



Resolution

NO. 1008

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

RESOLUTION FOR THE ADOPTION OF BUDGET FISCAL YEAR 2013 – 2014

Whereas, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on July 10, 2013, 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 July 10, 2013, 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 July 10, 2013 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 2013-2014.

Passed and adopted by the San Luis City Council this 10th day of July 2013, in the City of San Luis, Arizona.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cuello, City Clerk

APPROVED AS TO FORM:

Glenn Gimbut, City Attorney

CITY OF SAN LUIS, AZ
 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	\$ 14,410,405	\$ 14,375,663	\$ 5,493,569	Primary: \$ 294,550	\$ 14,797,050	\$ 85,000	\$ (85,000)	\$ 1,476,410	\$ 1,476,410	\$ 18,984,209	\$ 15,595,010
2. Special Revenue Funds	11,126,975	3,288,290	1,700,780	Secondary: 294,550	6,381,830	550,000	(550,000)			9,477,160	6,863,130
3. Debt Service Funds Available	14,429,800	11,732,500	(2,633,332)		13,781,700			1,476,410		12,624,778	13,781,700
4. Less: Amounts for Future Debt Retirement			2,882,050							2,882,050	
5. Total Debt Service Funds	14,429,800	11,732,500	(5,515,382)		13,781,700			1,476,410		9,742,728	13,781,700
6. Capital Projects Funds	289,000	281,180	817,990		153,500					971,490	78,750
7. Permanent Funds											
8. Enterprise Funds Available	7,203,880	6,844,360	4,486,260		7,562,050	6,300,000	(6,300,000)			24,648,310	13,944,760
9. Less: Amounts for Future Debt Retirement			479,200							479,200	
10. Total Enterprise Funds	7,203,880	6,844,360	4,007,060		7,562,050	6,300,000	(6,300,000)			24,169,110	13,944,760
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 47,460,060	\$ 36,521,993	\$ 6,504,017	\$ 294,550	\$ 42,676,130	\$ 6,935,000	\$ (6,935,000)	\$ 1,476,410	\$ 1,476,410	\$ 63,344,697	\$ 50,263,350

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 or voter-approved alternative expenditure limitation

	2013	2014
1. Budgeted expenditures/expenses	\$ 47,460,060	\$ 50,263,350
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	47,460,060	50,263,350
4. Less: estimated exclusions	15,358,770	14,731,110
5. Amount subject to the expenditure limitation	\$ 32,101,290	\$ 35,532,240
6. EEC or voter-approved alternative expenditure limitation	\$ 36,828,880	\$ 38,030,282

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 OF SAN LUIS, AZ
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	231,000	294,550
C. Total property tax levy amounts	\$ 231,000	\$ 294,550
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	\$ 170,000	
(2) Prior years' levies	290,987	
(3) Total secondary property taxes	\$ 460,987	
C. Total property taxes collected	\$ 460,987	
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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 6,200,000	\$ 6,542,712	\$ 6,600,000
State Sales Tax	2,132,740	2,075,913	2,203,830
Tax Collection Int and Penalty	80,000	311	
Licenses and permits			
Business Licenses	73,000	65,855	65,000
Encroachment Permit Fees	100	230	200
Franchise Fees - Cable	8,100	8,910	8,700
Franchise Fees - APS	350,000	401,770	460,000
Franchise Fees (Nextel) TowerCo	13,200	13,200	13,200
Franchise Fee-Cleartalk-Flat West Wireless		7,600	11,400
Franchise Fees - SW Gas	7,800	8,677	6,800
Individual Operators Permit	3,300	2,350	3,000
Building Safety	250,000	253,721	268,000
Transportation Business Permit	32,000	19,900	21,000
Planning & Zoning Fees	9,000	1,230	2,000
Intergovernmental			
Urban Revenue Sharing	2,605,050	2,605,281	2,845,460
County Revenues - VLT	872,130	940,317	886,060
Charges for services			
CPR Classes Fees	200	2,530	2,100
Detention Facility	650,000	629,726	611,000
Rents	33,400	28,752	33,400
Ambulance Service	205,300	20,900	205,300
Fines and forfeits			
Fine & Forfeitures	295,500	407,500	434,400
Interest on investments			
Interest Earned	7,200	19,080	10,100
Contributions			
Recreation	31,600	30,670	29,700
Miscellaneous			
Miscellaneous Revenue	8,600	15,320	18,800
Donation		26,250	
AZ Municipal Risk Retention Pool	36,000		23,700
Parking Management	18,000	17,970	17,500
Auction Revenues		16,380	16,400
Total General Fund	\$ 13,922,220	\$ 14,163,055	\$ 14,797,050

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 6,263,250	\$ 1,989,316	\$ 1,968,790
Interest Earned	300	780	1,000
Miscellaneous Revenue	100	266,140	
Auction Revenues	3,600	1,900	1,900
	<u>\$ 6,267,250</u>	<u>\$ 2,258,136</u>	<u>\$ 1,971,690</u>
Grants			
Community Development Grants	\$ 1,876,310	\$ 417,000	\$ 2,000,000
Public Safety Grants	2,419,345	838,770	2,129,800
SLC Arts & Humanities	35,000	4,840	2,500
Judicial Collection Enhancement			48,340
	<u>\$ 4,330,655</u>	<u>\$ 1,260,610</u>	<u>\$ 4,180,640</u>
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 14,500	\$ 23,140	\$ 16,000
San Luis Court Enhancement	76,000	146,800	132,000
Fill The Gap Funds	4,800	3,540	3,500
Default Fees	10,000	20,850	18,000
Warrant Fees	30,000	32,000	36,000
Probation Fees	6,000	30,860	24,000
	<u>\$ 141,300</u>	<u>\$ 257,190</u>	<u>\$ 229,500</u>
Total Special Revenue Funds	<u>\$ 10,739,205</u>	<u>3,775,936</u>	<u>6,381,830</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
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
Civic Improvement	\$ 1,160,500	\$ 740	\$ 1,158,200
Detention Facility	13,269,300	11,452,511	12,623,500
Total Debt Service Funds	\$ 14,429,800	\$ 11,453,251	\$ 13,781,700
CAPITAL PROJECTS FUNDS			
IMPACT FEES	\$ 94,000	\$ 163,426	\$ 153,500
	\$ 94,000	\$ 163,426	\$ 153,500
Total Capital Projects Funds	\$ 94,000	\$ 163,426	\$ 153,500

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 2,440,000	\$ 2,139,720	\$ 2,439,600
Water Sales City Accounts	355,500	343,670	380,900
Conversion Fees	10,100	10,650	10,800
Water Connection Fees	71,800	97,530	95,900
Interest Earned	2,200	12,000	2,500
Impact Fees	50,900	85,500	87,800
Other Revenue-Grant		49,470	530,150
Auction Revenue	2,700		
Miscellaneous Revenue	95,500	93,070	93,500
	<u>\$ 3,028,700</u>	<u>\$ 2,831,610</u>	<u>\$ 3,641,150</u>
Wastewater			
Sewer Sales	\$ 1,867,600	\$ 1,935,260	\$ 1,935,300
Sewer Sales City Accounts	16,000	14,660	17,300
Sewer - Gadsden	48,000	49,850	49,800
Surcharge - Gadsden	14,400	14,970	15,000
Sewer Connection - Fees	33,300	48,150	50,000
Bad Debt Fees -Gadsden	4,100	3,980	4,000
Auction Revenues		900	900
Grants		432,480	
Miscellaneous Revenue		450	100
Interest Earned	1,200	1,480	1,500
Impact Fees	47,900	78,650	82,600
	<u>\$ 2,032,500</u>	<u>\$ 2,580,830</u>	<u>\$ 2,156,500</u>
Solid Waste			
Sanitation Revenues	\$ 1,036,000	\$ 1,055,520	\$ 1,067,100
Sanitation Revenues City Account	43,500	46,590	52,900
Miscellaneous Revenue	17,800	15,290	13,800
	<u>\$ 1,097,300</u>	<u>\$ 1,117,400</u>	<u>\$ 1,133,800</u>
Business Center			
Business Center Revenues	\$ 630,000	\$ 630,250	\$ 630,600
	<u>\$ 630,000</u>	<u>\$ 630,250</u>	<u>\$ 630,600</u>
Total Enterprise Funds	<u>\$ 6,788,500</u>	<u>\$ 7,160,090</u>	<u>\$ 7,562,050</u>
TOTAL ALL FUNDS	<u>\$ 45,973,725</u>	<u>\$ 36,715,758</u>	<u>\$ 42,676,130</u>

CITY OF SAN LUIS, AZ
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Debt Service	\$	\$	\$	\$ 1,476,410
Parks & Rec				
Other Financing Source	85,000	(85,000)		
Total General Fund	\$ 85,000	\$ (85,000)	\$	\$ 1,476,410
SPECIAL REVENUE FUNDS				
Assessment District	\$	\$	\$	\$
HURF				
Fire	550,000	(550,000)		
Total Special Revenue Funds	\$ 550,000	\$ (550,000)	\$	\$
DEBT SERVICE FUNDS				
Business Center	\$	\$	\$ 318,810	\$
Civic Improvement Corporation			1,157,600	
Total Debt Service Funds	\$	\$	\$ 1,476,410	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$ 300,000	\$ (300,000)	\$	\$
Water	3,000,000	(3,000,000)		
Wastewater	3,000,000	(3,000,000)		
Total Enterprise Funds	\$ 6,300,000	\$ (6,300,000)	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,935,000	\$ (6,935,000)	\$ 1,476,410	\$ 1,476,410

CITY OF SAN LUIS, AZ
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				
City Council	\$ 1,270,100	\$	\$ 777,808	\$ 858,590
City Administration	593,300		496,457	612,610
City Clerk	250,995		178,286	236,570
City Attorney	267,050		274,469	268,100
Finance	601,980		666,288	638,290
Human Resources	236,510		247,776	244,460
Development Services	408,700		445,684	310,860
Building Safety				295,390
Community Development	226,000		154,524	174,980
Cultural Center	152,000		159,817	124,750
Parks Ground				835,340
Recreation	1,266,600		1,437,786	367,520
Youth Center	160,000		127,380	167,310
Aquatic Center				87,220
Senior Services	148,470		145,255	151,810
Municipal Court	605,440		619,200	579,090
Police Department	3,447,400		3,789,600	3,760,750
Fire Department	1,924,720		2,088,600	1,997,610
Information Technology	346,080		383,400	363,830
Facilities	288,950		341,400	320,370
Fleet Services	155,240		201,859	140,270
Risk	121,290		134,628	123,470
Non Departmental	1,939,580		1,705,446	2,935,820
Total General Fund	\$ 14,410,405	\$	\$ 14,375,663	\$ 15,595,010
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 6,533,590	\$	\$ 1,631,290	\$ 2,145,090
Community Development	1,876,310		417,000	2,000,000
Police Department	1,517,875		500,000	986,200
Fire Department	901,470		510,000	1,143,600
Judicial Collection Enhancement	262,730		230,000	585,740
SLC Arts & Humanities	35,000			2,500
Total Special Revenue Funds	\$ 11,126,975	\$	\$ 3,288,290	\$ 6,863,130
DEBT SERVICE FUNDS				
Civic Improvement	\$ 1,160,500	\$	\$ 1,153,270	\$ 1,158,200
Detention Facility	13,269,300		10,579,230	12,623,500
Total Debt Service Funds	\$ 14,429,800	\$	\$ 11,732,500	\$ 13,781,700
CAPITAL PROJECTS FUNDS				
Impact Fees	\$ 289,000	\$	\$ 281,180	\$ 78,750
Total Capital Projects Funds	\$ 289,000	\$	\$ 281,180	\$ 78,750
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 2,781,610	\$	\$ 2,421,120	\$ 6,243,140
Waste Water	2,493,060		2,642,160	5,482,870
Sanitation	1,000,240		919,200	1,269,340
Business Center	928,970		861,880	949,410
Total Enterprise Funds	\$ 7,203,880	\$	\$ 6,844,360	\$ 13,944,760
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 47,460,060	\$	\$ 36,521,993	\$ 50,263,350

* 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 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	159	\$ 6,873,425	\$ 865,220	\$ 1,143,030	\$ 772,800	= \$ 9,654,475
SPECIAL REVENUE FUNDS						
Highway User Fund	15	\$ 497,390	\$ 43,980	\$ 63,800	\$ 68,330	= \$ 673,500
Police Department		477,000				477,000
Fire Department	9	345,190	43,410	65,020	44,780	498,400
Judicial Collection Enhancement	4	245,320	17,490	27,450	26,150	316,410
Total Special Revenue Funds	28	\$ 1,564,900	\$ 104,880	\$ 156,270	\$ 139,260	= \$ 1,965,310
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water	15	\$ 495,350	\$ 54,950	\$ 80,750	\$ 59,520	= \$ 690,570
Waste Water	15	484,390	52,450	72,010	56,940	665,790
Sanitation	10	303,310	32,800	50,840	39,570	426,520
Total Enterprise Funds	40	\$ 1,283,050	\$ 140,200	\$ 203,600	\$ 156,030	= \$ 1,782,880
TOTAL ALL FUNDS	227	\$ 9,721,375	\$ 1,110,300	\$ 1,502,900	\$ 1,068,090	= \$ 13,402,665