

CITY/TOWN OF NOGALES, ARIZONA TENTATIVE BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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		
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	25,010,628	18,102,285	0	4,100,000	2,100,000	12,372,480	889,933	62,575,326
2020	Actual Expenditures/Expenses**	E	2	18,813,033	5,092,038	0	0	149,977	8,753,902	741,596	33,550,546
2021	Fund Balance/Net Position at July 1***		3	6,865,116	3,357,729			1,933,000	651,075		12,806,920
2021	Primary Property Tax Levy	B	4	0							0
2021	Secondary Property Tax Levy	B	5								0
2021	Estimated Revenues Other than Property Taxes	C	6	24,101,062	15,147,104	0	4,411,203	45,000	11,630,617	886,677	56,221,663
2021	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D	9	0	0	0	0	0	0	0	0
2021	Interfund Transfers (Out)	D	10	0	0	0	0	0	0	0	0
2021	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
2021	Total Financial Resources Available		12	30,966,178	18,504,833	0	4,411,203	1,978,000	12,281,692	886,677	69,028,583
2021	Budgeted Expenditures/Expenses	E	13	30,966,178	18,504,833	0	4,411,203	1,978,000	12,281,692	886,677	69,028,583

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

	2020	2021
1	\$ 62,575,326	\$ 69,028,583
2		
3	62,575,326	69,028,583
4		
5	\$ 62,575,326	\$ 69,028,583
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).

CITY/TOWN OF NOGALES, ARIZONA TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Current Sales Taxes	\$ 8,150,000	\$ 8,560,324	\$ 8,025,000
Delinquent Sales Taxes	8,000	820	1,000
Current Sales Taxes- Public Safety	1,255,000	1,223,369	1,320,000
Bed Tax	356,000	346,130	318,000
Franchise Tax - Cable TV	61,000	53,839	55,000
Franchise Tax - Electricity	390,000	335,340	340,000
Franchise Tax - Gas	62,000	64,976	66,000
Public Utility Tax	155,000	191,644	175,000
Licenses and permits			
Business License Renewal	126,000	97,941	100,000
Business License Appl Fee	4,000	2,590	2,500
Occupational / Business	800,000	668,444	680,000
Animal License	17,000	17,556	20,000
Building	229,000	139,579	190,000
Building Plan Review	84,000	58,211	65,000
Electrical	300	820	300
Plumbing	300	3,082	3,000
Street Cutting	4,500	6,840	7,000
Grading	3,000	2,295	3,000
Other - P & Z Copy Fees			
Other Investigation	1,500	50	200
Intergovernmental			
State Transaction Privilege Tax	2,109,746	2,043,163	2,274,379
State Urban Revenue	2,657,214	2,610,601	2,932,124
State Vehicle License	1,913,885	1,789,785	1,967,179
County Library IGA	297,892	297,888	278,994
Charges for services			
Ambulance Fees	1,025,000	1,015,655	1,100,000
Cemetery Fees	4,500	180	500
Library Fees	18,000	10,276	18,000
Planning & Zoning Fees	10,000	5,518	8,000
Building Inspection Fees	4,800	4,174	4,800
Recreation Fees	29,000	15,799	17,000
Cpr Training Fees	200	275	300
Parking Meter Fees	60,000	46,773	60,000
Fines and forfeits			
Court Fines	260,000	233,957	225,000
Interest on investments			
Interest Income	200,000	247,824	225,000
Rental / Lease Income	65,000	65,472	60,000
In-lieu property taxes			
Contributions			
AZ Cares Act Allocation			2,307,956
Other	200	100	300
Real Property		4,326	
Prints & Reports - Police	2,500	4,085	4,000
SLOT Reimbursement		5,276	3,500
AZ COPS Reimbursement			176,030
Stonegarden Mileage Reimbursement			45,000
Reimbursement Police - SRO	156,000	103,511	135,000
Reimbursement Police - Fed Grants	300,000	112,140	200,000
Reimbursement Fire	35,000	20,157	35,000
Reimbursement Other	150,000	9,258	150,000
Recovered Insurance Proceeds	50,000	43,640	50,000
Recovered Expense Other	1,000		
Miscellaneous			
Miscellaneous Revenue	20,000	3,859	20,000

CITY/TOWN OF NOGALES, ARIZONA TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Other - Special Events	7,000	3,651	5,000
Administrative Allocation - NHA	26,000	23,780	26,000
Administrative Allocation - HURF			
Administrative Allocation - Water	157,000	143,917	157,000
Administrative Allocation - Sewer	244,000	223,667	244,000
Total General Fund	\$ 21,510,537	\$ 20,862,560	\$ 24,101,062

* 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 TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
HURF	\$ 2,396,673	\$ 2,725,738	\$ 2,705,560
HURF - SB1232	350,000	646,495	350,000
Recovered Insurance Proceeds	50,000		50,000
	<u>\$ 2,796,673</u>	<u>\$ 3,372,233</u>	<u>\$ 3,105,560</u>
City Court - JCEF	\$ 8,000	\$ 8,529	\$ 8,000
Municipal Court	5,000	4,433	5,000
	<u>\$ 13,000</u>	<u>\$ 12,962</u>	<u>\$ 13,000</u>
SGIA	\$ 23,000	\$ 25,000	\$ 25,000
E-Rate Program	14,837	14,001	14,837
Tutoring Housing Dept	19,000		19,000
Lego Club	3,000		3,000
	<u>\$ 59,837</u>	<u>\$ 39,001</u>	<u>\$ 61,837</u>
Bullet Proof Vest Partnership	\$ 8,000	\$ 4,121	\$ 8,000
Homeland Security	1,419,455	592,267	1,434,705
GOHS/DUI Task Force	29,000	14,689	29,000
DARE	8,000	3,000	8,000
	<u>\$ 1,464,455</u>	<u>\$ 614,077</u>	<u>\$ 1,479,705</u>
Tohono O'Odham	\$ 150,000	\$ 12,450	\$ 150,000
Misc Funding	8,000,000		8,000,000
Impound Fees	20,000	18,750	20,000
SB 1398 Additional Assessment	10,000	9,479	10,000
Federal Assets - Justice	200,000		200,000
Federal Assets - Treasury	200,000		200,000
	<u>\$ 8,580,000</u>	<u>\$ 40,679</u>	<u>\$ 8,580,000</u>
AZ Forestry Wildland Fire	\$ 200,000	\$ 92,544	\$ 400,000
Governor's Office Highway Safety - Fire			
Fire House Subs			
FEMA Assistance to FF	355,244		
Community Against Poverty			
Victim's Rights Grant	7,002	7,002	7,002
	<u>\$ 562,246</u>	<u>\$ 99,546</u>	<u>\$ 407,002</u>
CDBG	\$ 1,593,145	\$ 1,265,455	\$ 1,500,000
	<u>\$ 1,593,145</u>	<u>\$ 1,265,455</u>	<u>\$ 1,500,000</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Special Revenue Funds	<u>\$ 15,069,356</u>	<u>\$ 5,443,953</u>	<u>\$ 15,147,104</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 TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
	\$ _____	\$ _____	\$ _____
WIFA Proceeds - Water	\$ 2,900,000	\$ _____	\$ 2,835,653
WIFA Proceeds - Sewer	1,200,000	_____	1,575,550
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	\$ 4,100,000	\$ _____	\$ 4,411,203
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 4,100,000	\$ _____	\$ 4,411,203

* 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 TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
Sewer Connection Fees	\$ 50,000	\$ 25,501	\$ 25,000
Water Connections Development Fees	50,000	30,900	20,000
	\$ 100,000	\$ 56,401	\$ 45,000
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ 100,000	\$ 56,401	\$ 45,000
ENTERPRISE FUNDS			
Sewer Fund	\$ 4,244,176	\$ 3,772,804	\$ 4,009,000
Water Fund	3,886,383	3,807,504	3,769,609
Sanitation Fund	3,025,000	2,921,796	2,997,341
	\$ 11,155,559	\$ 10,502,104	\$ 10,775,950
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 12,372,480	\$ 11,342,281	\$ 11,630,617

* 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 TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
INTERNAL SERVICE FUNDS			
Fleet Management	\$ 773,153	\$ 576,473	\$ 770,619
Inventory / Warehouse	116,780	96,679	116,058
	<u>\$ 889,933</u>	<u>\$ 673,152</u>	<u>\$ 886,677</u>
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	<u>\$ 889,933</u>	<u>\$ 673,152</u>	<u>\$ 886,677</u>
TOTAL ALL FUNDS	<u>\$ 54,042,306</u>	<u>\$ 38,378,347</u>	<u>\$ 56,221,663</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 TENTATIVE BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
GENERAL FUND				
Non Departmental	\$ 3,987,050	\$	\$ 1,203,733	\$ 9,439,797
Mayor	95,337		70,693	156,208
Council	165,471		136,033	168,431
Emergency Response	200,000		21,505	200,000
Administration	480,596		421,577	433,318
Finance	1,083,319		963,282	1,036,974
Human Resources	284,088		265,735	307,396
P & Z & Building Inspections	580,355		392,789	506,691
City Clerk	78,451		67,638	107,408
MIS	631,253		528,165	636,171
City Attorney	699,767		450,808	661,921
City Court	535,491		464,548	567,862
City / County Library	595,223		499,010	557,894
Police	7,226,056		5,805,674	6,672,274
Fire	5,657,033		5,120,400	5,939,668
Volunteer Firefighters	7,920		6,050	7,920
Nogales Rides	70,055		52,217	60,643
Facilities Maintenance	583,064		564,446	743,288
Engineering	227,251		184,624	155,675
Cemetery	71,600		79,024	72,600
Animal Control	360,650		306,645	360,650
Recreation	533,217		431,504	614,821
Parks	821,491		771,077	1,522,678
Golf Course	35,890		5,856	35,890
Total General Fund	\$ 25,010,628	\$	\$ 18,813,033	\$ 30,966,178

CITY/TOWN OF NOGALES, ARIZONA TENTATIVE BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
SPECIAL REVENUE FUNDS				
HURF	\$ 2,446,873	\$	\$ 1,787,099	\$ 2,791,560
HURF SB 1232	2,550,000		900,180	2,850,000
City Court PPR JCEF	208,000		7,606	173,000
Municipal Court	101,000			100,000
SGIA	23,000		28,142	25,000
E - Rate Program	14,837		10,384	26,837
Tutoring Housing Dept	19,000		6,364	19,000
Lego Club	3,000			3,000
Bullet Proof Vest Partnership	8,000		4,121	8,000
Homeland Security	1,419,455		617,182	1,434,705
GOHS / DUI Task Force	29,000		14,689	29,000
DARE	20,000		591	23,000
Tohono-O'dham	196,250		8,304	196,250
Miscellaneous Funding	8,000,000			8,000,000
Impound Fees	60,000		1,336	79,000
SB 1398 Additional Assessment	51,000		8,446	42,000
Federal Assets Seizures-Justice	200,000			200,000
Federal Assets Seizures-Treasury	500,000		5,574	500,000
AZ Forestry Wildland Fire	200,000		100,694	400,000
FEMA Assistance to FF	355,244			
Community Against Poverty	97,479			97,479
CDBG	1,593,145		1,583,081	1,500,000
Victim's Rights Grant	7,002		8,245	7,002
Total Special Revenue Funds	\$ 18,102,285	\$	\$ 5,092,038	\$ 18,504,833
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
WIFA - Water	2,900,000			2,835,653
Water - Sewer	1,200,000			1,575,550
Total Capital Projects Funds	\$ 4,100,000	\$	\$	\$ 4,411,203
PERMANENT FUNDS				
Sewer Connection Fees	\$ 1,950,000	\$	\$	\$ 1,925,000
Water Connection Fees	150,000		149,977	53,000
Total Permanent Funds	\$ 2,100,000	\$	\$ 149,977	\$ 1,978,000
ENTERPRISE FUNDS				
Sewer Fund	\$ 4,244,176	\$	\$ 2,581,293	\$ 4,009,000
Water Fund	3,886,383		3,096,431	4,420,684
Sanitation Fund	3,025,000		2,323,592	2,997,341
Nogales Housing Authority	1,216,921		752,586	854,667
Total Enterprise Funds	\$ 12,372,480	\$	\$ 8,753,902	\$ 12,281,692
INTERNAL SERVICE FUNDS				
Fleet Management	\$ 773,153	\$	\$ 627,685	\$ 770,619
Warehouse / Inventory	116,780		113,911	116,058
Total Internal Service Funds	\$ 889,933	\$	\$ 741,596	\$ 886,677
TOTAL ALL FUNDS	\$ 62,575,326	\$	\$ 33,550,544	\$ 69,028,583

* 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 TENTATIVE BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	203	\$ 9,790,431	\$ 3,578,711	\$ 1,814,587	\$ 880,516	\$ 16,064,245
SPECIAL REVENUE FUNDS						
HURF	13	\$ 395,898	\$ 48,990	\$ 116,432	\$ 73,329	\$ 634,649
Total Special Revenue Funds	13	\$ 395,898	\$ 48,990	\$ 116,432	\$ 73,329	\$ 634,649
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
SEWER	9	\$ 292,818	\$ 36,215	\$ 93,187	\$ 61,339	\$ 483,559
PRETREATMENT	1	43,460	5,539	4,903	5,508	59,410
WATER	11	428,944	58,804	144,833	116,105	748,686
SANITATION	23	669,891	81,662	206,445	103,495	1,061,493
Total Enterprise Funds	33	\$ 1,006,169	\$ 123,416	\$ 304,535	\$ 170,342	\$ 1,604,462
INTERNAL SERVICE FUND						
FLEET	5	\$ 207,501	\$ 25,493	\$ 37,860	\$ 23,770	\$ 294,624
WAREHOUSE	2	78,306	9,569	16,794	7,708	112,377
UTILITIES MANAGEMENT	5	301,952	35,108	57,842	28,362	423,264
NOGALES HOUSING AUTHORI	14	488,881	61,163	114,405	85,313	749,762
Total Internal Service Fund	26	\$ 1,076,640	\$ 131,333	\$ 226,901	\$ 145,153	\$ 1,580,027
TOTAL ALL FUNDS	275	\$ 12,269,138	\$ 3,882,450	\$ 2,462,455	\$ 1,269,340	\$ 19,883,383