STAFF SUMMARY

SUBJECT: Adoption of the FY 2013-2014 Final Budget

BACKGROUND:
As required by state law, on June 5, 2013, the City adopted a tentative budget establishing the upper expenditure level for fiscal year 2013-2014, published the tentative budget in a newspaper of local general circulation for two consecutive weeks, and noticed a public hearing on the budget for Wednesday, June 26, 2013 at 4:00 p.m. The final budget is now submitted to the Honorable Mayor and Council for adoption after the close of the public hearing.

COST & SOURCE OF FUNDING:
The following is a recap of the proposed final budgeted expenditures for FY 2013-2014:

OPERATING BUDGET:	$ 52,193,987
CAPITAL BUDGET:	$ 1,574,425
TOTAL BUDGET:	$ 53,768,412

Additionally, the following schedules are attached which provide details to the final budget for FY 2013-2014:

Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses
Schedule C - Summary of Fund Type of Revenues Other Than Property Taxes
Schedule D - Summary by Fund Type of Other Financing Sources (Uses) and Inter-fund transfers
Schedule E - Summary by Department of Expenditures/Expenses within each Fund Type
Schedule G - Full-Time Employees and Personnel Compensation

STATUTORY REQUIREMENTS, IF ANY: See background sections above

PRIORITY OF PROJECT(S) FROM STAFF: High

STAFF RECOMMENDATION: Staff recommends adoption of the proposed final budget as presented.

SUGGESTED MOTION:

"I move to approve Order No: 2013-06-065"

Aaron White, Management Analyst 6/20/2013

Michael Massee, Deputy City Attorney 6/21/2013

Shane Dille, City Manager 6/21/2013

Order No. 2013-06-057

AN ORDER OF THE MAYOR AND COUNCIL OF THE CITY OF NOGALES ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2013-2014, SCHEDULING A PUBLIC HEARING ON THE BUDGET AND AUTHORIZING PUBLICATION OF THE BUDGET AND NOTICE OF HEARING FOR TWO CONSECUTIVE WEEKS AS REQUIRED BY LAW (FIN)

WHEREAS, in accordance with the provisions of State Law, the Mayor and Council are required to adopt a tentative budget by the third Monday of the month of July, containing an estimate of revenues and expenditures for the ensuing year; and

WHEREAS, the City is required to schedule a public hearing on the tentative budget before adoption of a final budget, and allow any taxpayer or citizen to appear and be heard in regards to the proposed budget; and

WHEREAS, the City is required to publish the public notice of the budget hearing and the estimated revenues and expenditures in a state-required format at least once each week for two consecutive weeks in a local newspaper of general circulation.

NOW THEREFORE, BE IT ORDERED BY THE COUNCIL OF THE CITY OF NOGALES that:

1. The said estimates of revenues and expenditures shown on the accompanying schedules, are hereby adopted as the tentative budget of the City of Nogales for the Fiscal Year 2013-2014, and a public hearing on the budget shall be held at 4:00 p.m. on Wednesday, June 26, 2013, and a notice of the hearing and the budget in the state-required format, shall be published as required by law.

2. That the City Manager is authorized to execute the referenced public hearing and notice as listed above; City Staff is authorized and directed to take all appropriate steps and actions necessary to effectuate this order.

PASSED, ADOPTED, AND APPROVED by the Council of the City of Nogales, Arizona, this 05th day of June, 2013.

Arturo R. Garino, Mayor

ATTEST:

Leticia Robinson, City Clerk

APPROVED AS TO FORM:

Jose L. Machado, City Attorney

CITY/TOWN OF NOGALES, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 25,136,477	$ 14,081,814	$ 5,698,580	Primary: $	$ 19,812,891	$	$	$	$	$ 25,511,471	$ 25,511,471
2. Special Revenue Funds	21,403,947	2,524,768	1,064,309	Secondary:	14,065,143					15,129,452	15,129,452
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	4,054,005	1,584,349			1,574,425					1,574,425	1,574,425
7. Permanent Funds	2,024,194	206,157	1,958,347		400,000					2,358,347	2,358,347
8. Enterprise Funds Available	10,625,840	5,891,666	231,297		8,963,420					9,194,717	9,194,717
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	10,625,840	5,891,666	231,297		8,963,420					9,194,717	9,194,717
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 63,244,463	$ 24,288,754	$ 8,952,533	$	$ 44,815,879	$	$	$	$	$ 53,768,412	$ 53,768,412

EXPENDITURE LIMITATION COMPARISON	2013	2014
1. Budgeted expenditures/expenses	$ 63,244,463	$ 53,768,412
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	63,244,463	53,768,412
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 63,244,463	$ 53,768,412
6. EEC or voter-approved alternative 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 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 in this column 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 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$	$
2. Amount received from primary property taxation in the **current year** 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) **Current** year's levy	$	
(2) Prior years' levies		
(3) Total primary property taxes	$	
B. Secondary property taxes		
(1) **Current** 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Transaction Privilege Tax	$ 10,056,527	$ 9,857,723	$ 10,004,496
Bed Tax	262,000	256,973	254,966
Franchise - Cable TV	78,511	75,160	76,136
Franchise - Electric & Gas	431,202	436,795	423,001
Public Utility Tax	168,608	169,300	175,234
Licenses and permits			
Transaction Privilege Tax License	43,500	53,166	45,213
Occupational Business License	575,000	703,890	675,716
Animal License	18,000	16,720	17,534
Building Permits	50,000	73,448	60,000
Other Permits	43,800	48,386	53,000
Intergovernmental			
State Transaciton Privilege Tax	1,742,395	1,670,985	1,799,894
State Urban Revenue	2,128,262	2,128,262	2,324,062
State Vehicle License	1,365,780	1,300,362	1,369,877
County Library IGA	236,213	259,865	242,285
Charges for services			
Ambulance Fees	940,000	900,002	831,464
Cemetery Fees	30,000	6,805	11,000
Library Fees	15,100	15,313	15,000
Planning & Zoning Fees	2,800	10,165	8,000
Building Inspection Fees	2,000	1,392	2,000
Recreation Fees	55,000	36,710	55,000
Parking Meter Fees	181,000	161,875	170,218
Other Fees			
Fines and forfeits			
Court Fines	537,239	383,933	489,338
Interest on investments			
Interest Income	7,610	1,000	3,500
Rental/Lease Income	36,984	39,618	49,272
Contributions			
Contributions/Donations	3,000	5,500	10,000
Miscellaneous			
Other - Special Events	10,000	5,001	10,000

SCHEDULE C

CITY/TOWN OF NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Other Revenue	500	500	500
Miscellaneous Revenue	30,000	8,435	
Reimbursement Police	449,213	256,056	426,185
Recovered Expense Insurance	15,000	38,022	50,000
Reimbursement/Recoveries - Other	150,000	2,000	150,000
Evidence - Police			
Print & Reports - Police	7,800	1,000	10,000
Total General Fund	$ 19,673,044	$ 18,924,362	$ 19,812,891

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
HURF	$ 1,572,918	$ 1,535,256	$ 1,577,637
HURF - SB1232	925,000	463,620	900,000
Other Income - Interest	3,600	1,000	3,600
Recovered Insurance Proceeds	-	-	50,000
	$ 2,501,518	$ 1,999,876	$ 2,531,237
Nogales Rides	$ 95,384	$ 95,384	$ 77,217
Recovered Insurance Proceeds	-	-	25,000
	$ 95,384	$ 95,384	$ 102,217
City Court PPR JCEF	$ 20,120	$ 11,930	$ 17,165
Municipal Court	5,235	9,990	14,061
AZJAC Grant	25,271	9,724	-
Research Help for Students	15,020	15,020	15,000
SGIA	23,000	23,234	23,000
E-Rate Program	20,000	9,720	9,720
	$ 108,646	$ 79,618	$ 78,946
Internet Crimes Against Children	$ 10,000	$ -	$ 10,000
Bullet Proof Vest Partnerchip	16,000	1,600	15,000
Homeland Security	2,206,700	592,200	2,084,350
	$ 2,232,700	$ 593,800	$ 2,109,350
GOHS/DUI Task Force	$ 143,250	$ 20,120	$ 180,250
Border Security Enhancement	1,050,000	-	-
AZ Auto Theft Authority	175,000	-	4,000
SW Border Anti-Money Laundering	624,926	204,870	165,000
	$ 1,993,176	$ 224,990	$ 349,250
Tohono O'Odham	$ 500,000	$ -	$ 500,000
Misc Funding	7,000,000	32,478	6,959,000
Impound Fees	75,000	24,720	60,000
SB 1398 Additional Assessement	50,000	14,550	30,000
Fedral Asset Seizure - Treasury	5,000,000	23,764	590,000
Fedral Asset Seizure - Justice	-	5,609	165,000
	$ 12,625,000	$ 101,121	$ 8,304,000

CITY/TOWN OF NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
AZDOHS Fire Dept Grant	$ 120,720	$ 93,900	$ 195,320
Victim's Rights Grant	7,000	7,020	7,200
Highgway Safety Improvements	-	-	60,000
EECBG Grant	60,000	-	-
CDBG Grant	300,000	-	327,623
	$ 487,720	$ 100,920	$ 590,143
Border Environment Cooperation Commission	$ 411,719	$ -	$ -
CDBG Street Improvements	481,345	332,822	-
VFD Retirement Fund			
	$ 893,064	$ 332,822	$ -
Total Special Revenue Funds	$ 20,937,208	$ 3,528,531	$ 14,065,143

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
	$	$	$
	$	$	$
Total Debt Service Funds	$	$	$
CAPITAL PROJECTS FUNDS			
BOR Recharging Water	$ 50,000	$ -	$ 50,000
EPA Line Item	252,053	280,337	-
	$ 302,053	$ 280,337	$ 50,000
Morley Avenue Paving	$ 361,819	$ 364,478	$ -
Walnut Street Paving	430,381	23,707	
Crawford Street Paving	262,697	15,888	247,709
Manila De. & Corinthian Dr. Paving	231,609	500	225,620
Coronado Subdivision Paving / Water	381,574	649,249	-
Frank Reed Traffic Flow Enhancement	314,050	-	314,050
	$ 1,982,130	$ 1,053,822	$ 787,379
Old City Hall Iprovements	$ 85,000	$ 3,888	$ 76,156
City Hall Fountain	35,000	36,604	-
	$ 120,000	$ 40,492	$ 76,156
Camp Little Park Restrooms	$ 20,984	$ -	$ -
Meadow Hills Park	14,640	25,005	-
Soccer Field	146,964	147,591	-
Vista del Cielo Water Storage Tank	588,956	-	588,956
Community Streets Improvements	850,000	114,595	71,934
	$ 1,621,544	$ 287,191	$ 660,890
US Bancorp (FKA Koch; Bank of America)	$ 28,278	$ -	$ -
	$ 28,278	$ -	$ -
Total Capital Projects Funds	$ 4,054,005	$ 1,661,842	$ 1,574,425

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
PERMANENT FUNDS			
Sewer Development Fees	$ 45,000	$ 198,383	$ 300,000
Water Development Fees	36,700	7,965	100,000
	$ 81,700	$ 206,348	$ 400,000
Total Permanent Funds	$ 81,700	$ 206,348	$ 400,000
ENTERPRISE FUNDS			
Wastewater Fund	$ 2,400,144	$ 2,296,928	$ 2,752,400
Water Fund	2,946,418	2,391,571	2,593,076
Sanitation Fund	2,500,806	2,482,684	2,555,801
	$ 7,847,368	$ 7,171,183	$ 7,901,277
Nogales Housing Authority	$ 2,295,409	$ 777,100	$ 1,062,143
	$ 2,295,409	$ 777,100	$ 1,062,143
Total Enterprise Funds	$ 10,142,777	$ 7,948,283	$ 8,963,420

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 54,888,734	$ 32,269,366	$ 44,815,879

* 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 2014

FUND	OTHER FINANCING 2014 SOURCES	OTHER FINANCING 2014 <USES>	INTERFUND TRANSFERS 2014 IN	INTERFUND TRANSFERS 2014 <OUT>
GENERAL FUND				
GENERAL FUND	$	$	$	$
Total General Fund	$	$	$	$
SPECIAL REVENUE FUNDS				
NOGALES RIDES	$	$	$	$
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				
SEWER	$	$	$	$

CITY/TOWN OF NOGALES, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014 SOURCES	OTHER FINANCING 2014 <USES>	INTERFUND TRANSFERS 2014 IN	INTERFUND TRANSFERS 2014 <OUT>
Total Enterprise Funds	$	$	$	$
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$	$

CITY/TOWN OF NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Non Departmental	$ 7,981,581	$	$ 1,797,411	$ 8,233,897
Mayor	83,247	(3,000)	55,776	91,035
Council	122,025	(18,000)	63,015	139,608
Emergency Response	200,000	(4,000)	28,383	200,000
Administration	450,319		340,265	453,068
Finance	1,251,936		951,742	1,254,019
Human Resources	213,372		156,163	226,685
Planning & Zoning	248,043		172,533	251,353
Elections	41,500	25,000	-	-
Building Inspection	104,702		58,370	110,063
MIS	383,435		330,866	407,761
City Attorney	669,574		400,592	636,314
City Court	400,659		293,087	408,945
Library	472,482		348,465	487,761
Police	6,136,377		4,234,875	5,996,420
Fire	3,942,877		3,108,314	4,174,009
Volunteer Firefighters	7,920		6,050	7,920
Facilities Maintenance	668,360		494,967	601,351
Engineering	306,460		207,661	318,638
Cemetery	116,398		85,212	120,604
Animal Control	246,600		202,943	246,600
Recreation	459,884		324,718	497,235
Parks	578,726		414,457	596,185
Golf Course	50,000		5,949	52,000
Total General Fund	$ 25,136,477	$	$ 14,081,814	$ 25,511,471
SPECIAL REVENUE FUNDS				
HURF	$ 2,501,518	$	$ 1,103,621	$ 3,106,237
Nogales Rides	99,301		29,589	102,217
City Court PPR JCEF	189,297		4,194	179,315
Minicipal Court	64,880		-	82,220
AZ JAC Grant	25,271		15,516	-
Research Help for Students Grant	15,020		10,618	15,000
SGIA	23,000		16,337	23,000
E-Rate Program	20,000		8,791	9,720
Internet Crimes Against Children	10,000		-	10,000
Bullet Proof Vest Partnership	16,000		1,534	15,000
Homeland Security	2,206,700		566,280	2,084,350
GOHS/DUI Task Force	143,250		16,768	180,250
Border Security Enhancement	1,050,000		-	-
AZ Auto Theft Authority	175,000		-	4,000
SW Border Anti-Money Laundering	624,926		195,692	165,000

Tohono-O'Odham	650,000		-	650,000
Miscellaneous Funding	7,000,000		-	6,959,000
Impound Fees	147,000		6,903	143,000
SB 1398 Additional Assessement	62,000		19,048	56,000
Fedral Assets Seizure - Treasury	5,000,000		107,583	590,000
Fedral Assets Seizure - Justice	-		-	165,000
AZDOHS Fire Dept Grant	120,720		88,395	195,320
Victim's Rights Grant	7,000		-	7,200
Highway Safety Improvements			-	60,000
EECBG	60,000		-	-
CDBG	300,000		-	327,623
BECC	411,719		-	-
CDBG Street Improvements	481,345		333,899	-
Total Special Revenue Funds	$ 21,403,947	$	$ 2,524,768	$ 15,129,452
DEBT SERVICE FUNDS				
	$	$	$	$
Total Debt Service Funds	$	$	$	$
CAPITAL PROJECTS FUNDS				
BOR Recharging Water	$ 50,000	$	$ -	$ 50,000
EPA Line Item	252,053		247,091	-
Morley Ave. Paving	361,819		340,232	-
Walnut Street Paving	430,381		20,366	-
Crawford Street Paving	262,697		14,988	247,709
Manila Dr. & Corinthian Dr. Paving	231,609		1,288	225,620
Coronado Subdivision Paving	381,574		569,526	-
Frank Reed Traffic Flow Enhancement	314,050		-	314,050
Old City Hall Improvements	85,000		3,888	76,156
City Hall Fountain	35,000		34,849	-
Camp Little Park Restrooms	20,984		-	-
Meadow Hills park	14,640		25,005	-
Soccer Field	146,964		146,749	-
Water Infrastructure Development	588,956		-	588,956
Community Streets Improvements	850,000		152,089	71,934
Bank of America (FKA Koch Lease)	28,278		28,278	-
Total Capital Projects Funds	$ 4,054,005	$	$ 1,584,349	$ 1,574,425
PERMANENT FUNDS				
Sewer Development Fees	$ 1,436,784	$	$ 4,300	$ 1,911,058
Water Development Fees	587,410		201,857	447,289
Total Permanent Funds	$ 2,024,194	$	$ 206,157	$ 2,358,347
ENTERPRISE FUNDS				
Waste Water Fund	$ 2,624,704	$	$ 1,819,327	$ 2,983,697
Water Fund	3,204,921		1,765,770	2,593,076
Sanitation Fund	2,500,806		1,663,466	2,555,801
Nogales Housing Authority	2,295,409		643,103	1,062,143
Total Enterprise Funds	$ 10,625,840	$	$ 5,891,666	$ 9,194,717

INTERNAL SERVICE FUNDS

	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 63,244,463	$	$ 24,288,754	$ 53,768,412

* 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 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	204	$ 9,608,506	$ 1,766,644	$ 2,345,850	$ 829,683	= $ 14,550,683
SPECIAL REVENUE FUNDS						
HURF	12	$ 358,927	$ 41,420	$ 92,169	$ 56,039	= $ 548,555
NOGALES RIDES	1	27,612	2,086	10,100	3,227	43,025
Total Special Revenue Funds	13	$ 386,539	$ 43,506	$ 102,269	$ 59,266	= $ 591,580
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
PERMANENT FUNDS						
Fleet / Warehouse	7	$ 248,838	$ 28,716	$ 58,840	$ 25,150	= $ 361,544
Utilities Management	4	244,946	26,243	28,700	26,314	326,203
N H A	14	478,301	51,618	95,548	46,396	671,863
Total Permanent Funds	25	$ 972,085	$ 106,577	$ 183,088	$ 97,860	= $ 1,359,610
ENTERPRISE FUNDS						
Sewer / Pretreatment	10	$ 322,376	$ 37,203	$ 83,059	$ 42,473	= $ 485,111
Water	13	419,393	48,398	109,820	43,720	621,331
Sanitation	23	643,301	74,237	219,146	91,887	1,028,571
Total Enterprise Funds	46	$ 1,385,070	$ 159,838	$ 412,025	$ 178,080	= $ 2,135,013
TOTAL ALL FUNDS	288	$ 12,352,200	$ 2,076,565	$ 3,043,232	$ 1,164,889	= $ 18,636,886