



OFFICE OF THE
MAYOR
CITY OF SAN LUIS

Resolution

NO. 1102

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 Cuello, 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	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	0
2015	Actual Expenditures/Expenses**	E	16,882,260	3,546,700	14,565,100	275,000	0	11,897,890	0	47,166,950	0
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							
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	0
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	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	0
2016	Interfund Transfers (Out)	D	1,957,330	0	0	0	0	0	0	1,957,330	0
2016	Reduction for Amounts Not Available:										
LESS:	Amounts for Future Debt Retirement:										
2016	Total Financial Resources Available		23,486,610	5,606,755	22,360,883	1,213,400	0	12,589,120	0	65,256,748	0
2016	Budgeted Expenditures/Expenses	E	17,323,020	4,859,300	16,088,380	431,430	0	14,619,985	0	53,322,115	0

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
\$	\$ 54,079,160	\$ 53,322,115
	54,079,160	53,322,115
	15,668,070	17,303,660
\$	\$ 38,411,090	\$ 36,018,555
	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

	<u>2015</u>	<u>2016</u>
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				
Encroachment Permit Fees		65,500	72,200	70,000
Franchise Fees - Cable		300	470	600
Franchise Fees - APS		10,000	10,900	10,000
Franchise Fees (Nextel) TowerCo		394,300	404,900	394,300
Franchise Fee-ClearTalk-Flat West Wireless		13,200	13,680	13,900
Franchise Fees - SW Gas		11,400	11,350	11,400
Individual Operators Permit		5,700	7,260	8,000
Building Safety		3,900	3,425	3,800
Transportation Business Permit		300,000	332,300	330,000
Planning & Zoning Fees		21,000	21,130	25,000
Overweight Border Permits		2,300	11,950	12,000
			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

SCHEDULE C

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

SOURCE OF REVENUES		ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS				
Detention Facility		13,423,500	13,500,000	14,736,880
	\$	13,423,500	13,500,000	14,736,880
CAPITAL PROJECTS FUNDS				
Total Debt Service Funds	\$	13,423,500	13,500,000	14,736,880
CAPITAL PROJECTS FUNDS				
Impact Fees		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	\$ 1,840,000	\$ 1,156,800	\$ 93,600
Grants	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	\$ 42,160,520	\$ 43,477,345	\$ 44,229,960

* 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 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Debt Service	\$	\$	\$	\$ 1,350,900
Other Financing Source				
Business Center				585,420
Public Safety Match				21,010
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	\$ 1,957,330

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
City Council	\$ 956,520	\$ (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				
Police Department	408,750	78,850	405,660	834,760
Fire Department	361,540		360,000	21,010
Judicial Collection Enhancement	585,280	28,030	350,750	340,320
SLC Arts & Humanities	2,000			
Total Special Revenue Funds	\$ 4,552,170	\$ 198,140	\$ 3,546,700	\$ 4,859,300
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

<u>FUND</u>	<u>Full-Time Equivalent (FTE) 2016</u>	<u>Employee Salaries and Hourly Costs 2016</u>	<u>Retirement Costs 2016</u>	<u>Healthcare Costs 2016</u>	<u>Other Benefit Costs 2016</u>	<u>Total Estimated Personnel Compensation 2016</u>
GENERAL FUND	176	\$ 8,743,210	\$ 1,056,570	\$ 1,504,330	\$ 876,740	\$ 12,180,850
SPECIAL REVENUE FUNDS						
Highway User Fund						
Police Department	18	\$ 547,210	\$ 54,490	\$ 99,200	\$ 80,080	\$ 780,980
Judicial Collection Enhancement	1	37,660	7,520	7,990	5,190	58,360
Total Special Revenue Funds	3	163,780	17,730	37,160	16,350	235,020
	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