



Resolution

NO. 1061

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

RESOLUTION FOR THE ADOPTION OF BUDGET FISCAL YEAR 2014 – 2015

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, 2014, 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, 2014, 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, 2014 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 2014-2015.

Passed and adopted by the San Luis City Council this 24th day of June 2014, 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 2014-2015 was approved by the Mayor and City Council for the City of San Luis, Arizona, Yuma County, on June 11, 2014.

A Public hearing on the budget will be held on June 24, 2014, at 6:30 PM, at City Hall. At that time and place, objections to the proposed final budget for fiscal 2014-2015 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, 2014.

**CITY OF SAN LUIS, AZ
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		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 15,595,010	\$ 14,600,170	\$ 8,670,520	Primary: \$ 307,380	\$ 15,929,680	\$ 940,385	\$ 940,385	\$	\$ 1,349,230	\$ 23,250,970	\$ 17,377,565
2. Special Revenue Funds	6,863,130	3,425,700	2,000,720	Secondary: 307,380	3,498,070			98,290		5,904,460	4,552,170
3. Debt Service Funds Available	13,781,700	14,958,200	(4,390,740)		13,423,500			1,150,100		10,182,860	14,573,600
4. Less: Amounts for Future Debt Retirement			1,817,600							1,817,600	
5. Total Debt Service Funds	13,781,700	14,958,200	(6,208,340)		13,423,500			1,150,100		8,365,260	14,573,600
6. Capital Projects Funds	78,750	79,720	877,190		138,100					1,015,290	537,570
7. Permanent Funds											
8. Enterprise Funds Available	13,944,760	7,125,070	7,248,880		9,700,170			100,840		17,049,890	16,615,035
9. Less: Amounts for Future Debt Retirement			702,420							702,420	
10. Total Enterprise Funds	13,944,760	7,125,070	6,546,460		9,700,170			100,840		16,347,470	16,615,035
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 50,263,350	\$ 40,188,860	\$ 11,886,550	\$ 307,380	\$ 42,689,520	\$ 940,385	\$ 940,385	\$ 1,349,230	\$ 1,349,230	\$ 54,883,450	\$ 53,655,940

EXPENDITURE LIMITATION COMPARISON

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC or voter-approved alternative expenditure limitation

2014	2015
<u>\$ 50,263,350</u>	<u>\$ 53,655,940</u>
<u>50,263,350</u>	<u>53,655,940</u>
<u>14,731,110</u>	<u>15,668,070</u>
<u>\$ 35,532,240</u>	<u>\$ 37,987,870</u>
<u>\$ 38,030,282</u>	<u>\$ 39,155,665</u>

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 2015

	2014	2015
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	294,550	307,380
C. Total property tax levy amounts	\$ 294,550	\$ 307,380
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	\$ 255,000	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 255,000	
C. Total property taxes collected	\$ 255,000	
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 Fourteen (14) 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 6,600,000	\$ 6,600,000	\$ 6,700,000
State Sales Tax	2,203,830	2,401,760	2,521,800
Licenses and permits			
Business Licenses	65,000	68,920	65,500
Encroachment Permit Fees	200	350	300
Franchise Fees - Cable	8,700	5,080	10,000
Franchise Fees - APS	460,000	358,850	394,300
Franchise Fees (Nextel) TowerCo	13,200	13,200	13,200
Franchise Fee-Cleartalk-Flat West Wireless	11,400	8,550	11,400
Franchise Fees - SW Gas	6,800	5,000	5,700
Individual Operators Permit	3,000	3,880	3,900
Building Safety	268,000	311,730	300,000
Transportation Business Permit	21,000	19,850	21,000
Planning & Zoning Fees	2,000	4,420	2,300
Overweight Border Permits		180	
Intergovernmental			
Urban Revenue Sharing	2,845,460	3,559,280	3,378,360
County Revenues - VLT	886,060	982,070	939,920
Charges for services			
CPR Classes Fees	2,100	3,660	3,000
Detention Facility	611,000	804,790	741,000
Rents	33,400	31,340	33,400
Ambulance Service	205,300	215,000	230,000
Fines and forfeits			
Fine & Forfeitures	434,400	439,820	450,300
Interest on investments			
Interest Earned	10,100	4,830	6,500
Contributions			
Recreation	29,700	39,290	39,500
Miscellaneous			
Miscellaneous Revenue	18,800	19,620	24,600
Donation			
AZ Municipal Risk Retention Pool	23,700		
Parking Management	17,500	16,100	17,300
Auction Revenues	16,400	7,750	16,400
Total General Fund	\$ 14,797,050	\$ 15,925,320	\$ 15,929,680

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 1,968,790	\$ 1,929,110	\$ 2,553,370
Interest Earned	1,000	570	900
Auction Revenues	1,900		1,900
	<u>\$ 1,971,690</u>	<u>\$ 1,929,680</u>	<u>\$ 2,556,170</u>
Grants			
Community Development Grants	\$ 2,000,000	\$ 450,000	\$
Public Safety Grants	2,129,800	403,830	672,000
SLC Arts & Humanities	2,500		2,000
Judicial Collection Enhancement	48,340		
	<u>\$ 4,180,640</u>	<u>\$ 853,830</u>	<u>\$ 674,000</u>
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 16,000	\$ 14,300	\$ 21,400
San Luis Court Enhancement	132,000	86,030	129,000
Fill The Gap Funds	3,500	3,470	5,200
Default Fees	18,000	21,150	31,700
Warrant Fees	36,000	27,310	41,000
Probation Fees	24,000	26,440	39,600
	<u>\$ 229,500</u>	<u>\$ 178,700</u>	<u>\$ 267,900</u>
Total Special Revenue Funds	<u>\$ 6,381,830</u>	<u>\$ 2,962,210</u>	<u>\$ 3,498,070</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.

DEBT SERVICE FUNDS

Civic Improvement	\$ 1,158,200	\$ 1,158,200	\$
Detention Facility	12,623,500	13,800,000	13,423,500
Total Debt Service Funds	<u>\$ 13,781,700</u>	<u>\$ 14,958,200</u>	<u>\$ 13,423,500</u>

CAPITAL PROJECTS FUNDS

IMPACT FEES	\$ 153,500	\$ 152,200	\$ 138,100
	<u>\$ 153,500</u>	<u>\$ 152,200</u>	<u>\$ 138,100</u>
Total Capital Projects Funds	<u>\$ 153,500</u>	<u>\$ 152,200</u>	<u>\$ 138,100</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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 2,439,600	\$ 2,500,000	\$ 2,650,100
Water Sales City Accounts	380,900	410,000	442,900
Conversion Fees	10,800	10,570	11,400
Water Connection Fees	95,900	98,900	102,300
Interest Earned	2,500	3,750	3,900
Impact Fees	87,800	83,980	78,100
Other Revenue-Grant	530,150	500,000	
Miscellaneous Revenue	93,500	95,790	101,100
	<u>\$ 3,641,150</u>	<u>\$ 3,702,990</u>	<u>\$ 3,389,800</u>
Wastewater			
Sewer Sales	\$ 1,935,300	\$ 2,500,000	\$ 2,443,800
Sewer Sales City Accounts	17,300	19,000	20,300
Sewer - Gadsden	49,800	54,980	61,300
Surcharge - Gadsden	15,000	16,500	17,700
Sewer Connection - Fees	50,000	46,800	45,200
Bad Debt Fees -Gadsden	4,000	3,600	3,900
Auction Revenues	900		
Grants			30,200
Miscellaneous Revenue	100	2,490	3,700
Interest Earned	1,500	1,000	1,300
Impact Fees	82,600	78,290	73,500
	<u>\$ 2,156,500</u>	<u>\$ 2,722,660</u>	<u>\$ 2,700,900</u>
Solid Waste			
Sanitation Revenues	\$ 1,067,100	\$ 1,100,000	\$ 1,073,500
Sanitation Revenues City Account	52,900	48,000	47,200
Miscellaneous Revenue	13,800	17,370	18,300
	<u>\$ 1,133,800</u>	<u>\$ 1,165,370</u>	<u>\$ 1,139,000</u>
Business Center			
Business Center Revenues	\$ 630,600	630,000	630,470
	<u>\$ 630,600</u>	<u>630,000</u>	<u>630,470</u>
Business Incubator			
Grants	\$	\$	\$ 1,840,000
	<u>\$</u>	<u>\$</u>	<u>\$ 1,840,000</u>
Total Enterprise Funds	<u>\$ 7,562,050</u>	<u>\$ 8,221,020</u>	<u>\$ 9,700,170</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.

TOTAL ALL FUNDS \$ 42,676,130 \$ 42,218,950 \$ 42,689,520

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Debt Service	\$	\$	\$	\$ 1,150,100
Other Financing Source	940,385	940,385		
EDA Construction of Building				100,840
Public Safety Match				98,290
Total General Fund	\$ 940,385	\$ 940,385	\$	\$ 1,349,230
SPECIAL REVENUE FUNDS				
Public Safety Match			98,290	
Total Special Revenue Funds			\$ 98,290	
DEBT SERVICE FUNDS				
Civic Improvement Corporation			1,150,100	
Total Debt Service Funds			\$ 1,150,100	
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds				
PERMANENT FUNDS				
Total Permanent Funds				
ENTERPRISE FUNDS				
Business Incubator			100,840	
Total Enterprise Funds			\$ 100,840	
INTERNAL SERVICE FUNDS				
Total Internal Service Funds				
TOTAL ALL FUNDS	\$ 940,385	\$ 940,385	\$ 1,349,230	\$ 1,349,230

CITY OF SAN LUIS, AZ
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				
City Council	\$ 858,590	\$	\$ 710,000	\$ 956,520
City Administration	612,610		570,000	603,850
City Clerk	236,570		170,000	246,320
City Attorney	268,100		221,830	354,510
Finance	638,290		583,000	665,050
Human Resources	244,460		202,560	328,150
Development Services	310,860		275,000	324,530
Building Safety	295,390		206,670	244,170
Community Development	174,980		165,000	227,815
Cultural Center	124,750		102,640	149,310
Parks Ground	835,340		835,230	1,038,005
Recreation	367,520		345,000	330,430
Youth Center	167,310		150,560	209,960
Aquatic Center	87,220		66,760	188,100
Senior Services	151,810		127,840	229,370
Municipal Court	579,090		510,000	564,775
Police Department	3,760,750		3,600,000	4,050,640
Fire Department	1,997,610		1,900,000	2,486,980
Information Technology	363,830		341,800	385,800
Facilities	320,370		308,550	357,910
Fleet Services	140,270		153,910	140,550
Risk	123,470		118,000	130,820
Non Departmental	2,935,820		2,935,820	3,164,000
Total General Fund	\$ 15,595,010	\$	\$ 14,600,170	\$ 17,377,565
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 2,145,090	\$	\$ 1,790,210	\$ 3,194,600
Community Development	2,000,000		450,000	
Police Department	986,200		376,350	408,750
Fire Department	1,143,600		486,870	361,540
Judicial Collection Enhancement	585,740		321,570	585,280
SLC Arts & Humanities	2,500		700	2,000
Total Special Revenue Funds	\$ 6,863,130	\$	\$ 3,425,700	\$ 4,552,170
DEBT SERVICE FUNDS				
Civic Improvement	\$ 1,158,200	\$	\$ 1,158,200	\$ 1,150,100
Detention Facility	12,623,500		13,800,000	13,423,500
Total Debt Service Funds	\$ 13,781,700	\$	\$ 14,958,200	\$ 14,573,600
CAPITAL PROJECTS FUNDS				
Impact Fees	\$ 78,750	\$	\$ 79,720	\$ 537,570
Total Capital Projects Funds	\$ 78,750	\$	\$ 79,720	\$ 537,570
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 6,243,140	\$	\$ 2,843,660	\$ 6,008,560
Waste Water	5,482,870		2,395,470	6,264,280
Sanitation	1,269,340		947,530	1,183,705
Business Center	949,410		938,410	1,094,470
Business Incubator				2,064,020
Total Enterprise Funds	\$ 13,944,760	\$	\$ 7,125,070	\$ 16,615,035
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 50,263,350	\$	\$ 40,188,860	\$ 53,655,940

* 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 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	167	\$ 7,555,610	\$ 927,120	\$ 1,295,360	\$ 804,260	= \$ 10,582,350
SPECIAL REVENUE FUNDS						
Highway User Fund	15	\$ 495,470	\$ 53,360	\$ 86,810	\$ 77,790	= \$ 713,430
Police Department		85,000				85,000
Fire Department	9	44,280	5,840	12,440	5,730	68,290
Judicial Collection Enhancement	4	319,880	17,470	33,840	23,170	394,360
Total Special Revenue Funds	28	\$ 944,630	\$ 76,670	\$ 133,090	\$ 106,690	= \$ 1,261,080
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water	12	\$ 537,740	\$ 57,920	\$ 87,910	\$ 58,320	= \$ 741,890
Waste Water	14	558,660	56,380	80,860	56,840	752,740
Sanitation	6	287,290	31,240	49,500	33,720	401,750
Business Incubator	1	23,210	2,700	6,250	2,180	34,340
Total Enterprise Funds	32	\$ 1,406,900	\$ 148,240	\$ 224,520	\$ 151,060	= \$ 1,930,720
TOTAL ALL FUNDS	227	\$ 9,907,140	\$ 1,152,030	\$ 1,652,970	\$ 1,062,010	= \$ 13,774,150