

NOGALES, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2009-2010

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2008-09	ACTUAL EXPENDITURES/ EXPENSES ** 2008-09	FUND BALANCE/ NET ASSETS*** July 1, 2009**	PROPERTY TAX REVENUES 2009-10	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009-10	OTHER FINANCING 2009-10		INTERFUND TRANSFERS 2009-10		TOTAL FINANCIAL RESOURCES AVAILABLE 2009-10	BUDGETED EXPENDITURES/ EXPENSES 2009-10
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 27,285,748	\$ 20,018,252	\$ 5,263,584	\$	\$ 21,020,306	\$	\$	\$ 35,853	\$ 659,652	\$ 25,660,091	\$ 25,660,091
2. Special Revenue Funds	6,325,977	3,839,854	568,521		4,134,652					4,703,173	4,703,173
3. Debt Service Funds Available											
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	54,862,466	27,438,669	10,423,677		5,567,000					15,990,677	15,990,677
7. Permanent Funds	2,000,000	787,110	1,795,000		475,000					2,270,000	2,270,000
8. Enterprise Funds Available	12,354,957	7,859,777			10,057,446			659,652	35,853	10,681,245	10,681,245
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	12,354,957	7,859,777			10,057,446			659,652	35,853	10,681,245	10,681,245
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 102,829,148	\$ 59,943,662	\$ 18,050,782	\$	\$ 41,254,404	\$	\$	\$ 695,505	\$ 695,505	\$ 59,305,186	\$ 59,305,186

EXPENDITURE LIMITATION COMPARISON

	2008-09	2009-10
1. Budgeted expenditures/expenses	\$ 102,829,148	\$ 59,305,186
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	102,829,148	59,305,186
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 102,829,148	\$ 59,305,186
6. EEC or voter-approved alternative 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 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 in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

NOGALES, ARIZONA
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2010

	2009	2010
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ _____	\$ _____
B. Secondary property taxes	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____

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.

NOGALES, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009-2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL REVENUES* 2008-09	ESTIMATED REVENUES 2009-10
GENERAL FUND			
Local taxes			
Transaction Privilege Taxes	\$ 11,787,198	\$ 9,855,129	\$ 10,245,000
Bed Tax	227,013	358,433	288,000
Franchise - Cable TV	125,255	128,228	105,000
Franchise - Electric & Gas	561,413	486,379	495,000
Franchise Fee - Bus Stops			
Public Utility Tax	175,320	157,823	153,000
Licenses and permits			
Transaction Privilege Tax License	41,625	39,644	41,000
Occupational Business License	745,228	689,030	816,100
Animal License	20,000	20,734	20,000
Building Permits	135,000	45,508	50,000
Other Permits	115,000	41,234	53,600
Intergovernmental			
State Transaction Privilege Tax	1,974,471	1,760,884	1,678,300
State Urban Revenue	3,269,572	3,269,572	2,818,398
State Vehicle License	1,563,197	1,473,194	1,425,000
County Library IGA	226,203	226,203	224,400
Charges for services			
Ambulance Fees	699,616	475,978	750,000
Cemetery Fees	13,554	13,965	14,000
Library Fees	17,000	16,797	17,000
Planning & Zoning Fees	8,500	13,407	20,000
Building Inspection Fees		120	
Recreation Fees	55,136	50,381	59,000
Parking Meter Fees	210,445	158,370	175,000
Other Fees - NSF Charges		1,862	
Fines and forfeits			
Court Fines	360,000	548,571	498,000
Court Restitution			
Interest on investments			
Interest Income	150,000	27,681	160,000
Rental / Lease Income	31,998	40,634	32,000
Reimbursements & Recoveries			
Reimbursements Police & Fire	134,249	22,213	134,000
Recoveries Insurance		39,381	
Reimbursements / Recoveries Other		174,479	
Reimbursements Other		12,000	43,508
Contributions			
Voluntary contributions		800	
Miscellaneous			
Sale of Assets	2,000		
Other - Special Events		14,034	10,000
Miscellaneous Revenue	25,000	23,226	25,000
Operating Transfers	9,020		670,000
Total General Fund	\$ 22,683,013	\$ 20,185,894	\$ 21,020,306

* 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.

NOGALES, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009-2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL REVENUES* 2008-09	ESTIMATED REVENUES 2009-10
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
HURF (Streets)	\$ 2,671,648	\$ 1,898,201	\$ 1,877,369
Other Income			240,000
Total Highway User Revenue Fund	\$ 2,671,648	\$ 1,898,201	\$ 2,117,369
Local Transportation Assistance Fund			
LTAf	\$ 64,445	\$ 380,000	\$ 90,000
State Shared VLT Tax	35,000	178,000	40,000
Elderly Van Transportation	3,000	5,194	
Total Local Transportation Assistance Fund	\$ 102,445	\$ 563,194	\$ 130,000
Court			
Court Security	\$	\$	\$
City Court PPR JCEF		200,000	29,000
Municipal Court	6,100	50,000	6,000
Courts			
Total Court	\$ 6,100	\$ 250,000	\$ 35,000
Library Grants			
LTSA Program	\$	\$	\$
SGIA Fund	23,000	23,000	23,000
Total Library Grants	\$ 23,000	\$ 23,000	\$ 23,000
Grants			
Weed & Seed	\$ 3,500	\$ 11,375	\$ 24,000
Internet Crimes Children	5,000		
Bullet Proof Vest	6,000	6,830	5,000
Homeland Security	271,102	152,547	401,944
School Resource Officer		10,317	
HIDTA & SABI	203,442	261,399	223,539
DUI Abatement		18,755	
GOHS / DUI Taskforce	90,640	48,333	150,000
GOHS / DUI Youth Alcohol			30,000
Selective Traffic Enforce			
DOJ Homeland Security			
EPA Binational Emergency		3,304	
Federal Seizure	500,000	29,756	300,000
GREAT Grant			
Public Awareness		5,254	
Tohono Contribution			
Arizona Office of Tourism	56,875	1,500	50,000
PSIC	110,000		
SHPO Charrette	10,000		
Victims Rights Grant	6,800	6,800	6,800
Communications	1,010,000		407,000
Total Grants	\$ 2,273,359	\$ 556,170	\$ 1,598,283
Economic Development Grants			
CDBG Grant	\$ 490,070	\$ 443,717	\$ 225,000
Total Economic Development Grant	\$ 490,070	\$ 443,717	\$ 225,000
Other			
VFD Retirement Fund	\$ 6,000	\$ 1,332	\$ 6,000
	\$ 6,000	\$ 1,332	\$ 6,000
Total Special Revenue Funds	\$ 5,572,622	\$ 3,735,614	\$ 4,134,652

NOGALES, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009-2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL REVENUES* 2008-09	ESTIMATED REVENUES 2009-10
DEBT SERVICE FUNDS			
Vista Del Cielo	\$ _____	\$ _____	\$ _____
Oasis Project	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Parks Lighting	\$ 150,000	\$ 150,000	\$ _____
Sewer Improvements	10,290,904	_____	_____
Ron Turley Field Lights	200,000	_____	_____
Hospital	7,000,000	_____	_____
Neighborhood Entry Monuments	_____	100,000	_____
Paving Hohokam	193,525	_____	_____
Paving Morley Ave	317,360	_____	_____
Flood INS (LOMR Project)	157,000	_____	_____
Western Ave. Park	719,000	298,964	_____
BOR Recharge Water	1,000,000	_____	1,000,000
Terrace Ave Enhancement	1,088,000	_____	482,000
Monte Carlo	250,000	_____	_____
Valle Verde Water	2,000,000	164,709	_____
Pedestrian Bridge	1,000,000	_____	_____
Kramer Park	2,550,000	_____	_____
EPA Line Item	4,216,604	1,607,000	2,585,000
Port of Entry Flow Project	1,173,000	_____	_____
NIWWTP Design	22,557,073	24,159,408	1,500,000
Cemetery	_____	_____	_____
Morley Ave Enhancement - Phase II	_____	_____	_____
Mastick Way Sidewalks	_____	_____	_____
Coronado Subdivision	_____	_____	_____
Crawford Street	_____	_____	_____
Walnut Street	_____	_____	_____
H/S Roundabout	_____	_____	_____
Manila Dr & Corinthian Dr	_____	_____	_____
Old City Hall Improvements	_____	_____	_____
Nighborhood Center	_____	_____	_____
City Hall Fountain	_____	_____	_____
Vista del Cielo - Water Storage	_____	_____	_____
WIC	_____	_____	_____
Soccer Field - Phase I	_____	_____	_____
**Koch Lease	_____	_____	_____
Total Capital Projects Funds	\$ 54,862,466	\$ 26,480,081	\$ 5,567,000

* 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.

** Purchase Capital Projects/Equipment

NOGALES, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009-2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL REVENUES* 2008-09	ESTIMATED REVENUES 2009-10
PERMANENT FUNDS			
Sewer Development Fees	\$ 275,000	\$ 468,716	\$ 275,000
Water Development Fees	300,000	173,434	200,000
Rio Rico Utilities	500,000		
	\$ 1,075,000	\$ 642,150	\$ 475,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$ 1,075,000	\$ 642,150	\$ 475,000
ENTERPRISE FUNDS			
Waste Water Fund	\$ 2,390,222	\$ 2,030,452	\$ 2,111,612
Water Fund	3,522,630	2,798,006	2,908,970
Sanitation Fund	2,730,396	2,599,055	2,613,485
Nogales Housing Authority	3,857,229	913,644	2,423,379
	\$ 12,500,477	\$ 8,341,157	\$ 10,057,446
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 12,500,477	\$ 8,341,157	\$ 10,057,446

* 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.

NOGALES, ARIZONA
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2009-2010

FUND	OTHER FINANCING 2009-10		INTERFUND TRANSFERS 2009-10	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Water Dept	\$	\$	35,853	\$
Transfer to Sewer Dept				634,257
Transfer to Sanitation Dept				25,395
Total General Fund	\$	\$	35,853	\$ 659,652
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfer to General Fund	\$	\$	\$	35,853
Transfer from General Fund			634,257	
Transfer from General Fund			25,395	
Total Enterprise Funds	\$	\$	659,652	\$ 35,853
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	695,505	\$ 695,505

NOGALES, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2009-2010

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES* 2008-09	BUDGETED EXPENDITURES/ EXPENSES 2009-10
GENERAL FUND				
Non-Department	\$ 6,523,460	\$	\$ 1,258,513	\$ 6,168,300
Mayor	78,937		88,912	81,684
Council	96,834		71,596	129,612
Administration	528,616		483,871	506,522
Finance	985,966		861,553	868,854
Human Resources	254,763		216,148	244,078
Revenue	547,590		405,641	613,901
Planning & Zoning	414,050		205,378	420,879
Building Inspection	168,479		107,769	125,002
Elections	46,450		4,994	
MIS	719,551		549,390	557,213
Emergency Response	3,360		166,094	
Community Economic Develop	389,237		236,928	
City Attorney	778,403		603,346	690,231
City Court	485,735		427,539	437,295
Library	565,507		530,910	527,548
Police	5,928,967		6,038,596	6,223,973
Fire	3,807,031		3,712,354	3,825,312
Ambulance	670,160		650,152	645,448
Streets	287,657		242,221	315,617
Facilities Maintenance	947,892		898,796	876,748
Engineering	381,988		339,209	351,121
Cemetery	756,578		207,965	165,566
Animal Control	268,978		289,753	261,384
Recreation	667,801		602,423	666,065
Parks	811,758		714,924	787,738
Golf Course	170,000		103,277	170,000
Contingency				
Total General Fund	\$ 27,285,748	\$	\$ 20,018,252	\$ 25,660,091
SPECIAL REVENUE FUNDS				
HURF (Streets)	\$ 2,671,648	\$	\$ 2,321,085	\$ 2,342,727
Weed & Seed	3,500		17,046	24,000
Internet Crimes Children	5,000			
Bullet Proof Vest	6,000			5,000
Homeland Security	271,102		293,850	401,944
School Resource Officer				
HIDTA & SABI	203,442		305,422	224,702
GOHS / DUI Taskforce	90,640		116,752	150,000
GOHS / DUI/Youth Alcohol				30,000
Selective Traffic Enforcement			23,095	
Public Awareness			5,254	
DOJ Homeland Security	500			
EPA - Bi-national Emergency				
Tohono Contribution	150,000			150,000
Office of Tourism	56,875		48,372	50,000
SHPO / Charrette	10,000		17,536	
LTAF	298,000		2,502	380,000
State Shared VLT Tax	217,981		126,475	134,000
Elderly Van Transportation	10,000			
Communications	1,010,000			
City Court PPR JCEF	173,000		30,000	200,000
Municipal Court				50,000

NOGALES, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2009-2010

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES* 2008-09	BUDGETED EXPENDITURES/ EXPENSES 2009-10
PSIC	110,000			
LSTA Program	8,419		7,121	
SGIA Fund	27,000		27,280	23,000
Federal Seizure	500,000		2,714	300,000
Victims Rights Grant	6,800			6,800
VFD Retirement Fund	6,000		5,280	6,000
CDBG Grant	490,070		490,070	225,000
Total Special Revenue Funds	\$ 6,325,977	\$	\$ 3,839,854	\$ 4,703,173
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Parks Lighting	\$ 150,000	\$	\$ 150,000	\$
Sewer Improvements	10,290,904			
Ron Turley Field Lights	200,000		14,291	215,000
Hospital	7,000,000			
Neighborhood Entry Monuments		100,000	8,642	91,000
Paving Hohokam	193,525			100,000
Paving Morley Ave.	317,360			165,000
Flood INS (LOMR Project)	157,000		24,225	
Western Ave. Park	719,000	50,000	742,066	
BOR Recharge Water	1,000,000			1,000,000
Terrace Ave Enhancement	1,088,000		117,187	984,000
Monte Carlo	250,000			
Valle Verde Water	2,000,000		165,000	
Pedestrian Bridge	1,000,000			1,000,000
Kramer Park	2,550,000	(150,000)		
EPA Line Item	4,216,604		1,607,000	2,585,000
Port of Entry Flow Project	1,173,000			
NIWWTP Design	22,557,073		24,610,258	1,500,000
Cemetery				500,000
Morley Ave. - Phase II				1,896,000
Mastick Way Sidewalks				122,000
Coronado Subdivision				1,056,000
WIC				70,000
Crawford Street				300,000
Walnut Street				444,000
H/S Roundabout				217,000
Manila Dr & Corinthian Dr				300,000
Old City Hall Improvements				57,000
Neighborhood Center				28,000
City Hall Fountain				35,000
Vista del Cielo - Water Storage				600,000
Soccer Field - Phase I				153,000
** Koch Lease				2,572,677
Total Capital Projects Funds	\$ 54,862,466	\$	\$ 27,438,669	\$ 15,990,677
PERMANENT FUNDS				
Sewer Development Fees	\$ 1,000,000	\$	\$	\$ 1,545,000
Water Development Fees	500,000		40,311	725,000
Rio Rico Utilities	500,000		746,799	
Total Permanent Funds	\$ 2,000,000	\$	\$ 787,110	\$ 2,270,000

NOGALES, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2009-2010

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES* 2008-09	BUDGETED EXPENDITURES/ EXPENSES 2009-10
** Purchase Capital Projects/Equipment				
ENTERPRISE FUNDS				
Waste Water Fund	\$ 2,935,980	\$	\$ 1,803,185	\$ 2,745,869
Water Fund	2,915,680		2,538,767	2,873,117
Sanitation Fund	2,646,068		2,602,020	2,638,880
Nogales Housing Authority	3,857,229		915,805	2,423,379
Total Enterprise Funds	\$ 12,354,957	\$	\$ 7,859,777	\$ 10,681,245
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 102,829,148	\$	\$ 59,943,662	\$ 59,305,186

* 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.

