

**PUBLIC NOTICE
OF
THE CITY OF NOGALES, ARIZONA
FY 2019-2020
BUDGET HEARING
JULY 16, 2019**

In compliance with A.R.S. §42-17104, The Mayor and The Council of the City of Nogales, Arizona will conduct a Public Hearing for the FY 2019-2020 budget. The public hearing will be on Tuesday, July 16, 2019 at 3:30 p.m. at City Hall Council Chambers. Immediately following the public hearing, Mayor and Council will have a special meeting to vote and adopt the final budget for FY 2019-2020.

The public is invited to attend the hearing and provide written or oral comments. Details of the budget are available for public inspection at the Nogales Public Library, from 8:00 a.m. to 5:00 p.m., or in the City Clerk's Office, City of Nogales, Arizona.

Dated this 18th day of June 2019.



Leticia Robinson, City Clerk

CITY/TOWN OF NOGALES, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

Fiscal Year	S c h	FUNDS											Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds					
2019	1	24,482,946	16,209,409	0	0	1,999,386	12,053,821	870,509					55,616,071
2019	2	16,295,929	2,834,659	0	0	71,482	6,808,522	756,978					26,767,580
2020	3	3,500,000	3,032,729			2,000,000							8,532,729
2020	4	0											0
2020	5												0
2020	6	21,510,537	15,089,556	0	4,100,000	100,000	12,372,480	889,933					54,042,506
2020	7	0	0	0	0	0	0	0					0
2020	8	0	0	0	0	0	0	0					0
2020	9	0	0	0	0	0	0	0					0
2020	10	0	0	0	0	0	0	0					0
2020	11												
LESS: Amounts for Future Debt Retirement:													
Future Capital Projects													
Maintained Fund Balance for Financial Stability													
2020	12	25,010,537	18,102,285	0	4,100,000	2,100,000	12,372,480	889,933					62,575,235
2020	13	25,010,628	18,102,285	0	4,100,000	2,100,000	12,372,480	889,933					62,575,326

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1 Budgeted expenditures/expenses	\$ 55,616,071	\$ 62,575,326
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	55,616,071	62,575,326
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 55,616,071	\$ 62,575,326
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
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Current Sales Taxes	\$ 8,515,000	\$ 7,226,100	\$ 8,150,000
Delinquent Sales Taxes	84,313	1,345	8,000
Current Sales Taxes- Public Safety	1,272,325	1,032,302	1,255,000
Bed Tax	332,800	278,350	356,000
Franchise Tax - Cable TV	58,962	55,957	61,000
Franchise Tax - Electricity	364,640	357,674	390,000
Franchise Tax - Gas	58,199	56,373	62,000
Public Utility Tax	197,395	110,262	155,000
Licenses and permits			
Business License Renewal	119,650	104,263	126,000
Business License Appl Fee	3,500	3,325	4,000
Occupational / Business	726,392	671,571	800,000
Animal License	20,000	13,190	17,000
Building	134,688	193,136	229,000
Building Plan Review	54,000	51,662	84,000
Electrical	2,000	50	300
Plumbing	5,000	150	300
Street Cutting	5,000	3,640	4,500
Grading	8,000	325	3,000
Other - P & Z Copy Fees	500		
Other Investigation	500		1,500
Intergovernmental			
State Transaction Privilege Tax	2,001,554	1,740,597	2,109,746
State Urban Revenue	2,431,120	2,228,600	2,657,214
State Vehicle License	1,849,417	1,534,901	1,913,885
County Library IGA	259,958	239,657	297,892
Charges for services			
Ambulance Fees	1,119,389	905,359	1,025,000
Cemetery Fees	5,000	4,835	4,500
Library Fees	15,500	17,131	18,000
Planning & Zoning Fees	10,000	7,220	10,000
Building Inspection Fees	7,500	3,895	4,800
Recreation Fees	45,000	22,836	29,000
Cpr Training Fees		275	200
Parking Meter Fees	61,900	52,756	60,000
Fines and forfeits			
Court Fines	270,000	231,853	260,000
Interest on investments			
Interest Income	200,000	193,380	200,000
Rental / Lease Income	64,400	51,851	65,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Other	500	50	200
Evidence - Police	2,500		
Prints & Reports - Police	3,500	1,599	2,500
Reimbursement Police - SRO	156,000	129,885	156,000
Reimbursement Police - Fed Grants	217,000	101,218	300,000
Reimbursement Fire	35,000	14,782	35,000
Reimbursement Other	150,000	189	150,000
Recovered Insurance Proceeds	50,000	1,316	50,000
Recovered Expense Other	1,000	198	1,000
Miscellaneous			
Miscellaneous Revenue	127,600	27,082	20,000
Other - Special Events	9,300	6,519	7,000
Administrative Allocation - NHA	25,942	21,618	26,000
Administrative Allocation - HURF			

CITY/TOWN OF NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Administrative Allocation - Water	157,000	130,833	157,000
Administrative Allocation - Sewer	244,000	203,333	244,000
Total General Fund	\$ 21,482,944	\$ 18,033,443	\$ 21,510,537

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
HURF	\$ 2,407,346	\$ 2,285,932	\$ 2,396,873
HURF - SB1232	700,000	657,544	350,000
Recovered Insurance Proceeds	50,000		50,000
	\$ 3,157,346	\$ 2,943,476	\$ 2,796,873
City Court - JCEF	\$ 8,000	\$ 6,350	\$ 8,000
Municipal Court	5,000	3,870	5,000
	\$ 13,000	\$ 10,220	\$ 13,000
SGIA	\$ 23,000	\$ 23,000	\$ 23,000
E-Rate Program	14,837	13,446	14,837
Tutoring Housing Dept	19,000	19,000	19,000
Lego Club	3,000	3,000	3,000
	\$ 59,837	\$ 58,446	\$ 59,837
Bullet Proof Vest Partnership	\$ 8,000	\$ 5,153	\$ 8,000
Homeland Security	1,419,455	522,588	1,419,455
GOHS/DUI Task Force	28,000	10,142	29,000
DARE		6,617	8,000
	\$ 1,455,455	\$ 544,500	\$ 1,464,455
Tohono O'Odham	\$ 135,000		\$ 150,000
Misc Funding	8,000,000		8,000,000
Impound Fees	50,000	17,450	15,000
SB 1398 Additional Assessment	15,000	9,522	15,000
Federal Assets - Justice	200,000		200,000
Federal Assets - Treasury	200,000		200,000
	\$ 8,600,000	\$ 26,972	\$ 8,580,000
AZ Forestry Wildland Fire	\$ 275,000	\$ 62,712	\$ 200,000
Governor's Office Highway Safety - Fire	39,770	29,167	
Fire House Subs	17,093	16,419	
FEMA Assistance to FF			355,244
Community Against Poverty			
Victim's Rights Grant	10,100	7,002	7,002
	\$ 341,963	\$ 115,300	\$ 562,246
CDBG	\$	\$ 16,000	\$ 1,593,145
	\$	\$ 16,000	\$ 1,593,145
	\$	\$	\$
Total Special Revenue Funds	\$ 13,627,601	\$ 3,714,914	\$ 15,069,556

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
DEBT SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
	\$ _____	\$ _____	\$ _____
WIFA Proceeds - Water	\$ _____	\$ _____	\$ 2,900,000
WIFA Proceeds - Sewer	_____	_____	1,200,000
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ 4,100,000
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 4,100,000

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
Sewer Development Fees	\$ 77,000	\$ 26,560	\$ 50,000
Water Development Fees	24,595	44,932	50,000
	\$ 101,595	\$ 71,492	\$ 100,000
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ 101,595	\$ 71,492	\$ 100,000
ENTERPRISE FUNDS			
Sewer Fund	\$ 3,887,653	\$ 3,407,770	\$ 4,244,176
Water Fund	3,994,343	3,225,528	3,886,383
Sanitation Fund	3,178,115	2,567,011	3,025,000
	\$ 11,060,111	\$ 9,200,309	\$ 11,155,559
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 12,053,821	\$ 10,007,748	\$ 12,372,480

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
INTERNAL SERVICE FUNDS			
Fleet Management	\$ 760,190	\$ 591,587	\$ 773,153
Inventory / Warehouse	110,319	91,112	116,780
	\$ 870,509	\$ 682,699	\$ 889,933
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ 870,509	\$ 682,699	\$ 889,933
TOTAL ALL FUNDS	\$ 48,136,470	\$ 32,510,296	\$ 54,042,506

* 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
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Non Departmental	\$ 4,466,685	\$	\$ 849,508	\$ 3,987,050
Mayor	93,261		66,143	95,337
Council	136,570		134,840	165,471
Emergency Response	200,000			200,000
Administration	658,463		459,662	480,596
Finance	1,164,435		853,451	1,083,319
Human Resources	326,809		228,647	284,088
P & Z & Building Inspections	414,750		348,506	580,355
City Clerk	122,605		63,575	78,451
MIS	561,722		482,942	631,253
City Attorney	666,758		470,948	699,767
City Court	485,013		326,289	535,491
City / County Library	522,882		412,339	595,223
Police	6,695,094		5,081,336	7,226,056
Fire	5,467,887		4,464,609	5,657,033
Volunteer Firefighters	7,920		6,105	7,920
Nogales Rides	71,103		61,650	70,055
Facilities Maintenance	585,082		510,662	583,064
Engineering	152,160		120,277	227,251
Cemetery	143,020		124,622	71,600
Animal Control	291,804		243,170	360,650
Recreation	495,666		408,504	533,217
Parks	717,367		577,411	821,491
Golf Course	35,890		733	35,890
Total General Fund	\$ 24,482,946	\$	\$ 16,295,929	\$ 25,010,628

CITY/TOWN OF NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2019	2019	2019	2020
SPECIAL REVENUE FUNDS				
HURF	\$ 2,457,346	\$	\$ 1,775,002	\$ 2,446,873
HURF SB 1232	2,400,000		209,441	2,550,000
City Court PPR JCEF	166,900		6,350	208,000
Municipal Court	102,000		8,488	101,000
SGIA	23,000		26,168	23,000
E - Rate Program	14,837		12,885	14,837
Tutoring Housing Dept	19,000		19,000	19,000
Lego Club	3,000		3,000	3,000
Bullet Proof Vest Partnership	8,000		5,549	8,000
Homeland Security	1,419,455		528,908	1,419,455
GOHS / DUI Task Force	28,000		13,095	29,000
DARE			6,229	20,000
Tohono-O'dham	185,000		30,000	196,250
Miscellaneous Funding	8,000,000			8,000,000
Impound Fees	99,081		19,229	60,000
SB 1398 Additional Assessment	45,637		13,185	51,000
Federal Assets Seizures-Justice	200,000			200,000
Federal Assets Seizures-Treasury	530,000			500,000
AZ Forestry Wildland Fire	343,711		82,617	200,000
FEMA Assistance to FF				355,244
Governor's Office Highway Safety-F	39,770		29,167	
Fire House Sub	17,093		16,419	
Community Against Poverty	97,479		3,610	97,479
CDBG			19,612	1,593,145
Victim's Rights Grant	10,100		6,705	7,002
Total Special Revenue Funds	\$ 16,209,409	\$	\$ 2,834,659	\$ 18,102,285
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
WIFA - Water				2,900,000
Water - Sewer				1,200,000
Total Capital Projects Funds	\$	\$	\$	\$ 4,100,000
PERMANENT FUNDS				
Sewer Development Fees	\$ 1,909,176	\$	\$ 26,560	\$ 1,950,000
Water Development Fees	90,210		44,932	150,000
Total Permanent Funds	\$ 1,999,386	\$	\$ 71,492	\$ 2,100,000
ENTERPRISE FUNDS				
Sewer Fund	\$ 3,887,653	\$	\$ 1,815,125	\$ 4,244,176
Water Fund	3,994,343		2,509,287	3,886,383
Sanitation Fund	3,178,115		1,795,357	3,025,000
Nogales Housing Authority	993,710		688,753	1,216,921
Total Enterprise Funds	\$ 12,053,821	\$	\$ 6,808,522	\$ 12,372,480
INTERNAL SERVICE FUNDS				
Fleet Management	\$ 760,190	\$	\$ 663,198	\$ 773,153
Warehouse / Inventory	110,319		93,780	116,780
Total Internal Service Funds	\$ 870,509	\$	\$ 756,978	\$ 889,933
TOTAL ALL FUNDS	\$ 55,616,071	\$	\$ 26,767,580	\$ 62,575,326

* 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 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	193 \$	10,092,834 \$	3,603,875 \$	1,872,475 \$	908,343 \$	16,477,527 \$
SPECIAL REVENUE FUNDS						
HURF	13 \$	420,897 \$	48,549 \$	121,168 \$	71,332 \$	661,946 \$
Total Special Revenue Funds	13 \$	420,897 \$	48,549 \$	121,168 \$	71,332 \$	661,946 \$
DEBT SERVICE FUNDS						
Total Debt Service Funds	\$	\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds	\$	\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds	\$	\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
SEWER	7 \$	309,747 \$	36,475 \$	102,404 \$	45,963 \$	494,589 \$
PRETREATMENT	1	43,460	5,263	6,500	3,603	58,826
WATER	11	495,023	59,947	141,008	63,546	759,524
SANITATION	18	688,936	82,740	227,156	99,145	1,097,977
Total Enterprise Funds	26 \$	1,042,143 \$	124,478 \$	336,060 \$	148,711 \$	1,651,392 \$
INTERNAL SERVICE FUND						
FLEET	5 \$	208,621 \$	25,264 \$	42,110 \$	22,632 \$	298,627 \$
WAREHOUSE	2	78,306	9,483	17,910	7,400	113,099
UTILITIES MANAGEMENT	5	302,177	35,165	43,756	28,069	409,167
NOGALES HOUSING AUTHORITY	12	561,502	65,576	146,876	59,125	833,079
Total Internal Service Fund	24 \$	1,150,606 \$	135,488 \$	250,652 \$	117,226 \$	1,653,972 \$
TOTAL ALL FUNDS	256 \$	12,706,480 \$	3,912,390 \$	2,580,355 \$	1,245,612 \$	20,444,837 \$