



Resolution

NO. 1102

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

RESOLUTION FOR THE ADOPTION OF BUDGET FISCAL YEAR 2015 – 2016

Whereas, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on June 24, 2015, make an estimate of the different amounts required to meet public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and

Whereas, in accordance with said chapter of said title, and following due public notice, the Council met on June 24, 2015, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

Whereas, it appears that publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on June 24, 2015 at the office of the Council for the purpose of hearing taxpayer, therefore be it

Resolved, that the said estimates of revenues and expenditures/expenses shown of the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City of San Luis for the Fiscal Year 2015-2016.

Passed and adopted by the San Luis City Council this 24th day of June 2015, in the City of San Luis, Arizona.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio, City Clerk

APPROVED AS TO FORM:

Glenn Gimbut, City Attorney

PUBLIC NOTICE

Notice is hereby given that the preliminary budget for fiscal year 2015-2016 was approved by the Mayor and City Council for the City of San Luis, Arizona, Yuma County, on June 10, 2015. A public hearing on the budget will be held on June 24, 2015, at 7:00 PM, at City Hall. At that time and place, objections to the proposed final budget for fiscal 2015-2016 may be presented by residents of the City or other interested persons. Copies of the proposed budget are available in the office of the City Clerk, Sonia Cuella, located at 1090 E. Union Street, San Luis, Arizona (928) 341-8520 during the hours of 7:00AM to 6:00 PM Monday through Thursday. The information will also be available on the City's website, www.cityofsanluis.org, as of July 1, 2015.

CITY OF SAN LUIS, AZ
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year	S c h	FUNDS								
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	17,257,860	4,750,310	14,573,600	537,570	0	16,959,820	0	54,079,160
2015	Actual Expenditures/Expenses**	E	16,882,260	3,546,700	14,565,100	275,000	0	11,897,890	0	47,166,950
2016	Fund Balance/Net Position at July 1***		8,586,870	2,061,140	6,273,083	912,400		2,882,830		20,716,323
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B		310,465						310,465
2016	Estimated Revenues Other than Property Taxes	C	16,857,070	3,214,140	14,736,880	301,000	0	9,120,870	0	44,229,960
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	21,010	1,350,900	0	0	585,420	0	1,957,330
2016	Interfund Transfers (Out)	D	1,957,330	0	0	0	0	0	0	1,957,330
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
2016	Total Financial Resources Available		23,486,610	5,606,755	22,360,863	1,213,400	0	12,589,120	0	65,256,748
2016	Budgeted Expenditures/Expenses	E	17,323,020	4,859,300	16,088,380	431,430	0	14,619,985	0	53,322,115

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

	2015	2016
1. Budgeted expenditures/expenses	\$ 54,079,160	\$ 53,322,115
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	54,079,160	53,322,115
4. Less: estimated exclusions	15,668,070	17,303,560
5. Amount subject to the expenditure limitation	\$ 38,411,090	\$ 36,018,555
6. EEC expenditure limitation	\$ 39,155,665	\$ 40,998,640

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 OF SAN LUIS, AZ
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
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	307,380	310,470
C. Total property tax levy amounts	\$ 307,380	\$ 310,470
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	\$ 368,000	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ 368,000	
C. Total property taxes collected	\$ 368,000	
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 <u>Fourteen (14)</u> 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 OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 6,700,000	\$ 7,444,650	\$ 7,500,000
State Sales Tax	2,521,800	2,512,500	2,666,230
Licenses and permits			
Business Licenses	65,500	72,200	70,000
Encroachment Permit Fees	300	470	600
Franchise Fees - Cable	10,000	10,900	10,000
Franchise Fees - APS	394,300	404,900	394,300
Franchise Fees (Nextel) TowerCo	13,200	13,680	13,900
Franchise Fee-ClearTalk-Flat West Wireless	11,400	11,350	11,400
Franchise Fees - SW Gas	5,700	7,260	8,000
Individual Operators Permit	3,900	3,425	3,800
Building Safety	300,000	332,300	330,000
Transportation Business Permit	21,000	21,130	25,000
Planning & Zoning Fees	2,300	11,950	12,000
Overweight Border Permits		130	100
Intergovernmental			
Urban Revenue Sharing	3,378,360	3,378,600	3,360,240
County Revenues - VLT	939,920	876,580	1,052,300
Charges for services			
CPR Classes Fees	3,000	3,040	2,300
Detention Facility	741,000	717,320	693,500
Rents	33,400	30,630	34,000
Ambulance Service	230,000	254,690	207,800
Fines and forfeits			
Fine & Forfeitures	450,300	175,590	380,000
Interest on investments			
Interest Earned	6,500	3,180	5,800
Contributions			
Recreation	39,500	42,460	40,200
Miscellaneous			
Miscellaneous Revenue	24,600	41,000	13,500
Parking Management	17,300	16,900	14,100

CITY OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Auction Revenues	16,400	21,240	8,000
Total General Fund	\$ 15,929,680	\$ 16,408,075	\$ 16,857,070

* 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 OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 2,026,370	\$ 2,145,700	\$ 2,051,480
Interest Earned	900	700	1,400
Impact Fees		117,790	93,800
Auction Revenues	1,900		1,900
	\$ 2,029,170	\$ 2,264,190	\$ 2,148,580
Grants			
Public Safety Grants	672,000	900,000	834,760
	\$ 672,000	\$ 900,000	\$ 834,760
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 21,400	\$ 16,000	\$ 16,500
San Luis Court Enhancement	129,000	100,000	100,600
Fill The Gap Funds	5,200	5,360	6,800
Default Fees	31,700	20,400	20,600
Warrant Fees	41,000	42,000	39,000
Probation Fees	39,600	46,000	47,300
	\$ 267,900	\$ 229,760	\$ 230,800
Total Special Revenue Funds	\$ 2,969,070	\$ 3,393,950	\$ 3,214,140

* 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 OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
DEBT SERVICE FUNDS			
<u>Detention Facility</u>	13,423,500	13,500,000	14,736,880
	\$ 13,423,500	\$ 13,500,000	\$ 14,736,880
Total Debt Service Funds	\$ 13,423,500	\$ 13,500,000	\$ 14,736,880
CAPITAL PROJECTS FUNDS			
<u>Impact Fees</u>	\$ 138,100	\$ 301,000	\$ 301,000
	\$ 138,100	\$ 301,000	\$ 301,000
Total Capital Projects Funds	\$ 138,100	\$ 301,000	\$ 301,000

* 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 OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 2,650,100	\$ 2,750,000	\$ 2,975,600
Water Sales City Accounts	442,900	510,000	558,400
Conversion Fees	11,400	13,000	12,300
Water Connection Fees	102,300	122,000	114,600
Interest Earned	3,900	2,790	3,300
Impact Fees	78,100	22,040	
Miscellaneous Revenue	101,100	102,080	112,400
	\$ 3,389,800	\$ 3,521,910	\$ 3,776,600
Wastewater			
Sewer Sales	\$ 2,443,800	\$ 2,982,130	\$ 3,116,700
Sewer Sales City Accounts	20,300	25,000	28,800
Sewer - Gadsden	61,300	73,280	70,900
Surcharge - Gadsden	17,700	22,000	19,500
Sewer Connection - Fees	45,200	63,900	56,700
Bad Debt Fees -Gadsden	3,900	3,560	3,900
Grants	30,200	21,000	
Miscellaneous Revenue	3,700		
Interest Earned	1,300	440	900
Impact Fees	73,500	215,000	170,000
	\$ 2,700,900	\$ 3,406,310	\$ 3,467,400
Solid Waste			
Sanitation Revenues	\$ 1,073,500	\$ 1,094,840	\$ 1,090,500
Sanitation Revenues City Account	47,200	48,000	47,200
Miscellaneous Revenue	18,300	17,200	15,800
	\$ 1,139,000	\$ 1,160,040	\$ 1,153,500
Business Center			
Business Center Revenues	\$ 630,470	629,260	629,770
	630,470	629,260	629,770
Business Incubator			
Rents	\$	\$	\$ 93,600
Grants	\$ 1,840,000	\$ 1,156,800	\$
	\$ 1,840,000	\$ 1,156,800	\$ 93,600
Total Enterprise Funds	\$ 9,700,170	\$ 9,874,320	\$ 9,120,870

CITY OF SAN LUIS, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
* 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.			
TOTAL ALL FUNDS	\$ <u>42,160,520</u>	\$ <u>43,477,345</u>	\$ <u>44,229,960</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 OF SAN LUIS, AZ
 Other Financing Sources/<Uses> and Interfund Transfers
 Fiscal Year 2016

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	SOURCES	<USES>	IN	<OUT>
	2016		2016	
GENERAL FUND				
Debt Service	\$	\$	\$	1,350,900
Other Financing Source				585,420
Business Center				21,010
Public Safety Match				
Total General Fund	\$	\$	\$	1,957,330
SPECIAL REVENUE FUNDS				
Public Safety Match	\$	\$	\$	21,010
Total Special Revenue Funds	\$	\$	\$	21,010
DEBT SERVICE FUNDS				
Civic Improvement Corporation	\$	\$	\$	1,350,900
Total Debt Service Funds	\$	\$	\$	1,350,900
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Business Center				585,420
Total Enterprise Funds	\$	\$	\$	585,420
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	1,957,330

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED EXPENDITURES/EXPENSES 2015	EXPENSE ADJUSTMENTS APPROVED 2015	EXPENDITURES/EXPENSES* 2015	EXPENSES 2016
GENERAL FUND				
City Council	966,520	(124,220)	691,640	1,218,380
City Administration	603,850	3,350	603,000	667,740
City Clerk	246,320	1,230	246,000	269,050
City Attorney	354,510	2,040	330,000	437,530
City Prosecutor				259,770
Finance	665,050	5,490	666,000	678,900
Human Resources	328,150	710	306,940	436,000
Development Services	324,530	1,430	270,640	300,690
Building Safety	244,170	1,760	245,000	204,450
Community Development	227,820	1,230	184,160	239,700
Cultural Center	149,310	910	150,000	178,050
Parks Ground	1,038,010	5,110	1,043,000	1,235,020
Recreation	330,430	1,620	332,000	384,220
Youth Center	209,960	960	210,500	223,860
Aquatic Center	188,100	730	134,490	220,540
Senior Services	229,370	1,510	216,390	218,370
Municipal Court	564,780	3,730	566,000	589,320
Police Department	4,050,640	(52,040)	3,998,500	4,631,810
Fire Department	2,486,980	16,660	2,503,000	2,838,040
Information Technology	385,800	2,100	387,500	435,900
Facilities	357,910	2,910	360,000	311,760
Fleet Services	140,550	2,360	142,500	150,550
Risk	130,820	700	131,000	124,460
Non Departmental	3,164,000		3,164,000	1,068,910
Total General Fund	17,377,580	(119,720)	16,882,260	17,323,020
SPECIAL REVENUE FUNDS				
Highway User Fund	3,194,600	91,260	2,430,290	3,663,210
Community Development	408,750	78,850	405,660	834,760
Police Department	361,540		360,000	21,010
Fire Department	585,280	28,030	350,750	340,320
Judicial Collection Enhancement	2,000			
SLC Arts & Humanities	4,552,170	198,140	3,546,700	4,859,300
Total Special Revenue Funds	11,501,100	13,423,500	13,415,000	14,736,880
DEBT SERVICE FUNDS				
Civic Improvement	1,150,100		1,150,100	1,351,500
Detention Facility	13,423,500		13,415,000	14,736,880
Total Debt Service Funds	14,573,600		14,565,100	16,088,380
CAPITAL PROJECTS FUNDS				
Impact Fees	537,570		275,000	431,430
Total Capital Projects Funds	537,570		275,000	431,430
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	6,008,560	283,540	3,473,370	5,621,110
Waste Water	6,264,280	4,860	4,658,600	6,389,465
Sanitation	1,183,710	37,380	1,214,400	1,231,740
Business Center	1,094,470		1,036,200	1,215,180
Business Incubator	2,064,020	19,000	1,515,320	162,490
Total Enterprise Funds	16,615,040	344,780	11,897,890	14,619,985
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	53,655,960	423,200	47,166,950	53,322,115

* 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 OF SAN LUIS, AZ
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	176	\$ 8,743,210	\$ 1,056,570	\$ 1,504,330	\$ 876,740	\$ 12,180,850
SPECIAL REVENUE FUNDS						
Highway User Fund	18	\$ 547,210	\$ 54,490	\$ 99,200	\$ 80,080	\$ 780,980
Police Department	1	37,660	7,520	7,990	5,190	58,360
Judicial Collection Enhancement	3	163,780	17,730	37,160	16,350	235,020
Total Special Revenue Funds	22	\$ 748,650	\$ 79,740	\$ 144,350	\$ 101,620	\$ 1,074,360
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	13	\$ 569,075	\$ 58,930	\$ 107,190	\$ 60,640	\$ 795,835
Waste Water	14	604,345	63,920	98,180	66,280	832,725
Sanitation	7	319,060	33,010	55,970	36,820	444,860
Business Incubator	1	23,710	2,670	7,030	2,180	35,590
Total Enterprise Funds	35	\$ 1,516,190	\$ 158,530	\$ 268,370	\$ 165,920	\$ 2,109,010
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	233	\$ 11,008,050	\$ 1,294,840	\$ 1,917,050	\$ 1,144,280	\$ 15,364,220