

CITY OF SAN LUIS
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Resolution

No. 2046

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

RESOLUTION FOR THE ADOPTION OF BUDGET FISCAL YEAR 2018 – 2019

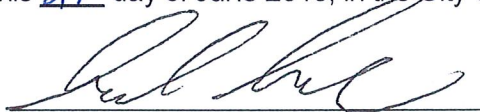
Whereas, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on June 27, 2018, make an estimate of the different amounts required to meet public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and

Whereas, in accordance with said chapter of said title, and following due public notice, the Council met on June 27, 2018, 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 27, 2018, 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 on 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 2018-2019.

Passed and adopted by the San Luis City Council this 27th day of June 2018, in the City of San Luis, Arizona.


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 2018-2019 was approved by the Mayor and City Council for the City of San Luis, Arizona, Yuma County, on June 13, 2018. A Public hearing on the budget will be held on June 27, 2018 at 7:00PM, at City Hall. At that time and place, objections to the proposed final budget for fiscal 2018-2019 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, 2018

**CITY OF SAN LUIS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019**

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$ 18,532,220	\$ 5,372,150	\$ 19,322,900	\$ 218,350	\$ 13,424,870	\$ 56,870,490
2018	Actual Expenditures/Expenses**	E	15,102,430	3,307,590	18,921,030	5,136	9,477,009	46,813,195
2019	Fund Balance/Net Position at July 1***		7,351,701	862,530	(11,054,700)	1,575,650	10,084,830	8,820,011
2019	Secondary Property Tax Levy	B	-	381,820	-	-	-	381,820
2019	Estimated Revenues Other than Property Taxes	C	18,859,800	4,900,530	18,325,000	477,800	12,338,365	54,901,495
2019	Interfund Transfers In	D	-	260,000	1,270,100	-	1,086,925	2,617,025
2019	Interfund Transfers (Out)	D	2,357,025	260,000	-	-	-	2,617,025
2019	Reduction for Amounts Not Available:							
LESS:	Amounts for Future Debt Retirement:		-	-	-	-	3,616,780	3,616,780
2019	Total Financial Resources Available		23,854,476	6,144,880	8,540,400	2,053,450	19,893,340	60,486,546
2019	Budgeted Expenditures/Expenses	E	\$ 20,355,510	\$ 5,700,670	\$ 19,595,100	\$ 121,000	\$ 14,117,190	\$ 59,889,470

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

	2018	2019
\$	56,508,430	\$ 59,889,470
	56,508,430	59,889,470
	22,076,905	21,354,980
	34,431,525	38,534,490
\$	43,998,968	\$ 45,564,877

* 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 2019

	2018	2019
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	354,185	381,820
C. Total property tax levy amounts	\$ 354,185	\$ 381,820
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	\$ 345,000	
(2) Prior years' levies	302,550	
(3) Total secondary property taxes	\$ 647,550	
C. Total property taxes collected	\$ 647,550	
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> Twenty (20) </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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 7,566,800	8,529,670	\$ 8,529,700
State Sales Tax	3,015,030	3,027,168	3,190,700
Licenses and permits			
Business Licenses	82,800	79,900	72,200
Encroachment Permit Fees	14,800	18,300	10,400
Franchise Fees - Cable	12,100	25,100	25,100
Franchise Fees - APS	388,000	345,000	347,000
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	9,700	7,900	7,900
Individual Operators Permit	3,600	2,060	2,000
Building Safety	480,200	466,920	466,900
Transportation Business Permit	27,800	26,400	26,700
Planning & Zoning Fees	11,700	10,660	9,200
Overweight Border Permits	100	100	200
Intergovernmental			
Urban Revenue Sharing	3,981,410	3,981,410	3,946,500
County Revenues - VLT	1,312,910	1,312,910	1,437,800
Charges for services			
CPR Classes Fees	1,900	2,020	2,000
Detention Facility	200,000	204,000	204,000
Recreation	64,000	88,330	97,600
Rents	22,900	22,932	22,900
Fines and forfeits			
Fine & Forfeitures	284,800	249,080	253,500
Interest on investments			
Interest Earned	30,250	90,480	90,500
Miscellaneous			
Auction Revenues	2,500		2,500
Parking Management	75,400	72,340	74,200
Miscellaneous Revenue	52,600	17,370	14,400
Total General Fund	\$ 17,667,200	\$ 18,605,950	\$ 18,859,800

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 2,678,780	2,582,280	2,533,900
Impact Fees	191,000	202,780	202,800
Interest Earned	5,500	18,850	21,400
Auction Revenues	2,600		
	\$ 2,877,880	\$ 2,803,910	2,758,100
Grants/Rents			
Community Development Grants	\$ 710,420	7,840	682,000
Public Safety Grants	194,200	369,550	1,287,630
Recreation		7,000	30,000
SL Community Facilities	2,500	2,500	2,500
	\$ 907,120	\$ 386,890	2,002,130
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 11,200	9,290	47,800
San Luis Court Enhancement	68,000	58,310	46,400
Fill The Gap Funds	4,200	4,460	23,800
Default Fees	13,800	20,030	9,100
Warrant Fees	23,800	21,570	11,900
Fare	1,000		1,300
	\$ 122,000	\$ 113,660	140,300
Total Special Revenue Funds	\$ 3,907,000	\$ 3,304,460	\$ 4,900,530

* 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	\$	3,780	\$
Detention Facility	18,308,900	18,300,000	18,325,000
Total Debt Service Funds	\$ 18,308,900	\$ 18,303,780	\$ 18,325,000

CAPITAL PROJECTS FUNDS

IMPACT FEES	\$ 428,400	477,400	\$ 477,800
Total Capital Projects Funds	\$ 428,400	\$ 477,400	\$ 477,800

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 3,289,900	3,252,120	3,340,200
Water Sales City Accounts	671,500	593,110	662,400
Conversion Fees			
Water Connection Fees	147,100	152,280	143,500
Interest Earned	27,800	21,430	36,200
Miscellaneous Revenue	123,000	114,950	142,600
	\$ 4,259,300	\$ 4,133,890	\$ 4,324,900
Wastewater			
Sewer Sales	\$ 3,521,100	3,506,600	3,505,000
Sewer Sales City Accounts	20,600	26,570	29,600
Sewer - Gadsden	81,000	82,100	94,000
Surcharge - Gadsden	24,300	24,640	28,200
Sewer Connection - Fees	78,700	72,450	58,600
Bad Debt Fees -Gadsden	4,000	3,920	4,500
Impact Fees	264,700	273,870	273,900
Interest Earned	7,200	18,960	31,500
Miscellaneous Revenue		120	200
	\$ 4,001,600	\$ 4,009,230	\$ 4,025,500
Solid Waste			
Sanitation Revenues	\$ 1,297,800	1,300,780	1,333,100
Sanitation Revenues City Account	52,600	54,270	54,300
Miscellaneous Revenue	27,400	31,800	30,500
	\$ 1,377,800	\$ 1,386,850	\$ 1,417,900
Business Incubator			
Rents	\$ 79,720	29,400	\$ 74,700
	\$ 79,720	\$ 29,400	\$ 74,700
Ambulance Services			
Charge for Services	\$ 1,633,600	1,828,060	\$ 1,865,600
	\$ 1,633,600	\$ 1,828,060	\$ 1,865,600
Business Center			
Business Center Revenues	\$ 629,265	629,265	\$ 629,265
Interest Earned	300	320	500
	\$ 629,565	\$ 629,585	\$ 629,765
Total Enterprise Funds	\$ 11,981,585	\$ 12,017,015	\$ 12,338,365
TOTAL ALL FUNDS	\$ 52,293,085	\$ 52,708,605	\$ 54,901,495

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Civic Improvement				1,270,100
Business Center				1,086,925
Total General Fund	\$	\$	\$	\$ 2,357,025
SPECIAL REVENUE FUNDS				
Highway User Revenues	\$	\$	\$	260,000
Community Development Grants			260,000	
Public Safety Grants				
Total Special Revenue Funds	\$	\$	\$ 260,000	\$ 260,000
DEBT SERVICE FUNDS				
Civic Improvement	\$	\$	\$ 1,270,100	\$
Total Debt Service Funds	\$	\$	\$ 1,270,100	\$
ENTERPRISE FUNDS				
Wastewater	\$ 541,000	\$ 541,000	\$	\$
Solid Waste	281,870	281,870		
Business Center			1,086,925	
Total Enterprise Funds	\$ 822,870	\$ 822,870	\$ 1,086,925	\$
TOTAL ALL FUNDS	\$ 822,870	\$ 822,870	\$ 2,617,025	\$ 2,617,025

CITY OF SAN LUIS
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
City Council	\$ 1,382,450	(96,540)	788,720	\$ 1,339,260
City Administration	681,100	(5,150)	461,500	1,278,420
City Clerk	270,870	(1,500)	203,580	257,230
City Attorney	404,140		370,710	431,770
City Prosecutor	300,190	(500)	232,940	303,050
Finance	840,350		761,800	842,420
Human Resources	503,350	(1,000)	380,870	473,810
Development Services	373,090	(3,200)	241,510	378,400
Building Safety	306,960	73,500	266,800	343,510
Economic Development	290,410	(6,500)	186,110	338,430
Cultural Center	233,130	(500)	190,870	263,330
Parks Ground	1,311,140	(500)	1,147,320	1,371,200
Recreation	442,370	(6,500)	341,060	410,490
Youth Center	296,270	(500)	231,870	280,780
Aquatic Center	252,010	(500)	171,100	276,040
Senior Services	248,290	(500)	192,920	256,480
Municipal Court	621,240	25,190	586,100	675,590
Police Department	4,991,600	(6,000)	4,518,160	5,330,670
Fire Department	2,286,760	(500)	2,280,000	2,857,230
Information Technology	428,070	(1,500)	429,520	432,160
Facilities	412,260	(500)	391,600	341,900
Fleet Services	156,390	(1,950)	155,000	217,320
Risk	142,080		121,800	137,530
Non Departmental	1,318,810	74,040	450,570	1,518,490
Total General Fund	\$ 18,493,330	\$ 38,890	\$ 15,102,430	\$ 20,355,510
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 3,745,400	\$ (2,000)	2,833,030	\$ 3,286,930
Community Development	930,420	(220,000)	27,950	942,000
Police Department	194,200	542,370	349,040	1,287,630
Recreation Department		13,000	7,460	30,000
Judicial Collection Enhancement	168,760		90,110	154,110
Total Special Revenue Funds	\$ 5,038,780	\$ 333,370	\$ 3,307,590	\$ 5,700,670
DEBT SERVICE FUNDS				
Civic Improvement	\$ 1,014,000	\$	921,030	\$ 1,270,100
Detention Facility	18,308,900		18,000,000	18,325,000
Total Debt Service Funds	\$ 19,322,900	\$	\$ 18,921,030	\$ 19,595,100
CAPITAL PROJECTS FUNDS				
Impact Fees	\$ 218,350	\$	5,136	\$ 121,000
Total Capital Projects Funds	\$ 218,350	\$	\$ 5,136	\$ 121,000
ENTERPRISE FUNDS				
Water	\$ 3,538,980	\$ (3,220)	\$ 2,866,510	\$ 4,240,040
Waste Water	4,352,490	(2,720)	3,336,820	4,107,920
Sanitation	1,148,750	(2,960)	1,018,710	1,634,760
Business Center	1,580,720	(300)	528,020	1,759,880
Business Incubator	220,420		111,100	167,920
Ambulance Service	2,593,710	(1,000)	1,615,849	2,206,670
Total Enterprise Funds	\$ 13,435,070	\$ (10,200)	\$ 9,477,009	\$ 14,117,190
TOTAL ALL FUNDS	\$ 56,508,430	\$ 362,060	\$ 46,813,195	\$ 59,889,470

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
City Council				
General Operations	\$ 1,382,450	\$ (96,540)	788,720	\$ 1,339,260
City Administration				
General Operations	681,100	(5,150)	461,500	1,278,420
City Clerk				
General Operations	270,870	(1,500)	203,580	257,230
City Attorney				
General Operations	404,140		370,710	431,770
City Prosecutor				
General Operations	300,190	(500)	232,940	303,050
Finance				
General Operations	840,350		761,800	842,420
Human Resources				
General Operations	503,350	(1,000)	380,870	473,810
Development Services				
General Operations	373,090	(3,200)	241,510	378,400
Building Safety				
General Operations	306,960	73,500	266,800	343,510
Economic Development				
General Operations	290,410	(6,500)	186,110	338,430
Grants	930,420	(220,000)	27,950	942,000
Business Incubator	220,420		111,100	167,920
Total	1,441,250	(226,500)	325,160	1,448,350
Cultural Center				
General Operations	233,130	(500)	190,870	263,330
Parks Ground				
General Operations	1,311,140	(500)	1,147,320	1,371,200
Recreation				
General Operations	442,370	(6,500)	341,060	410,490
Special Services		13,000	7,460	30,000
Impact Fees	185,000			50,000
Total	627,370	6,500	348,520	490,490
Youth Center				
General Operations	296,270	(500)	231,870	280,780

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Aquatic Center				
General Operations	252,010	(500)	171,100	276,040
Senior Services				
General Operations	248,290	(500)	192,920	256,480
Municipal Court				
General Operations	621,240	25,190	586,100	675,590
Special Revenue Fund	168,760		90,110	154,110
Total	790,000	25,190	676,210	829,700
Police Department				
General Operations	4,991,600	(6,000)	4,518,160	5,330,670
Grants	194,200	542,370	349,040	1,287,630
Impact Fees	27,850			
Total	5,213,650	536,370	4,867,200	6,618,300
Fire Department				
General Operations	2,286,760	(500)	2,280,000	2,857,230
Grants				
Impact Fees	5,500		5,136	71,000
Ambulance Operations	2,593,710	(1,000)	1,615,849	2,206,670
Total	4,885,970	(1,500)	3,900,985	5,134,900
Information Technology				
General Operations	428,070	(1,500)	429,520	432,160
Facilities				
General Operations	412,260	(500)	391,600	341,900
Fleet Services				
General Operations	156,390	(1,950)	155,000	217,320
Risk & Property Management				
General Operations	142,080		121,800	137,530
Non Departmental				
General Operations	1,318,810	74,040	450,570	1,518,490
Total	1,318,810	74,040	450,570	1,518,490
Highway User Fund				
Streets Maintenance	3,745,400	(2,000)	2,833,030	3,286,930
Water Fund				
Water Operations	3,538,980	(3,220)	2,866,510	4,240,040

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
WasteWater Fund				
WasteWater Operations	4,352,490	(2,720)	3,336,820	4,107,920
Solid Waste				
Waste Operations	1,148,750	(2,960)	1,018,710	1,634,760
Civic Improvement Corp				
Civic Improvement Corp	1,014,000		921,030	1,270,100
Detention Facility				
Detention Facility Operations	18,308,900		18,000,000	18,325,000
Business Center				
Business Center Operations	1,580,720	(300)	528,020	1,759,880
Total All Funds	\$ 56,508,430	\$ 362,060	\$ 46,813,195	\$ 59,889,470

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	208	9,470,300	1,609,460	2,094,690	1,047,370	\$ 14,221,820
SPECIAL REVENUE FUNDS						
Highway User Fund	23	668,600	78,710	168,530	114,420	\$ 1,030,260
Public Safety						
Judicial Collection Enhancement		67,660	7,990		6,860	82,510
Total Special Revenue Funds	23	\$ 736,260	\$ 86,700	\$ 168,530	\$ 121,280	\$ 1,112,770
ENTERPRISE FUNDS						
Water	10	480,200	56,520	108,400	58,620	\$ 703,740
WasteWater	14	665,870	78,430	157,580	81,930	983,810
Sanitation	5	209,470	24,700	54,030	30,990	319,190
Business Incubator	1	24,500	2,890	8,330	2,320	38,040
Ambulance	12	875,700	192,350	197,020	124,300	1,389,370
Total Enterprise Funds	42	\$ 2,255,740	\$ 354,890	\$ 525,360	\$ 298,160	\$ 3,434,150
TOTAL ALL FUNDS	273	\$ 12,462,300	\$ 2,051,050	\$ 2,788,580	\$ 1,466,810	\$ 18,768,740