244,468
Animal Control	315,000		376,689	355,000
Recreation	685,564		640,340	
Parks/Re/Palo Duro	2,394,216		2,016,734	5,318,428
Golf Course/Palo Duro	11,000		5,193	
Total General Fund	\$ 36,033,910	\$	\$ 25,374,823	\$ 41,040,055
Special revenue funds				
HURF	\$ 4,567,797	\$	\$ 2,670,423	\$ 5,790,448
HURF SB 1232	2,297,144		947,519	2,167,719
City Court PPR JCEF	173,000		6,079	170,044
Municipal Court	100,000			99,947
SGIA	51,128		27,378	25,000
Library Grant-Teen Space				10,000
E-Rate Program	14,837		14,715	14,300
Bullet Proof Vest Partnership	8,000		8,446	8,000
Homeland Security	1,500,000		1,063,720	1,080,404
GOHS/DUI Task Force	141,622		22,239	12,000
Tohono O'Dham	150,000		142,077	342,077
Miscellaneous Funding	9,585,425		472,157	4,255,314
Impound Fees	60,000		14,000	15,000
SB 1398 Additional Assessment	30,000		11,967	5,000
Federal Assets Seizures-Justice	20,000			73
Police-Misc Donations	40,000			
Fire-Misc Donations	10,000			
Federal Assets Seizures-Treasury	500,000			328,786
AZ Forestry Wildland Fire	400,000			100,000
CDBG	1,728,658		1,227,975	1,477,008
Victim's Rights Grant	5,400		6,206	5,422
Total special revenue funds	\$ 21,383,011	\$	\$ 6,634,900	\$ 15,906,542
Debt service funds				
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
WIFA-Water	\$ 2,835,653	\$	\$ 562,988	\$ 1,946,913
WIFA-Sewer	1,575,550		1,918,087	4,123,946
Total capital projects funds	\$ 4,411,203	\$	\$ 2,481,075	\$ 6,070,859
Permanent funds				
Sewer Connection Fees	\$ 1,650,584	\$	\$ 1,265,575	\$ 814,300
Water Connection Fees	53,000		3,000	89,206
Total permanent funds	\$ 1,703,584	\$	\$ 1,268,575	\$ 903,506
Enterprise funds				
Sewer Fund	\$ 4,188,820	\$	\$ 3,808,654	\$ 3,931,150
Water Fund	5,751,446		4,710,213	7,644,696
Sanitation Fund	3,754,204		2,469,510	3,752,555
Nogales Housing Authority	944,611		781,003	1,000,689
Total enterprise funds	\$ 14,639,081	\$	\$ 11,769,381	\$ 16,329,090
Internal service funds				
Fleet Management	\$ 782,516	\$	\$ 794,510	\$ 1,408,238
Pulic Works-Utilities	453,651		299,525	459,949
Warehouse/Inventory	117,683		108,593	122,517
Health Insurance	3,220,000		2,391,515	3,220,000
Total internal service funds	\$ 4,573,850	\$	\$ 3,594,143	\$ 5,210,704
Total all funds	\$ 82,744,639	\$	\$ 51,122,897	\$ 85,460,756

* 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/Town of Nogales
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	194	\$ 11,773,609	\$ 5,258,747	\$ 2,008,360	\$ 1,105,561	\$ 20,146,277
Special revenue funds						
HURF	12	\$ 626,580	\$ 76,255	\$ 199,534	\$ 108,125	\$ 1,010,494
Total special revenue funds	12	\$ 626,580	\$ 76,255	\$ 199,534	\$ 108,125	\$ 1,010,494
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Sewer	8	\$ 341,534	\$ 41,565	\$ 91,976	\$ 51,088	\$ 526,163
Pretreatment	1	48,725	5,930	6,488	7,404	68,547
Water	13	540,901	64,525	125,207	69,097	799,730
Sanitation	19	807,232	98,241	245,111	117,910	1,268,494
Total enterprise funds	40	\$ 1,689,667	\$ 204,331	\$ 462,294	\$ 238,095	\$ 2,594,387
Internal service funds						
Fleet	5	\$ 225,079	\$ 27,635	\$ 56,583	\$ 24,841	\$ 334,138
Warehouse	2	83,042	10,106	18,329	6,949	118,426
Utilities Management	4	318,153	36,115	50,575	29,800	434,643
Nogales Housing Authority	12	583,619	67,984	161,186	62,376	875,165
Total internal service fund	23	\$ 1,209,893	\$ 141,840	\$ 286,673	\$ 123,966	\$ 1,762,372
Total all funds	269	\$ 15,299,749	\$ 5,681,173	\$ 2,956,861	\$ 1,575,747	\$ 25,513,530