

NOGALES, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	26,046,071	14,475,425	0	1,744,352	1,974,250	11,057,694	0	55,297,792
2015	Actual Expenditures/Expenses**	E	19,534,283	2,138,616	0	441,361	236,672	8,288,019	0	30,638,951
2016	Fund Balance/Net Position at July 1***		2,000,000	1,667,000			1,805,445	245,383		5,717,828
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	20,848,864	13,539,657	0	5,027,991	250,000	10,294,781	0	49,961,293
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	0	0	0	0	143,203	0	143,203
2016	Interfund Transfers (Out)	D	143,203	0	0	0	0	0	0	143,203
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		22,705,661	15,206,657	0	5,027,991	2,055,445	10,683,367	0	55,679,121
2016	Budgeted Expenditures/Expenses	E	22,705,661	15,206,657	0	5,027,991	2,055,445	10,683,367	0	55,679,121

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

	2015	2016
1.	\$ 55,297,792	\$ 55,679,121
2.		
3.	55,297,792	55,679,121
4.		
5.	\$ 55,297,792	\$ 55,679,121
6.	\$	\$

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).

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Current Sales Taxes	\$ 9,177,718	\$ 8,691,466	\$ 9,177,718
Delinquent Sales Taxes	44,429	66,935	66,828
Current Sales Taxes - Public Safety	1,279,848	1,213,030	1,279,848
Bed Tax	239,818	266,005	265,071
Franchise Tax - Cable TV	49,177	63,584	65,017
Franchise Tax - Electricity	357,641	361,656	361,656
Franchise Tax - Gas	86,164	50,110	86,164
Public Utility Tax	156,135	198,415	199,800
Licenses and permits			
Transaction Privilege Tax	44,839	64,920	96,539
Occupational / Business	648,547	716,060	648,547
Animal License	5,530	24,316	7,023
Building	85,000	182,796	85,000
Building Plan Review	100,000	80,340	100,000
Electrical	2,000	1,000	2,000
Plumbing	12,000	1,000	12,000
Street Cutting	5,000	4,800	5,000
Grading	8,000	3,500	8,000
Other - P & Z copy Fees	500	500	500
Other Investigation	500	7,500	500
Intergovernmental			
State Transaction Privilege Tax	1,882,798	1,854,070	1,990,623
State Urban Revenue	2,522,300	2,522,300	2,508,772
State Vehicle License	1,442,570	1,327,800	1,536,426
County Library IGA	257,424	251,820	251,440
Charges for services			
Ambulance Fees	815,762	585,630	836,810
Cemetery Fees	7,000	2,000	7,000
Library Fees	15,000	13,650	14,000
Planning & Zoning Fees	10,000	19,280	10,000
Building Inspection Fees	2,000	8,700	2,000
Recreation Fees	45,000	16,200	45,000
Parking Meter Fees	156,662	152,300	157,037
Fines and forfeits			
Court Fines	334,944	308,700	304,560
Interest on investments			
Interest Income	3,500	2,300	3,500

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Rental / Lease income	49,000	63,000	49,000
Other Revenue			
Other	500	500	
Prints & Reports - Police	10,000	2,100	10,000
Reimbursements			
Reimbursement Police			
Reimbursement Police - Fed Grants	426,185	322,635	426,185
Reimbursement Fire			
Reimbursement Other	150,000	1,500	150,000
Recovered Insurance Proceeds	50,000	50,000	50,000
Recovered Expenses Other			

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Miscellaneous Contributions			
Contributions / Donations	4,000		
Miscellaneous Revenue	20,000	26,300	20,000
Other - Special Events	10,000	5,800	9,300
Carryforward General Fund			
Total General Fund	\$ 20,517,491	\$ 19,534,518	\$ 20,848,864
SPECIAL REVENUE FUNDS			
HURF	\$ 1,723,776	\$ 2,004,935	\$ 1,947,238
HURF - SB1232	900,000	721,650	700,000
Other Income - Interest	3,600		3,600
Recovered Insurance Proceeds	50,000		50,000
	575,000		
	\$ 3,252,376	\$ 2,726,585	\$ 2,700,838
Nogales Rides	\$ 79,291	\$ 79,291	\$ 79,264
Recovered Insurance Proceeds	25,000		25,000
	\$ 104,291	\$ 79,291	\$ 104,264
City Court - PPR - JCEF	\$ 17,165	\$ 8,220	\$ 9,000
Municipal Court	14,061	5,560	7,000
	\$ 31,226	\$ 13,780	\$ 16,000
Research Help for Students	\$ 15,000	\$	\$
SGIA	23,000	23,000	23,000
E-Rate Program	13,500	13,500	15,000
	\$ 51,500	\$ 36,500	\$ 38,000
Bullet Proof Vest Partnership	\$ 12,000	\$ 2,300	\$ 8,000
Homeland Security	900,000	330,000	1,419,455
GOHS/DUI Task Force	100,000	18,200	25,000
SW Border Anti-Money Laundering		72,848	
	\$ 1,012,000	\$ 423,348	\$ 1,452,455
Tohono O'Odham	\$ 500,000	\$	\$ 500,000
Misc. Funding	8,000,000	308,900	8,000,000
Impound Fees	150,000	30,517	50,000
SB 1398 Additional Assessment	20,000	17,000	15,000
Federal Assets - Justice	200,000	50,000	200,000

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Federal Assets - Treasury	200,000	428,250	325,000
	\$ 9,070,000	\$ 834,667	\$ 9,090,000
AZ Forestry Wildland Fire	\$	\$ 16,760	\$
Victim's Rights Grant	10,100	10,100	10,100
Highway Safety Improvements	68,000		68,000
CDBG	327,623	92,528	60,000
	\$ 405,723	\$ 119,388	\$ 138,100
Total Special Revenue Funds	\$ 13,927,116	\$ 4,233,559	\$ 13,539,657

* 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.

DEBT SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

CAPITAL PROJECTS FUNDS

BOR Recharging Water	\$ 50,000	\$	\$ 50,000
	\$ 50,000	\$	\$ 50,000
Crawford Street Paving	\$ 247,709	\$	\$ 561,759
Manila Dr. & Corinthian Dr. Paving	225,620	271,434	19,186
Frank Reed Traffic Flow Enhancement	314,050		
Parks Improvements	76,156		11,156
Water Infrastructure Improvements	588,956		588,956
Community Streets Improvement	71,934	3,146	71,934
Extreme West Pressure Zone			3,500,000
	\$ 1,524,425	\$ 274,580	\$ 4,752,991
US Bancorp Lease Purchase	\$ 169,927	\$ 169,927	\$ 225,000
	\$ 169,927	\$ 169,927	\$ 225,000
Total Capital Projects Funds	\$ 1,744,352	\$ 444,507	\$ 5,027,991

PERMANENT FUNDS

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Sewer Development Fees	\$ 150,000	\$ 35,000	\$ 150,000
Water Development Fees	100,000	30,000	100,000
	<u>\$ 250,000</u>	<u>\$ 65,000</u>	<u>\$ 250,000</u>
Total Permanent Funds	<u>\$ 250,000</u>	<u>\$ 65,000</u>	<u>\$ 250,000</u>
ENTERPRISE FUNDS			
Wastewater Fund	\$ 3,408,406	\$ 2,989,050	\$ 2,743,231
Water Fund	3,095,781	2,983,655	2,704,499
Sanitation Fund	2,916,751	2,913,985	2,707,611
	<u>\$ 9,420,938</u>	<u>\$ 8,886,690</u>	<u>\$ 8,155,341</u>
Nogales Housing Authority	\$ 1,466,756	\$ 897,115	\$ 2,139,440
	<u>\$ 1,466,756</u>	<u>\$ 897,115</u>	<u>\$ 2,139,440</u>
Total Enterprise Funds	<u>\$ 10,887,694</u>	<u>\$ 9,783,805</u>	<u>\$ 10,294,781</u>
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Total Internal Service Funds	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
TOTAL ALL FUNDS	<u>\$ 47,326,653</u>	<u>\$ 34,061,389</u>	<u>\$ 49,961,293</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.

NOGALES, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
TO SANITATION	\$	\$	\$	\$ 143,203
Total General Fund	\$	\$	\$	\$ 143,203
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				
FROM GENERAL FUND	\$	\$	\$ 143,203	\$

NOGALES, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
Total Enterprise Funds	\$	\$	\$ 143,203	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 143,203	\$ 143,203

NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Non Departmental	\$ 8,224,119	\$ (312,134)	\$ 2,197,531	\$ 4,503,080
Mayor	93,589		91,160	94,728
Council	139,879		110,419	143,554
Emergency Response	200,000			200,000
Administration	465,103		465,471	465,477
Finance	1,257,562		1,246,286	1,269,934
Human Resources	231,304		219,565	230,839
Planning & Zoning	254,569		236,865	253,859
Elections	55,300		5,432	1,800
Building Inspection	109,583		119,773	109,014
MIS	408,432		460,603	492,649
City Attorney	675,118		551,644	676,644
City Court	423,682		388,866	423,102
City/County Library	503,638		472,182	497,789
Police	6,191,327		6,086,522	6,276,772
Fire	4,525,314	(5,000)	4,423,427	4,586,754
Volunteer Firefighters	7,920		7,920	7,920
Facilities Maintenance	605,455	88,134	631,438	631,969
Engineering	315,364		294,020	315,099
Cemetery	124,623	26,000	139,055	125,227
Animal Control	245,406		245,406	272,145
Recreation	499,662	(7,000)	440,355	488,941
Parks	608,402		603,994	601,365
Golf Course	50,720	40,000	96,351	37,000
Total General Fund	\$ 26,216,071	\$ (170,000)	\$ 19,534,283	\$ 22,705,661
SPECIAL REVENUE FUNDS				
HURF	\$ 1,777,376		\$ 1,469,220	\$ 2,000,838
HURF SB 1232	1,475,000		428,438	1,550,000
Nogales Rides	104,291		50,020	104,264
City Court PPR JCEF	179,315		1,757	159,000
Municipal Court	82,220			82,000
Research Help for Students Grant	15,000			
SGIA	23,000		23,000	23,000
E-Rate Program	13,500		13,500	15,000
Bullet Proof Vest Partnership	12,000		2,500	8,000
Homeland Security	900,000			1,419,455
GOHS/DUI Task Force	100,000			25,000
Tohono-O'dham	650,000			627,000
Miscellaneous Funding	8,000,000			8,000,000
Impound Fees	280,000			71,500
SB 1398 Additional Assessment	58,000			26,000
Federal Assets Seizures-Justice	200,000		6,455	202,500

Federal Assets Seizures-Treasury	200,000		23,365	755,000
AZ Forestry Wildland Fire			16,936	
Victim's Rights Grant	10,100		10,100	10,100
Highway Safety Improvements	68,000			68,000
CDBG	327,623		93,325	60,000
Total Special Revenue Funds	\$ 14,475,425	\$	\$ 2,138,616	\$ 15,206,657
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$

NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2015	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/EXPENSES* 2015	BUDGETED EXPENDITURES/EXPENSES 2016
CAPITAL PROJECTS FUNDS				
BOR Recharging Water	\$ 50,000	\$	\$	\$ 50,000
Crawford Street Paving	247,709	314,050		561,759
Manila Dr. & Corinthian Dr. Paving	225,620	65,000	271,434	19,186
Frank Reed Traffic Flow Enhancement	314,050	(314,050)		
Parks Improvements	76,156	(65,000)		11,156
Water Infrastructure Development	588,956			588,956
Community Streets Improvements	71,934			71,934
Extreme West Pressure Zone				3,500,000
US Bancorp Purchase	169,927		169,927	225,000
Total Capital Projects Funds	\$ 1,744,352	\$	\$ 441,361	\$ 5,027,991
PERMANENT FUNDS				
Sewer Development Fees	\$ 1,761,058	\$	\$ 12,200	\$ 1,918,884
Water Development Fees	213,192		224,472	136,561
Total Permanent Funds	\$ 1,974,250	\$	\$ 236,672	\$ 2,055,445
ENTERPRISE FUNDS				
Wastewater Fund	\$ 3,408,406	\$ 170,000	\$ 2,353,445	\$ 3,131,817
Water Fund	3,095,781		2,479,901	2,704,499
Sanitation Fund	2,916,751		2,560,928	2,707,611
Nogales Housing Authority	1,466,756		893,745	2,139,440
Total Enterprise Funds	\$ 10,887,694	\$ 170,000	\$ 8,288,019	\$ 10,683,367
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$

Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 55,297,792	\$	\$ 30,638,951	\$ 55,679,121

* 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.

NOGALES, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	197	\$ 10,031,016	\$ 2,003,354	\$ 1,739,938	\$ 854,762	\$ 14,629,070
SPECIAL REVENUE FUNDS						
HURF	13	\$ 406,459	\$ 46,621	\$ 103,860	\$ 64,795	\$ 621,735
Nogales Rides	1	20,592	2,362	10,403	2,325	35,682
Total Special Revenue Funds	14	\$ 427,051	\$ 48,983	\$ 114,263	\$ 67,120	\$ 657,417
PERMANENT FUNDS						
Fleet	5	\$ 206,596	\$ 23,697	\$ 36,822	\$ 21,106	\$ 288,221
Warehouse	2	55,189	6,330	21,741	5,386	88,646
Utilities Management	4	250,645	26,887	30,632	23,686	331,850
Nogales Housing Authority	14	516,346	56,472	108,430	51,035	732,284
Total Permanent Funds	25	\$ 1,028,776	\$ 113,386	\$ 197,625	\$ 101,213	\$ 1,441,001
ENTERPRISE FUNDS						
Sewer	9	\$ 303,415	\$ 34,802	\$ 96,021	\$ 37,425	\$ 471,663
Pretreatment	1	42,398	4,863	4,319	4,514	56,094
Water	13	441,440	50,633	112,019	44,881	648,973
Sanitation	23	685,386	78,614	224,411	96,165	1,084,576
Total Enterprise Funds	46	\$ 1,472,639	\$ 168,912	\$ 436,770	\$ 182,985	\$ 2,261,306
TOTAL ALL FUNDS	282	\$ 12,959,481	\$ 2,334,634	\$ 2,488,595	\$ 1,206,080	\$ 18,988,794