STAFF SUMMARY

SUBJECT: Adoption of the FY 2014-2015 Final Budget

BACKGROUND:
As required by state law, on June 4, 2014, the City adopted a tentative budget establishing the upper expenditure level for fiscal year 2014-2015, 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 25, 2014 at 4:30 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 2014-2015:

OPERATING BUDGET:	$ 52.4M
CAPITAL BUDGET:	$ 2.9M
TOTAL BUDGET:	$ 55.3M

The final budget is $90,000 less than the tentative budget as a result of City Council's decision at the June 4, 2014 City Council meeting to defer the scheduled February 2015 water/sewer rate increase. With the rate increase deferral to FY 2016, the water fund and the sewer funds were reduced on both the revenue and expenditure side by $45,000 each, thus accounting for the $90,000 decrease from the tentative to the final budget.

Additionally, the following schedules are attached which provide details to the final budget for FY 2014-2015:

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: 2014-06-053"

Michael Massee, Deputy City Attorney 6/20/2014

Sherry M. Schurhammer 6/20/2014
Sherry M. Schurhammer

Sherry M. Schurhammer 6/20/2014
Sherry M. Schurhammer

Shane Dille, City Manager 6/20/2014

STAFF SUMMARY

SUBJECT: Adoption of the FY 2014-2015 Tentative Budget

BACKGROUND:
The City is required by state law to:
(1) Adopt a tentative budget by the third Monday in July which establishes the upper expenditure level for the fiscal year,
(2) Publish the tentative budget in a newspaper of local, general circulation for two consecutive weeks, and
(3) Hold a public hearing on the budget, before adopting the final budget for the fiscal year. We propose to hold the public hearing on Wednesday, June 25, 2014 at 4:30 p.m., and adopt the final budget at the special meeting of the Mayor and Council on the same day (June 25, 2014, at 4:30 p.m.).

TOTAL COST OF PROJECT(S):
As detailed in the budget
Approximately $6,000 to publish in the Nogales International

COST & SOURCE OF FUNDING:
The following is a recap of the proposed tentative budget for FY 2014-2015

- Operating Budget: $ 52,674,779
- Capital Budget: $ 2,713,013
- Total Budget: $ 55,387,792

The FY 2015 tentative budget is balanced between revenues and expenditures, as required by state statute. The FY 2015 budget includes $19,070 for the funding of the tuition reimbursement program. Funding to cover the total expenditure level for FY 2015 will be provided by beginning balances and incoming revenue streams (including lease debt proceeds) generated and/or received during the fiscal year.

The total final budget may remain the same or decrease from the total tentative budget, but may not be increased from the adopted tentative budget total.

Attached are the following budget summary schedules for your review:

- Schedule A: Summary Schedule of Estimated Revenues and Expenditures/Expenses
- Schedule C: Summary by Fund of Revenues Other Than Property Taxes
- Schedule D: Summary by Fund of Other Financing Sources/<Uses> & Inter-fund Transfers
- Schedule E: Summary by Department of Expenditures/Expenses by Fund
- Schedule G: Full-Time Employees and Personnel Compensation

STATUTORY REQUIREMENTS, IF ANY: See background section above

PRIORITY OF PROJECT(S) FROM STAFF: High

ALTERNATIVES:
Not adopt tentative budget, requiring another special session of the Mayor and Council for future approval

STAFF RECOMMENDATION:
Adoption of the proposed tentative budget as presented, approval to publish the budget and notice of public hearing as required, and to hold a public hearing on Wednesday, June 26, 2013 at 4:30 p.m.

SUGGESTED MOTION:

"I move to approve Order No: 2014-06-051"

Sherry M. Schurhammer
Sherry M. Schurhammer 5/30/2014

Sherry M. Schurhammer
Sherry M. Schurhammer 5/30/2014

Shane Dille, City Manager 5/30/2014

NOGALES, ARIZONA

Summary Schedule of Estimated Revenues and Expenditures/Expenses

Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015 SOURCES	OTHER FINANCING 2015 <USES>	INTERFUND TRANSFERS 2015 IN	INTERFUND TRANSFERS 2015 <OUT>	TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
1. General Fund	$ 25,376,074	$ 15,522,492	$ 5,698,580	Primary: $	$ 20,517,491	$	$	$	$ 290,140	$ 25,925,931	$ 26,216,071
2. Special Revenue Funds	15,149,563	3,206,022	1,123,309	Secondary:	13,352,116			76,791		14,552,216	14,475,425
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	1,574,425				1,744,352					1,744,352	1,744,352
7. Permanent Funds	2,358,347	127,638	1,724,250		250,000					1,974,250	1,974,250
8. Enterprise Funds Available	9,295,011	7,543,611	238,236		10,739,458			213,349		11,191,043	10,977,694
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	9,295,011	7,543,611	238,236		10,739,458			213,349		11,191,043	10,977,694
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 53,753,420	$ 26,399,763	$ 8,784,375	$	$ 46,603,417	$	$	$ 290,140	$ 290,140	$ 55,387,792	$ 55,387,792

EXPENDITURE LIMITATION COMPARISON	2014	2015
1. Budgeted expenditures/expenses	$ 53,753,420	$ 55,387,792
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	53,753,420	55,387,792
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 53,753,420	$ 55,387,792
6. EEC or voter-approved alternative expenditure limitation	$	$

[X] 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).

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Transaction Privilege Tax	$ 10,004,496	$ 8,354,863	$ 10,501,995
Bed Tax	254,966	202,519	239,818
Franchise - Cable TV	76,136	70,765	49,177
Franchise - Electric & Gas	423,001	442,443	443,805
Public Utility Tax	175,234	137,671	156,135
Licenses and permits			
Transaction Privilege Tax License	45,213	50,293	44,839
Occupational Business License	675,716	618,898	648,547
Animal License	17,534	6,376	5,530
Building Permits	60,000	204,862	85,000
Other Permits	53,000	22,497	128,000
Intergovernmental			
State Transaction Privilege Tax	1,799,894	1,535,353	1,882,798
State Urban Revenue	2,324,062	1,935,234	2,522,300
State Vehicle License	1,369,877	1,044,110	1,442,570
County Library IGA	242,285	201,904	257,424
Charges for services			
Ambulance Fees	831,464	665,666	815,762
Cemetery Fees	11,000	5,835	7,000
Library Fees	15,000	11,862	15,000
Planning & Zoning Fees	8,000	10,804	10,000
Building Inspection Fees	2,000	2,173	2,000
Recreation Fees	55,000	18,965	45,000
Parking Meter Fees	170,218	125,103	156,662
Other Fees			
Fines and forfeits			
Court Fines	489,338	302,604	334,944
Interest on investments			
Interest Income	3,500	3,083	3,500
Rental/Lease Income	49,272	39,302	49,000

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Contributions			
Contributions / Donations	4,000		4,000
Miscellaneous			
Other - Special Events	10,000	4,679	10,000
Other Revenue	500	325	500
Miscellaneous Revenue	6,000	52,752	20,000
Reimbursement Police	426,185	204,954	426,185
Recovered Expense Insurance	50,000	33,614	50,000
Reimbursement / Recoveries - Other	150,000	26,121	150,000
Evidence - Police			
Print & Reports - Police	10,000	882	10,000
Total General Fund	$ 19,812,891	$ 16,336,512	$ 20,517,491

* 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.

SPECIAL REVENUE FUNDS			
HURF	$ 1,577,637	$ 1,467,362	$ 1,723,776
HURF - SB1232	900,000	518,513	900,000
Other Income - Interest	3,600		3,600
Recovered Insurance Proceeds	50,000		50,000
	$ 2,531,237	$ 1,985,875	$ 2,677,376
Nogales Rides	$ 77,217	$ 7,892	$ 79,291
Recovered Insurance Proceeds	25,000		25,000
	$ 102,217	$ 7,892	$ 104,291
City Court - PPR JCEF	$ 17,165	$ 7,752	$ 17,165
Municipal Court	14,061	7,550	14,061
AZJAC Grant			
Research Help for Students	15,000		15,000
SGIA	23,000	23,000	23,000
E-Rate Program	9,720	12,848	13,500
	$ 78,946	$ 51,150	$ 82,726

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Internet Crime Against Children	$ 10,000	$	$
Bullet Proof Vest Partnership	15,000	1,144	12,000
Homeland Security	2,084,350	566,152	900,000
	$ 2,109,350	$ 567,296	$ 912,000
GOHS/DUI Task Force	$ 180,250	$ 27,360	$ 100,000
AZ Auto Theft Authority	4,000		
SW Border Anti-Money Laundering	165,000	142,137	
	$ 349,250	$ 169,497	$ 100,000
Tohono O"Odham	$ 500,000	$	$ 500,000
Misc Funding	6,959,000		8,000,000
Impound Fees	60,000	27,236	150,000
SB 1398 Additional Assessment	30,000	16,253	20,000
Federal Asset Seizure - Treasury	590,000	152,694	200,000
Federal Asset Seizure - Justice	165,000	54,797	200,000
	$ 8,304,000	$ 250,980	$ 9,070,000
AZDOHS Fire Dept Grant	$ 195,320	$ 141,247	$
Victim's Rights Grant	7,200	10,100	10,100
Highway Safety Improvements	60,000		68,000
CDBG Grant	327,623		327,623
	$ 590,143	$ 151,347	$ 405,723
Total Special Revenue Funds	$ 14,065,143	$ 3,184,037	$ 13,352,116

* 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.

DEBT SERVICE FUNDS

	$	$	$
	$	$	$

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Total Debt Service Funds	$	$	$
CAPITAL PROJECTS FUNDS			
BOR Recharging Water	$ 50,000	$	$ 50,000
	$ 50,000	$	$ 50,000
Crawford Street Paving	$ 247,709	$	$ 247,709
Manila Dr. & Corinthian Dr. Paving	225,620	7,100	225,620
Frank Reed Traffic Flow Enhancement	314,050		314,050
	$ 787,379	$ 7,100	$ 787,379
Old City Hall Improvements	$ 76,156	$	$ 76,156
	$ 76,156	$	$ 76,156
Water Infrastructure Improvements	$ 588,956	$	$ 588,956
Community Streets Improvements	71,934	27,595	71,934
	$ 660,890	$ 27,595	$ 660,890
US Bancorp Lease Purchase			169,927
	$	$	$ 169,927
Total Capital Projects Funds	$ 1,574,425	$ 34,695	$ 1,744,352

* 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	$ 300,000	$ 74,909	$ 150,000
Water Development Fees	100,000	27,410	100,000
	$ 400,000	$ 102,319	$ 250,000
Total Permanent Funds	$ 400,000	$ 102,319	$ 250,000

NOGALES, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
ENTERPRISE FUNDS			
Wastewater Fund	$ 2,752,400	$ 2,253,148	$ 3,215,170
Water Fund	2,593,076	2,103,264	3,140,781
Sanitation Fund	2,555,801	1,992,748	2,916,751
	$ 7,901,277	$ 6,349,160	$ 9,272,702
Nogales Housing Authority	$ 1,062,143	$ 783,079	$ 1,466,756
	$ 1,062,143	$ 783,079	$ 1,466,756
Total Enterprise Funds	$ 8,963,420	$ 7,132,239	$ 10,739,458

* 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.

INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 44,815,879	$ 26,789,802	$ 46,603,417

* 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.

NOGALES, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015 SOURCES	OTHER FINANCING 2015 <USES>	INTERFUND TRANSFERS 2015 IN	INTERFUND TRANSFERS 2015 <OUT>
GENERAL FUND				
General Fund	$	$	$	$ 290,140
Total General Fund	$	$	$	$ 290,140
SPECIAL REVENUE FUNDS				
Nogales Rides	$	$	$ 76,791	$
Total Special Revenue Funds	$	$	$ 76,791	$
DEBT SERVICE FUNDS				
	$	$	$	$
Total Debt Service Funds	$	$	$	$
CAPITAL PROJECTS FUNDS				
	$	$	$	$
Total Capital Projects Funds	$	$	$	$
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Sanitation	$	$	$ 213,349	$
Total Enterprise Funds	$	$	$ 213,349	$
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$ 290,140	$ 290,140

NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Non Departmental	$ 8,233,897	$ (492,009)	$	$ 8,224,119
Mayor	91,035	2,273	83,024	93,589
Council	139,608		107,372	139,879
Emergency Response	200,000			200,000
Administration	453,068	4,622	362,493	465,103
Finance	1,254,019	25,101	1,049,400	1,257,562
Human Resources	226,685	3,243	198,356	231,304
Planning & Zoning	251,353	5,498	194,799	254,569
Elections				55,300
Building Inspection	110,063	3,063	85,012	109,583
MIS	407,761	2,528	410,289	408,432
City Attorney	636,314	8,980	492,269	675,118
City Court	408,945	9,796	376,099	423,682
City / County Library	487,761	10,792	443,693	503,638
Police	5,996,420	128,973	5,486,262	6,191,327
Fire	4,174,009	108,640	4,072,058	4,525,314
Volunteer Firefighters	7,920		7,920	7,920
Facilities Maintenance	601,351	12,619	546,360	605,455
Engineering	318,638	3,367	245,288	315,364
Cemetery	120,604	3,531	113,750	124,623
Animal Control	246,600		246,600	245,406
Recreation	497,235	9,052	418,814	499,662
Parks	596,185	14,533	577,634	608,402
Golf Course	52,000		5,000	50,720
Total General Fund	$ 25,511,471	$ (135,397)	$ 15,522,492	$ 26,216,071
SPECIAL REVENUE FUNDS				
HURF	$ 3,106,237	$ 20,111	$ 1,604,712	$ 3,252,376
Nogales Rides	102,217		46,411	104,291
City Court PPR JCEF	179,315		24,980	179,315
Municipal Court	82,220			82,220
AZ JAC Grant				
Research Help for Students Grant	15,000			15,000
SGIA	23,000		23,000	23,000
E-Rate Program	9,720		9,946	13,500
Internet Crime against Children	10,000			
Bullet Proof Vest Partnership	15,000		5,000	12,000
Homeland Security	2,084,350		662,766	900,000
GOHS/DUI Task Force	180,250		32,142	100,000
AZ Auto Theft Authority	4,000			
SW Border Anti-Money Laundering	165,000			
Tohono-O'Odham	650,000			650,000
Miscellaneous Funding	6,959,000			8,000,000
Impound Fees	143,000			280,000

NOGALES, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
SB 1398 Additional Assessment	56,000			58,000
Federal Assets Seizures - Treasury	590,000		271,868	200,000
Federal Assets Seizures - Justice	165,000		49,127	200,000
AZDOHS Fire Dept Grant	195,320		141,247	
Victim's Rights Grant	7,200		7,200	10,100
Highway Safety Improvements	60,000			68,000
CDBG	327,623		327,623	327,623
Total Special Revenue Funds	$ 15,129,452	$ 20,111	$ 3,206,022	$ 14,475,425
DEBT SERVICE FUNDS				
	$	$	$	$
Total Debt Service Funds	$	$	$	$
CAPITAL PROJECTS FUNDS				
BOR Recharging Water	$ 50,000	$	$	$ 50,000
Crawford Street Paving	247,709			247,709
Manila Dr & Corinthian Dr. Paving	225,620			225,620
Frank Reed Traffic Flow Enhancement	314,050			314,050
Old City Hall Improvements	76,156			76,156
Water Infrastructure Development	588,956			588,956
Community Streets Improvements	71,934			71,934
US Bancorp Lease Purchase				169,927
Total Capital Projects Funds	$ 1,574,425	$	$	$ 1,744,352
PERMANENT FUNDS				
Sewer Development Fees	$ 1,911,058	$	$ 7,880	$ 1,761,058
Water Development Fees	447,289		119,758	213,192
Total Permanent Funds	$ 2,358,347	$	$ 127,638	$ 1,974,250
ENTERPRISE FUNDS				
Wastewater Fund	$ 2,983,697	$ 16,231	$ 2,316,668	$ 3,453,406
Water Fund	2,593,076	25,248	2,235,887	3,140,781
Sanitation Fund	2,555,801	34,409	2,169,967	2,916,751
Nogales Housing Authority	1,062,143	24,406	821,089	1,466,756
Total Enterprise Funds	$ 9,194,717	$ 100,294	$ 7,543,611	$ 10,977,694
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$53,768,412	$ (14,992)	$ 26,399,763	$ 55,387,792

* 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.

NOGALES, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	200	$ 9,888,343	$ 1,912,695	$ 2,420,576	$ 923,113	= $ 15,144,727
SPECIAL REVENUE FUNDS						
HURF	13	$ 406,459	$ 47,149	$ 110,275	$ 63,966	= $ 627,849
NOGALES RIDES	1	29,484	2,389	10,403	3,371	45,647
Total Special Revenue Funds	14	$ 435,943	$ 49,538	$ 120,678	$ 67,337	= $ 673,496
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
PERMANENT FUNDS						
FLEET / WAREHOUSE	7	$ 261,784	$ 30,367	$ 70,514	$ 26,526	= $ 389,191
UTILITIES MANAGEMENT	4	250,645	27,284	29,231	26,860	334,020
NOGALES HOUSING AUTH	14	510,605	56,446	97,755	49,614	714,420
Total Permanent Funds	25	$ 1,023,034	$ 114,097	$ 197,500	$ 103,000	= $ 1,437,631
ENTERPRISE FUNDS						
SEWER / PRETREATMENT	10	$ 345,813	$ 40,114	$ 85,553	$ 45,839	= $ 517,319
WATER	13	449,137	52,100	112,953	46,931	661,121
SANITATION	23	692,030	80,276	231,035	99,363	1,102,704
Total Enterprise Funds	46	$ 1,486,980	$ 172,490	$ 429,541	$ 192,133	= $ 2,281,144
TOTAL ALL FUNDS	285	$ 12,834,300	$ 2,248,820	$ 3,168,295	$ 1,285,583	= $ 19,536,998

Order No. 2014-06-051

AN ORDER OF THE MAYOR AND COUNCIL OF THE CITY OF NOGALES ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015, 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 Council desires to have a budget adopted prior to the start of the new fiscal year so the spending plan that the budget represents is in place with the start of the new fiscal year; and

WHEREAS, best management budget practices recommend having an adopted budget in place prior to the start of the new fiscal 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 2014-2015, and a public hearing on the budget shall be held at 4:30 p.m. on Wednesday, June 25, 2014, 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 04th day of June, 2014.

Arturo R. Garino, Mayor

ATTEST:

Leticia Robinson, City Clerk

APPROVED AS TO FORM:

Jose L. Machado, City Attorney