

CITY/TOWN OF NOGALES, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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
2018	E	22,830,562	16,086,815	0	1,319,899	1,999,386	10,763,850	925,213	53,925,725
2018	E	19,959,900	3,717,686	0	1,711,792	67,934	9,287,713	701,213	35,446,238
2019		3,000,000	2,581,808	0	0	1,897,791	0	0	7,479,599
2019	B	0							0
2019	B	0							0
2019	C	21,482,946	13,627,601	0	2,327,215	101,595	12,053,821	870,509	50,463,687
2019	D	0	0	0	0	0	0	0	0
2019	D	0	0	0	0	0	0	0	0
2019	D	0	0	0	0	0	0	0	0
2019	D	0	0	0	0	0	0	0	0
2019									
LESS:									0
									0
									0
									0
2019		24,482,946	16,209,409	0	2,327,215	1,999,386	12,053,821	870,509	57,943,286
2019	E	24,482,946	16,209,409	0	2,327,215	1,999,386	12,053,821	870,509	57,943,286

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

	2018	2019
1.	\$ 53,925,725	\$ 57,943,286
2.		
3.	53,925,725	57,943,286
4.		
5.	\$ 53,925,725	\$ 57,943,286
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).

**Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Current Sales Taxes	\$ 8,500,000	\$ 7,975,985	\$ 8,515,000
Delinquent Sales Taxes	84,313	28,845	84,313
Current Sales Taxes - Public Safety	1,114,116	1,389,110	1,272,325
Bed Tax	260,395	385,215	332,800
Franchise Tax - Cable TV	55,509	54,150	58,962
Franchise Tax - Electricity	376,117	348,100	364,640
Franchise Tax - Gas	44,416	47,755	58,199
Public Utility Tax	197,395	57,490	197,395
Licenses and permits			
Transaction Privilege Tax	135,875	113,385	123,150
Occupational / Business	726,392	757,365	726,392
Animal License	15,000	19,241	20,000
Building	125,000	199,200	134,688
Building Plan Review	50,000	39,735	54,000
Electrical	2,000	600	2,000
Plumbing	5,000	800	5,000
Street Cutting	5,000	4,500	5,000
Grading	6,000	7,500	8,000
Other - P & Z copy Fees	500		500
Other Investigation	500	2,500	500
Intergovernmental			
State Transaction Privilege Tax	1,876,467	1,986,338	2,001,554
State Urban Revenue	2,477,914	2,478,180	2,431,120
State Vehicle License	1,764,567	1,764,567	1,849,417
County Library IGA	250,571	250,571	259,958
Charges for services			
Ambulance Fees	1,119,389	1,005,800	1,119,389
Cemetery Fees	5,000	2,600	5,000
Library Fees	12,000	14,500	15,500
Planning & Zoning Fees	10,000	5,965	10,000
Building Inspection Fees	7,500	3,895	7,500
Recreation Fees	45,000	42,000	45,000
Parking Meter Fees	94,128	61,600	61,900
Fines and forfeits			
Court Fines	270,000	253,200	270,000
Interest on investments			
Interest Income	200,000	136,000	200,000
Rental / Lease income	64,004	65,000	64,400
Other Revenue			
Other	500	250	500
Evidence - Police	2,500	1,600	2,500
Prints & Reports - Police	3,500	2,500	3,500

* 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.

Reimbursements

Reimbursement Police	90,000	155,260	Page 6 86,000
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**Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Reimbursement Police - Fed Grants	193,000	216,961	217,000
Reimbursement Fire	35,000	16,000	35,000
Reimbursement Other	150,000	3,600	150,000
Recovered Insurance Proceeds	50,000	23,765	50,000
Recovered Expenses Other	1,000	200	1,000
Miscellaneous Contributions			
Contributions / Donations			
Miscellaneous Revenue	125,000	16,500	127,600
Other - Special Events	9,300	9,000	9,300
Administrative Allocation - NHA	25,942	25,942	25,942
Administrative Allocation - HURF	40,000	40,000	
Administrative Allocation - Water	157,000	157,000	157,000
Administrative Allocation - Sewer	244,000	244,000	244,000
Total General Fund	\$ 21,026,810	\$ 20,414,270	\$ 21,482,946

SPECIAL REVENUE FUNDS

HURF	\$ 2,322,757	\$ 2,322,757	2,407,346
HURF - SB1232	700,000	760,500	700,000
ACA Grant - Industrial Dr.			
Other Income - Interest			
Recovered Insurance Proceeds	50,000		50,000
	\$ 3,072,757	\$ 3,083,257	\$ 3,157,346
Nogales Rides	\$ 2,618	\$ 2,700	
Recovered Insurance Proceeds	25,000		
	\$ 27,618	\$ 2,700	
City Court - JCEF	\$ 8,000	\$ 7,070	\$ 8,000
Municipal Court	4,700	4,700	5,000
	\$ 12,700	\$ 11,770	\$ 13,000
SGIA	\$ 23,000	\$ 23,000	\$ 23,000
E-Rate Program	12,732	13,605	14,837
Tutoring Housing Dept			19,000
Lego Club			3,000
	\$ 35,732	\$ 36,605	\$ 59,837
Bullet Proof Vest Partnership	\$ 8,000	\$ 4,200	\$ 8,000
Homeland Security	1,419,455	493,825	1,419,455
GOHS/DUI Task Force	28,000	10,680	28,000
	\$ 1,455,455	\$ 508,705	\$ 1,455,455

* 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.

Tohono O'Odham	\$ 135,000	\$	\$ 135,000
Misc. Funding	8,000,000		8,000,000
Impound Fees	50,000	28,570	50,000
SB 1398 Additional Assessment	15,000	7,135	15,000
Federal Assets - Justice	200,000		200,000

**Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Federal Assets - Treasury	200,000	16,820	200,000
RICO - State			
Law Enforcement - Grant			
	\$ 8,600,000	\$ 52,525	\$ 8,600,000
AZ Forestry Wildland Fire	\$ 200,000	\$ 93,810	\$ 275,000
Governor's Office Highway Safety - Fire			39,770
Fire House Subs			17,093
Community Against Poverty			
Victim's Rights Grant	10,100	9,609	10,100
	\$ 210,100	\$ 103,419	\$ 341,963
ADOT Grant - Hwy Safety Impr - Traffic Signs	119,507	47,875	
CDBG - Streets			
	\$ 119,507	\$ 47,875	\$
Total Special Revenue Funds	\$ 13,533,869	\$ 3,846,856	\$ 13,627,601
DEBT SERVICE FUNDS			
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
BOR - Water Meters	\$	\$	\$
	\$	\$	\$
Crawford Street Project	\$	\$	\$
WIFA - Water & Sewer Design			
DWR - Water Conservation (SCADA)			
Manila Dr. & Corinthian Dr. Paving			
Noon Street Project			
McNab Street Project			
Curtis/Goodman Street Project			
Perkins Street Project			
West Pressure Zone Interconnection			
Water Valves Replacement			
Water Infrastructure Improvements			
WIFA - Water Meters	300,000	480,657	
Community Streets Improvement			
	\$ 300,000	\$ 480,657	\$
General Fund Capital Purchases	\$	\$	\$ 2,327,215
	\$	\$	\$ 2,327,215
Total Capital Projects Funds	\$ 300,000	\$ 480,657	\$ 2,327,215

* 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

Sewer Development Fees	\$ 77,000	\$ 59,600	\$ 77,000
Water Development Fees	24,595	76,900	24,595
	\$ 101,595	\$ 136,500	\$ 101,595
Total Permanent Funds	\$ 101,595	\$ 136,500	\$ 101,595

**Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
ENTERPRISE FUNDS			
Sewer Fund	\$ 3,607,645	\$ 3,494,146	\$ 3,887,653
Water Fund	3,343,508	3,954,058	3,994,343
Sanitation Fund	2,866,380	2,872,245	3,178,115
	<u>\$ 9,817,533</u>	<u>\$ 10,320,449</u>	<u>\$ 11,060,111</u>
Nogales Housing Authority	\$ 946,317	\$ 841,555	\$ 993,710
	<u>\$ 946,317</u>	<u>\$ 841,555</u>	<u>\$ 993,710</u>
Total Enterprise Funds	<u>\$ 10,763,850</u>	<u>\$ 11,162,004</u>	<u>\$ 12,053,821</u>
 INTERNAL SERVICE FUNDS			
Fleet Management	\$ 809,839	\$ 602,436	\$ 760,190
Inventory/Warehouse	115,374	98,777	110,319
	<u>\$ 925,213</u>	<u>\$ 701,213</u>	<u>\$ 870,509</u>
Total Internal Service Funds	<u>\$ 925,213</u>	<u>\$ 701,213</u>	<u>\$ 870,509</u>
TOTAL ALL FUNDS	<u>\$ 46,651,337</u>	<u>\$ 36,741,500</u>	<u>\$ 50,463,687</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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ _____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

CITY/TOWN OF NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Non Departmental	\$ 4,313,921	\$ (590,500)	\$ 1,951,800	\$ 4,466,685
Mayor	98,619		68,900	93,261
Council	137,889		129,943	136,570
Emergency Response	200,000			200,000
Administration	453,341		430,040	658,463
Finance	1,184,593		1,135,140	1,164,435
Human Resources	263,599		179,950	326,809
Planning & Zoning & Building Inspections	299,602		249,100	414,750
City Clerk	1,000			122,605
Building Inspection	119,342		112,830	
MIS	540,872		536,350	561,722
City Attorney	781,791		529,285	666,758
City Court	502,936		444,525	485,013
City/County Library	501,142		492,524	522,882
Police	6,521,846		6,190,743	6,695,094
Fire	5,173,696		5,338,531	5,467,887
Volunteer Firefighters	7,920		7,920	7,920
Nogales Rides				71,103
Facilities Maintenance	584,638		548,957	585,082
Engineering	152,986		138,314	152,160
Cemetery	130,282		130,369	143,020
Animal Control	272,145		283,404	291,804
Recreation	513,615	(8,858)	398,050	495,666
Parks	657,255	(19,000)	627,335	717,367
Golf Course	35,890		35,890	35,890
Total General Fund	\$ 23,448,920	\$ (618,358)	\$ 19,959,900	\$ 24,482,946
SPECIAL REVENUE FUNDS				
HURF	\$ 2,372,757		\$ 2,180,550	\$ 2,457,346
HURF SB 1232	2,400,000		472,760	2,400,000
Nogales Rides	105,508		75,073	
City Court PPR JCEF	160,000			166,900
Municipal Court	99,327			102,000
SGIA	23,000		23,000	23,000
E-Rate Program	12,732		12,732	14,837
Tutoring Housing Dept				19,000
Lego Club				3,000
Bullet Proof Vest Partnership	8,000		4,615	8,000
Homeland Security	1,419,455		673,705	1,419,455
GOHS/DUI Task Force	28,000		16,720	28,000
Tohono-O'dham	185,000		35,000	185,000
Miscellaneous Funding	8,000,000			8,000,000
Impound Fees	99,081		18,980	99,081
SB 1398 Additional Assessment	45,637		8,050	45,637
Federal Assets Seizures-Justice	200,000			200,000
Federal Assets Seizures-Treasury	530,000		17,900	530,000
AZ Forestry Wildland Fire	268,711		120,630	343,711
Governor's Office Highway Safety - Fire				39,770
Fire House Sub				17,093
Community Against Poverty				97,479
Victim's Rights Grant	10,100		10,100	10,100
Highway Safety Improvements - St signs	119,507		47,871	
Total Special Revenue Funds	\$ 16,086,815		\$ 3,717,686	\$ 16,209,409

* 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.

DEBT SERVICE FUNDS

\$ _____ \$ _____ \$ _____ \$ **Page 11**

CITY/TOWN OF NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS				
Water Valves Replacement	12,900			
Crawford Water Line Project	200,000		85,853	
McNab Street Project	29,000			
Water Infrastructure Development	146,091		43,800	
WIFA - Water Meters	300,000		981,695	
Community Streets Improvements	13,550			
Building Purchase/Parks improvements		618,358	600,444	
General Fund Capital Purchases				2,327,215
Total Capital Projects Funds	\$ 701,541	\$ 618,358	\$ 1,711,792	\$ 2,327,215
PERMANENT FUNDS				
Sewer Development Fees	\$ 1,909,176	\$ _____	\$ _____	\$ 1,909,176
Water Development Fees	90,210		67,934	90,210
Total Permanent Funds	\$ 1,999,386	\$ _____	\$ 67,934	\$ 1,999,386
ENTERPRISE FUNDS				
Sewer Fund	\$ 3,607,645	\$ _____	\$ 3,134,830	\$ 3,887,653
Water Fund	3,343,508		3,292,100	3,994,343
Sanitation Fund	2,866,380		2,019,228	3,178,115
Nogales Housing Authority	946,317		841,555	993,710
Total Enterprise Funds	\$ 10,763,850	\$ _____	\$ 9,287,713	\$ 12,053,821
INTERNAL SERVICE FUNDS				
Fleet Management	\$ 809,839	\$ _____	\$ 602,436	\$ 760,190
Warehouse/Inventory	115,374		98,777	110,319
Total Internal Service Funds	\$ 925,213	\$ _____	\$ 701,213	\$ 870,509
TOTAL ALL FUNDS	\$ 53,925,725	\$ _____	\$ 35,446,238	\$ 57,943,286

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	198	\$ 9,912,563	\$ 3,455,775	\$ 1,667,234	\$ 1,100,933	\$ 16,136,505
SPECIAL REVENUE FUNDS						
HURF	13	\$ 420,352	\$ 48,999	\$ 145,619	\$ 87,328	\$ 702,298
Total Special Revenue Funds	13	\$ 420,352	\$ 48,999	\$ 145,619	\$ 87,328	\$ 702,298
ENTERPRISE FUNDS						
SEWER	9	\$ 309,747	\$ 36,744	\$ 89,862	\$ 55,317	\$ 491,670
PRETREATMENT	1	43,460	5,275	13,980	4,939	67,654
WATER	14	496,013	60,141	159,331	78,323	793,808
SANITATION	23	684,828	83,038	262,065	124,223	1,154,154
Total Enterprise Funds	47	\$ 1,534,048	\$ 179,923	\$ 511,258	\$ 257,863	\$ 2,439,632
INTERNAL SERVICE FUND						
FLEET	5	\$ 208,621	\$ 25,167	\$ 39,010	\$ 27,645	\$ 300,443
WAREHOUSE	2	60,667	7,378	30,733	8,056	106,834
UTILITIES MANAGEMENT	5	302,177	35,241	48,109	34,750	420,277
NOGALES HOUSING AUTH	14	529,759	61,584	113,737	73,483	778,563
Total Internal Service Fund	26	\$ 1,101,224	\$ 129,370	\$ 231,589	\$ 143,934	\$ 1,606,117
TOTAL ALL FUNDS	284	\$ 12,968,187	\$ 3,814,067	\$ 2,555,700	\$ 1,590,058	\$ 20,884,552