

**CITY/TOWN OF NOGALES, ARIZONA**  
**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	22,990,685	16,001,013	0	3,660,189	2,001,268	11,475,482	1,003,146	57,131,783
2017	Actual Expenditures/Expenses**	E	19,017,887	4,433,231	0	1,809,915	0	4,851,405	649,617	30,762,055
2018	Fund Balance/Net Position at July 1***		2,500,000	2,475,056	0	401,541	1,897,791	0	0	7,274,388
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	21,026,810	13,533,869	0	300,000	101,595	10,763,850	925,213	46,651,337
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	77,890	0	0	0	0	0	77,890
2018	Interfund Transfers (Out)	D	77,890	0	0	0	0	0	0	77,890
2018	Reduction for Amounts Not Available:									
2018	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		23,448,920	16,086,815	0	701,541	1,999,386	10,763,850	925,213	53,925,725
2018	Budgeted Expenditures/Expenses	E	23,448,920	16,086,815	0	701,541	1,999,386	10,763,850	925,213	53,925,725

**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	\$ 57,131,783	\$ 53,925,725
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	57,131,783	53,925,725
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 57,131,783	\$ 53,925,725
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/TOWN OF NOGALES, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> 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.

**CITY/TOWN OF NOGALES, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Current Sales Taxes	\$ 9,177,718	\$ 7,423,448	\$ 8,500,000
Delinquent Sales Taxes	66,828	78,585	84,313
Current Sales Taxes - Public Safety	1,279,848	1,357,627	1,114,116
Bed Tax	265,071	251,324	260,395
Franchise Tax - Cable TV	65,017	56,268	55,509
Franchise Tax - Electricity	361,656	370,306	376,117
Franchise Tax - Gas	86,164	53,531	44,416
Public Utility Tax	199,800	170,850	197,395
<b>Licenses and permits</b>			
Transaction Privilege Tax	96,539	108,379	135,875
Occupational / Business	648,547	788,533	726,392
Animal License	7,023	15,500	15,000
Building	85,000	114,959	125,000
Building Plan Review	100,000	63,208	50,000
Electrical	2,000	1,000	2,000
Plumbing	12,000	1,000	5,000
Street Cutting	5,000	4,477	5,000
Grading	8,000	3,492	6,000
Other - P & Z copy Fees	500	500	500
Other Investigation	500	500	500
<b>Intergovernmental</b>			
State Transaction Privilege Tax	1,907,453	1,833,266	1,876,467
State Urban Revenue	2,479,270	2,477,686	2,477,914
State Vehicle License	1,617,899	1,551,518	1,764,567
County Library IGA	263,564	263,564	250,571
<b>Charges for services</b>			
Ambulance Fees	836,810	1,078,870	1,119,389
Cemetery Fees	7,000	2,500	5,000
Library Fees	14,000	13,766	12,000
Planning & Zoning Fees	10,000	5,520	10,000
Building Inspection Fees	2,000	12,905	7,500
Recreation Fees	45,000	3,169	45,000
Parking Meter Fees	157,037	87,008	94,128
<b>Fines and forfeits</b>			
Court Fines	270,972	258,030	270,000
<b>Interest on investments</b>			
Interest Income	3,500	1,000	200,000
Rental / Lease income	49,000	64,373	64,004

**CITY/TOWN OF NOGALES, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>Other Revenue</b>			
Other	500	500	500
Evidence - Police		700	2,500
Prints & Reports - Police	10,000	1,000	3,500
<b>Reimbursements</b>			
Reimbursement Police		96,919	90,000
Reimbursement Police - Fed Grants	426,185	176,978	193,000
Reimbursement Fire		5,985	35,000
Reimbursement Other	150,000	2,000	150,000
Recovered Insurance Proceeds	50,000	5,000	50,000
Recovered Expenses Other		1,178	1,000
<b>Miscellaneous Contributions</b>			
Contributions / Donations			
Miscellaneous Revenue	20,000	158,100	125,000
Other - Special Events	9,300	11,005	9,300
Operating Transfer			40,000
Administrative Allocation - NHA	65,000	25,945	25,942
Administrative Allocation - Water	157,000	157,000	157,000
Administrative Allocation - Sewer	244,000	244,000	244,000
<b>Total General Fund</b>	<b>\$ 21,262,701</b>	<b>\$ 19,402,972</b>	<b>\$ 21,026,810</b>

\* 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, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>SPECIAL REVENUE FUNDS</b>			
HURF	\$ 2,183,723	\$ 2,378,881	2,322,757
HURF - SB1232	700,000	749,045	700,000
ACA Grant - Industrial Dr.	500,000	500,000	
Other Income - Interest	3,600		
Recovered Insurance Proceeds	50,000		50,000
	\$ 3,437,323	\$ 3,627,926	\$ 3,072,757
Nogales Rides	\$ 2,500	\$ 2,366	\$ 2,618
Recovered Insurance Proceeds	25,000		25,000
	\$ 27,500	\$ 2,366	\$ 27,618
City Court - JCEF	\$ 9,000	\$ 7,509	\$ 8,000
Municipal Court	7,000	8,094	4,700
	\$ 16,000	\$ 15,603	\$ 12,700
SGIA	\$ 23,000	\$ 23,000	\$ 23,000
E-Rate Program	12,732	5,525	12,732
	\$ 35,732	\$ 28,525	\$ 35,732
Bullet Proof Vest Partnership	\$ 8,000	\$ 1,846	\$ 8,000
Homeland Security	1,419,455	593,350	1,419,455
GOHS/DUI Task Force	28,000	19,448	28,000
	\$ 1,455,455	\$ 614,644	\$ 1,455,455
Tohono O'Odham	\$ 135,000	\$ 50,000	\$ 135,000
Misc. Funding	8,000,000		8,000,000
Impound Fees	50,000	34,294	50,000
SB 1398 Additional Assessment	15,000	7,693	15,000
Federal Assets - Justice	200,000		200,000
Federal Assets - Treasury	200,000		200,000
RICO - State			
:Law Enforcement - Grant			
	\$ 8,600,000	\$ 91,987	\$ 8,600,000
AZ Forestry Wildland Fire	\$ 25,000	\$ 223,834	\$ 200,000
Victim's Rights Grant	10,100	10,100	10,100

**CITY/TOWN OF NOGALES, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
	\$ 35,100	\$ 233,934	\$ 210,100
<u>ADOT Grant - Hwy Safety Impr - Traffic Signs</u>	<u>119,507</u>		<u>119,507</u>
<u>CDBG - Streets</u>	<u>39,729</u>		
	\$ 159,236	\$	\$ 119,507
<b>Total Special Revenue Funds</b>	<b>\$ 13,766,346</b>	<b>\$ 4,614,985</b>	<b>\$ 13,533,869</b>

\* 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, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>DEBT SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
BOR - Water Meters	\$ 350,000	\$ 300,000	\$ _____
	\$ 350,000	\$ 300,000	\$ _____
Crawford Street Project	\$ 723,338	\$ _____	\$ _____
WIFA - Water & Sewer Design	35,000	_____	_____
DWR - Water Conservation (SCADA)	150,000	_____	_____
Manila Dr. & Corinthian Dr. Paving	9,970	_____	_____
Noon Street Project	15,650	_____	_____
McNab Street Project	300,000	190,358	_____
Curtis/Goodman Street Project	19,639	_____	_____
Perkins Street Project	16,570	_____	_____
West Pressure Zone Interconnection	34,381	_____	_____
Water Valves Replacement	_____	_____	_____
Water Infrastructure Improvements	482,319	_____	_____
WIFA - Water Meters	1,285,229	_____	300,000
Community Streets Improvement	194,826	_____	_____
	\$ 3,266,922	\$ 190,358	\$ 300,000
US Bancorp Lease Purchase	\$ 3,538	\$ _____	\$ _____
	\$ 3,538	\$ _____	\$ _____
<b>Total Capital Projects Funds</b>	\$ 3,620,460	\$ 490,358	\$ 300,000

\* 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.

**CITY/TOWN OF NOGALES, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>PERMANENT FUNDS</b>			
Sewer Development Fees	\$ 89,786	\$ 52,720	\$ 77,000
Water Development Fees	24,595	12,610	24,595
	<u>\$ 114,381</u>	<u>\$ 65,330</u>	<u>\$ 101,595</u>
<b>Total Permanent Funds</b>	<u>\$ 114,381</u>	<u>\$ 65,330</u>	<u>\$ 101,595</u>
<b>ENTERPRISE FUNDS</b>			
Wastewater Fund	\$ 3,513,776	\$ 3,355,731	\$ 3,607,645
Water Fund	3,213,557	3,068,704	3,343,508
Sanitation Fund	2,695,049	2,813,728	2,866,380
	<u>\$ 9,422,382</u>	<u>\$ 9,238,163</u>	<u>\$ 9,817,533</u>
Nogales Housing Authority	\$ 1,879,980	\$ 911,223	\$ 946,317
	<u>\$ 1,879,980</u>	<u>\$ 911,223</u>	<u>\$ 946,317</u>
<b>Total Enterprise Funds</b>	<u>\$ 11,302,362</u>	<u>\$ 10,149,386</u>	<u>\$ 10,763,850</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, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>INTERNAL SERVICE FUNDS</b>			
Fleet Management	\$ 891,815	\$ 891,815	\$ 809,839
Inventory/Warehouse	111,331	111,331	115,374
	<u>\$ 1,003,146</u>	<u>\$ 1,003,146</u>	<u>\$ 925,213</u>
<b>Total Internal Service Funds</b>	<u>\$ 1,003,146</u>	<u>\$ 1,003,146</u>	<u>\$ 925,213</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 51,069,396</u>	<u>\$ 35,726,177</u>	<u>\$ 46,651,337</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, ARIZONA**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

<b>FUND</b>	<b>OTHER FINANCING 2018</b>		<b>INTERFUND TRANSFERS 2018</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
NOGALES RIDES	\$	\$	\$	\$ 77,890
<b>Total General Fund</b>	\$	\$	\$	\$ 77,890
<b>SPECIAL REVENUE FUNDS</b>				
NOGALES RIDES	\$	\$	\$ 77,890	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$ 77,890	\$
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 77,890	\$ 77,890

**CITY/TOWN OF NOGALES, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>GENERAL FUND</b>				
Non Departmental	\$ 3,994,483	\$ (150,384)	\$ 1,494,567	\$ 4,338,921
Mayor	89,779		87,299	98,619
Council	145,199		112,149	137,889
Emergency Response	200,000			200,000
Administration	354,867		358,335	453,341
Finance	1,244,073		1,130,305	1,184,593
Human Resources	264,544		245,391	263,599
Planning & Zoning	270,300		211,011	299,602
Elections	57,800		8,827	1,000
Building Inspection	112,680		103,636	119,342
MIS	505,572		486,496	540,872
City Attorney	731,444		740,617	781,791
City Court	442,425	45,256	393,910	502,936
City/County Library	540,975		471,669	501,142
Police	6,640,722		5,959,543	6,545,846
Fire	4,955,975	46,470	4,988,631	5,149,696
Volunteer Firefighters	7,920		7,920	7,920
Facilities Maintenance	636,766	(63,256)	515,630	584,638
Engineering	321,819		259,282	152,986
Cemetery	130,190	24,100	160,284	130,282
Animal Control	272,145		272,145	272,145
Recreation	500,390	2,000	401,435	513,615
Parks	613,617	15,814	589,655	632,255
Golf Course	37,000		19,150	35,890
<b>Total General Fund</b>	<b>\$ 23,070,685</b>	<b>\$ (80,000)</b>	<b>\$ 19,017,887</b>	<b>\$ 23,448,920</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 2,237,323	\$	\$ 1,618,832	\$ 2,372,757
HURF SB 1232	2,200,000		1,353,895	2,400,000
ACA Grant - Industrial Dr.	500,000		500,000	
Nogales Rides	110,296		63,980	105,508
City Court PPR JCEF	170,000		19,886	160,000
Municipal Court	96,000			99,327
SGIA	23,000		23,000	23,000

**CITY/TOWN OF NOGALES, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
E-Rate Program	12,732		12,732	12,732
Bullet Proof Vest Partnership	8,000		2,045	8,000
Homeland Security	1,419,455		539,410	1,419,455
GOHS/DUI Task Force	28,000		24,326	28,000
Tohono-O'dham	151,100			185,000
Miscellaneous Funding	8,000,000			8,000,000
Impound Fees	71,500		10,125	99,081
SB 1398 Additional Assessment	37,000		560	45,637
Federal Assets Seizures-Justice	200,000			200,000
Federal Assets Seizures-Treasury	582,000		30,506	530,000
AZ Forestry Wildland Fire	25,000		223,834	268,711
Victim's Rights Grant	10,100		10,100	10,100
Highway Safety Improvements - St signs	119,507			119,507
CDBG - McNab Street Project				
<b>Total Special Revenue Funds</b>	\$ 16,001,013	\$	\$ 4,433,231	\$ 16,086,815
<b>DEBT SERVICE FUNDS</b>	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
BOR -Water Meters	\$ 350,000	\$	\$ 301,976	\$
WIFA - Water & Sewer Design	35,000			
DWR - Water Conservation (SCADA)	150,000			
Water Valves Replacement		12,900		12,900
Relocation Water Service - Coronado				
Crawford Street Paving				
Crawford Water Line Project	723,338		545,783	200,000
Manila Dr. & Corinthian Dr. Paving	9,970			
Noon Street Project	15,650			
McNab Street Project	339,729		265,116	29,000
Curtis/Goodman Street Project	19,639			
Perkins Street Project	16,570	53,111		
West Pressure Zone Interconnection	34,381			
Parks Improvements				
Water Infrastructure Development	482,319	(12,900)	281,565	146,091

**CITY/TOWN OF NOGALES, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
WIFA - Water Meters	1,285,229		384,204	300,000
Community Streets Improvements	194,826	(53,111)	27,733	13,550
US Bancorp Purchase	3,538		3,538	
<b>Total Capital Projects Funds</b>	<b>\$ 3,660,189</b>	<b>\$</b>	<b>\$ 1,809,915</b>	<b>\$ 701,541</b>
<b>PERMANENT FUNDS</b>				
Sewer Development Fees	\$ 1,861,538	\$	\$	\$ 1,909,176
Water Development Fees	139,730			90,210
<b>Total Permanent Funds</b>	<b>\$ 2,001,268</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,999,386</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater Fund	\$ 3,513,776	\$ 80,000	\$ 1,985,363	\$ 3,607,645
Water Fund	3,213,557		2,866,042	3,343,508
Sanitation Fund	2,788,169			2,866,380
Nogales Housing Authority	1,879,980			946,317
<b>Total Enterprise Funds</b>	<b>\$ 11,395,482</b>	<b>\$ 80,000</b>	<b>\$ 4,851,405</b>	<b>\$ 10,763,850</b>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Management	\$ 891,815	\$	\$ 553,132	\$ 809,839
Warehouse/Inventory	111,331		96,485	115,374
<b>Total Internal Service Funds</b>	<b>\$ 1,003,146</b>	<b>\$</b>	<b>\$ 649,617</b>	<b>\$ 925,213</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 57,131,783</b>	<b>\$</b>	<b>\$ 30,762,055</b>	<b>\$ 53,925,725</b>

\* 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, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2018**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
City Clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

\* 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, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2018</b>	<b>Employee Salaries and Hourly Costs 2018</b>	<b>Retirement Costs 2018</b>	<b>Healthcare Costs 2018</b>	<b>Other Benefit Costs 2018</b>	<b>Total Estimated Personnel Compensation 2018</b>
<b>GENERAL FUND</b>	198	\$ 8,714,243	\$ 2,641,699	\$ 2,322,891	\$ 2,091,164	\$ 15,769,997
<b>SPECIAL REVENUE FUNDS</b>						
HURF	13	\$ 406,271	\$ 46,721	\$ 107,044	\$ 140,390	\$ 700,426
NOGALES RIDES	1	26,021	2,992	11,288	3,069	43,370
<b>Total Special Revenue Funds</b>	14	\$ 432,292	\$ 49,713	\$ 118,332	\$ 143,459	\$ 743,796
<b>ENTERPRISE FUNDS</b>						
SEWER	9	\$ 292,814	\$ 33,674	\$ 91,624	\$ 118,097	\$ 536,209
PRETREATMENT	1	43,458	4,998	4,838	12,327	65,621
WATER	14	425,134	48,890	128,124	182,439	784,587
SANITATION	23	691,121	79,479	252,084	226,244	1,248,928
<b>Total Enterprise Funds</b>	47	\$ 1,452,527	\$ 162,043	\$ 471,832	\$ 526,780	\$ 2,569,724
<b>INTERNAL SERVICE FUND</b>						
FLEET	5	\$ 210,612	\$ 24,220	\$ 56,693	\$ 23,000	\$ 314,525
WAREHOUSE	2	60,668	6,977	26,277	15,342	109,264
UTILITIES MANAGEMENT	5	299,471	32,504	51,417	34,810	418,202
NOGALES HOUSING AUTH	14	476,969	54,391	137,204	131,641	800,205
<b>Total Internal Service Fund</b>	26	\$ 1,047,720	\$ 118,092	\$ 271,591	\$ 204,793	\$ 1,642,196
<b>TOTAL ALL FUNDS</b>	285	\$ 11,646,782	\$ 2,971,547	\$ 3,184,646	\$ 2,966,196	\$ 20,725,713