

CITY OF SAN LUIS
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Resolution

NO. 1198

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

CITY OF SAN LUIS, ARIZONA
ADOPTION OF THE BUDGET

FISCAL YEAR 2017 – 2018

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 28, 2017, 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 of the City of San Luis, Arizona, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the City Council met on June 28, 2017, 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 28, 2017 at the office of the City 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, Arizona for the Fiscal Year 2017-2018.

PASSED AND ADOPTED by the Mayor and City Council of the City of San Luis, Arizona this 28th day of June, 2017.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio, City Clerk

APPROVED AS TO FORM:

Kay Macuil, City Attorney

PUBLIC NOTICE

Notice is hereby given that the preliminary budget for fiscal year 2017-2018 was approved by the Mayor and City Council for the City of San Luis, Arizona, Yuma County, on **June 14, 2017**. A Public hearing on the budget will be held on **June 28, 2017** at 7:00PM, at City Hall. At that time and place, objections to the proposed final budget for fiscal 2017-2018 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, 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, 2017

**CITY OF SAN LUIS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018**

Fiscal Year	S c h	FUNDS					
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds
2017	E	\$ 16,597,090	\$ 5,448,600	\$ 15,022,400	\$ 205,840	\$ 15,502,680	\$ 52,776,610
2017	E	15,016,765	4,390,000	15,021,000	55,000	11,547,540	46,030,305
2018		10,225,603	1,052,613	(13,589,737)	1,109,377	7,310,416	6,108,272
2018	B	-	354,185	-	-	-	354,185
2018	C	17,667,200	3,907,000	18,308,900	428,400	11,981,585	52,293,085
2018	D	-	220,000	1,014,000	-	407,435	1,641,435
2018	D	1,421,435	220,000	-	-	-	1,641,435
2018							
LESS:		-	-	-	-	2,979,130	2,979,130
2018		26,471,368	5,313,798	5,733,163	1,537,777	16,720,306	55,776,412
2018	E	\$ 18,493,330	\$ 5,038,780	\$ 19,322,900	\$ 218,350	\$ 13,435,070	\$ 56,508,430

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

	2017	2018
1.	\$ 52,054,080	\$ 56,508,430
2.		
3.	52,054,080	56,508,430
4.	16,501,700	22,076,905
5.	35,552,380	34,431,525
6.	\$ 42,577,580	\$ 43,998,968

* 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
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
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	306,150	354,185
C. Total property tax levy amounts	\$ <u>306,150</u>	\$ <u>354,185</u>
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	\$ 278,000	
(2) Prior years' levies	302,865	
(3) Total secondary property taxes	\$ 580,865	
C. Total property taxes collected	\$ <u>580,865</u>	
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 was operating <u>Seventeen (17)</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
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 7,350,000	\$ 7,508,360	\$ 7,566,800
State Sales Tax	2,968,740	3,000,000	3,015,030
Licenses and permits			
Business Licenses	70,000	76,050	82,800
Encroachment Permit Fees	950	13,600	14,800
Franchise Fees - Cable	12,200	8,850	12,100
Franchise Fees - APS	404,000	400,000	388,000
Franchise Fees (Nextel) TowerCo	14,500	14,500	14,500
Franchise Fee-ClearTalk-Flat West Wireless	11,400	11,400	11,400
Franchise Fees - SW Gas	9,500	9,500	9,700
Individual Operators Permit	2,800	2,880	3,600
Building Safety	350,000	453,050	480,200
Transportation Business Permit	21,800	26,380	27,800
Planning & Zoning Fees	6,800	9,360	11,700
Overweight Border Permits	170	290	100
Intergovernmental			
Urban Revenue Sharing	3,858,710	3,858,710	3,981,410
County Revenues - VLT	1,191,430	1,191,430	1,312,910
Charges for services			
CPR Classes Fees	2,300	1,680	1,900
Detention Facility	200,000	126,760	200,000
Recreation	48,200	65,000	64,000
Rents	23,500	23,500	22,900
Ambulance Service		21,310	
Fines and forfeits			
Fine & Forfeitures	304,700	280,000	284,800
Interest on investments			
Interest Earned	8,000	22,000	30,250
Miscellaneous			
Auction Revenues	2,500	18,950	2,500
Parking Management	43,700	70,000	75,400
Miscellaneous Revenue	25,000	15,000	52,600
Total General Fund	\$ 16,930,900	\$ 17,228,560	\$ 17,667,200

* 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
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 2,477,060	\$ 2,470,000	2,678,780
Impact Fees	168,000	200,000	191,000
Interest Earned	1,400	3,700	5,500
Auction Revenues	1,900	1,380	2,600
	<u>\$ 2,648,360</u>	<u>\$ 2,675,080</u>	<u>2,877,880</u>
Grants/Rents			
Community Development Grants	\$ 671,550	\$ 665,950	710,420
Public Safety Grants	655,960	574,180	194,200
SL Community Facilities	2,500	2,500	2,500
	<u>\$ 1,330,010</u>	<u>\$ 1,242,630</u>	<u>907,120</u>
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 11,700	\$ 8,260	11,200
San Luis Court Enhancement	74,300	51,180	68,000
Fill The Gap Funds	4,800	2,110	4,200
Default Fees	13,800	10,980	13,800
Warrant Fees	31,800	18,130	23,800
Probation Fees	39,900		
Fare		130	1,000
	<u>\$ 176,300</u>	<u>\$ 90,790</u>	<u>122,000</u>
Total Special Revenue Funds	<u>\$ 4,154,670</u>	<u>\$ 4,008,500</u>	<u>\$ 3,907,000</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

Detention Facility	14,001,400	14,528,850	18,308,900
Total Debt Service Funds	<u>\$ 14,001,400</u>	<u>\$ 14,528,850</u>	<u>\$ 18,308,900</u>

CAPITAL PROJECTS FUNDS

IMPACT FEES	\$ 264,300	\$ 446,580	\$ 428,400
Total Capital Projects Funds	<u>\$ 264,300</u>	<u>\$ 446,580</u>	<u>\$ 428,400</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
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 3,217,800	\$ 3,412,170	3,289,900
Water Sales City Accounts	573,200	650,907	671,500
Conversion Fees	7,200		
Water Connection Fees	120,200	152,150	147,100
Interest Earned	5,300	21,000	27,800
Miscellaneous Revenue	102,600	120,000	123,000
	\$ 4,026,300	\$ 4,356,227	\$ 4,259,300
Wastewater			
Sewer Sales	\$ 3,359,200	\$ 3,355,914	3,521,100
Sewer Sales City Accounts	24,200	21,770	20,600
Sewer - Gadsden	76,800	80,890	81,000
Surcharge - Gadsden	23,200	24,300	24,300
Sewer Connection - Fees	54,000	78,144	78,700
Bad Debt Fees -Gadsden	3,900	3,940	4,000
Impact Fees	209,800	294,960	264,700
Interest Earned	1,600	5,600	7,200
Miscellaneous Revenue	1,800	2,900	
	\$ 3,754,500	\$ 3,868,418	\$ 4,001,600
Solid Waste			
Sanitation Revenues	\$ 1,188,500	\$ 1,209,540	1,297,800
Sanitation Revenues City Account	48,900	50,540	52,600
Miscellaneous Revenue	20,300	25,000	27,400
	\$ 1,257,700	\$ 1,285,080	\$ 1,377,800
Business Incubator			
Rents	\$ 93,600	\$ 4,620	\$ 79,720
	\$ 93,600	\$ 4,620	\$ 79,720
Ambulance Services			
Charge for Services	\$ 1,820,000	\$ 1,500,000	\$ 1,633,600
	\$ 1,820,000	\$ 1,500,000	\$ 1,633,600
Business Center			
Business Center Revenues	\$ 629,270	\$ 629,265	\$ 629,265
Interest Earned	300	200	300
	\$ 629,570	\$ 629,465	\$ 629,565
Total Enterprise Funds	\$ 11,581,670	\$ 11,643,810	\$ 11,981,585
TOTAL ALL FUNDS	\$ 46,932,940	\$ 47,856,300	\$ 52,293,085

* 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
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Civic Improvement				1,014,000
Business Center				407,435
Total General Fund	\$	\$	\$	\$ 1,421,435
SPECIAL REVENUE FUNDS				
Highway User Revenues	\$	\$	\$	\$ 220,000
Community Development Grants			220,000	
Public Safety Grants				
Total Special Revenue Funds	\$	\$	\$ 220,000	\$ 220,000
DEBT SERVICE FUNDS				
Civic Improvement	\$	\$	\$ 1,014,000	\$
Total Debt Service Funds	\$	\$	\$ 1,014,000	\$
ENTERPRISE FUNDS				
Business Center	\$	\$	\$ 407,435	\$
Total Enterprise Funds	\$	\$	\$ 407,435	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,641,435	\$ 1,641,435

CITY OF SAN LUIS
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
City Council	\$ 1,114,620	(25,000)	800,000	\$ 1,382,450
City Administration	611,290		560,000	681,100
City Clerk	272,430		265,000	270,870
City Attorney	339,650	25,000	360,000	404,140
City Prosecutor	276,470		230,000	300,190
Finance	775,940		750,000	840,350
Human Resources	486,380		400,000	503,350
Development Services	327,300		275,000	373,090
Building Safety	245,930		210,000	306,960
Community Development	230,620		210,000	290,410
Cultural Center	196,490	(10,410)	175,000	233,130
Parks Ground	1,233,380	(10,410)	1,200,000	1,311,140
Recreation	420,880	23,480	410,000	442,370
Youth Center	234,200	7,750	210,000	296,270
Aquatic Center	215,510	(10,410)	180,000	252,010
Senior Services	221,810		212,000	248,290
Municipal Court	636,100		570,000	621,240
Police Department	4,776,480	(40,870)	4,100,000	4,991,600
Fire Department	2,147,770		2,100,000	2,286,760
Information Technology	503,810		400,000	428,070
Facilities	317,830		310,000	412,260
Fleet Services	141,200		141,000	156,390
Risk	122,000		120,000	142,080
Non Departmental	789,870		828,765	1,318,810
Total General Fund	\$ 16,637,960	\$ (40,870)	\$ 15,016,765	\$ 18,493,330
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 3,113,800	\$ 249,322	2,850,000	\$ 3,745,400
Community Development	1,061,050	(249,322)	760,000	930,420
Police Department	655,960	203,610	520,000	194,200
Fire Department	21,010		-	-
Judicial Collection Enhancement	233,670	159,500	260,000	168,760
Total Special Revenue Funds	\$ 5,085,490	\$ 363,110	\$ 4,390,000	\$ 5,038,780
DEBT SERVICE FUNDS				
Civic Improvement	\$ 1,021,000	\$ -	1,021,000	\$ 1,014,000
Detention Facility	14,001,400	-	14,000,000	18,308,900
Total Debt Service Funds	\$ 15,022,400	\$ -	\$ 15,021,000	\$ 19,322,900
CAPITAL PROJECTS FUNDS				
Impact Fees	\$ 205,840	\$ -	55,000	\$ 218,350
Total Capital Projects Funds	\$ 205,840	\$ -	\$ 55,000	\$ 218,350
ENTERPRISE FUNDS				
Water	\$ 3,572,650	\$ -	2,910,000	\$ 3,538,980
Waste Water	6,742,220	-	5,000,000	4,352,490
Sanitation	1,247,780	-	1,284,680	1,148,750
Business Center	1,479,300	-	1,132,860	1,580,720
Business Incubator	194,080	-	120,000	220,420
Ambulance Service	1,887,360	379,290	1,100,000	2,593,710
Total Enterprise Funds	\$ 15,123,390	\$ 379,290	\$ 11,547,540	\$ 13,435,070
TOTAL ALL FUNDS	\$ 52,075,080	\$ 701,530	\$ 46,030,305	\$ 56,508,430

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
City Council				
General Operations	\$ 1,114,620	\$ (25,000)	\$ 800,000	\$ 1,382,450
City Administration				
General Operations	611,290		560,000	681,100
City Clerk				
General Operations	272,430		265,000	270,870
City Attorney				
General Operations	339,650	25,000	360,000	404,140
City Prosecutor				
General Operations	276,470		230,000	300,190
Finance				
General Operations	775,940		750,000	840,350
Human Resources				
General Operations	486,380		400,000	503,350
Development Services				
General Operations	327,300		275,000	373,090
Building Safety				
General Operations	245,930		210,000	306,960
Community Development				
General Operations	230,620		210,000	290,410
Grants	1,061,050	(249,322)	760,000	930,420
Business Incubator	194,080		120,000	220,420
Total	1,485,750	(249,322)	1,090,000	1,441,250
Cultural Center				
General Operations	196,490	(10,410)	175,000	233,130
Parks Ground				
General Operations	1,233,380	(10,410)	1,200,000	1,311,140
Recreation				
General Operations	420,880	23,480	410,000	442,370
Impact Fees	7,500		7,040	185,000
Total	428,380	23,480	417,040	627,370
Youth Center				
General Operations	234,200	7,750	210,000	296,270
Aquatic Center				
General Operations	215,510	(10,410)	180,000	252,010
Senior Services				
General Operations	221,810		212,000	248,290
Municipal Court				
General Operations	636,100		570,000	621,240
Special Revenue Fund	233,670	159,500	260,000	168,760
Total	869,770	159,500	830,000	790,000

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Police Department				
General Operations	4,776,480	(40,870)	4,100,000	4,991,600
Grants	655,960	224,620	520,000	194,200
Impact Fees	164,340		42,820	27,850
Total	5,596,780	183,750	4,662,820	5,213,650
Fire Department				
General Operations	2,147,770		2,100,000	2,286,760
Grants	21,010	(21,010)		
Impact Fees	34,000		5,140	5,500
Ambulance Operations	1,887,360	379,290	1,100,000	2,593,710
Total	4,090,140	358,280	3,205,140	4,885,970
Information Technology				
General Operations	503,810		400,000	428,070
Facilities				
General Operations	317,830		310,000	412,260
Fleet Services				
General Operations	141,200		141,000	156,390
Risk & Property Management				
General Operations	122,000		120,000	142,080
Non Departmental				
General Operations	789,870		828,765	1,318,810
Total	789,870		828,765	1,318,810
Highway User Fund				
Streets Maintenance	3,113,800	249,322	2,850,000	3,745,400
Water Fund				
Water Operations	3,572,650		2,910,000	3,538,980
WasteWater Fund				
WasteWater Operations	6,742,220		5,000,000	4,352,490
Solid Waste				
Waste Operations	1,247,780		1,284,680	1,148,750
Civic Improvement Corp				
Civic Improvement Corp	1,021,000		1,021,000	1,014,000
Detention Facility				
Detention Facility Operations	14,001,400		14,000,000	18,308,900
Business Center				
Business Center Operations	1,479,300		1,132,860	1,580,720
Total All Funds	\$ 52,075,080	\$ 701,530	\$ 46,030,305	\$ 56,508,430

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	225	\$ 8,773,780	\$ 1,388,580	\$ 1,798,770	\$ 983,430	\$ 12,944,560
SPECIAL REVENUE FUNDS						
Highway User Fund	19	\$ 633,970	\$ 72,740	\$ 162,190	\$ 107,970	\$ 976,870
Public Safety	1	27,800				27,800
Judicial Collection Enhancement	1	88,130	10,080	7,950	8,780	114,940
Total Special Revenue Funds	21	\$ 749,900	\$ 82,820	\$ 170,140	\$ 116,750	\$ 1,119,610
ENTERPRISE FUNDS						
Water	11	\$ 425,290	48,770	89,270	52,170	\$ 615,500
WasteWater	15	571,070	65,540	114,040	70,310	820,960
Sanitation	5	207,440	23,820	41,580	29,960	302,800
Business Incubator	1	24,000	2,760	7,950	2,270	36,980
Ambulance	24	1,294,360	192,570	318,890	163,370	1,969,190
Total Enterprise Funds	56	\$ 2,522,160	\$ 333,460	\$ 571,730	\$ 318,080	\$ 3,745,430
TOTAL ALL FUNDS	302	\$ 12,045,840	\$ 1,804,860	\$ 2,540,640	\$ 1,418,260	\$ 17,809,600