



NOTICE OF REGULAR COUNCIL MEETING

In accordance with Section 38-431.01 of the Arizona Revised Statutes of the State of Arizona, notice is hereby given to the Members of City Council and to the general public that the Mayor and Council of the City of San Luis, Arizona will hold a Regular City Council meeting at 7:00 p.m. Wednesday, February 24, 2016. The meeting will take place at the City Council Chambers, located at 1090 E. Union Street, San Luis, Arizona, 85349. Everyone from the public is invited to attend the open meeting.

In accordance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973, the City of San Luis does not discriminate on the basis of disability in the admission of or access to, or treatment of employment in its programs, activities, or services. For information regarding rights and provisions of the ADA or Section 504, or to request reasonable accommodations for participation in City programs, activities or services contact: ADA/Section 504 Coordinator, City of San Luis Human Resources Department, 1090 E. Union Street, San Luis, Arizona, 85349, (928) 341-8520.

Notice is hereby given that pursuant to A.R.S. §1-602.A.9, subject to certain specified statutory exceptions, parents have a right to consent before the State or any of its political subdivisions make a video or audio recording of a minor child. Meetings of the City Council are audio and/or video recorded, and, as a result, proceedings in which children are present may be subject to such recordings. Parents in order to exercise their rights may either file written consent with the City Clerk to such recordings, or take personal action to ensure that their child or children are not present when a recording may be made. If a child is present at the time a recording is made, the City will assume that the rights afforded parents pursuant to A.R.S. §1-602.A.9 have been waived.

THIS NOTICE IS APPROVED BY:

/s/ Sonia Cornelio, City Clerk

AVISO DE JUNTA REGULAR

De acuerdo a la Sección 38-431.01 de los Estatutos Revisados del Estado de Arizona, se le informa a los Miembros del Cabildo y al público en general que el Alcalde y el Concilio de San Luis, Arizona, tendrán una Junta Regular a las 7:00 p.m. el día Miércoles, 24 de Febrero del 2016. La junta se llevará a cabo en la Sala del Cabildo, ubicada en el 1090 E. Union Street, San Luis, Arizona, 85349, el público está cordialmente invitado.

De acuerdo con el Acta de Americanos con Discapacidades y la Sección 504 del Acta de Rehabilitación del 1973, la Ciudad de San Luis no discrimina por causa de discapacidad la admisión y acceso a sus programas, actividades, servicios o en el trato en cuanto a empleo. Para más información referente a derechos y provisiones del Acta de Americanos con Discapacidades o Sección 504, o para solicitar adaptaciones que sean razonables para la participación en programas, actividades o servicios de la Ciudad, contactar al: Coordinador del Acta de Americanos con Discapacidades/Sección 504, Departamento de Recursos Humanos de la Ciudad de San Luis, 1090 E. Union Street, San Luis, Arizona, 85349, (928) 341-8520.

Por medio de este aviso y de acuerdo con los Estatutos Revisados del Estado de Arizona, sujeto a ciertas excepciones reglamentarias, los padres de familia tienen el derecho de dar o no dar el consentimiento antes que el Estado o alguna subdivisión política grabe a un menor de edad, ya sea en audio o video. Las juntas del Cabildo se graban en audio y/o video como resultado, el hecho de que haya menores presentes puede ser sujeto a que sean grabados. Para que los padres de familia puedan ejercer sus derechos, favor de autorizar por escrito con la Secretaria de la Ciudad a tal grabación, o tomar acción personal para asegurarse que su hijo/hija menor no esté presente cuando la grabación se lleve a cabo. Si un menor de edad está presente en el momento de la grabación, la Ciudad asumirá que los padres de familia están cediendo los derechos sobre una posible grabación de acuerdo con el Estatuto Revisado del Estado de Arizona §1-602.A.9.

ESTE AVISO ES APROBADO POR:

/f/ Sonia Cornelio, Actuaría de la Ciudad



AGENDA
Regular Meeting
San Luis City Council
San Luis Council
Chambers
1090 E. Union Street
San Luis, AZ 85349
February 24, 2016
7:00 P.M.

AMENDED AGENDA
2/23/2016

MEMBERS OF THE CITY COUNCIL WILL ATTEND EITHER IN PERSON, TELEPHONE, OR VIDEO CONFERENCE COMMUNICATION

1. **CALL TO ORDER/ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **INVOCATION**
4. **PROCLAMATION**
-Police Canine, Denis, Official Mascot
5. **CONSENT AGENDA**
All matters are considered to be routine by the City Council and will be enacted by one motion. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.
 5. A. **MINUTES OF**
-Regular Council meeting held January 13, 2016
 5. B. **DISBURSEMENTS FROM FEBRUARY 1, 2016 TO FEBRUARY 12, 2016**
TOTAL DISBURSEMENTS \$582,931.50
(Five Hundred Eighty-Two Thousand, Nine Hundred Thirty-One Dollars and Fifty Cents)
 5. C. Discussion and possible action on any and all matters regarding waiver of impact fees and all associated building permit fees for the construction of an affordable housing project, San Luis Prudential Youthbuild USA. **(Jenny Torres, Community Development Director)**
 5. D. Discussion and possible action on any and all matters regarding Resolution No. 1131. A resolution of the Mayor and Council of the City of San Luis, Arizona, approving an Intergovernmental Agreement between the City of San Luis and the Superior Court in Yuma County for the purpose of a field trainer to provide training and uniformity of automation systems and business practices with the Courts in Yuma County including the San Luis Municipal Court. **(Kay Marion Macuil, City Attorney)**
6. **DISCUSSION AND POSSIBLE ACTION ITEMS:**

- 6. A. Discussion and possible action on any and all matters regarding the approval and acceptance for filing the Comprehensive Annual Financial Report for the City of San Luis, fiscal year ended June 30, 2015. **(Lumbard & Associates)**
- 6. B. Discussion and possible action on any and all matters regarding Resolution No. 1133. A Resolution of the Mayor and Council of the City of San Luis, Arizona, declaring as a public record the document filed with the City Clerk and entitled "City of San Luis Position Classification and FY 2016 Salary Plan"; adopting the position classification plan portion of said document and directing preparation of a proposed salary plan for fiscal year 2016-2017. **(Tadeo A. De La Hoya, Interim City Manager and Public Sector Personnel Consultants)**
- 6. C. Discussion and possible action on any and all matters regarding the appointment of two City of San Luis citizens to serve as Commission Members on the City of San Luis Planning and Zoning Commission. **(John Starkey, Zoning Administrator)**
- 6. D. Discussion and possible action on any and all matters regarding Healthy Sister Cities Border Initiatives by Regional Center for Border Health, Inc. **(Javier Morales, Director of Public Health Initiatives)**
- 6. E. Discussion and possible action on any and all matters regarding Resolution No. 1130. A resolution of the Mayor and Council of the City of San Luis, Arizona, approving Intergovernmental Agreement regarding joint use of recreational facilities at Yuma Union High School District #70 (San Luis High School) and the City of San Luis. **(Jenny Torres, Community Development Director, Chris Kasid, Parks and Recreation Director)**
- 6. F. Discussion and possible action on any and all matters regarding Resolution No. 1132. A resolution of the Mayor and Council of the City of San Luis, Arizona approving promotion of the City of San Luis through sponsorship of the Fifth Annual Off-Road Expo 2016. **(Kay Marion Macuil, City Attorney and Lizeth Chavez, Off-Road EXPO Coordinator)**

7. **SUMMARY OF CURRENT EVENTS**

Events by Mayor, Council Members, City Manager, and/or City Staff pursuant to A.R.S. §38-431.02 (K).

8. **CALL TO THE PUBLIC**

This is the time for the public to comment. Members of the City Council may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to A.R.S. §38-431.01 (H), action taken as a result of public comment will be limited to directing staff to study the matter, responding to any criticism or scheduling the matter for further consideration and decision at a later date.

9. **EXECUTIVE SESSION**

Vote to hold an executive session pursuant to A.R.S. §38-431.03(A)(1), A.R.S. §38-431.03(A)(3), and A.R.S. §38-431.03(A)(4)

- 9. A. Discussion and possible action to hold an executive session pursuant to A.R.S. §38-431.03(A)(1), A.R.S. §38-431.03(A)(3), and A.R.S. §38-431.03(A)(4) to discuss or consider on any and all matters relating to the appointed position of Magistrate including retirement, expiration of the current contract, renewal of the current contract, appointment of pro tem, appointment of another Magistrate or other matters regarding the position such as employment, assignment, appointment, and salaries as well as discussion or consultation

for legal advice with the City Attorney or attorneys. **(Council Member Maria Cecilia Ramos, Council Member Gloria Torres, and Vice Mayor Matias Rosales).**

10. **MOTION TO GO BACK INTO REGULAR SESSION**

11. **DISCUSSION AND POSSIBLE ACTION ITEM:**

11. A. Discussion and possible action following Executive Session regarding any and all matters regarding the position of the Magistrate. **(Council Member Maria Cecilia Ramos, Council Member Gloria Torres, and Vice Mayor Matias Rosales).**

12. **ADJOURNMENT**



PROCLAMATION

Regular City Council Meeting

4.

Meeting Date: 02/24/2016

Title:

PROCLAMATION

-Police Canine, Denis, Official Mascot

Attachments

Proclamation 2/24/2016



Proclamation

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

Police Canine, Denis, Official City Mascot

WHEREAS, the first recorded use of police canines was in 1869.

WHEREAS, there are approximately 100,000 law enforcement canines serving in communities across the United States, including 3 within the City of San Luis Police Department;

WHEREAS, nearly 50,000 assaults against law enforcement canines are reported each year;

WHEREAS, the names of dedicated police canines who made the ultimate sacrifice are engraved on the walls of the numerous police canine memorials across the nation, including 26 police canines that were killed in 2015 and 20 police canines killed in previous years;

WHEREAS, it is important that all citizens know and understand the duties, responsibilities, hazards, and sacrifices of their Police Canines and how the Police Canines assist the members of our Police Department in their duty to serve the people by safeguarding life and property, by protecting them against violence and disorder, and by protecting the innocent against deception and the weak against oppression;

WHEREAS, the members of the City of San Luis Police Department Police Canine play an essential role in safeguarding the rights and freedoms of the citizens of City of San Luis, Arizona;

WHEREAS, the City of San Luis Police Department Police Canines unceasingly provide vital public service; and

NOW THEREFORE, I, Gerardo Sanchez, Mayor of the City of San Luis, Arizona hereby proclaim San Luis Police Canine, Denis, as the official mascot of the City of San Luis.

PASSED AND APPROVED by the Mayor and City Council of the City of San Luis Arizona, this 24th day of February, 2016.

ATTEST:

Gerardo Sanchez, Mayor

Sonia Cornelio, City Clerk



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

5. A.

Meeting Date: 02/24/2016

Summary

MINUTES OF

-Regular Council meeting held January 13, 2016

Attachments

Minutes RCM 1/13/2016

MINUTES
Regular Meeting
San Luis City Council
San Luis Council Chambers
1090 E. Union Street
San Luis, AZ 85349
January 13, 2016
7:00 P.M.

1. CALL TO ORDER Mayor Gerardo Sanchez called the Regular City Council meeting to order at approximately 7:02 p.m.

ROLL CALL

PRESENT: Mayor Gerardo Sanchez
Vice-Mayor Matias Rosales (arrived at approximately 7:59 p.m.)
Council Member Mario Buchanan Jr.
Council Member Africa Luna-Carrasco
Council Member Maria Cecilia Ramos
Council Member Ruben Walshe

ABSENT: Council Member Gloria Torres

OTHERS PRESENT: Tadeo De La Hoya, Interim City Manager
Ralph Velez, City Consultant
Sonia Cornelio, City Clerk
Alfredo Campa, Police Department
Angelica Cifuentes, Procurement and Budget Compliance Officer
Aracely De La Hoya, Senior Center Director
Chris Kasid, Parks and Recreation Director
Domingo Sosa, I.T. Technician
Eulogio Vera, Public Works Director
Hank Green, Fire Chief
Isaac Gutierrez, G.I.S. Technician
Janet Taylor, Administrative Assistant
Jenny Torres, Community Development Director
Joel Saucedo, Police Department
John Starkey, Building and Safety Director/Zoning Administrator
Jonathan Dumadag, I.T. Technician
Jose Guzman, Assistant Planner
Kay Macuil, City Attorney
Ketie St. Louis, Finance Director
Lizeth Chavez, Recreation Coordinator
Marco Santana, Police Department
Maria Sabori, Human Resources Senior Analyst
Nigel Reynoso, Police Department

Omar Heredia, Human Resources Training and Program Coordinator
Rick Bauermann, Fire Department
Victor Figueroa, Acting Chief of Police
Yolanda Dueñas, Fleet/Facilities Director
Esthela Luna, San Luis Post Office
Francisca Guzman, Translator
Cesar Neyoy, Reporter
Lucy Lopez, Reporter

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Council Member Mario Buchanan Jr.

3. INVOCATION

The invocation was made by Mr. Hank Green, Fire Chief.

4. PRESENTATIONS

4. A. Presentation and donation of art pieces by the U.S. Post Office in San Luis, Arizona to the San Luis Cesar Chavez Cultural Center. (Christopher Kasid/ Lizeth Chavez, Parks and Recreation Department)

Mr. Christopher Kasid, Parks and Recreation Director, presented Ms. Esthela Luna, San Luis Post Office, who will be donating the art pieces to the San Luis Cesar Chavez Cultural Center.

Ms. Esthela Luna, San Luis Post Office, stated that the paintings were displayed at the San Luis Post Office from 2006. She commented that the paintings represent the lives of residents in San Luis, Arizona. Ms. Luna added that the San Luis Post Office wished to donate the paintings to the San Luis Cesar Chavez Cultural Center.

4. B. Presentation and recognition of employees by the Employee Recognition and Awards Program for their outstanding work with the City of San Luis. (Isaac Gutierrez, ERAP Chair/G.I.S. Technician)

Mr. Isaac Gutierrez, ERAP Chair/G.I.S. Technician, presented Mr. Omar Heredia, Human Resources Department, with the 2015 Rookie of the Year and Mr. Domingo Sosa, Information Technology Department, with the 2015 Employee of the Year.

Mayor Gerardo Sanchez thanked and recognized each winner for their hard work and dedication.

4. C. Presentation of plaque to former Police Officer, Joe Johnson, in recognition of his years of service to the City of San Luis. (Maria Sabori, Senior HR Analyst/Victor Figueroa, Acting Chief of Police)

Mr. Victor Figueroa, Acting Chief of Police, presented Officer Joe Johnson with a plaque and stated that Officer Joe Johnson had a large impact on the community.

Mayor Gerardo Sanchez stated that Officer Joe Johnson will be hard to replace because of his impact on the City of San Luis and thanked him for his hard work and dedication.

Mr. Joe Johnson, San Luis Police Department, thanked everyone for their kind words and everything they have done for him.

5. CONSENT AGENDA

5. A. MINUTES OF

- Work Session held November 18, 2015
- Special Council meeting held November 24, 2015
- Regular Council meeting held December 9, 2015
- Special Council meeting held December 16, 2015

5. B. DISBURSEMENTS FROM NOVEMBER 30, 2015 THROUGH DECEMBER 31, 2015

Total Disbursements \$1,956,239.99

(One Million, Nine Hundred Fifty-Six Thousand, Two-Hundred Thirty-Nine Dollars and Ninety-Nine Cents)

5. C. Discussion and possible action on any and all matters regarding the Beach Street Improvements Project and additional engineering costs. (Eulogio Vera, Public Works Director)

MOTION: Council Member Mario Buchanan Jr./ Council Member Maria Cecilia Ramos to approve Consent Agenda as presented. Motion passed unanimously.

6. DISCUSSION AND POSSIBLE ACTION ITEMS:

6. A. Public Hearing followed by discussion and possible action on any and all matters regarding Conditional Use Permit Case No. 2015-0435, a request by Michelle Lamoureux, Pinnacle Consulting, applicant representative of Sun State Towers, on behalf of Bienestar Apartments Phase II, LLC, owner, for a Conditional Use Permit to install a telecommunications monopole at 690 N. 10th Avenue in San Luis, AZ. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Africa Luna-Carrasco/ Council Member Mario Buchanan Jr. to open Public Hearing. Motion passed unanimously.

Mr. John Starkey, Building and Safety Director/Zoning Administrator, stated that the Conditional Use Permit is to install a telecommunications monopole at the Bienestar Apartments that will be owned by Sun State Towers. Mr. Starkey added that the tower

is within the property and does not need a variance or any readjustments. He added that notices to the residents in the surrounding area have been sent out and added that there were no comments.

Council Member Mario Buchanan Jr. commented that he sees the tower as a safety issue.

Ms. Michelle Lamoureux, Pinnacle Consulting, stated that they had looked at different properties in the area but only the location chosen would be in the zoning code. Ms. Lamoureux added that the location will help residents, the Police Department and the Fire Department with voice and data services.

B. Close Public Hearing

MOTION: Council Member Africa Luna-Carrasco/ Council Member Mario Buchanan Jr. to close Public Hearing. Motion passed unanimously.

C. Action on Conditional Use Permit Case No. 2015-0435

MOTION: Council Member Africa Luna-Carrasco/ Council Member Maria Cecilia Ramos to approve the Conditional Use Permit as presented. Motion passed with four (4) aye votes and one (1) nay vote from Council Member M. Buchanan Jr.

6. B. Public Hearing followed by discussion and possible action on any and all matters regarding Conditional Use Permit Case No. 2015-0420, a request by Mario D. Buchanan, owner, for a Conditional Use Permit to allow a medical marijuana dispensary on a Community Commercial (C-2) zoned property located at 702 N. Mesa Street, San Luis, AZ. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to open Public Hearing. Motion passed unanimously.

Council Member Mario Buchanan Jr. declared a conflict of interest on this item.

Mr. John Starkey, Building and Safety Director/Zoning Administrator, stated that the Conditional Use Permit is to allow a medical marijuana dispensary at 702 N. Mesa Street that will be managed by Sun City Capital. Mr. Starkey added that it would be the second dispensary in San Luis, Arizona.

Mayor Gerardo Sanchez asked why was it denied by the Planning Commission.

Mr. Starkey replied that the request was denied by the Planning Commission because a detail sitemap was not provided to show that Mr. Buchanan met all regulations. Mr. Starkey added that the state will still need to approve the medical marijuana dispensary, as there would be two in the same area and one would be denied.

Mr. Michael Guida, 3200 E. Camelback Road, Phoenix, Arizona 85012, stated that in representation of Sun City Capital Consulting the Arizona Department of Health Services (AZDHS) will have stricter requirements than the ones placed at the City of San Luis, Arizona. Mr. Guida added that the goal is to create a medical marijuana dispensary that will generate tax revenue, be part of the community and to fulfill requirements of the AZDHS. He added that Sun City is only looking for an opportunity to submit the application.

B. Close Public Hearing

MOTION: Council Member Africa Luna-Carrasco/ Council Member Maria Cecilia Ramos to close Public Hearing. Motion passed unanimously.

C. Action on Conditional Use Permit Case No. 2015-0420

MOTION: Council Member Africa Luna-Carrasco/ Council Member Ruben Walshe to approve Conditional Use Permit Case No. 2015-0420 with the staff conditions. Motion passed with four (4) aye votes and one (1) nay vote from Council Member Maria Cecilia Ramos.

6. C. Public Hearing followed by discussion and possible action on any and all matters regarding Conditional Use Permit Case No. 2015-0493, a request by Mark Maydahl, Ozvest, Inc., owner, for a Conditional Use Permit to allow a medical marijuana dispensary on a General Industrial (H-1) zoned property located at 2801 N. Main Street, San Luis, AZ. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Africa Luna-Carrasco/ Council Member Ruben Walshe to open Public Hearing. Motion passed unanimously.

Mr. John Starkey, Building and Safety Director/ Zoning Administrator, stated that the Conditional Use Permit is to allow a medical marijuana dispensary at 2801 N. Main Street. Mr. Starkey added that the dispensary is in the Somerton Community Health Analysis Area (CHAA) and would not be competing with the dispensaries in town.

Ms. Sarah Presler, Choice Cannabis, in representation of Mr. Curtis Devine, stated that the company currently operates three (3) medical marijuana dispensaries, one (1) cultivation site, one (1) infusion kitchen for edibles, and one (1) extraction lab that are all licensed by the State of Arizona. Ms. Presler commented that the green cross can be changed if City Council and residents would like.

Mayor Gerardo Sanchez asked Ms. Presler if they need to go through the same process with the City of Somerton, as they are in the Somerton CHAA area.

Ms. Presler replied that the CHAA covers the area, and the Community Health Analysis Area is within the City of San Luis. She added they will follow the San Luis regulatory scheme.

B. Close Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Vice-Mayor Matias Rosales to Close Public Hearing. Motion passed unanimously.

C. Action on Conditional Use Permit Case No. 2015-0493

MOTION: Vice-Mayor Matias Rosales/Council Member Mario Buchanan Jr. to approve Conditional Use Permit Case No. 2015-0493 with the conditions recommended by staff. Motion passed with five (5) aye votes and one (1) nay vote from Council Member Maria Cecilia Ramos.

6. D. Public Hearing followed by discussion and possible action on any and all matters regarding recommendation of the Liquor License Application submitted to the Arizona Department of Liquor Licenses and Control by Ruben Alberto Walshe on behalf of La Bodega located at 1950 E. Juan Sanchez Boulevard, Suite L, San Luis, Arizona. (Sonia Cornelio, City Clerk)

A. Open Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Vice-Mayor Matias Rosales to open Public Hearing. Motion passed unanimously.

Council Member Ruben Walshe declared a conflict of interest on this item.

Mr. Ruben Walshe stated that La Bodega is to be open in two (2) months. Mr. Walshe added that the facility is a full service restaurant serving four (4) entries that will occasionally provide live music.

Council Member Africa Luna-Carrasco commented that she is happy to see new business coming to the City of San Luis.

Ms. Sonia Cornelio, City Clerk, stated that the notice was posted at the propose premises for at least twenty (20) days and that the Office of the City Clerk did not receive any comments in favor of or against the application.

B. Close Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to close Public Hearing. Motion passed unanimously.

C. Action on recommendation of the Liquor Licenses Application to the Arizona Department of Liquor Licenses and Control for La Bodega.

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to recommend approval of the Liquor License Application to the Arizona Department of Liquor Licenses and Control for La Bodega as presented. Motion passed with four (4) aye votes and one (1) nay vote from Council Member Maria Cecilia Ramos.

6. E. Discussion and possible action on any and all matters regarding adoption of Resolution No. 1125. A resolution of the Mayor and City Council of San Luis, Arizona to receive funding for the replacement of police radios by approving an Intergovernmental Agreement and authorizing execution of the Subgrantee Agreement-Reallocation between the State of Arizona through the Arizona Department of Homeland Security and the City of San Luis, Arizona through the San Luis Police Department. (Victor Figueroa, Acting Chief of Police)

Mr. Victor Figueroa, Acting Chief of Police, stated that this grant will allow the Police Department to purchase five (5) more radios.

MOTION: Council Member Mario Buchanan Jr./ Council Member Maria Cecilia Ramos to approve and adopt Resolution No. 1125.

6. F. Discussion and possible action on any and all matters regarding First Reading of Ordinance No. 344. An ordinance of the Mayor and City Council of the City of San Luis, Arizona, pertaining to the Planning and Zoning Commissioner's requirement as to the number of votes to pass a motion by amending the San Luis City Code §152.026(G)(3) from four (4) votes to a majority of a quorum; repealing any conflicting provisions; and providing for severability. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Africa Luna-Carrasco/ Council Member Mario Buchanan Jr. to open Public Hearing. Motion passed unanimously.

Mr. John Starkey, Building and Safety Director/Zoning Administrator, stated that the original Zoning Regulations in the City Code required four (4) votes either for or against to pass a motion. Mr. Starkey wants to amend it to require only a majority of the quorum to pass a motion. This change will allow three (3) votes to pass a motion with four (4) or five (5) members present.

Mayor Gerardo Sanchez commented that the City of San Luis is going to make things simpler. Mayor Gerardo Sanchez added that the item will still go to the City Council for approval.

B. Close Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to close Public Hearing. Motion passed unanimously.

C. Approval of First Reading of Ordinance No. 344 by title only

MOTION: Vice-Mayor Matias Rosales/ Council Member Mario Buchanan Jr. to approve the First Reading of Ordinance No. 344 by title only. Motion passed unanimously.

Ms. Sonia Cornelio, City Clerk, read Ordinance No. 344 by title only.

6. G. Discussion and possible action on any and all matters regarding the Second Reading of Ordinance No. 345. An ordinance of the Mayor and Council of the City of San Luis, Arizona, amending Section 34.05(E) of the City Code relating to Municipal Court Probation Fees; repealing any conflicting provisions; and providing for severability. (Rosendo Morales, Jr., Court Magistrate)

Mr. Rosendo Morales, Court Magistrate, stated that the ordinance was designated to reflect current trends in probation practices. Mr. Morales stated that it will be a \$65.00 charge and will be lowered according to the person's financial situation. He also stated that Compliance Officers will ensure that probationers will comply with their conditions of probations as imposed by the Court.

A. Approval of Second Reading of Ordinance No. 345 by title only

MOTION: Council Member Mario Buchanan Jr./ Council Member Ruben Walshe to approve the Second Reading of Ordinance No. 345 by title only. Motion passed unanimously.

Ms. Sonia Cornelio read Ordinance No. 345 by title only.

B. Approval and adoption of Ordinance No. 345

MOTION: Vice-Mayor Matias Rosales/ Council Member Mario Buchanan Jr. to adopt and approve Ordinance No. 345. Motion passed unanimously.

6. H. Public Hearing followed by discussion and possible action on any and all matters regarding First Reading of Ordinance No. 347. An ordinance of the Mayor and Council of the City of San Luis, Arizona, amending the San Luis City Code, Chapter 152 Zoning Regulations, §152.061, §152.075, §152.078, §152.091, §152.092 relating to minimum lot size for residential lots; repealing any conflicting provisions; and providing for severability. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Mario Buchanan Jr./Vice-Mayor Matias Rosales to open Public Hearing. Motion passed unanimously.

Mr. John Starkey, Building and Safety Director/Zoning Administrator, stated that the Planning and Zoning Commission recommended approval as written with four (4) aye votes and one (1) nay vote. Mr. Starkey explained that the ordinance will increase the minimum lot size to 6,000 square feet.

Mayor Gerardo Sanchez commented that the ordinance will not prevent builders to build small homes in a larger lot. In contrast it will provide residents with more options.

B. Close Public Hearing

MOTION: Council Member Ruben Walshe/Council Member Mario Buchanan Jr. to close Public Hearing. Motion passed unanimously.

C. Approval of First Reading of Ordinance No. 347 by title only

MOTION: Council Member Ruben Walshe/ Council Member Mario Buchanan Jr. to approve First Reading of Ordinance No. 347 by title only.

Ms. Sonia Cornelio, City Clerk, read Ordinance No. 347 by title only.

7. BOARD OF ADJUSTMENT

MOTION TO ADJOURN AS CITY COUNCIL AND CONVENE AS BOARD OF ADJUSTMENT

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to adjourn as City Council and Convene as Board of Adjustment. Motion passed unanimously.

7. A. Public Hearing followed by discussion and possible action on any and all matters regarding Variance Case No. 2015-0599. A request by Thomas N. Smith, AIA, on behalf of Michael Zaczek, owner, for a variance to reduce the required parking spaces from 55 to 31 in a Community Commercial (C-2) zoned property located at 722 N. San Luis Plaza Drive, San Luis, AZ. (John Starkey, Building and Safety Director/Zoning Administrator)

A. Open Public Hearing

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to open Public Hearing. Motion passed unanimously.

Mr. Jose Guzman, Assistant Planner, stated that the property was previously used as a retail store and only needed thirty (30) parking spots. Mr. Guzman explained that the property is currently used by CSL Plasma and requires thirty-one (31) parking spaces.

B. Close Public Hearing

MOTION: Vice-Mayor Matias Rosales/Council Member Africa Luna-Carrasco to close Public Hearing.

C. Action on Variance Case No. 2015-0599

MOTION: Vice-Mayor Matias Rosales/Council Member Mario Buchanan Jr. to find the criteria for variance are met following the analysis of staff and to grant Variance Case No. 2015-0599. Motion passed unanimously.

8. MOTION TO ADJOURN AS BOARD OF ADJUSTMENT AND RECONVENE AS CITY COUNCIL

MOTION: Council Member Mario Buchanan Jr./ Council Member Ruben Walshe to adjourn as Board of Adjustment and reconvene as City Council. Motion passed unanimously.

9. SUMMARY OF CURRENT EVENTS

Council Member Maria Cecilia Ramos stated that the 17th Annual Transportation Summit started on January 12, 2016 and is having a good turnout.

Mr. Rosendo Morales Jr., Court Magistrate, stated that the San Luis Municipal Court along with others submitted a proposal to the Arizona Supreme Court with Program title Financial Relief Program. Mr. Morales added that the program was designed to help defendants in any civil matter in getting their driver license when they pay 50% of the fees.

Vice-Mayor Matias Rosales stated that Mr. Ralph Velez, City Consultant, Ms. Jenny Torres, Community Development Director, and he attended the Border Trade Alliance Board Directors Meeting on January 8, 2016.

Council Member Ruben Walshe stated that he accompanied the Gadsden School District Marching Band to Spain and had great feedback from the Spaniards.

10. CALL TO THE PUBLIC

Mr. Tray Unphress from Amberly's Place, 1110 S. Mustang Ave, Yuma AZ, 85364, stated that Amberly's Place will be having their grand opening on January 22, 2016 and invited Council and residents to join.

11. ADJOURNMENT

MOTION: Council Member Mario Buchanan Jr./ Council Member Africa Luna-Carrasco to adjourn the Regular Council Meeting at approximately 9:01 p.m. Motion passed unanimously.



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

5. B.

Meeting Date: 02/24/2016

Summary

DISBURSEMENTS FROM FEBRUARY 1, 2016 TO FEBRUARY 12, 2016

TOTAL DISBURSEMENTS \$582,931.50

(Five Hundred Eighty-Two Thousand, Nine Hundred Thirty-One Dollars and Fifty Cents)

Attachments

Disbursements 2/24/2016



City of San Luis

Finance Department

COUNCIL MEETING February 24, 2016 Disbursement Reports from 2/1/2016 to 2/12/2016

<u>Bank Accounts</u>	<u>Check Date</u>	<u>Amount</u>	<u>Schedule</u>
AP Check Account	2/4/2016	\$ 218,244.19	Schedule A
AP Check Account	2/9/2016	\$ 3,222.53	Schedule B
AP Check Account	2/9/2016	\$ 6,665.65	Schedule C
Payroll Check Account	2/10/2016	\$ 230,458.12	Schedule D
AP Check Account	2/10/2016	\$ 76.00	Schedule E
AP Check Account	2/11/2016	\$ 38,423.71	Schedule F
AP Check Account	2/11/2016	\$ 177.00	Schedule G
AP Check Account	2/11/2016	\$ 83,142.68	Schedule H
AP Check Account	2/11/2016	\$ 2,521.62	Schedule I
Total Disbursements		\$ 582,931.50	

Please contact K. St. Louis prior to the meeting if additional information is needed.

Prepared by Maura Gonzalez: Maura Gonzalez

Verified by Finance Director: Debbie Stone

For Council approval on: _____

Mayor: _____

Council: _____

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CITY OF SAN LUIS
OFFICE OF THE CITY CLERK

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/04/2016

Schedule A

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
			Invoice	Date	Description	Amount
			8312	01/28/2016	NOTARY STAMP RENEWAL #499637 D.LUNA	19.21
			8220	01/14/2016	LETTERHEADS AND BUSINESS CARDS FOR ADMIN	358.56
Check	02/04/2016	74187	Accounts Payable	YUMA SUN, INC		15,376.20
			Invoice	Date	Description	Amount
			72380	10/22/2015	LEGAL PUBLICATIONS ORD 338	3,416.40
			72373	10/22/2015	LEGAL PUBLICATIONS ORD 341	1,338.08
			72364	10/22/2015	LEGAL PUBLICATIONS - ORD 340	2,391.48
			72359	10/22/2016	LEGAL PUBLICATIONS - ORD 339	1,423.52
			75240	11/17/2015	PERMANENT SITE AD	66.43
			80338	01/11/2016	ERR PUBLICATION F/ MERRILL AVE	206.41
			81098	01/24/2016	LEGAL PUBLICATIONS ORD 343	3,074.76
			81117	01/24/2016	LEGAL PUBLICATIONS ORD 346	3,103.24
			79187	12/28/2015	YS - 2015-0655 2015 0656 AD	128.12
			78696	12/28/2015	YS - 2015-574 SAN LUISKI	92.53
			78688	12/29/2015	YS 2015248	66.80
			78700	12/29/2015	YS 2015-599 CSL PLASMA	66.43
Check	02/04/2016	74188	Accounts Payable	YUMA WINLECTRIC CO.		264.46
			Invoice	Date	Description	Amount
			470946 00	01/21/2016	PURCHASE OF WIRING FOR LED LIGHTS FOR ELIGIO, MOCTEZUMA PARKS	264.46
Check	02/04/2016	74189	Accounts Payable	YUMA WINNELSON CO.		3,696.84
			Invoice	Date	Description	Amount
			267204 00	01/05/2016	MATERIAL F/ NEW INSTALLATIONS/REPAIRS FOR WATER DIST. SYSTEM	1,996.92
			267779 00	01/20/2016	MATERIAL FOR NEW INSTALLATIONS/REPAIR OF WATER DIST. SYSTEM	1,699.92
Check	02/04/2016	74190	Accounts Payable	ZARAGOZA , MARIA L		100.00
			Invoice	Date	Description	Amount
			CR2015000058	02/03/2016	RESTITUTION PAYMENT	50.00
			CR-2015000058	02/04/2016	RESTITUTION PAYMENT	50.00

1BYPAYABLE 1st BY Accounts Payable Totals:

Transactions: 94

\$218,244.19

Checks: 94 \$218,244.19

Prepared By: *Maggie Dominguez*
 Date: *2/4/16*

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/04/2016	74097	Accounts Payable	ALBERT HOLLER & ASSOCIATES		2,200.00
	Invoice		Date	Description		Amount
		JANUARY 2016	01/31/2016	SALES TAX AUDITOR - JANUARY 2016		2,200.00
Check	02/04/2016	74098	Accounts Payable	ALLEN ASSOCIATES, INC.		1,912.76
	Invoice		Date	Description		Amount
		0151152-IN	10/22/2015	TRIMBLE ACCESSORIES FOR GIS		1,912.76
Check	02/04/2016	74099	Accounts Payable	ALVAREZ, MIGUEL		327.00
	Invoice		Date	Description		Amount
		ALVAREZ 020716	02/03/2016	TRAVEL - 2016 FORCE SCIENCE CERTIFICATION COURSE		327.00
Check	02/04/2016	74100	Accounts Payable	AMERICAN HERITAGE LIFE INSURANCE COMPANY		24.20
	Invoice		Date	Description		Amount
		2016-00000739	02/03/2016	INSURANCE FOR FEBRUARY 2016		24.20
Check	02/04/2016	74101	Accounts Payable	APPLIED PRODUCTS GROUP LLC		7,151.90
	Invoice		Date	Description		Amount
		DVJFO3051-01	01/13/2016	MATERIAL TO REPAIR CHLORINATOR SYSTEMS@ALL WELL SITES		4,146.41
		DVJF13073	02/01/2016	REBUILD KITS FOR MTU BRAY VALVES		3,005.49
Check	02/04/2016	74102	Accounts Payable	APS		140.00
	Invoice		Date	Description		Amount
		TR.201401091	02/03/2016	RESTITUTION PAYMENT		140.00
Check	02/04/2016	74103	Accounts Payable	ARIZONA EQUIPMENT SERVICE INC		941.95
	Invoice		Date	Description		Amount
		18354	01/07/2016	REPAIR OF TIRE MACHINE FOR CITY SHOP		941.95
Check	02/04/2016	74104	Accounts Payable	ARIZONA PUBLIC SERVICE		160.50
	Invoice		Date	Description		Amount
		719801282 JAN15	02/03/2016	ELECTRICITY - BORDER FRIENDSHIP LIGHTS		160.50
Check	02/04/2016	74105	Accounts Payable	ARIZONA STATE TREASURER		33,778.48
	Invoice		Date	Description		Amount

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		2016-00000746		02/04/2016	FUNDS COLLECTED FOR JANUARY 2016	33,778.48
Check	02/04/2016	74106	Accounts Payable	ARIZONA STATE UNIVERSITY		270.00
		Invoice		Date	Description	Amount
		1712135-88482033		01/06/2016	I DAY SEMINAR REGISTRATION FOR O.JENKINS	270.00
Check	02/04/2016	74107	Accounts Payable	AZ STATE PRISON COMPLEX - YUMA		89.00
		Invoice		Date	Description	Amount
		Y08109 20160115		01/22/2016	INMATE LABOR PROJECT--TRANSPORTATION COSTS	89.00
Check	02/04/2016	74108	Accounts Payable	AZ STATE PRISON COMPLEX - YUMA		279.00
		Invoice		Date	Description	Amount
		Y0810920160115		01/22/2016	INMATE LABOR PROJECT	279.00
Check	02/04/2016	74109	Accounts Payable	BALAR EQUIPMENT CORPORATION		16,393.82
		Invoice		Date	Description	Amount
		11159760		01/20/2016	REPAIRS ON CITY SWEEPER (BRINGING UP TO SPECIFICATIONS)	16,234.20
		1215083		01/12/2016	PURCHASE OF FILTER MONITOR(NWU) FOR SOLID WASTE DEPT VIN# 0487	159.62
Check	02/04/2016	74110	Accounts Payable	BILL ALEXANDER FORD		723.00
		Invoice		Date	Description	Amount
		128738		11/30/2015	REPAIRS FOR POLICE VIN #6612-2015 FORD ESCAPE	723.00
Check	02/04/2016	74111	Accounts Payable	BLT ASPHALT LLC		2,772.54
		Invoice		Date	Description	Amount
		A656830		11/05/2015	ASPHALT USED TO REPAIR STREETS CITYWIDE	600.04
		A656992		11/12/2015	ASPHALT USED TO REPAIR STREETS CITYWIDE	660.05
		A657128		11/18/2015	ASPHALT USED TO REPAIR STREETS CITYWIDE	539.94
		A657455		12/03/2015	ASPHALT USED TO REPAIR STREETS CITYWIDE	432.23
		A657796		12/18/2015	ASPHALT USED TO REPAIR STREETS CITYWIDE.	540.28
Check	02/04/2016	74112	Accounts Payable	BLT READY MIX CONCRETE LLC		1,072.52
		Invoice		Date	Description	Amount
		656928		11/10/2015	CONCRETE USED TO REPAIR SIDEWALKS CITYWIDE	466.37
		657293		11/25/2015	CONCRETE USED TO REPAIR SIDEWALKS CITYWIDE	606.15
Check	02/04/2016	74113	Accounts Payable	BORDER CONSTRUCTION SPECIALTIES		316.14

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount	
				Invoice	Date	Description	Amount
				INV-4960442	01/04/2016	SAFETY GLASSES FOR HWY USERS CREW & AZ STATE INMATES	316.14
Check	02/04/2016	74114	Accounts Payable	BORDER FITNESS GYM			875.00
				Invoice	Date	Description	Amount
				001	02/04/2016	JANUARY OF 2016 MONTHLY SERVICE FEE	875.00
Check	02/04/2016	74115	Accounts Payable	BROKEN TRACTOR LLC			1,173.14
				Invoice	Date	Description	Amount
				65475	01/14/2016	PURCHASE OF CYLINDER FOR PARKS DEPT VIN# 6639	1,173.14
Check	02/04/2016	74116	Accounts Payable	CAMARENA, CORNELIUS			3,200.00
				Invoice	Date	Description	Amount
				4793	02/02/2016	ATTORNEY FEES	400.00
				4768	01/29/2016	ATTORNEY FEES	400.00
				4625	07/02/2015	ATTORNEY FEES	400.00
				4735	01/29/2016	ATTORNEY FEES	400.00
				4763	01/29/2016	ATTORNEY FEES	400.00
				4789	01/29/2016	ATTORNEY FEES	400.00
				4461	02/02/2016	ATTORNEY FEES	400.00
				4747	02/02/2016	ATTORNEY FEES	400.00
Check	02/04/2016	74117	Accounts Payable	CAMILLUS HEALTH CENTER			630.00
				Invoice	Date	Description	Amount
				2016-00000738	02/03/2016	DRUG SCREEN RAPIDS FOR NEW HIRES, WORKS COMP, VOLUNTEERS	630.00
Check	02/04/2016	74118	Accounts Payable	CDWG			1,256.62
				invoice	Date	Description	Amount
				BNL9443	12/21/2015	VERBATIM FOLIO IPAD CASE SLIM	58.39
				BQX0485	01/07/2016	PROJECTOR BULB REPLACEMENT FOR IT DEPT	136.35
				BNM4498	12/21/2015	EQUIPMENT FOR IT DEPT	249.69
				BNZ3279	12/23/2015	EQUIPMENT FOR IT DEPT	94.05
				BPP9107	12/30/2015	EQUIPMENT FOR IT DEPT	41.57
				BQZ9005	01/07/2016	HD PROJECTOR FOR IT DEPT	606.19
				BSK1186	01/14/2016	HDMI PORT FOR IT DEPT	70.38

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	02/04/2016	74119	Accounts Payable	CEMEX		4,854.40
	Invoice		Date	Description		Amount
		9432492076	01/14/2016	BASE COARSE TO REPAIR STREETS CITYWIDE		2,105.90
		9432484827	01/13/2016	BASE COARSE TO REPAIR STREETS CITYWIDE		2,748.50
Check	02/04/2016	74120	Accounts Payable	CITY OF YUMA		332.15
	Invoice		Date	Description		Amount
		2016-0000023	09/08/2015	TESSCO ANTENNA CABLES VOLUME CONTROL KNOB		235.95
		2015-00000007	03/24/2015	TESSCO ANTENNA CABLES VOLUME CONTROL KNOB		96.20
Check	02/04/2016	74121	Accounts Payable	CLARIDGE, JEREMY J.		1,600.00
	Invoice		Date	Description		Amount
		20290	12/21/2015	ATTORNEY FEES		400.00
		20291	12/21/2015	ATTORNEY FEES		400.00
		20292	12/21/2015	ATTORNEY FEES		400.00
		20293	12/21/2015	ATTORNEY FEES		400.00
Check	02/04/2016	74122	Accounts Payable	CROP PRODUCTION SERVICES, INC		3,837.63
	Invoice		Date	Description		Amount
		28863706	01/23/2016	PURCHASE OF FERTILIZER FOR ALL ATHLETIC FIELDS		3,837.63
Check	02/04/2016	74123	Accounts Payable	CSC OF YUMA		277.32
	Invoice		Date	Description		Amount
		000501068	01/20/2016	HWY USER 1071 EE328		277.32
Check	02/04/2016	74124	Accounts Payable	DANA-KEPNER COMPANY INC.		9,159.00
	Invoice		Date	Description		Amount
		8139965-00	01/15/2016	METERS/MATERIALS FOR NEW INSTALLATIONS/REPLACEMENTS		9,159.00
Check	02/04/2016	74125	Accounts Payable	DAVE'S AUTO GLASS & UPHOLSTERY		363.89
	Invoice		Date	Description		Amount
		31634	01/20/2016	REUPHOLSTER BUCHEL SEAT FOR SOLID WASTE DEPT VIN# 8165		363.89
Check	02/04/2016	74126	Accounts Payable	DE LA VARA, JOSE		76.00
	Invoice		Date	Description		Amount
		DELAVARA 020916	02/03/2016	TRAVEL - ASU LAW RECRUITMENT		76.00

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	02/04/2016	74127	Accounts Payable	DESERT DOCUMENT SHREDDERS, LLC		127.00
	Invoice		Date	Description		Amount
		28751	01/27/2016	DOCUMENT SHREDDING SERVICES FOR DDS		20.00
		28500	01/27/2016	DOCUMENT SHREDDING SERVICES		70.00
		28752	01/27/2016	SHREDDING SERVICE FOR THE SLPD		37.00
Check	02/04/2016	74128	Accounts Payable	FIGUEROA, VICTOR		268.00
	Invoice		Date	Description		Amount
		FIGUEROA 020716	02/03/2016	TRAVEL - AZ LEADERSHIP PROGRAM 17		268.00
Check	02/04/2016	74129	Accounts Payable	G&T ALARM CO LLC		171.20
	Invoice		Date	Description		Amount
		11895	01/21/2016	SERVICE CALL ALARM - COURT		171.20
Check	02/04/2016	74130	Accounts Payable	GARCIA-BONILLA, ELIZABETH		108.00
	invoice		Date	Description		Amount
		GB 020816	02/03/2016	TRAVEL - CERTIFIED PUBLIC MANAGER PRGM		108.00
Check	02/04/2016	74131	Accounts Payable	GREEN D. HENRY		260.00
	Invoice		Date	Description		Amount
		2016-00000742	02/04/2016	PSRS -JANUARY 2016		260.00
Check	02/04/2016	74132	Accounts Payable	GREEN RUBBER- KENNEDY AG		1,642.44
	Invoice		Date	Description		Amount
		Y-542155	01/18/2016	PURCHASE OF SMALL ENGINE FOR WATER DEPT #0280		1,642.44
Check	02/04/2016	74133	Accounts Payable	GUERRA , RUTH		500.00
	Invoice		Date	Description		Amount
		115	02/04/2016	TRANSLATING SERVICES FOR COURT - 01/25/16--01/29/16		500.00
Check	02/04/2016	74134	Accounts Payable	GUZMAN , FRANCISCA		50.00
	Invoice		Date	Description		Amount
		2/2016	01/27/2016	TRANSLATING SERVICES FOR COUNCIL MEETING - 012716		50.00
Check	02/04/2016	74135	Accounts Payable	HILL BROTHERS CHEMICAL CO.		4,820.21
	Invoice		Date	Description		Amount

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		4415419		01/12/2016	BLEACH TO DISINFECT EFFLUENT WTR DISCHARGE & SCRUBBER SYSTEM	3,779.28
		4415420		01/12/2016	BLEACH USED TO DISINFECT EFFLUENT WATER DISCHARGE AT EAST WWTP	1,040.93
Check	02/04/2016	74136	Accounts Payable	HUGHES FIRE EQUIPMENT, INC.		540.53
		Invoice		Date	Description	Amount
		500880		01/19/2016	SOLENOID FOR LADDER-1	540.53
Check	02/04/2016	74137	Accounts Payable	JAMES DAVEY AND ASSOCIATES		7,516.40
		Invoice		Date	Description	Amount
		2016201		01/07/2016	WATER SYSTEM MASTER PLAN	7,516.40
Check	02/04/2016	74138	Accounts Payable	JCG TECHNOLOGIES INC.		534.36
		Invoice		Date	Description	Amount
		5071		12/01/2015	SUPPORT SERVICES PACKAGE RENEWAL	534.36
Check	02/04/2016	74139	Accounts Payable	JERRY'S OFFICE FURNITURE		1,682.21
		Invoice		Date	Description	Amount
		85887		01/22/2016	OFFICE FURNITURE FOR CITY PROSECUTOR	1,682.21
Check	02/04/2016	74140	Accounts Payable	JIMENEZ GOMEZ , MARISOL		40.00
		Invoice		Date	Description	Amount
		2016-00000741		02/03/2016	REIMBURSEMENT - CPR COURSE	40.00
Check	02/04/2016	74141	Accounts Payable	KALLEN , CID RIGEL		4,000.00
		Invoice		Date	Description	Amount
		2224		01/22/2016	ATTORNEY FEES	400.00
		2223		01/22/2016	ATTORNEY FEES	400.00
		2222		01/22/2016	ATTORNEY FEES	400.00
		2221		01/22/2016	ATTORNEY FEES	400.00
		2220		01/22/2016	ATTORNEY FEES	400.00
		2219		01/22/2016	ATTORNEY FEES	400.00
		2218		01/22/2016	ATTORNEY FEES	400.00
		2217		01/22/2016	ATTORNEY FEES	400.00
		2216		01/22/2016	ATTORNEY FEES	400.00
		2215		01/22/2016	ATTORNEY FEES	400.00
Check	02/04/2016	74142	Accounts Payable	LOU'S GLOVES, INC		390.00

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
			Invoice	Date	Description	Amount
			011811	01/08/2016	GLOVES FOR EVIDENCE	390.00
Check	02/04/2016	74143	Accounts Payable	MARTINEZ , CARLA		50.00
			Invoice	Date	Description	Amount
			CR2014000225	02/03/2016	RESTITUTION PAYMENT	50.00
Check	02/04/2016	74144	Accounts Payable	MILLER, DAMIAN		42.00
			Invoice	Date	Description	Amount
			MILLER 020316	02/03/2016	TRAVEL - PATROL (K9) CERTIFICATION AS AGITATOR	42.00
Check	02/04/2016	74145	Accounts Payable	MORENO , ANDREA		108.00
			Invoice	Date	Description	Amount
			MORENO 020816	02/03/2016	TRAVEL - CERTIFIED PUBLIC MANAGER PRGM	108.00
Check	02/04/2016	74146	Accounts Payable	MOYA , ALEJANDRO		944.86
			Invoice	Date	Description	Amount
			TR-201102425	02/04/2016	BOND REFUND	944.86
Check	02/04/2016	74147	Accounts Payable	MUNOZ , MIGUEL		1,500.00
			Invoice	Date	Description	Amount
			CR201200146	02/04/2016	BOND REFUND	1,500.00
Check	02/04/2016	74148	Accounts Payable	PITNEY BOWES CREDIT CORP		98.35
			Invoice	Date	Description	Amount
			9432825-JAN16	02/03/2016	MAILING SYSTEM FOR COURT - JAN 2016	98.35
Check	02/04/2016	74149	Accounts Payable	PROFESSIONAL PEST CONTROL LLC		45.00
			Invoice	Date	Description	Amount
			1308	01/21/2016	PEST CONTROL @BUSINESS INCUBATOR	45.00
Check	02/04/2016	74150	Accounts Payable	PUBLIC SAFETY PERSONNEL RET SY		4,819.48
			Invoice	Date	Description	Amount
			PSPRS PPE 012216	02/01/2016	PSPRS PPE 01222016	4,819.48
Check	02/04/2016	74151	Accounts Payable	PURCELL TIRE CO.		177.64
			Invoice	Date	Description	Amount

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		6891147				177.64
Check	02/04/2016	74152	Accounts Payable	PURCHASE OF TIRE FOR COUNCIL DEPT VIN# 3937 QUAIL CONSTRUCTION, LLC		974.19
		Invoice		Date	Description	Amount
		54171		01/14/2016	TRAFFIC SIGNS TO INSTALL ON 8TH AVE SCHOOL ZONE	426.28
		54179		01/14/2016	NEW TRAFFIC SIGNS ON 10TH AVE(LOS ALAMOS) F/ SAFETY REASONS	547.91
Check	02/04/2016	74153	Accounts Payable	QUINONES TIRE LLC		75.00
		Invoice		Date	Description	Amount
		8662		12/28/2015	SANITATION 4813 EE799	25.00
		8665		12/29/2015	WATER 9937	50.00
Check	02/04/2016	74154	Accounts Payable	QUINTERO , CARMEN		100.00
		Invoice		Date	Description	Amount
		CR201500069		02/04/2016	RESTITUTION PAYMENT	100.00
Check	02/04/2016	74155	Accounts Payable	R.L. JONES INSURANCE SERVICES INC.		218.30
		Invoice		Date	Description	Amount
		1983		01/14/2016	MEXICO INSURANCE FOR VARIOUS VEHICLES	30.00
		1984		01/14/2016	MEXICO INSURANCE FOR VARIOUS VEHICLES	54.66
		1985		01/14/2016	MEXICO INSURANCE FOR VARIOUS VEHICLES	58.82
		1974		12/31/2015	MEXICO INSURANCE FOR VARIOUS VEHICLES	74.82
Check	02/04/2016	74156	Accounts Payable	RDO EQUIPMENT CO.		380.49
		Invoice		Date	Description	Amount
		P07815		01/20/2016	PURCHASE OF VARIOUS FILTERS AND OIL FOR HWY USER DEPT VIN#2118	380.49
Check	02/04/2016	74157	Accounts Payable	REYNOSO, NIGEL		327.00
		Invoice		Date	Description	Amount
		REYNOSO 020716		02/03/2016	TRAVEL - 2016 FORCE SCIENCE CERTIFICATION COURSE	327.00
Check	02/04/2016	74158	Accounts Payable	RIVERA , MARIA ELENA		75.00
		Invoice		Date	Description	Amount
		CR--201500022		02/03/2016	RESTITUTION PAYMENT	75.00
Check	02/04/2016	74159	Accounts Payable	RON TURLEY ASSOCIATES INC.		409.51
		Invoice		Date	Description	Amount

City of San Luis
Payment Batch Register

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Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		45674		01/19/2016	PURCHASE OF LOTS (25 VEHICLES SPACE) IN RTA SYSTEM FOR SHOP	409.51
Check	02/04/2016	74160	Accounts Payable	SAHRA		45.00
		Invoice		Date	Description	Amount
		1104		12/31/2015	SAHRA MEETING MARIA SABORI	45.00
Check	02/04/2016	74161	Accounts Payable	SIGN MASTERS		21.68
		Invoice		Date	Description	Amount
		39370		01/20/2016	PURCHASE OF VARIOUS LETTERING FOR WATER DEPT VIN#2487	21.68
Check	02/04/2016	74162	Accounts Payable	SOUTH YUMA COUNTY LANDFILL		12,181.76
		Invoice		Date	Description	Amount
		7865		01/15/2016	LANDFILL FEES FROM 010416--011516	12,181.76
Check	02/04/2016	74163	Accounts Payable	ST. JUDE THADDEUS ROMAN CATHOLIC		500.00
		Invoice		Date	Description	Amount
		2016-00000744		02/04/2016	CIVIC DONATION CONTRIBUTION	500.00
Check	02/04/2016	74164	Accounts Payable	SUN RENTAL AND SALES INC.		229.09
		Invoice		Date	Description	Amount
		169020		01/20/2016	PURCHASE OF MATERIAL FOR PARKS MAINTENANCE - LINE TRIMMER 3# .09	229.09
Check	02/04/2016	74165	Accounts Payable	THOMAS CREATIVE APPAREL		298.00
		Invoice		Date	Description	Amount
		151777		01/07/2016	JUDICIAL ROBE	298.00
Check	02/04/2016	74166	Accounts Payable	TIME WARNER CABLE		64.81
		Invoice		Date	Description	Amount
		2016-00000743		02/04/2016	MONTHLY SERVICE 1/30/2016-2/29/2016	64.81
Check	02/04/2016	74167	Accounts Payable	TINOCO ESPINDOLA , CLAUDIA		366.65
		Invoice		Date	Description	Amount
		TR201200214		02/03/2016	BOND REFUND	366.65
Check	02/04/2016	74168	Accounts Payable	TRACE ANALYTICS LLC		390.00
		Invoice		Date	Description	Amount
		16-0571		01/12/2016	ROUTINE ANALYSIS W/ AMBIENT; AIR QUALITY TESTING	390.00

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	02/04/2016	74169	Accounts Payable	TRANSWESTERN INSURANCE ADMIN		299.40
	Invoice		Date	Description		Amount
		2016-00000740	02/03/2016	INSURANCE FOR FEBRUARY 2016		299.40
Check	02/04/2016	74170	Accounts Payable	TRES RIOS CONSULTING ENGINEERS, INC		19,605.62
	Invoice		Date	Description		Amount
		1168	01/11/2016	WELL SITE #7 MANGANESE REMOVAL TREATMENT PROJECT		3,222.00
		1150	12/14/2015	WELL SITE #7 MANGANESE REMOVAL TREATMENT PROJECT		16,383.62
Check	02/04/2016	74171	Accounts Payable	ULINE, INC.		249.05
	Invoice		Date	Description		Amount
		73838202	01/19/2016	SUPPLIES FOR EVIDENCE DIVISION		249.05
Check	02/04/2016	74172	Accounts Payable	VALENZUELA, SERGIO		100.00
	Invoice		Date	Description		Amount
		VALENZUELA020316	02/03/2016	REIMBURSEMENT - STEEL TOE BOOTS		100.00
Check	02/04/2016	74173	Accounts Payable	VALLEY SAND & GRAVEL		1,216.52
	Invoice		Date	Description		Amount
		98104	01/14/2016	ROCK FOR FOR LIFT STATION #300 IMPROVEMENT AREA		1,216.52
Check	02/04/2016	74174	Accounts Payable	VASQUEZ, JOSE		42.00
	Invoice		Date	Description		Amount
		VASQUEZ 020315	02/03/2016	TRAVEL - PATROL (K9) CERTIFICATION		42.00
Check	02/04/2016	74175	Accounts Payable	VELEZ , RALPH G		591.10
	Invoice		Date	Description		Amount
		2016-00000745	02/04/2016	CONSULTANT EXPENSE PER DIEM FOR R. VELEZ 012616-012716		591.10
Check	02/04/2016	74176	Accounts Payable	VILLAR, GLORIA		50.00
	Invoice		Date	Description		Amount
		CR.201400081	02/03/2016	RESTITUTION PAYMENT		50.00
Check	02/04/2016	74177	Accounts Payable	WAL-MART RESTITUTION RECOVERY		19.64
	Invoice		Date	Description		Amount

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/04/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		CR.201300518		02/03/2016	RESTITUTION PAYMENT	19.64
Check	02/04/2016	74178	Accounts Payable	WAXIE SANITARY SUPPLY		131.40
		Invoice		Date	Description	Amount
		75721547		01/08/2016	SUPPLIES USED F/ ROUTINE MAINTENANCE CITYWIDE BY CREWS/INMATES	131.40
Check	02/04/2016	74179	Accounts Payable	WESTAIR GASES & EQUIPMENT INC.		345.33
		Invoice		Date	Description	Amount
		10249451		01/22/2016	CONSUMABLES FOR WELDING MACHINES	345.33
Check	02/04/2016	74180	Accounts Payable	WESTERN SUN SYSTEMS, INC		300.00
		Invoice		Date	Description	Amount
		29924		12/03/2015	ANNUAL FIRE ALARM MONITORING SERVICE	300.00
Check	02/04/2016	74181	Accounts Payable	WESTMOOR ELECTRIC INC.		1,873.56
		Invoice		Date	Description	Amount
		15030-1		01/14/2016	REPAIR TRAFFIC SIGNAL LIGHT ON 8TH AVE & J. SANCHEZ BLVD	1,873.56
Check	02/04/2016	74182	Accounts Payable	YUMA COUNTY ADULT DETENTION CENTER		125.00
		Invoice		Date	Description	Amount
		JANUARY 2016		02/04/2016	INCARCERATION FEES COLLECTED FOR JANUARY 2016	125.00
Check	02/04/2016	74183	Accounts Payable	YUMA COUNTY TREASURER		230.68
		Invoice		Date	Description	Amount
		JANUARY 2016		02/04/2016	FUNDS COLLECTED FOR JANUARY 2016	230.68
Check	02/04/2016	74184	Accounts Payable	YUMA COUNTY WATER USERS		29,268.39
		Invoice		Date	Description	Amount
		2016-00000737		02/03/2016	2016 O & M CHARGES F/ CONVERTED WATER TO LANDS IN THE VALLEY	29,268.39
Check	02/04/2016	74185	Accounts Payable	YUMA NURSERY SUPPLY		701.11
		Invoice		Date	Description	Amount
		278129		12/30/2015	PURCHASE OF FERTILIZER FOR ALL ATHLETIC FIELDS	(10.84)
		277804		12/17/2015	PURCHASE OF FERTILIZER FOR ALL ATHLETIC FIELDS	711.95
Check	02/04/2016	74186	Accounts Payable	YUMA PRINTING & GRAPHIC DEPT.		377.77

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/09/2016

Schedule B
 Transaction Amount

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74203 Utility Management Refund	HERNANDEZ , ESTEBAN & IBETT		125.00
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74204 Utility Management Refund	LOPEZ DE SANCHEZ , MARTINA		60.06
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74205 Utility Management Refund	LOPEZ , OSCAR		161.92
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74206 Utility Management Refund	MERCADO, WILLIAM & REBECCA FER		188.55
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74207 Utility Management Refund	QUINTANA , ANA K		76.51
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74208 Utility Management Refund	SAPIEN , RICARDO	13046-006 01/27/2016	116.82
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74209 Utility Management Refund	SENTENO , ALICIA		209.41
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74210 Utility Management Refund	VALLEJO, EDITH & CRISTIAN PACHUCA		159.64
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>
Check	02/09/2016	74211 Utility Management Refund	ZAZUETA , MIGUEL A & FABIOLA		91.25
		<u>Account Type</u>	<u>Account Number</u>	<u>Transaction Date</u>	<u>Transaction Type</u>

1BYPAYABLE 1st BY Accounts Payable Totals:

Transactions: 21

3,222.53

Checks: 21 \$3,222.53

Prepared By:
Maggie Dominguez
 Date: *2/9/16*

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/09/2016

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable					
Check	02/09/2016	74191 Utility Management Refund	ALVARADO , FRANCISCO J		144.70
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74192 Utility Management Refund	ANGUIANO , MARIANA		159.38
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74193 Utility Management Refund	BRIONES, NADIA & GERARDO VELAZQUEZ		95.39
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74194 Utility Management Refund	CASTRO , JOSE A & PATRICIA		185.30
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74195 Utility Management Refund	DIAZ , ERIKA		200.34
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74196 Utility Management Refund	DURAN , HAYDEE		96.04
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74197 Utility Management Refund	EZ EQUIPMENT RENTAL & SALES		636.27
		Account Type	Account Number	Transaction Date	Transaction Type
		Commercial	402813-001	02/03/2016	Refund - Account Credit
Check	02/09/2016	74198 Utility Management Refund	GARCIA SALOMON & FIERRO GLORIA		63.78
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74199 Utility Management Refund	GARCIA , ROBERT		109.07
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74200 Utility Management Refund	GONZALEZ , JESUS E		91.73
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74201 Utility Management Refund	GONZALEZ , MARTHA A		187.49
		Account Type	Account Number	Transaction Date	Transaction Type
Check	02/09/2016	74202 Utility Management Refund	GRANADOS , JOSE & OFELIA		63.88

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/09/2016

Schedule C
 Transaction Amount

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/09/2016	74212	Accounts Payable	GOMEZ , MARCO		103.00
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		GOMEZ 020916	02/09/2016	TRAVEL - AZ-PIERS V3 ELITE TRAINING AGENDA		103.00
Check	02/09/2016	74213	Accounts Payable	MORRIS, JOHNNIE		103.00
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		MORRIS 020916	02/09/2016	TRAVEL - AZ-PIERS V3 ELITE TRAINING AGENDA		103.00
Check	02/09/2016	74214	Accounts Payable	STANDARD INSURANCE CO.		6,459.65
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		01312016	02/08/2016	01312016		6,459.65
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 3		\$6,665.65

Checks: 3 \$6,665.65

Prepared By:
Maggie Dominguez
 Date: *Maggie*
 2/9/16.



Schedule D
Pay Day Register Report
Pay Date Range 01/23/16 - 02/05/16
Pay Batch 201603

UNITED WAY	33.00	.00	Sunbank	466.74
US & MEX DENTAL= FAMILY	619.50	.00	THE FOOTHILLS BANK	1,560.71
US & MEX HEALTH = C	6,042.79	.00	WASHINGTON FEDERAL	1,728.71
US & MEX HEALTH = FAMILY	3,009.44	.00	Wells Fargo	46,561.08
US & MEX HEALTH = SP	1,405.30	.00	Total	<u>\$208,415.62</u>
VSP - VISION FAMILY	602.55	.00		
Net	<u>\$230,458.12</u>	.00	Check	\$22,042.50

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/10/2016

Schedule E

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/10/2016	74215	Accounts Payable	CORNELIO , SONIA		76.00
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		CORNELIO 021016	02/09/2016	TRAVEL - MANAGING GOVERNMENT RECORDS TRAINING		76.00
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 1		\$76.00
Checks:		1		\$76.00		

Prepared By:
Maggie Dominguez
 Date: *Maggie D.*
2/10/14.

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Schedule F
 Transaction
 Amount

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		2016-00000755		02/10/2016	543 - IAFF- FIRE DEPT	599.50
Check	02/11/2016	74225	Accounts Payable	ZIONS FIRST NATIONAL BANK		85.00
		<u>Invoice</u>		<u>Date</u>	<u>Description</u>	<u>Amount</u>
		2016-00000756		02/10/2016	533 - GARNISHMENT	85.00
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 10		\$38,423.71
Checks:		10				\$38,423.71

Prepared By:
Maggie Dominguez
 Date: *Maggie D.*
2/11/16

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/11/2016	74216	Accounts Payable	CALIFORNIA STATE DISBURSEMENT UNIT		164.31
		Invoice	Date	Description		Amount
		2016-00000751	02/10/2016	532 - GARNISHMENT - CHILD SUPPORT		164.31
Check	02/11/2016	74217	Accounts Payable	FOP/ALC		296.00
		Invoice	Date	Description		Amount
		2016-00000752	02/10/2016	714 - FOP/ALC		296.00
Check	02/11/2016	74218	Accounts Payable	INTERNAL REVENUE SERVICE		50.00
		Invoice	Date	Description		Amount
		RP 9612	02/10/2016	RP 9612 020516		50.00
Check	02/11/2016	74219	Accounts Payable	PUBLIC SAFETY PERSONNEL RET SY		947.89
		Invoice	Date	Description		Amount
		PSPRS PPE 020516	02/10/2016	PSPRS PPE 020516 ALT		947.89
Check	02/11/2016	74220	Accounts Payable	PUBLIC SAFETY PERSONNEL RET SY		32,436.84
		Invoice	Date	Description		Amount
		psprs R020516	02/10/2016	PSPRS PPE 020516		32,436.84
Check	02/11/2016	74221	Accounts Payable	SAN LUIS POLICE OFFICERS ASSOC		345.00
		Invoice	Date	Description		Amount
		2016-00000753	02/10/2016	539 - ASK COPS - SLPD		345.00
Check	02/11/2016	74222	Accounts Payable	SUPPORT PAYMENT CLEARINGHOUSE		3,466.17
		Invoice	Date	Description		Amount
		CS PPE 02052016	02/10/2016	CS PPE 02052016		3,466.17
Check	02/11/2016	74223	Accounts Payable	UNITED WAY OF YUMA COUNTY INC.		33.00
		Invoice	Date	Description		Amount
		2016-00000754	02/10/2016	705 - UNITED WAY		33.00
Check	02/11/2016	74224	Accounts Payable	UNITED YUMA FIRE FIGHTERS-IAFF		599.50
		Invoice	Date	Description		Amount

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Schedule G

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/11/2016	74226	Accounts Payable	CORREA, JUAN		59.00
	Invoice		Date	Description		Amount
		CORREA 021116	02/11/2016	TRAVEL - ELECTRICAL TROUBLESHOOTING & VALVE REPAIR TRAINING		59.00
Check	02/11/2016	74227	Accounts Payable	GONZALEZ, BENITO		59.00
	Invoice		Date	Description		Amount
		GONZALEZ 021116	02/11/2016	TRAVEL - ELECTRICAL TROUBLESHOOTING & VALVE REPAIR TRAINING		59.00
Check	02/11/2016	74228	Accounts Payable	SANTIAGO, JOSE V.		59.00
	Invoice		Date	Description		Amount
		SANTIAGO 021116	02/11/2016	TRAVEL - ELECTRICAL TROUBLESHOOTING & VALVE REPAIR TRAINING		59.00
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 3		\$177.00
Checks:		3		\$177.00		

Prepared By:
Maggie Dominguez
Date: Maggie D.
2/11/16

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Schedlett

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
			Invoice	Date	Description	Amount
			201601001962	01/31/2016	NEW HIRES BACKGROUND CHECKS	174.00
Check	02/11/2016	74272	Accounts Payable	VASQUEZ, JOSE		55.00
			Invoice	Date	Description	Amount
			VASQUEZ 021116	02/11/2016	REIMBURSEMENT - NATIONAL NARCOTIC DETECTOR DOG ASS CERTIFICATION	55.00
Check	02/11/2016	74273	Accounts Payable	YOUNG PEST CONTROL LLC		510.00
			Invoice	Date	Description	Amount
			2016-00000757	01/27/2016	PEST CONTROL SERVICES FOR VARIOUS DEPARTMENTS	510.00
Check	02/11/2016	74274	Accounts Payable	YUMA AUTOGLASS SPECIALIST LLC		274.79
			Invoice	Date	Description	Amount
			1214	01/21/2016	REPLACE DUAL PANEL FLATGLASS AT CULTURAL CENTER	274.79
Check	02/11/2016	74275	Accounts Payable	YUMA COUNTY CHAMBER		250.00
			Invoice	Date	Description	Amount
			3130	02/03/2016	GOVERNOR DOUGH DUCEY STATE OF THE STATE ADDRESS LUNCHEON	250.00
Check	02/11/2016	74276	Accounts Payable	YUMA ELECTRIC MOTORS & PUMPS		160.00
			Invoice	Date	Description	Amount
			16182	02/02/2016	LABOR F/ DIASSEMBLY F/ REPAIR OF SUBMERSIBLE PUMP@ESCONDIDO LS	160.00
Check	02/11/2016	74277	Accounts Payable	YUMA SUN, INC		643.37
			Invoice	Date	Description	Amount
			0005362	09/30/2015	CDBG AD	244.37
			0008412	02/03/2016	LIFEGUARD PART TIME AD	399.00
Check	02/11/2016	74278	Accounts Payable	YUMA WINNELSON CO.		1,057.02
			Invoice	Date	Description	Amount
			268142 00	01/29/2016	FLOW METER MALFUNCTIONING FOR WS #1 & WS #3	1,057.02
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 50		\$83,142.68

Checks: 50 \$83,142.68

Prepared By:
Maggie Dominguez
 Date: *2/11/16*

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/11/2016	74229	Accounts Payable	AIRGAS-WEST		2,352.05
	Invoice		Date	Description		Amount
		9047819091	01/29/2016	TOOLS/ITEMS FOR GAS DETECTOR METER (OSHA REQUIREMENT)		2,352.05
Check	02/11/2016	74230	Accounts Payable	ALSCO, INC		3,691.08
	Invoice		Date	Description		Amount
		LYUM1030755	01/07/2016	UNIFORM SERVICES FOR UTILITIES		15.68
		LYUM1032648	01/14/2016	UNIFORM SERVICES FOR UTILITIES		26.19
		LYUM1034516	01/21/2016	UNIFORM SERVICES FOR UTILITIES		26.19
		LYUM1036366	01/28/2016	UNIFORM SERVICES FOR UTILITIES		26.19
		LYUM1021855	12/04/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		89.52
		LYUM1023795	12/11/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		84.69
		LYUM1025717	12/18/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		84.69
		LYUM1027501	12/25/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		84.69
		LYUM1021854	12/04/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		31.66
		LYUM1023794	12/11/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		29.89
		LYUM1025716	12/18/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		29.89
		LYUM1027500	12/25/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		29.89
		LYUM1021856	12/04/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		108.48
		LYUM1023796	12/11/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		102.43
		LYUM1025718	12/18/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		102.43
		LYUM1027502	12/25/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		102.43
		LYUM1021861	12/04/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		91.35
		LYUM1023801	12/11/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		86.08
		LYUM1025723	12/18/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		86.08
		LYUM1027507	12/25/2015	UNIFORM SERVICE FOR PW PERSONNEL -DECEMBER 2015		86.08
		LYUM1029264	01/01/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		29.89
		LYUM1031123	01/08/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		29.89
		LYUM1033014	01/15/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		40.41
		LYUM1034881	01/22/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		40.41
		LYUM1036753	01/29/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		40.41
		LYUM1029266	01/01/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		102.43
		LYUM1031125	01/08/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016		102.43

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		LYUM1033016		01/15/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	112.95
		LYUM1034883		01/22/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	112.95
		LYUM1036755		01/29/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	112.95
		LYUM1029271		01/01/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	86.08
		LYUM1031130		01/08/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	86.08
		LYUM1033021		01/15/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	96.60
		LYUM1034888		01/22/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	96.60
		LYUM1036760		01/29/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	96.60
		LYUM1029265		01/01/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	84.69
		LYUM1031124		01/08/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	84.69
		LYUM1033015		01/15/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	95.20
		LYUM1034882		01/22/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	95.20
		LYUM1036754		01/29/2016	UNIFORM SERVICE FOR PW PERSONNEL - JANUARY 2016	95.20
		LYUM1029269		01/01/2016	UNIFORM SERVICES FOR FACILITIES	55.72
		LYUM1031128		01/08/2016	UNIFORM SERVICES FOR FACILITIES	55.72
		LYUM1033019		01/15/2016	UNIFORM SERVICES FOR FACILITIES	66.23
		LYUM1034886		01/22/2016	UNIFORM SERVICES FOR FACILITIES	66.23
		LYUM1036758		01/29/2016	UNIFORM SERVICES FOR FACILITIES	66.23
		LYUM1029268		01/01/2016	UNIFORM SERVICES FOR FLEET SERVICES	36.35
		LYUM1031127		01/08/2016	UNIFORM SERVICES FOR FLEET SERVICES	36.35
		LYUM1033018		01/15/2016	UNIFORM SERVICES FOR FLEET SERVICES	46.87
		LYUM1034885		01/22/2016	UNIFORM SERVICES FOR FLEET SERVICES	46.87
		LYUM1036757		01/29/2016	UNIFORM SERVICES FOR FLEET SERVICES	46.87
		LYUM1025722		12/18/2015	UNIFORM SERVICES FOR PARKS	67.15
		LYUM1027506		12/25/2015	UNIFORM SERVICES FOR PARKS	67.15
		LYUM1029270		01/01/2016	UNIFORM SERVICES FOR PARKS	67.15
Check	02/11/2016	74231	Accounts Payable	ANGEL'S TOWING SERVICE/AUTO SALES		450.00
		Invoice	Date	Description		Amount
		2095	01/26/2015	TOWING SERVICES FOR SLPD IMPOUNDS		75.00
		2096	01/27/2016	TOWING SERVICES FOR SLPD IMPOUNDS		75.00
		2098	01/30/2016	TOWING SERVICES FOR SLPD IMPOUNDS		75.00
		2090	01/20/2016	TOWING SERVICES FOR SLPD IMPOUNDS		75.00
		2092	01/22/2016	TOWING SERVICES FOR SLPD IMPOUNDS		75.00

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		2091		01/21/2016	TOWING SERVICES FOR SLPD IMPOUNDS	75.00
Check	02/11/2016	74232	Accounts Payable	APPLIED PRODUCTS GROUP LLC		9,948.67
		Invoice		Date	Description	Amount
		DVJFI3079-02		02/01/2016	CHLORINE USED F/ WATER TREATMENT SKIDS & MTU's - 2/3	9,948.67
Check	02/11/2016	74233	Accounts Payable	ARIZONA BRAKE & CLUTCH SUPPLY		63.78
		Invoice		Date	Description	Amount
		35383		01/26/2016	HWY USER 5204 EE610	21.16
		35079		01/12/2016	SW 8165 EE180	42.62
Check	02/11/2016	74234	Accounts Payable	ARIZONA FURNISHINGS		3,550.01
		Invoice		Date	Description	Amount
		93338		02/04/2016	FURNITURE FOR PLANS ROOM (FIRE INSPECTOR)	3,550.01
Check	02/11/2016	74235	Accounts Payable	ARIZONA WESTERN COLLEGE		361.05
		Invoice		Date	Description	Amount
		2016-00000750		12/03/2015	WORK STUDY PAYROLL	361.05
Check	02/11/2016	74236	Accounts Payable	BINGHAM AUTO & TRUCK PARTS		398.70
		Invoice		Date	Description	Amount
		3023-404011		02/03/2016	PURCHASE OF REPAIR EQUIPMENT AIR COMPRESSOR FROM CITY SHOP	398.70
Check	02/11/2016	74237	Accounts Payable	BLT READY MIX CONCRETE LLC		1,528.93
		Invoice		Date	Description	Amount
		658314		01/20/2016	CONCRETE USED TO REPAIR SIDEWALKS CITYWIDE	409.63
		658453		01/28/2016	CONCRETE USED TO REPAIR SIDEWALKS CITYWIDE	559.65
		658435		01/27/2016	CONCRETE USED TO REPAIR SIDEWALKS CITYWIDE	559.65
Check	02/11/2016	74238	Accounts Payable	CHEMICAL FEEDING TECHNOLOGIES,		1,159.00
		Invoice		Date	Description	Amount
		33715		01/27/2016	PARTS FOR CHLORINATOR SYSTEM AT EAST & WEST WWTP	1,159.00
Check	02/11/2016	74239	Accounts Payable	CORTES, MARIA		43.03
		Invoice		Date	Description	Amount
		CORTES 021116		02/11/2016	REIMBURSEMENT - STEEL TOE BOOTS	43.03
Check	02/11/2016	74240	Accounts Payable	DESERT WATER		488.72

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
	Invoice			Date	Description	Amount
		1244117		09/22/2015	PROPANE GAS FOR FIRE DEPARTMENT	22.50
		61795		12/01/2015	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	44.30
		61852		12/08/2015	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	33.22
		61961		12/15/2015	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	33.22
		62030		12/22/2015	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	44.29
		62094		12/29/2015	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	49.82
		62158		01/05/2016	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	33.22
		61249		01/12/2016	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	33.22
		61318		01/19/2016	WATER FOR PW PERSONNEL- DECEMBER 2015 & PART OF JAN. 2016	33.23
		61320		01/19/2016	BULK DRINKING WATER FOR VARIOUS DEPTS	44.30
		61385		01/26/2016	BULK DRINKING WATER FOR VARIOUS DEPTS	33.23
		61251		01/12/2016	BULK DRINKING WATER FOR VARIOUS DEPTS	44.30
		61473		02/02/2016	BULK DRINKING WATER FOR VARIOUS DEPTS	39.87
Check	02/11/2016	74241	Accounts Payable	EDUCATIONAL SERVICES INC		7,280.95
	Invoice			Date	Description	Amount
		004891		01/29/2016	EMPLOYEE COST AGREEMENT FOR J. DELAVARA PPE 011616	7,280.95
Check	02/11/2016	74242	Accounts Payable	GALVAN , AURELIO JR		55.00
	Invoice			Date	Description	Amount
		GALVAN 021116		02/11/2016	REIMBURSEMENT - NATIONAL NARCOTIC DETECTOR DOG ASS CERTIFICATION	55.00
Check	02/11/2016	74243	Accounts Payable	GREEN RUBBER- KENNEDY AG		275.04
	Invoice			Date	Description	Amount
		Y-542454		01/27/2016	PURCHASE OF EQUIPMENT TO REPAIR WATER PUMP FOR PARKS DEPT WASHER	275.04
Check	02/11/2016	74244	Accounts Payable	GUERRA , RUTH		500.00
	Invoice			Date	Description	Amount
		116		02/09/2016	TRANSLATING SERVICES FOR COURT - 02/01/16-02/05/16	500.00
Check	02/11/2016	74245	Accounts Payable	JAMES DAVEY AND ASSOCIATES		3,912.00
	Invoice			Date	Description	Amount
		2016211		02/04/2016	ENGINEERING SERVICES FOR CDBG #107-16	3,912.00
Check	02/11/2016	74246	Accounts Payable	JENKINS, OLIVIA		108.00

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
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Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
	Invoice		Date	Description		Amount
		JENKINS 021616	02/11/2016	TRAVEL - ASU MLI STIMULATING WORKPLACE MOTIVATION		108.00
Check	02/11/2016	74247	Accounts Payable	JUAREZ, JULIO		175.00
	Invoice		Date	Description		Amount
		020616	02/06/2016	REPAIR FRONT DESK CARPET		175.00
Check	02/11/2016	74248	Accounts Payable	LG ON SITE LLC		547.58
	Invoice		Date	Description		Amount
		SO-002916	01/28/2016	MATERIALS NEEDED FOR FLOOR IMPROVEMENT AT LIFT STATION 300		547.58
Check	02/11/2016	74249	Accounts Payable	LUMBARD & ASSOCIATES P.L.L.C.		4,415.00
	Invoice		Date	Description		Amount
		2016-0102	01/22/2016	PROGRESS BILLING No.6 FOR SINGLE AUDIT PERFORMED FOR FYE 6/30/15		4,415.00
Check	02/11/2016	74250	Accounts Payable	METRO FIRE EQUIPMENT INC		5,560.00
	Invoice		Date	Description		Amount
		00028779	01/12/2016	REPLACE CORRODED SPRINKLER HEADS AT VARIOUS DEPARTMENTS		5,560.00
Check	02/11/2016	74251	Accounts Payable	MGM INTERNET SOLUTIONS, INC		45.00
	Invoice		Date	Description		Amount
		37898	02/01/2016	MONTHLY DOMAIN NAME, HOSTING & MAINTENANCE		45.00
Check	02/11/2016	74252	Accounts Payable	MILLER, DAMIAN		55.00
	Invoice		Date	Description		Amount
		MILLER 021116	02/11/2016	TRAVEL - NATIONAL ANIMAL CONTROL/HUMANE OFFICER ACADEMY MODULE A		55.00
Check	02/11/2016	74253	Accounts Payable	NPG OF YUMA-EL CENTRO LLC		1,200.00
	Invoice		Date	Description		Amount
		8154	01/29/2016	VIDEO MARKETING THE CITY OF SAN LUIS		1,200.00
Check	02/11/2016	74254	Accounts Payable	OFFICE DEPOT		2,477.21
	Invoice		Date	Description		Amount
		818872605001	01/20/2016	OFFICE SUPPLIES FOR DDS		82.31
		816463191001	01/11/2016	OFFICE SUPPLIES FOR PD		39.30

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
		796945428003		11/10/2015	OFFICE SUPPLIES FOR HR DEPT	17.32
		811491071001		12/11/2015	OFFICE SUPPLIES FOR HR DEPT	16.22
		804364417001		11/10/2015	OFFICE SUPPLIES FOR CITY CLERK	13.72
		800975797001		10/22/2015	OFFICE SUPPLIES FOR COURT	79.57
		812457023001		12/16/2015	OFFICE SUPPLIES FOR COURT	43.30
		812456928001		12/16/2015	OFFICE SUPPLIES FOR COURT PROBATION	424.42
		815926575001		01/07/2016	OFFICE SUPPLIES FOR CULTURAL CENTER	29.19
		815926384001		01/11/2016	OFFICE SUPPLIES FOR CULTURAL CENTER	114.89
		816188390001		01/07/2016	OFFICE SUPPLIES FOR AQUATIC CENTER	332.02
		815926574001		01/07/2016	OFFICE SUPPLIES FOR CULTURAL CENTER	3.93
		816224015001		01/07/2016	OFFICE SUPPLIES FOR FINANCE	5.98
		815894146001		01/13/2016	OFFICE SUPPLIES FOR RISK	21.71
		817944030001		01/14/2016	OFFICE SUPPLIES FOR CITY ADMIN	93.83
		816840615001		01/12/2016	OFFICE SUPPLIES FOR CITY ADMIN	51.65
		816840616001		01/12/2016	OFFICE SUPPLIES FOR CITY ADMIN	13.12
		816840214001		01/12/2016	OFFICE SUPPLIES FOR CITY ADMIN	10.29
		817547473001		01/19/2016	OFFICE SUPPLIES FOR UTILITIES	412.28
		817548337001		01/15/2016	OFFICE SUPPLIES FOR UTILITIES	6.91
		818872606001		01/20/2016	OFFICE SUPPLIES FOR DDS	83.12
		809987744001		01/15/2016	OFFICE SUPPLIES FOR PD	39.94
		816463189001		01/08/2016	OFFICE SUPPLIES FOR PD	86.65
		816463120001		01/08/2016	OFFICE SUPPLIES FOR PD	135.16
		816463190001		01/07/2016	OFFICE SUPPLIES FOR PD	37.96
		816223945001		01/11/2016	OFFICE SUPPLIES FOR FINANCE	94.03
		815543409001		01/07/2016	OFFICE SUPPLIES FOR FINANCE	172.93
		815771554001		01/07/2016	OFFICE SUPPLIES FOR RISK	6.61
		815771405001		01/07/2016	OFFICE SUPPLIES FOR RISK	8.85
Check	02/11/2016	74255	Accounts Payable	ONE SOURCE DISTRIBUTOR		4,373.72
	Invoice		Date	Description		Amount
		S4875056.001	01/25/2016	REPLACE & REPAIR ELECTRICAL COMPONENTS FOR BOOSTERS @ WS #1 & #4		4,373.72
Check	02/11/2016	74256	Accounts Payable	PARAGON POLYGRAPH		600.00
	Invoice		Date	Description		Amount
		SAN-0216-1	02/06/2016	PRE-EMPLOYMENT EXAMS		600.00

City of San Luis
Payment Batch Register
 Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	02/11/2016	74257	Accounts Payable	PINNACLE MEDICAL GROUP AZ P.C		450.00
	Invoice		Date	Description		Amount
		1001	11/23/2015	WELLNESS QUARTERLY SERVICES		450.00
Check	02/11/2016	74258	Accounts Payable	POLAR ICE LLC		316.08
	Invoice		Date	Description		Amount
		64084	01/15/2016	ICE MACHINE LEASE - FACILITIES		150.01
		64085	01/15/2016	ICE MACHINE LEASE - PUBLIC WORKS		166.07
Check	02/11/2016	74259	Accounts Payable	PURCELL TIRE CO.		776.24
	Invoice		Date	Description		Amount
		230086388	10/30/2015	PURCHASE OF TIRES FOR WATER DEPT VIN# 7519		776.24
Check	02/11/2016	74260	Accounts Payable	PURCHASE POWER		81.12
	Invoice		Date	Description		Amount
		2016-00000762	01/18/2016	POSTAGE METER - JANUARY 2016		81.12
Check	02/11/2016	74261	Accounts Payable	QUINONEZ , FRANCISCO		900.00
	Invoice		Date	Description		Amount
		2098	01/29/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		2180	01/30/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		2351	02/01/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1301	01/19/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1454	01/20/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1449	01/20/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1548	01/22/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1722	01/24/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1725	01/24/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1680	01/24/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		01809	01/25/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
		1826	02/11/2016	TOW SERVICES FOR SLPD IMPOUNDS		75.00
Check	02/11/2016	74262	Accounts Payable	RAMON MOSQUEDA		13.00
	Invoice		Date	Description		Amount
		5159	01/27/2016	EMBROIDERY FOR T.MARTINEZ		13.00

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable

Batch Date: 02/11/2016

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	02/11/2016	74263	Accounts Payable	RDO EQUIPMENT CO.		637.82
	Invoice		Date	Description		Amount
		P08413	01/27/2016	PURCHASE OF EQUIPMENT FOR HWY USER DEPT VIN#2118		637.82
Check	02/11/2016	74264	Accounts Payable	REAL PURIFIED WATER LLC		70.50
	Invoice		Date	Description		Amount
		12137	01/14/2016	SLFD DRINKING WATER FROM JANUARY 2016		24.00
		12404	01/25/2016	SLFD DRINKING WATER FROM JANUARY 2016		24.00
		12348	01/27/2016	SLFD DRINKING WATER FROM JANUARY 2016		22.50
Check	02/11/2016	74265	Accounts Payable	RR DONNELLEY		635.32
	Invoice		Date	Description		Amount
		766810372	01/18/2016	YEAR END TAX FORMS AND ENVELOPES FOR PAYROLL/ ACCOUNTS PAYABLE		635.32
Check	02/11/2016	74266	Accounts Payable	SALAZAR, SANDRA		20.00
	Invoice		Date	Description		Amount
		2016-00000761	02/11/2016	REIMBURSEMENT - CANCELLED REGISTRATION FOR DODGEBALL LEAGUE		20.00
Check	02/11/2016	74267	Accounts Payable	SAN LUIS SPEAR POINT SOLAR I, LLC		17,701.64
	Invoice		Date	Description		Amount
		000404	01/31/2016	SOLAR POWER DELIVERED - JANUARY 2016		17,701.64
Check	02/11/2016	74268	Accounts Payable	SOUTHWEST BOOT CO INC		1,770.90
	Invoice		Date	Description		Amount
		011816	01/18/2016	UNIFORM BOOTS FOR SAN LUIS FFS		1,770.90
Check	02/11/2016	74269	Accounts Payable	TYLER TECHNOLOGIES, INC		660.00
	Invoice		Date	Description		Amount
		047419	01/14/2016	NCIC GENEX SERVICES PER CONTRACT EXECUTED 12/18/15		660.00
Check	02/11/2016	74270	Accounts Payable	UNITED RENTALS (NORTH AMERICA), INC.		371.36
	Invoice		Date	Description		Amount
		134715451-001	01/27/2016	PURCHASE OF ANALYZER AND CABLE JLG FOR PARKS DEPT VIN# 4152		371.36
Check	02/11/2016	74271	Accounts Payable	UNIVERSAL BACKGROUND SCREENING INC		174.00

City of San Luis
Payment Batch Register

Bank Account: 1BYPAYABLE - 1st BY Accounts Payable
 Batch Date: 02/11/2016

Schedule I

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: 1BYPAYABLE - 1st BY Accounts Payable						
Check	02/11/2016	74279	Accounts Payable	ARANDA, MANUEL		1,030.00
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		2016-00000763	02/11/2016	REIMBURSEMENT - HEALTH INSURANCE		1,030.00
Check	02/11/2016	74280	Accounts Payable	ARIZONA PUBLIC SERVICE		741.62
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		685728287FEB16	02/09/2016	ELECTRICITY - 415 INDUSTRIAL AVE		741.62
Check	02/11/2016	74281	Accounts Payable	LAZO, MARIA J		750.00
		<u>Invoice</u>	<u>Date</u>	<u>Description</u>		<u>Amount</u>
		2016-00000764	02/11/2016	REIMBURSEMENT - HEALTH INSURANCE		750.00
1BYPAYABLE 1st BY Accounts Payable Totals:				Transactions: 3		\$2,521.62
Checks:		3		\$2,521.62		

Prepared By:
Maggie Dominguez
 Date: *Maggie D.*
2/11/14



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

5. C.

Meeting Date: 02/24/2016

Department Head: Jenny Torres, Community Development Director, Community Development Department

Submitted By: Dania Castillo, Economic Development Assistant, Community Development Department

Action Requested: Motion

ITEM:

Discussion and possible action on any and all matters regarding waiver of impact fees and all associated building permit fees for the construction of an affordable housing project, San Luis Prudential Youthbuild USA. **(Jenny Torres, Community Development Director)**

SUMMARY:

San Luis Prudential Youthbuild USA is partnering with Youthbuilds from other areas and countries such as Youthbuild Arizona, Mexico, and El Salvador to develop two affordable houses for low income people. The project is being proposed by Youthbuild USA with cooperation and a financial contribution from Prudential Insurance and Comite De Bienestar. The organization is seeking financial assistance in the form of waiver of city fees for the development of the two houses. The proposed 1,000 square-foot homes would be developed on two (2) 7,000 square-foot lots located on 1523 East Monreal Street in San Luis.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE WAIVER OF CITY FEES NOT TO EXCEED \$15,000.00 FOR THIS 2-HOME PROJECT.

Supporting information not attached to the Agenda Item Review Form:

N/A

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: Yes

CITY/STATE/FEDERAL FUNDS: City

TOTAL: TBD

BUDGETED: N/A

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE:

N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

There is no direct impact to the budget. There is a reduction of impact fee revenue.


Attachments

Map

Bienestar 3 Project Youthbuild 2/24/2016



Location Map

 Area Of Interes- 1523 E MONREAL LN

Date:
2/10/2015

Checked By:



Prepared By:
IG

Approved By:

Case No.



When recorded mail to:

Barry L. Olsen
Law Offices of Larry W. Suci, PLC
101 East Second Street
Yuma, Arizona 85364

**AMENDMENT TO DEDICATION
BIENESTAR ESTATES NO. 3 SUBDIVISION**

COMES NOW the original owner/subdivider of the Bienestar Estates No. 3 Subdivision as set forth on the Plat recorded on April 16, 1992 in Book 12 of Plats, pages 96 and 97, Official Records of Yuma County, Arizona and amends the Dedication set forth on the Plat.

The following provision of the Dedication and Plat is deleted:

Tract 'B' is reserved unto the Comite De Bienestar, its successors and assigns, for use by the Subdivision's Homeowners as a meeting place and other compatible uses.

DATED this 1 day of February, 2016.

Comite de Bien Estar, Inc.,
an Arizona non-profit corporation

By: George Guerrero, President

STATE OF ARIZONA }
 }§.
County of YUMA }

On this the 1 day of February, 2016, before me, the undersigned notary, personally appeared George Guerrero who acknowledged to be the President of Comite de Bien Estar, Inc., an Arizona non-profit corporation, and that as such being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing on behalf of the corporation.

In witness whereof I hereunto set my hand and official seal.

My commission expires: June 10, 2019



Notary Public



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

5. D.

Meeting Date: 02/24/2016

Department Head: Rosendo Morales, Municipal Judge, Court

Submitted By: Kay Macuil, City Attorney, Attorney's Office

Action Requested: Motion
Resolution

ITEM:

Discussion and possible action on any and all matters regarding Resolution No. 1131. A resolution of the Mayor and Council of the City of San Luis, Arizona, approving an Intergovernmental Agreement between the City of San Luis and the Superior Court in Yuma County for the purpose of a field trainer to provide training and uniformity of automation systems and business practices with the Courts in Yuma County including the San Luis Municipal Court. **(Kay Marion Macuil, City Attorney)**

SUMMARY:

On August 26, 2015, Council approved renewing the Intergovernmental Agreement between the City of San Luis, Arizona and the Superior Court in Yuma County for a field trainer to provide training on automation systems and business practices in order that the San Luis Municipal Court be uniform with the other Courts in the County.

After Council's approval, the Superior Court in Yuma County never signed the agreement. On February 9, 2016, the Administrator for the Superior Court contacted the San Luis City Attorney with minor changes to the provisions affecting the Court's funding sources for the agreement. These changes do not affect the City's commitment to assisting the program in the amount of \$1,000.00. For this reason the item is on the consent agenda.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE AND ADOPT RESOLUTION NO. 1131.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is attached to this Agenda Item Review Form

Document to be Recorded?: Yes

City Clerk's Office

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: Yes

CITY/STATE/FEDERAL FUNDS: City

TOTAL: \$1,000.00

BUDGETED: Yes

AVAILABLE TO TRANSFER: Not Applicable

ACCOUNT #/REMAINING BALANCE: 100-160-80000

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

Account # 100-160-80000 Court Contractual Services

Attachments

Resolution No. 1131

Exhibit A: IGA-Field Trainer

Superior Court e-mail



Resolution

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

NO. 1131

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF SAN LUIS, ARIZONA AND THE SUPERIOR COURT IN YUMA COUNTY FOR THE PURPOSE OF A FIELD TRAINER TO PROVIDE TRAINING AND UNIFORMITY OF AUTOMATION SYSTEMS AND BUSINESS PRACTICES WITH THE COURTS IN YUMA COUNTY INCLUDING THE SAN LUIS MUNICIPAL COURT.

WHEREAS, in 2008, the City of San Luis initially entered into an intergovernmental agreement with the Superior Court in Yuma County for the purpose of a field trainer to provide training and uniformity of automation systems and business practices with the Courts in Yuma County and the San Luis Municipal Court;

WHEREAS, the initial intergovernmental agreement was renewable for 5 years;

WHEREAS, the fiscal year 2013-2014 was the last year that the intergovernmental agreement was renewed;

WHEREAS, the City of San Luis and the Superior Court conducted themselves in accord with the intergovernmental contract in fiscal year 2014-2015 without a formal agreement;

WHEREAS, the City of San Luis and the Superior Court desire to again enter into an intergovernmental agreement with the Superior Court in Yuma County for the purpose of a field trainer to provide training and uniformity of automation systems and business practices with the Courts in Yuma County and the San Luis Municipal Court;

WHEREAS, the City of San Luis passed Resolution No. 1106 on August 26, 2015 approving and adopting the first version of the Intergovernmental Agreement and ratifying the City's payment of \$1000.00 after June 30, 2014;

WHEREAS, after August 26, 2015 the Superior Court has proposed minor changes to the wording of the funding sources which do not change the substance of the agreement; and

WHEREAS, the Court-proposed wording is acceptable to the City of San Luis.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the City of San Luis, State of Arizona, as follows:

Section 1: That the current version of the Intergovernmental Agreement (IGA), as attached hereto as Exhibit "A", is hereby approved.

Section 2: That the appropriate City officials are hereby authorized and directed to enter into said agreement on behalf of the City and take any all actions as may be necessary to effectuate said agreement, including but not limited to payment not to exceed \$1,000.00.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis, Arizona, this _____ day of _____, 2016.

Gerardo Sanchez, Mayor

ATTEST:

APPROVED AS TO FORM:

Sonia Cornelio, City Clerk

Kay M. Macuil, City Attorney

**INTERGOVERNMENTAL AGREEMENT
BETWEEN THE CITY OF SAN LUIS AND SUPERIOR COURT
IN YUMA COUNTY**

This agreement is made between the SUPERIOR COURT IN YUMA COUNTY (hereafter the “Court”) and the CITY OF SAN LUIS, a municipal corporation of the State of Arizona (hereafter the “City”)

WHEREAS, pursuant to Arizona Revised Statutes (“A.R.S.”) §11-952 authorizes the various political subdivisions of the State of Arizona to enter into agreements providing for the joint exercise of their respective governmental powers for the public benefit; and

WHEREAS, City maintains and operates a limited jurisdiction, non-recorded court, to wit: the San Luis Municipal Court; and

WHEREAS, Article VI § 1 of the Arizona State Constitution mandates that all judicial power is vested in an integrated judicial department, and Article VI §3 mandates that the Supreme Court has administrative supervision over all courts of the State, and that Administrative Order 93-30 IIIA provides that the Presiding Judge of each county shall exercise administrative supervision over all courts in their respective county, including Justice Courts and Municipal Courts; and

WHEREAS, the San Luis Municipal Court, the Clerk of Court of Superior Court in Yuma County, the Justice of the Peace Courts and Superior Court in Yuma County share certain common practices and procedures including automation, court rules, appellate procedures, case management, collections, probation, and other business and judicial practices; and

WHEREAS, the City and the Court have not entered into a previous Intergovernmental Agreement to provide for the consolidated administration of courts within the county; and

WHEREAS, it is the intent and desire of the parties hereto to provide for uniform training and development of staff of the Municipal Court, Justice Courts, Superior Court and the Superior Court Clerk to the extent possible pursuant to the laws of the State of Arizona.

NOW THEREFORE, in consideration of the mutual promises and obligations set forth, the parties agree as follows:

1. TERM

A. Initial Term

Initial term of the Agreement shall begin on July 1, 2015 and end on June 30, 2016 unless terminated sooner pursuant to the provisions hereof.

B. Option to Extend

The Court may exercise its option to extend the term of this Agreement for five (1) one year periods, beginning on July 1, 2016 after giving thirty (30) days prior written notice to the City.

2. COURT STAFF TRAINING: SCOPE AND PURPOSE

A. Participating Courts

The Court shall provide an Automation and Training Coordinator (hereafter referred to as a “Field Trainer”) for all courts and court departments in Yuma County, including, but not limited to: Superior Court, Clerk of the Court for Superior Court, Justice Courts, Precincts #1, 2, and 3, and municipal courts in Yuma County, including San Luis Municipal Court in order to provide training for automation systems and business practices.

B. Office Space and Supplies

The Court shall provide facilities, including furnished office space, and computer support for the Field Trainer. Incidental Supplies, e.g. pens and paper will be supplied to the Field Trainer, as needed by participating courts, including San Luis Municipal Court. Each participating court will also use their best efforts to make available to the Field Trainer, other reasonable training aids as requested by the Field Trainer.

C. Training Schedules

The Field Trainer is a regular employee of the Court who is supervised by the Court Information Services Manager. The Court Information Services Manager will maintain a schedule of training and in consultation with the Field Trainer determine the applicability of certain training for various courts in Yuma County. A training schedule for San Luis Municipal Court will be determined by the Court Information Services Manager and the municipal Court Administrator.

D. COJET

The Court Information Services Manager shall ensure that the Field Trainer maintains appropriate records of training and COJET (Committee on Judicial Education and Training) hours earned by court employees. The Field Trainer will ensure that the COJET coordinator for each court received notification of COJET hours earned by court employees and certification of training conducted by the Field Trainer.

E. Coordination between City and Court

The courts and court departments referred to above, including Superior Court in Yuma County, Clerk of the Court for Superior Court, Justice Court, Precincts #1, 2 and 3, and municipal courts in Yuma County are authorized to work together to develop cooperative training and professional development for all court personnel

in Yuma County, and to coordinate activities, procedures, policies, schedules, personnel and other matters to ensure effective training and professional development of court personnel.

3. FUNDING

A. Court and AOC

The Field Trainer is funded in part by the Commission of Technology from funds appropriated from the Judicial Collection Enhancement Funds (“JCEF”) and by the Court. The Court provides fifty percent (50%) of the funding of the Field Trainer from special revenue, based on the final budget as approved by the Administrative Office of the Courts.

B. Municipal Court

The City will provide partial funding for the Field Trainer through local revenues. The City agrees to pay ONE THOUSAND DOLLARS (\$1000.00) of the total personnel costs of the Field Trainer as reflected on the Field Trainer application budget. If local funds in the account of the City are not adequate or available for any reason, the City will not be responsible to continue its partial funding of the Field Trainer.

C. Payment

The City agrees to pay the Court ONE THOUSAND DOLLARS of the proposed budget for personnel costs (salary and ERE’s) of the Field Trainer. The Court will provide the City with a copy of the approved budget that reflects the City’s share of the personnel costs of the Field Trainer for fiscal year 08-09. The City agrees to pay to the Court, within thirty (30) days of receipt of the approved budget, the sum of ONE THOUSAND DOLLARS (\$1,000.00) which amount represent the City’s share of the Field Trainer’s personnel cost identified in the Field Trainer application budget.

4. AUDIT OF RECORDS

Pursuant to A.R.S. §§35-214 and 35-215, the parties to this agreement shall retain and shall contractually require each subcontractor to retain all data, books, and other records (“records”) relating to this agreement for a period of five (5) years after completion of the agreement. All records shall be subject to inspection and audit by the State of Arizona at reasonable times. Upon request, the parties shall produce the original of any or all such records.

5. AMENDMENTS AND INTEGRATION

This Agreement constitutes the entire agreement between the parties hereto relating to the subject matter hereof. No amendments or modifications of this agreement or any terms hereof will have any force or effect unless such amendments or modifications are approved in writing by the San Luis City Council and the Presiding Judge of Superior Court in Yuma County.

6. DISPUTE RESOLUTION

The parties to this agreement agree to resolve all disputes arising out of or relating to this agreement through arbitration, after exhausting applicable administrative review, to the extent required by A.R.S. §12-1518 except as may be required by other applicable statutes.

7. NON-AVAILABILITY OF FUNDS

The payment obligations of the parties to this agreement are conditioned upon the availability of funds appropriated or allocated for the payment of such obligation. If funds are not allocated and available for the continuance of this agreement, this agreement may be terminated by the Court or the City at the end of the period for which funds are available, provide however that one party has given to the other party, at least thirty (30) days prior written notice of the unavailability of funds. No liability will accrue to the Court or the City in the event this provision is exercised, and that neither party will be obligated or liable for any further payments for any damages as a result of termination pursuant to this paragraph.

8. CANCELLATION FOR CONFLICT OF INTEREST

Pursuant to A.R.S. §38-511, the Court may, within three (3) years after its execution, cancel any agreement, without penalty or further obligations, made by the Court if any person significantly involved in initiating, negotiating, securing, drafting or creating the agreement on behalf of the Court is, at any time while the agreement or any extension of the agreement is in effect, an employee or agent of any other party to the agreement in any capacity or a consultant to any other party of the agreement with respect to the subject matter of the agreement. A cancellation made pursuant to this provision will be effective when written notice of the cancellation from such party is received by other parties to the agreement unless the notice specifies a later time.

9. NON-DISCRIMINATION

The parties to this agreement shall comply with Executive Order 99-4, which mandates that all people, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities, and all other applicable state and federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The parties shall take affirmative action to ensure that applicants for employment and employees are not discriminated against due to race, creed, color, religions, sex, national origin or disability.

10. DISPOSITION OF ASSETS

All property acquired during the performance of this agreement, including but not limited to computer equipment, instructional materials, books, etc. will become the property of the Court.

ACCEPTED AND AGREED:

SUPERIOR COURT IN YUMA COUNTY THE CITY OF SAN LUIS

Presiding Judge

Date

Tadeo A. De La Hoya
Interim City Manager

Date

ATTEST:

Sonia Cornelio
City Clerk

Date

I hereby state that I am an attorney for City of San Luis, State of Arizona, and pursuant to the provisions of A.R.S. 11-952(D) have determined that the foregoing agreement is in proper form and is within the powers and authority granted to the City of San Luis, Arizona under the laws of the State of Arizona.

Dated this ____ day of _____, _____

Kay Marion Macuil
San Luis City Attorney

I hereby state that I am an attorney for the State of Arizona, and pursuant to the provisions of A.R.S. 11-952(D) have determined that the foregoing agreement is in proper form and is within the powers and authority granted to the State of Arizona under the laws of the State of Arizona.

Dated this ____ day of _____, _____

Assistant Attorney General

Kay Macuil

From: Guidero, Margaret <MGuidero@courts.az.gov>
Sent: Tuesday, February 09, 2016 4:41 PM
To: Kay Macuil
Subject: IGA - Field Trainer
Attachments: San Luis.IGA.02.09.2016.docx

Hello Kay.

Pls see the suggested revisions to the IGA with Superior Court for partial funding of the Yuma County Field Trainer.

I apologize for the delays on our part.

Thank you for your help,

Margaret C. Guidero
Court Administrator
Superior Court in Yuma County
250 West 2d Street, Suite D
Yuma, AZ. 85364
(928) 817-4087
FAX (928) 817-4091

Suggested language: IGA with Superior Court re Field Trainer partial funding

3. **FUNDING**

A. Court and AOC

The Field Trainer is funded in part by the Commission on Technology from funds appropriated from the Judicial Collection Enhancement Fund (“JCEF”) and by the Court. The Court provides fifty percent (50%) of the funding of the Field Trainer from ~~Fill the Gap~~ special revenue based on the final budget as approved by the Administrative Office of the Courts.

B. Municipal Court

The City will provide partial funding of the Field Trainer through available local ~~JCEF~~ revenues. ~~approved by the Administrative Office of the Courts.~~ The City agrees to pay ONE THOUSAND DOLLARS (\$1,000.00) of the total personnel costs of the Field Trainer as reflected on the Field Trainer application budget. If local ~~JCEF~~ funds in the account of the City are not adequate or available for any reason, the City will not be responsible to continue its partial funding of the Field Trainer.



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. A.

Meeting Date: 02/24/2016

Department Head: Ketié St. Louis, Finance Director, Finance Department

Submitted By: Ketié St. Louis, Finance Director, Finance Department

Action Requested: Motion

ITEM:

Discussion and possible action on any and all matters regarding the approval and acceptance for filing the Comprehensive Annual Financial Report for the City of San Luis, fiscal year ended June 30, 2015.
(Lumbard & Associates)

SUMMARY:

The Comprehensive Annual Financial Report (CAFR) is an audit of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2015 (Exhibit 1). The audit was conducted in accordance with auditing standards generally accepted in the United States of America and was performed for the purpose of complying with Statute **A.R.S. §9-481**.

Copies of the report is available on line.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE AND ACCEPT FOR FILING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE FISCAL YEAR WHICH ENDED ON JUNE 30, 2015 AS PRESENTED FEBRUARY 24, 2016.

Supporting information not attached to the Agenda Item Review Form:

N/A

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: N/A
CITY/STATE/FEDERAL FUNDS: N/A
TOTAL: N/A
BUDGETED: N/A
AVAILABLE TO TRANSFER: N/A
ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

THERE IS NO FISCAL IMPACT FOR THIS ITEM.

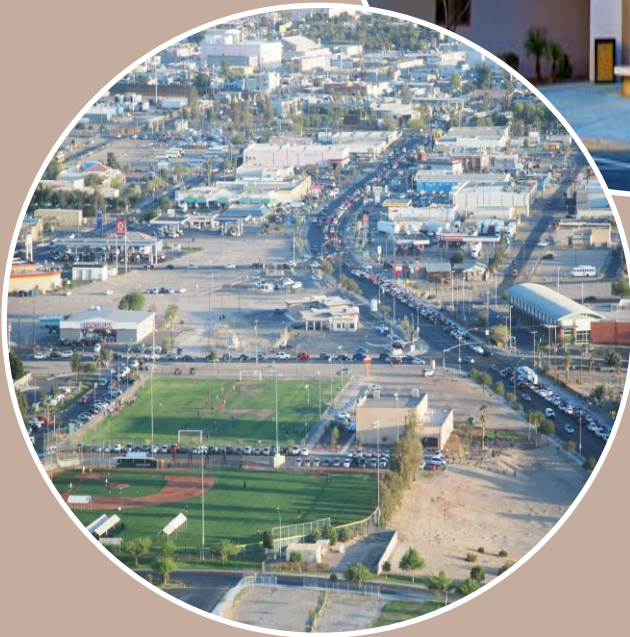
Attachments

Fiscal Year 2015 CAFR



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2015



CITY OF SAN LUIS, AZ
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year ended
June 30, 2015

City of San Luis, Arizona



Prepared By: Department of Finance

**Ketie St. Louis, Finance Director
Chief Financial Officer**

CITY OF SAN LUIS, ARIZONA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2015

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INTRODUCTORY SECTION



January 18, 2016

**Honorable Mayor, City Council, City Manager and Citizens of the City of San Luis,
Arizona:**

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. Laws of the State of Arizona require that all local governments publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the City of San Luis for the fiscal year ended June 30, 2015.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive frame-work of internal control that it has established for this purpose. The internal control framework is designed both to protect the government's assets from loss, theft or misuse and to allow the compilation of sufficient reliable information for the preparation of financial statements. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe the data, as presented in this report, is accurate in all material respects and is presented in a manner which fairly sets forth the financial position and results of operations of the City on both a city-wide and fund basis. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the City's financial activity and financial stability have been included.

The basic financial statements and related notes have been audited by an independent firm of certified public accountants, Lumbard & Associates PLLC, whose report is included herein. As stated in the independent auditors' report, the goal of the independent audit was to provide reasonable assurance that the financial statements are free from material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements of the City of San Luis, Arizona for the fiscal year ended June 30, 2015, are fairly presented, in all material respects, in conformity with GAAP. The independent auditors' report is located at the front of the financial section of this report.

The independent audit of the financial statements of City of San Luis was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal

controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards. This Single Audit Report is available in the City of San Luis' separately issued Single Audit Report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's and provides an introduction, overview, and analysis of the basic financial statements. The discussion and analysis that complements this letter of transmittal should be read in combination with it.

Profile of the Government

The City of San Luis, incorporated in 1979, is located in the southwestern corner of Arizona immediately adjacent to both Mexico and California. It currently occupies 30 square miles and serves a population of approximately 26,000. The City of San Luis is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time. Policy-making and legislative authority are vested in a governing council (Council) consisting of the Mayor and six Council Members, all elected on a non-partisan basis. The Mayor is elected at-large for a four-year term. Council members are elected, for four-year terms, with four members elected every two years. The City Council is responsible for passing ordinances, adopting the budget, appointing committee, commission, and board members, and appointing the positions of City Manager, City Attorney, and Magistrate. The City Manager is responsible for carrying out the policies and ordinances of the City Council, as well as overseeing the day-to-day operations of the City.

Between the 2000 census and the 2010 census the City's population increased by over 66.46 percent, from approximately 15,400 to approximately 25,500. The estimated current population is approximately 33,000. Based on current projections, population growth trends are expected to continue, at the same pace. While having a positive impact, this growth will continue to present challenges to the City in providing its current high level of services.

The City provides a full range of municipal services, including police and fire protection, solid waste services, water and sewer services, construction and maintenance of streets, recreational and cultural activities, planning and zoning services, and general administrative services. San Luis offers a wide range of community facilities including two community centers, one swimming pool, and 4 parks encompassing 314 acres.

This report includes financial statements on both a government-wide and a fund basis for the primary government as well as its component units. Component units are separate legal entities included in the reporting entity due to the significance of their financial or operational relationship with the City. Criteria used by the City for inclusion of activities in preparing its financial statements are in conformity with GASB Statement No.14, "*The Financial Reporting Entity*". Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the financial reporting entity consists of the City and two blended component units, the City of San Luis Municipal Development Authority, Inc. and the San Luis Community Facilities District as discussed further in Note 1.A of the notes to the financial statements.

Financial information

Internal Control: Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or

misuse and to ensure that adequate accounting information is compiled to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management

Budget Control: The City of San Luis, like all cities in the State of Arizona, is subject to numerous budget and related legal requirements. Article IX, Section 20 (1) of the Arizona Constitution sets limits on the City's legal budget capacity. The city's expenditure limitation for fiscal year 2015 was \$39.2 million.

The annual operating budget which is adopted by ordinance each fiscal year serves as the base for the City's financial planning and control. Budgets are developed on a departmental basis by expenditure function within a fund. The budgets display all of the City's financial operations including funding for two corporations outside the City's organizational structure. The Council adopted a Strategic Plan for San Luis, and in order to implement the Strategic Plan, each department and intergovernmental agency receiving City funds was asked to address the strategies in its requested budget documents. The City Manager submits the annual balanced budget to City Council before June each year. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. The City is required to publish specific information, notices, and hold public hearings as defined by state statute. After all these requirements are met, the City may adopt the budget by August 15 or soon thereafter.

Economic Condition of City of San Luis, Arizona

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local economy

Retail trade, agriculture and manufacturing form a large portion of the local economy. Another significant segment is the light industry located on both sides of the United States/Mexico border. A new 40-acre privately owned industrial park and a 40-acre commercial area are currently under construction in north San Luis along Highway 95. The State also is a significant economic presence thanks to the state prison that provides employment to more than 800 professional and staff. In addition, since San Luis is a border/US Port of entry, the U.S. Government departments of INS, Customs and U.S. Marshall Prison facilities provide hundreds of jobs stationed in San Luis.

The economy of the City is gradually improving. General and Highway User Revenue Funds making up about 90.7% of operating revenues continued to experience a downturn in the overall economy. However, there is quite a bit of opportunity and business potential still available for this area.

Nearly nine months after groundbreaking of a \$1.9 million business incubator, more than 85 percent of the project has been completed. The project includes 20,000 square feet of new office space for seven tenants. The project which is providing more than 80 jobs, is anticipated to be completed by mid-December.

The overall trend has been that commercial development is dependent on, and follows, residential development activity. Since residential construction has declined significantly over the last year, commercial activity has slowed dramatically. When the residential market turns, the City of San Luis will become a major commercial market for new construction within the Yuma County area.

Long-Term Financial Planning

The City's financial planning process is guided by the budget process. This process includes the annual budget that each department presents for review followed by acceptance, reductions or additions depending on revenue and expenditure forecasts. Needless to say that the budget process includes input from City Council, the City Manager and citizens and also includes community budget hearings. The City Council formally adopts the budget for the following year by the end of June.

As part of the budget process, user fees related to enterprise funds are updated annually for applicable increases based on an existing rate study plan. It is customary for the water, wastewater and sanitation funds to initiate bi-annually a review of existing rate study that extends over a ten-year financial forecasts in order to determine the long term funding availability. The City Council reviews the updated financial plans and the associated rates necessary to support the enterprise funds and their capital projects.

Awards and Acknowledgments

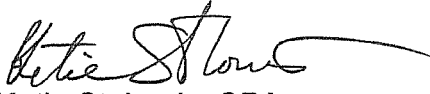
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Luis for its CAFR for the fiscal year that ended June 30, 2014. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standard for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR, with contents conforming to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A certificate of Achievement is valid for a period of one year only. The City has received a Certificate of Achievement for last fiscal year. We believe that our current CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The preparation of this Comprehensive Annual Financial Report would not have been possible without the efficient and dedicated services of the staff of the Finance Department as well as the excellent cooperation and assistance of other City employees who contributed to its preparation. Sincere appreciation also must be given to the City Manager and his staff and the Mayor and the governing Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of San Luis' finances. We also wish to thank the City's Independent Auditors, Lumbard & Associates, LLP and the audit Committee for their assistance in matters pertaining to the financial affairs of the City.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kettie St. Louis". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Kettie St. Louis, CPA
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of San Luis
Arizona**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

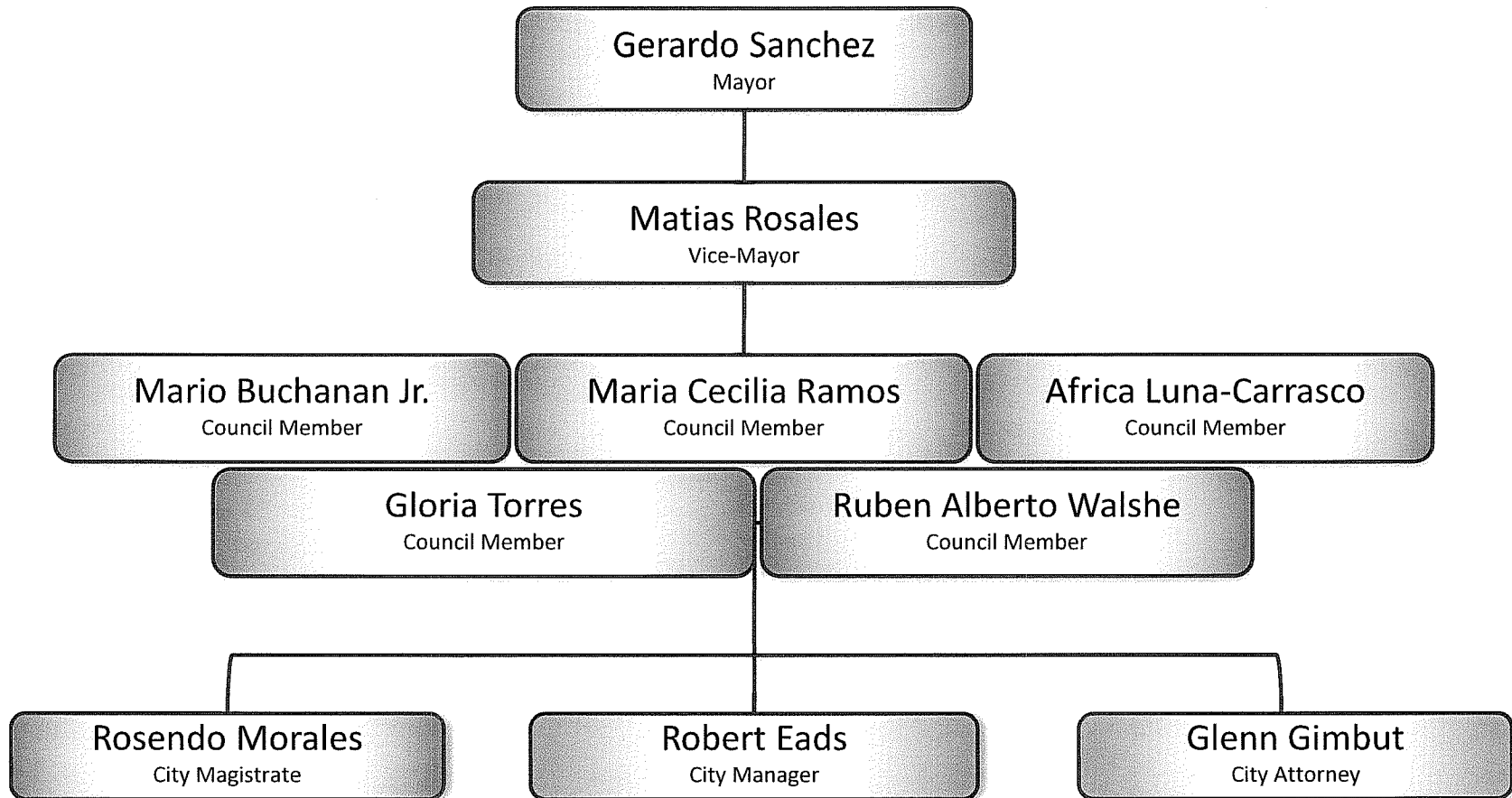
June 30, 2014

Executive Director/CEO

CITY COUNCIL



x



Elected officials

As of June 30, 2015

Gerardo Sanchez
Mayor

Matias Rosales
Vice-Mayor
Africa L. Carrasco
Councilmember
Gloria Torres
Councilmember

Maria C. Ramos
Councilmember
Mario Buchanan
Councilmember
Ruben A. Walshie
Councilmember



Appointed officials

Robert A. Eads
City Manager

Attorney
Building Safety
City Clerk
Community Development Director
Culture and Recreation Director
Development Services Director
Finance Director
Fire Chief
Fleet & Facilities Director
Human Resources Director
Information Technology Director
Magistrate
Police Chief
Public Works Director
Risk & Property Manager
Senior Services Director
Utilities Director

Glenn Gimbut
John Starkey
Sonia Cuello
Jenny Torres
Chris Kasid
John Starkey
Ketie St. Louis
Hank Green
Vacant
Tadeo DeLaHoya
Daniel Paz
Rosendo Morales
Vacant
Eulogio Vera
Andrea Catania
Aracely DeLaHoya
Olivia Jenkins

FINANCIAL SECTION



Lisa B. Lombard, C.P.A., C.G.F.M
Kenneth H. Pun, C.P.A., C.G.M.A

Frances Kuo, C.P.A., C.G.M.A
Carlos E. Valdivia, C.P.A.
Jeffrey D. Cospers
Maria G. Ward

Stephanie M. Canez

American Institute of
Certified Public
Accountants
Government Audit
Quality Center

Government Finance
Officers Association

Arizona Society of
Certified Public
Accountants

Association of
Government
Accountants

Arizona Hispanic
Chamber of
Commerce

INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and Members of the Council
City of San Luis, Arizona

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of San Luis, Arizona, (the City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information of the City, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Implementation of GASB Statements Nos. 68 and 71

As discussed in Note 14 to the basic financial statements, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*) and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The adoption of these standards required retrospective application of previously reported net position and reclassification of certain accounts as of July 1, 2014 as described in Note 15 to the basic financial statements. In addition, the aggregate net pension liability is reported in the Statement of Net Position in the amount of \$11,608,105 as of the measurement date. Net pension liability is calculated by actuaries using estimates and actuarial techniques from an actuarial valuation as of June 30, 2013 which was then rolled-forward by the actuaries to June 30, 2014, the measurement date for Arizona State Retirement System ("ASRS"). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedules of Changes in Net Pension Liability and Related Ratios, Schedules of the Proportionate Share of the Net Pension Liability, Schedules of Contributions, and Schedules of Funding Progress as listed in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Matters (Continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section, Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The component unit schedule of cash flows is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and Budgetary Comparison Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2016, on our consideration of the City of San Luis, Arizona's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of San Luis, Arizona's internal control over financial reporting and compliance.

Lumbarde & Associates, PLLC

Phoenix, Arizona
January 18, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

(Required Supplementary Information)

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

As management of the City of San Luis, Arizona (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the basic financial statements, which follow this discussion and analysis.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2015

- The assets of the City exceeded the liabilities at the close of the fiscal year by \$54.5 million.
- The City's net position of governmental activities decreased approximately \$.62 million to \$39.20 million and business-type activities increased \$1.09 million to \$15.29 million representing 72 percent and 28 percent respectively, of the total net position of \$54.49 million.
- As of the close of the fiscal year the City's governmental funds reported combined ending fund balances of \$13.2 million, a decrease of \$.724 million from the prior year. Approximately 11 percent of this amount, or \$1.392 million, is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$10.0 million, or 61 percent of total general fund expenditures and transfers for the fiscal year.
- General revenues from Governmental activities accounted for \$14.99 million in revenues or 65 percent of all revenues from Governmental activities. Program specific revenues in the form of charges for services and grants and contributions accounted for \$8.21 million or 35 percent of total governmental activities. The City had \$9.96 million of program revenues and \$122,508 in general revenues related to business-type activities.
- The City had \$22.6 million in expenses related to governmental activities; of which \$8.21 million of these expenses were offset by program specific charges for services or grants and contributions. General revenues of \$14.99 million were adequate to provide for the costs of these programs. The City had \$9 million in expenses related to business-type activities, of which \$10.0 million of these expenses were offset by program specific charges for services or grants and contributions.
- Among major governmental funds, the General Fund had \$16.93 million in revenues, which primarily consisted of taxes, licenses and permits, fines and forfeitures, intergovernmental, and rent revenues. The total expenditures and transfers from the General Fund were \$16.3 million. The General Fund's fund balance increased from \$9.2 to \$10.2 million. The Highway Users Fund had revenues of \$2.2 million, which consisted primarily of intergovernmental revenues, expenditures and transfers from \$2.5 million.

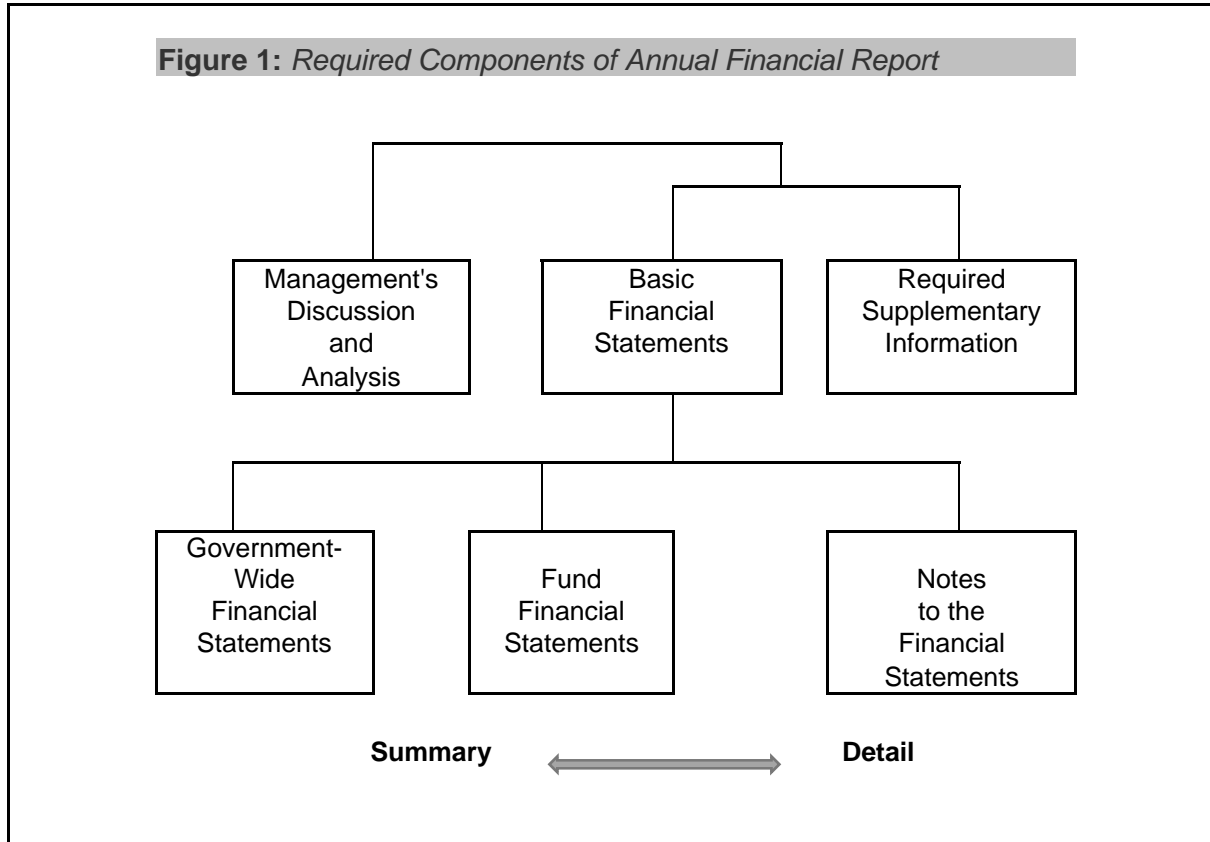
OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the fiscal condition of the City.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

The following diagram shows how the required components of this comprehensive annual financial report are arranged and relate to one another.



Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a financial statement of a private-sector business. These statements are prepared under the full-accrual basis of accounting where all the current year's revenues and expenses are included regardless of when cash is received or paid. The government-wide statements provide short and long-term information about the City's financial status as a whole. These two statements report the City's net position and how they have changed. The statement of net position and the statement of activities help to determine if the City is in a better financial position as a result of the current year's activities.

The *statement of net asset* reflects the City's net position at the end of the fiscal year. The net position of the City is the difference between total assets and total liabilities. Measuring net position is one way to evaluate the City's financial condition.

The *statement of activities* presents information showing how the City's net position changed during the recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing or related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

In the government-wide financial statements the City's activities are presented in the following three categories:

- **Governmental activities** – Most of the City's basic services are included here, such as general government, public safety, public works and streets, health and welfare, culture and recreation, and community development. Sales taxes, intergovernmental, licenses and permits, and fines and forfeitures revenue finance most of these activities.
- **Business-type activities** – The services provided by the City included here are water, sanitation services, wastewater, and business center. The services are financed through user fees and charges.
- **Discretely presented component units** – The City includes the activities of two other entities in its report – The San Luis Facility Development Corporation, which owns the Detention Facility, and the San Luis Corporation for the Arts & Humanities. Although legally separate, these "component units" are required to be included for fair presentation in conformity with Generally Accepted Accounting Principles. Financial information for these component units are reported separately from the financial information for the primary government.

The government-wide financial statements are on pages 1-4 of this report.

Fund Financial Statements. The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in funds balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

The City maintains 9 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Highway Users and Municipal Projects Bond funds, all of which are considered to be major funds. Data from the other 6 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements and schedules in the other supplementary information section presented immediately following the notes to the financial statements.

- **Proprietary funds.** The City has two types of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses separate enterprise funds to account for its water, sanitation services, business center, business incubator and wastewater, all five of which are presented as major funds of the City. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of the City. The City uses an internal service fund to account for its self-insurance programs. Because this operation benefits predominantly governmental rather than business-type activities, the internal service fund has been included with the governmental activities in the government-wide financial statements.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 17-57 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also includes certain *required supplementary information* concerning the City's progress in funding its obligation to provide health insurance benefits to retirees and pension benefits to its Public Safety employees. Required supplementary information can be found on page 58-63.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted previously, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, (see figure 2) assets exceeded liabilities by \$54.5 million as of June 30, 2015. By far the largest portion of the City's net position (90 percent) reflects its net investment in capital assets (e.g., land, infrastructure, buildings, improvements other than buildings, machinery and equipment, and construction in progress), less any related debt still outstanding that was used to acquire those assets. The City uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

The following table presents a summary of the City's net position for the fiscal years ended June 30, 2015 and 2014.

Figure 2	NET POSITION					
	Governmental Activities		Business-type Activities		Total	
	2015	2014 as restated	2015	2014 as restated	2015	2014
Current and other assets	\$ 18,534,175	\$ 19,507,414	\$ 11,499,777	\$13,200,746	\$30,033,952	\$32,708,160
Capital assets, net	52,648,224	51,444,265	46,734,124	44,953,827	99,382,348	96,398,092
Total Assets	71,182,399	70,951,679	58,233,901	58,154,573	129,416,300	129,106,252
Deferred Outflow of Resources	1,918,841	-	259,895	33,460	2,178,736	33,460
Long-term liabilities	\$ 27,035,641	\$27,299,369	\$40,335,359	\$41,212,053	\$67,371,000	\$68,511,422
Other liabilities	5,163,548	5,074,408	2,357,637	2,780,029	7,521,185	7,854,437
Total Liabilities	32,199,189	32,373,777	42,692,996	43,992,082	74,892,185	76,365,859
Deferred inflow of Resources	1,702,455	-	512,404	-	2,214,859	-
Net Position						
Net Investment in Capital assets	35,443,285	33,724,834	13,550,172	11,403,307	48,993,457	45,128,141
Restricted	2,383,498	2,752,623	8,444,571	8,114,684	10,828,069	10,867,307
Unrestricted	1,372,813	2,100,445	(6,706,347)	(5,322,040)	(5,333,534)	(3,221,595)
Total net position	\$39,199,596	\$38,577,902	\$15,288,396	\$14,195,951	\$54,487,992	\$52,773,853

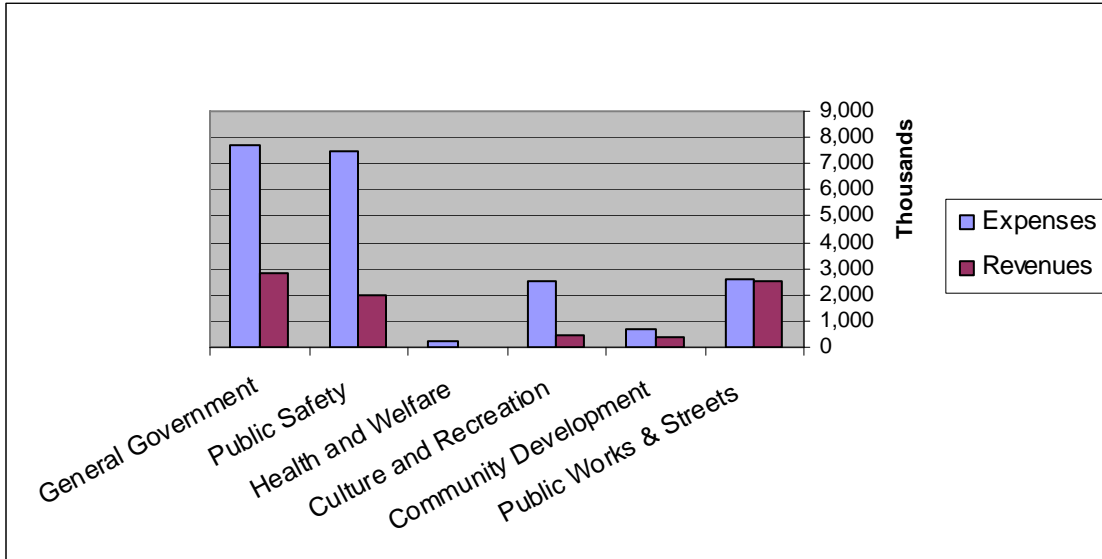
Governmental Activities: Net position in governmental activities saw an increase of \$.622 million. The reasons for this change can be summarized as follows:

- Program revenues covered 38.7 percent of program expenses increasing from 35.11 percent from last year.
- Program revenues totaled \$8.2 million, which was an increase of \$1.2 million from the previous year. General revenues on the other hand increased from the prior year by over \$.418 million totaling \$14.99 million. This amounts to an overall increase in total revenue of 1.97 percent.
- Expenses totaled \$22.6 million, a 9.1 percent increase compared to the previous year.

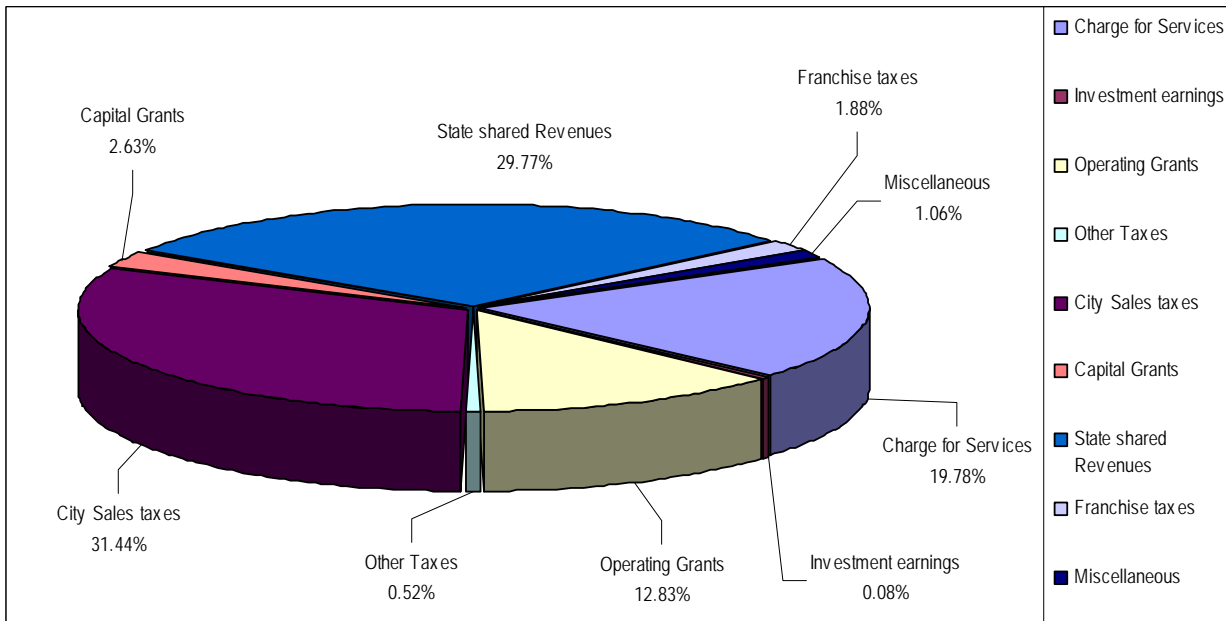
**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

*Figure 3 Expenses and Program Revenues
Governmental Activities*



*Figure 4: Government-Wide Revenue Sources
Governmental Activities*



**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

Business-type Activities: Overall, the City's net position for business-type activities shows an increased by \$1.2 million. The increase results from all the funds, with the exception of Business Center, earning a steady flow of income before contributions as expected from the rate study. The City rate study for user fees and charges extends over several fiscal years, including last fiscal year, to compensate for historical shortfalls.

Figure 5: Expenses and Program Revenues - Business-type Activities

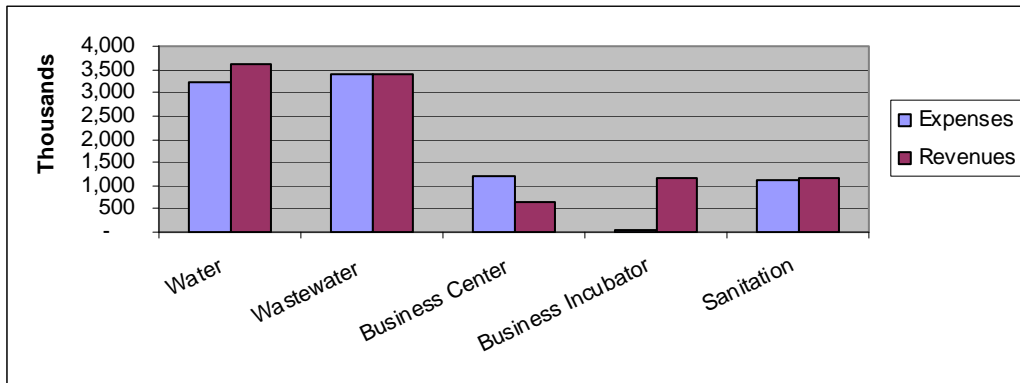
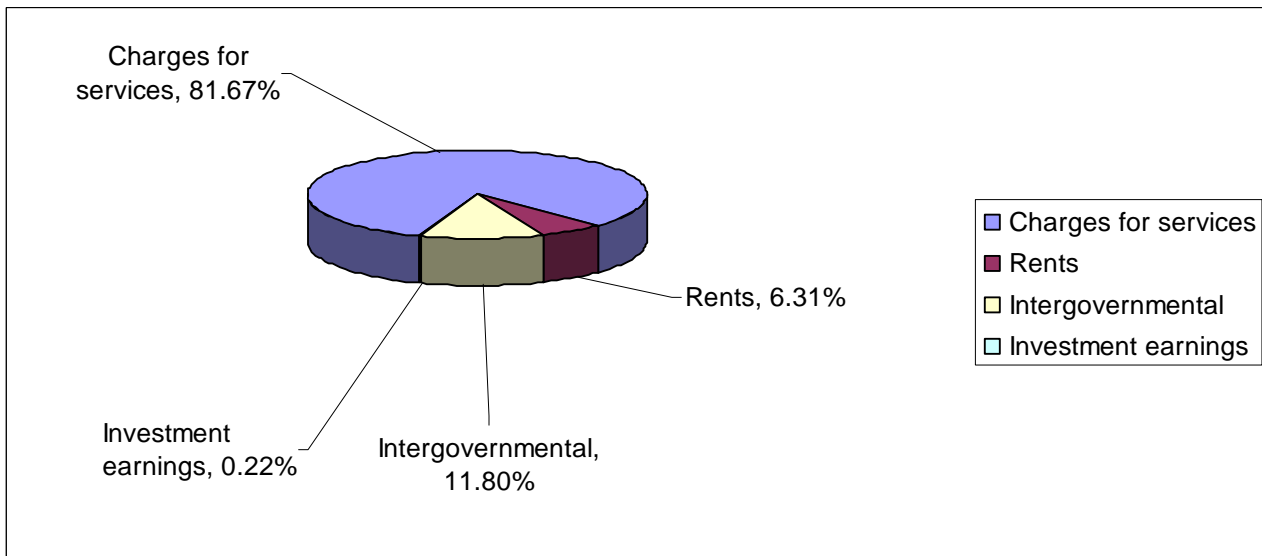


Figure 6. Revenue by Source Business-Type Activities



**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the City's funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the City Governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, fund balance available for appropriations can be a useful measure of a government's net resources available for spending at the end of the fiscal year. The City's major governmental funds include the General Fund, the Highway Users Fund and the Municipal Projects Bond Fund. The remaining governmental funds are considered non-major.

The General Fund is the chief operating fund of the City. At the end of the current year fiscal year, the City's fund balance available in the General Fund was \$10.01 million and the total fund balance was \$10.2 million. As a measure of the General Fund's liquidity, unassigned fund balance represents approximately 63% of total general fund expenditures, while total fund balance represents approximately 63.16% of that same amount. A fund balance percentage of 15 to 20 percent of expenditures is typically considered a sign of financial health.

At June 30, 2015, the City's governmental funds reported combined fund balance of \$13.2 million, an increase of \$.72 million from the prior year.

Changes in net position: The City's total revenues for the fiscal year ended June 30, 2015, were \$33.3 million. The total cost of all programs and services was \$31.56 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2015 and 2014.

In addition, portions of the City net position are restricted for the purposes of debt service repayment (6.68 percent), impact fees (1.39 percent), and highway users fund projects (2.21 percent).

The City's financial position is the product of multiple financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

Changes in net position

Figure 7.

	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
	Governmental Activities	Governmental Activities, as restated for GASB 68	Business-type Activities	Business-type Activities, as restated	Total	Total as Restated for GASB 68
Revenues						
Program Revenues:						
Charges for services	\$4,609,286	\$4,247,096	\$8,778,375	\$7,804,740	\$13,387,661	\$12,051,836
Operating grants and contributions	2,989,656	2,564,023			2,989,656	2,564,023
Capital grants and contributions	612,897	157,458	1,177,792	1,322,452	1,790,689	1,479,910
General Revenues:						
City sales taxes	7,324,294	6,750,517			7,324,294	6,750,517
State sales taxes					-	-
Franchise taxes	439,034	427,800			439,034	427,800
Other taxes	122,163	(69,355)			122,163	(69,355)
State shared revenues	6,936,337	7,331,517			6,936,337	7,331,517
Investment earnings	19,300	16,064	21,667	13,909	40,967	29,973
Miscellaneous	246,626	213,640			246,626	213,640
Transfer	(100,841)		100,841		-	-
Total Revenues	23,198,752	21,638,760	10,078,675	9,141,101	33,277,427	30,779,861
Expenses						
General Government	7,694,562	7,322,937			7,694,562	7,322,937
Public Safety	7,483,604	6,949,558			7,483,604	6,949,558
Health and Welfare	226,788	168,499			226,788	168,499
Culture and Recreation	2,509,450	2,285,536			2,509,450	2,285,536
Community Development	703,901	691,362			703,901	691,362
Public Works & Streets	2,591,698	2,427,548			2,591,698	2,427,548
Interest on Long-Term Debt	1,367,055	830,808			1,367,055	830,808
Water			3,218,848	2,672,415	3,218,848	2,672,415
Wastewater			3,395,825	2,849,799	3,395,825	2,849,799
Business Center			1,197,456	1,263,315	1,197,456	1,263,315
Business Incubator			56,534		56,534	-
Sanitation			1,117,567	1,010,242	1,117,567	1,010,242
Total expenses	22,577,058	20,676,248	8,986,230	7,795,771	31,563,288	28,472,019
Increase/(decrease) in net position	621,694	962,512	1,092,445	1,345,330	1,714,139	2,307,842
Net Position Beginning of Year, as restated	38,577,902	37,615,390	14,195,951	12,850,621	52,773,853	50,466,011
Net Position June 30, 2015	\$39,199,596	\$38,577,902	\$15,288,396	\$14,195,951	\$54,487,992	\$52,773,853

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

Governmental and Business-type activities: The following table (Figure 8) presents the cost of the major City functional activities. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and City's taxpayers by each of these functions.

Figure 8. - Activities	Total Expenses	Net (Expense)/ Revenue
Governmental Activities		
General government	\$ 7,694,562	\$ (4,838,046)
Public safety	7,483,604	(5,492,639)
Health and welfare	226,788	(226,788)
Culture and recreation	2,509,450	(2,020,351)
Community development	703,901	(318,104)
Public works and streets	2,591,698	(102,236)
Interest on long-term debt	1,367,055	(1,367,055)
Total expenses	22,577,058	(14,365,219)
Business-Type Activities		
Water	3,218,848	373,972
Wastewater	3,395,825	22,268
Business Center	1,197,456	(568,191)
Business Incubator	56,534	1,100,259
Sanitation	1,117,567	41,629
Total expenses	8,986,230	969,937
Total	\$ 31,563,288	\$ (13,395,282)

- The cost of all governmental activities this year was \$22.6 million. The cost of all business-type activities this year was \$9.0 million.
- Federal, State, and County governments and charges for services subsidized certain governmental and business-type programs with grants and contributions and other local revenues of \$18.2 million.
- The net cost of governmental activities of \$14.37 million was financed by general revenues of \$15.0 million, which are made up of primarily taxes, donated capital and state shared revenues.
- Business type activities showed a decrease in changes to net position by \$.25 million in the fiscal year ended June 30, 2015 as compared to the prior fiscal year due partially to bond refunding costs of issuance.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

Governmental funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

The fund balance of the City's General Fund saw an increase of \$.9 million from the previous year. This increase resulted from more State shared revenue received supplemented by more local taxes collected. The Highway Users fund also experienced an increase of \$0.291 million from the previous year. This increase was primarily due in most part from more intergovernmental revenue. Also, there was a negligible decrease in fund balance of Other Governmental Funds.

As the City completed the year, its governmental funds reported a combined fund balance of \$13.2 million, an increase of \$.72 million due primarily to an increase in receipts of governmental monies.

Proprietary funds: Net position of the Enterprise Funds at the end of the year amounted to \$15.3 million. The Enterprise Funds had an increase in net position of \$1.092 million. Revenues for the Water, Sewer and Sanitation funds increased this year as the result of an extended rate-study calling for multiple years increases designed primarily to provide additional resources to meet debt service requirements.

BUDGETARY HIGHLIGHTS

The City's annual budget is the legally adopted expenditure control document of the City. Budgetary comparison statements are required for the General Fund and all major funds. These statements compare the budget as amended throughout the fiscal year, and the actual expenditures prepared on a budgetary basis. Budgetary schedules for the governmental funds are presented on pages 9-10 of the Basic Financial Statements.

The City revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendment to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriation that become necessary to maintain services.

There were eleven amendments to increase the budget during fiscal year 2015 by a net of \$424,670 as a result of unexpected grants received during the year which require matching. Further, the City entered into contracts for additional infrastructure projects in conjunction with two ongoing other projects for a total of \$360 K. Two unplanned expenses were effected also during the year for a court interpreter and the need to revamp and replace the containers for sanitation services. Lastly, Council elected to approve a one-time salary adjustment for all employees during the Christmas seasons. Budget amendments between funds or departments into operational expense/expenditure accounts did occur.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

CAPITAL ASSETS

As of June 30, 2015, the City had invested \$143.5 million in capital assets including land, buildings, facilities, vehicles, computers, equipment, and infrastructure assets. Total depreciation expense for the year was \$2.23 million for the governmental activities and \$1.69 million for the business type activities.

The following schedule (Figure 9) presents capital asset balances and accumulated depreciation for the fiscal year ended June 30, 2015.

**CAPITAL ASSETS
(Net of Depreciation)**

Figure 9.	Governmental		Business-Type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Land	1,531,972	1,531,972	674,819	674,819	2,206,791	2,206,791
Buildings and improvements	17,580,201	17,470,468	6,707,558	4,753,986	24,287,759	22,224,454
Machinery and equipment	4,554,430	3,498,882	1,786,502	1,846,510	6,340,932	5,345,392
Construction in progress	598,414	139,112	1,754,322	1,038,377	2,352,736	1,177,489
Infrastructure	28,383,207	28,803,831	35,810,923	36,640,135	64,194,130	65,443,966
Total	\$52,648,224	\$51,444,265	\$46,734,124	\$44,953,827	\$99,382,348	\$96,398,092

Major capital asset events during the current fiscal year included the following:

- Completion of the Business Incubator at a cost of \$1.2M
- Implementation of a manganese removal filter which includes backwash tank and pumps able to treat 2,200 gallons/minute, cost-to-date is at \$1.2M

Additional information on the City's capital assets can be found in Note 5 of this report.

DEBT ADMINISTRATION

At year end, the City's debts represent Revenue Bonds in the amount of \$40.84 million for both Governmental and business-type activities that are backed solely by specified revenue sources (i.e., taxes and fees collected). The remainder which is composed of loans and notes are paid from user fees and charges and others.

The following schedule presents a summary of the City's outstanding long-term obligations for the fiscal year ended June 30, 2015.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

DEBT ADMINISTRATION (CONTINUED)

**OUTSTANDING DEBT
(Revenue Bonds, Notes & Loans)**

Figure 10.	Governmental Activities		Business-type Activities		Total	Total
	2015	2014	2015	2014	2015	2014
Revenue bonds payable	\$ 13,350,329	\$ 14,383,209	\$27,490,036	\$29,008,576	\$40,840,365	\$43,391,785
Loan payable	3,025,000	3,025,000	10,520,000	10,725,000	13,545,000	13,750,000
Note payable	537,910	311,222	185,909	127,693	723,819	438,915
Total	\$16,913,239	\$17,719,431	\$38,195,945	\$39,861,269	\$55,109,184	\$57,580,700

Additional information on the City's long-term obligations can be found in Notes 6 through 9 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's revenues and expenditures/expenses are affected by changes in international, national and local economic factors. Economic growth can be measured by various factors. Highlights of the economic factors that affected the City this past fiscal year are explained below:

- The yearly total number of visitors crossing the border in the City increased considerably for private vehicles as well as pedestrians crossing which is a good indication that retail sales have increased. Conversely, when comparing the current year to the previous year data on a month-to-month basis there seemed to be no consistency in the pattern as to when the peak or the low month occurred for both the former and the latter (source: Greater Yuma Economic Development Corporation, GYEDC).

BORDER CROSSING						
Class	FY 2015			FY 2014		
	Per Month High	Per Month Low	Daily Average	Per Month High	Per Month Low	Daily Average
Vehicles	280,186	243,097	8,540	255,709	222,886	8,004
Pedestrians	272,138	130,994	6,340	423,341	137,184	7,273
Commercial	3,382	1,860	167	3,382	1,860	82

- General fund revenues come from three main sources: local taxes, state taxes and intergovernmental. The City of San Luis, like all Arizona cities, places significant reliance on collected sales tax. Overall, sales tax revenues encompassed 69.3% of General Fund revenues in fiscal year 2015. Our composition of sales taxes is made up of retail trade, wholesale trade, construction activities, and communications all showed progress in a stabilized economy during 2015.

**CITY OF SAN LUIS, ARIZONA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2015**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)

- The City also receives significant revenue allocations from the State for income tax, sales tax, gas tax, and motor vehicle tax. These revenue sources are placed in the City's General Fund, to support the City's day-to-day activities.

There is quite a bit of opportunity and business potential still available within the City. The city received grant fund to help in the construction of a business incubator, which in a way will support and encourage small businesses in the community. Those activities will certainly bring more jobs and more tax dollars in the economy.

The City continues to face many important growth issues, and its citizens and municipal government are committed to finding solutions for the future. The City maintains a strong commitment to sustainability and cost-effective services while delivering the same quantity and the best quality of services to its constituents.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the resources it receives. If you have questions about this report or need additional information, contact the City's Finance Director.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF SAN LUIS, ARIZONA
STATEMENT OF NET POSITION
JUNE 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	SLFDC Detention Center
ASSETS				
Cash and cash equivalents	\$ 2,448,732	\$ 8,410,680	\$ 10,859,412	\$ -
Investments	10,405,786	-	10,405,786	-
Prepaid items	156,349	-	156,349	-
Receivables (net of allowance)	2,437,272	517,189	2,954,461	102
Internal Balances	(1,710,062)	1,710,062	-	-
Due from Component Units	6,000	-	6,000	-
Inventories	54,396	105,202	159,598	-
Notes receivable	-	47,060	47,060	-
Restricted assets				
Cash and cash equivalents	3,617,849	-	3,617,849	-
Investments	-	628,150	628,150	6,569,176
Due from other governments	1,117,853	81,434	1,199,287	-
Capital assets not being depreciated				
Land	1,531,972	674,819	2,206,791	-
Construction in progress	598,414	1,754,322	2,352,736	661,359
Capital assets net of accumulated depreciation				
Buildings and improvements	24,082,183	8,212,449	32,294,632	34,129,886
Machinery and equipment	10,465,297	7,875,041	18,340,338	329,194
Infrastructure	40,672,687	47,621,386	88,294,073	-
Accumulated depreciation	(24,702,329)	(19,403,893)	(44,106,222)	(10,483,058)
Total assets	71,182,399	58,233,901	129,416,300	31,206,659
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	16,730	16,730	667,284
Deferred outflow related to pension	1,918,841	243,165	2,162,006	-
Total deferred outflows	1,918,841	259,895	2,178,736	667,284

The notes to the financial statements are an integral part of this statement.

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	SLFDC Detention Center
LIABILITIES				
Accounts payable	\$ 2,134,554	\$ 472,879	\$ 2,607,433	\$ -
Accrued payroll and taxes	590,448	45,586	636,034	-
Court bonds payable	9,154	-	9,154	-
Customer deposits	750	268,794	269,544	-
Retainage payable	-	-	-	-
Accrued interest	745,409	1,570,378	2,315,787	489,672
Due to primary government	-	-	-	6,000
Unearned Revenue	1,683,233	-	1,683,233	-
Non current liabilities				
Pension liabilities	9,549,692	2,058,413	11,608,105	-
Due within one year	1,065,473	1,264,635	2,330,108	1,850,000
Due in more than one year	16,420,476	37,012,311	53,432,787	42,248,372
Total liabilities	32,199,189	42,692,996	74,892,185	44,594,044
DEFERRED INFLOWS OF RESOURCES				
Deferred charge on refunding	209,304	231,107	440,411	-
Deferred inflow related to pension	1,493,151	281,297	1,774,448	-
Total deferred inflows	1,702,455	512,404	2,214,859	-
NET POSITION				
Net Investment in capital assets	35,443,285	13,550,172	48,993,457	(18,793,707)
Restricted for:				
Debt service	1,178,558	2,459,646	3,638,204	4,788,030
Impact fees	-	758,555	758,555	-
Capital projects	-	5,226,370	5,226,370	-
HURF	1,204,940	-	1,204,940	-
Unrestricted	1,372,813	(6,706,347)	(5,333,534)	1,285,576
Total net position	\$ 39,199,596	\$ 15,288,396	\$ 54,487,992	(12,720,101)

**CITY OF SAN LUIS, ARIZONA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 7,694,562	2,780,190	\$ 7,618	68,708
Public safety	7,483,604	1,007,465	855,800	127,700
Health and welfare	226,788	-	-	-
Culture and recreation	2,509,450	373,194	-	115,905
Community development	703,901	385,797	-	-
Public works and streets	2,591,698	62,640	2,126,238	300,584
Interest on long-term debt	1,367,055	-	-	-
Total governmental activities	<u>22,577,058</u>	<u>4,609,286</u>	<u>2,989,656</u>	<u>612,897</u>
Business-type activities:				
Water	3,218,848	3,592,820	-	-
Wastewater	3,395,825	3,397,094	-	20,999
Business Center	1,197,456	629,265	-	-
Business Incubator	56,534	-	-	1,156,793
Sanitation	1,117,567	1,159,196	-	-
Total business-type activities	<u>8,986,230</u>	<u>8,778,375</u>	<u>-</u>	<u>1,177,792</u>
Total primary government	<u><u>\$ 31,563,288</u></u>	<u><u>\$ 13,387,661</u></u>	<u><u>\$ 2,989,656</u></u>	<u><u>\$ 1,790,689</u></u>
Component Units				
Detention Facility	15,344,900	13,864,077	-	-
SL Arts & Humanities	1,997	-	-	-
Total components units	<u><u>\$ 15,346,897</u></u>	<u><u>\$ 13,864,077</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

General revenues:

Taxes:

City sales taxes for general purposes

Franchise taxes

Other taxes

State shared revenue

Investment earnings

Other

Transfer

Total general revenues and transfers

Changes in net position

Net position, beginning of year, as restated

Net position, end of year

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Totals	SLFDC Detention Center	SL Arts & Humanities
\$ (4,838,046)	\$ -	\$ (4,838,046)	\$ -	\$ -
(5,492,639)	-	(5,492,639)	-	-
(226,788)	-	(226,788)	-	-
(2,020,351)	-	(2,020,351)	-	-
(318,104)	-	(318,104)	-	-
(102,236)	-	(102,236)	-	-
(1,367,055)	-	(1,367,055)	-	-
(14,365,219)	-	(14,365,219)	-	-
-	373,972	373,972	-	-
-	22,268	22,268	-	-
-	(568,191)	(568,191)	-	-
-	1,100,259	1,100,259	-	-
-	41,629	41,629	-	-
-	969,937	969,937	-	-
\$ (14,365,219)	\$ 969,937	\$ (13,395,282)	\$ -	\$ -
-	-	-	(1,480,823)	-
-	-	-	-	(1,997)
-	-	-	\$ (1,480,823)	\$ (1,997)
7,324,294	-	7,324,294	-	-
439,034	-	439,034	-	-
122,163	-	122,163	-	-
6,936,337	-	6,936,337	-	-
19,300	21,667	40,967	1,710	-
246,626	-	246,626	-	-
(100,841)	100,841	-	-	-
14,986,913	122,508	15,109,421	1,710	-
621,694	1,092,445	1,714,139	(1,479,113)	(1,997)
38,577,902	14,195,951	52,773,853	(11,240,988)	1,997
\$ 39,199,596	\$ 15,288,396	\$ 54,487,992	(12,720,101)	\$ -

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CITY OF SAN LUIS, ARIZONA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

	MAJOR FUNDS				Total Governmental Funds
	General Fund	Highway Users	Municipal Projects Bond Fund	Non-Major Governmental Funds	
ASSETS					
Cash and cash equivalents	\$ 10,029,720	\$ 1,179,360	\$ -	\$ 842,986	\$ 12,052,066
Restricted cash and cash equivalents	106,624	-	3,511,225	-	3,617,849
Accounts receivable (net)	2,278,640	-	5,108	15,768	2,299,516
Due from governmental entities	850,141	194,144	-	73,568	1,117,853
Due from other funds	-	91,335	-	885,627	976,962
Due from Component Units	6,000	-	-	-	6,000
Prepaid items	12,315	-	292	143,742	156,349
Supplies Inventory	30,516	23,880	-	-	54,396
Total assets	\$ 13,313,956	\$ 1,488,719	\$ 3,516,625	\$ 1,961,691	\$ 20,280,991
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 739,104	\$ 279,015	\$ 3,360	\$ 344,369	\$ 1,365,848
Accrued payroll and taxes	585,684	4,764	-	-	590,448
Due to other funds	140,594	-	2,540,261	3,379	2,684,234
Court bonds payable	9,154	-	-	-	9,154
Customer deposits	750	-	-	-	750
Accrued interest	-	-	745,409	-	745,409
Unearned revenue	1,683,233	-	-	-	1,683,233
Total liabilities	3,158,519	283,779	3,289,030	347,748	7,079,076
Fund balances:					
Non-spendable fund Balance					
Non spendable in form	42,831	23,880	292	143,742	210,745
Restricted for:					
HURF	-	1,181,060	-	-	1,181,060
Committed	106,624	-	-	-	106,624
Assigned					
Debt service fund	-	-	1,178,558	-	1,178,558
Special revenue funds	-	-	-	847,352	847,352
Capital project funds	-	-	-	622,849	622,849
Unassigned	10,005,982	-	(951,255)	-	9,054,727
Total fund balances	10,155,437	1,204,940	227,595	1,613,943	13,201,915
Total liabilities and fund balances	\$ 13,313,956	\$ 1,488,719	\$ 3,516,625	\$ 1,961,691	\$ 20,280,991

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
RECONCILIATION OF THE BALANCE SHEET- GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

Total governmental fund balances \$ 13,201,915

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	\$ 77,350,553	
Less accumulated depreciation	<u>(24,702,329)</u>	52,648,224

Deferred charges related to advance refunding bond issued - included on govt-wide statement of net assets but are not current financial resources		(209,304)
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The assets and liabilities of the internal service fund, which is used by management to charge the cost of insurance to individual funds, are included in governmental activities in the statement of net position.		168,712
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Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds		
Net pension		(9,549,692)

Deferred outflows and inflows of resources related to pensions are applicable to future period and therefore are not reported in the funds		
Deferred outflows of resources related to pension - 2015 employer contributions		1,918,841

Deferred inflows/outflows of resources related to pension		(1,493,151)
---	--	-------------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds

Compensated absences payable	(572,710)	
Revenue bonds payable	(13,350,329)	
Loans payable	(3,025,000)	
Note payable	<u>(537,910)</u>	<u>(17,485,949)</u>

Net position of governmental activities \$ 39,199,596

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	MAJOR FUNDS				Total Governmental Funds
	General Fund	Highway Users	Municipal Projects Bond Fund	Non-Major Governmental Funds	
Revenues:					
Taxes	\$ 7,885,491	\$ -	\$ -	\$ -	\$ 7,885,491
Special assessments	-	-	-	374,470	374,470
Licenses and permits	483,218	-	-	-	483,218
Intergovernmental	6,936,337	2,126,238	-	1,035,650	10,098,225
Charges for services	64,625	-	-	312,313	376,938
Fines and forfeitures	381,256	-	-	229,922	611,178
Investment earnings	8,235	1,820	5,621	1,381	17,057
Rents	758,835	-	-	2,500	761,335
Other	409,998	119,761	-	-	529,759
Total revenues	16,927,995	2,247,819	5,621	1,956,236	21,137,671
Expenditures:					
Current					
General government	4,291,647	-	-	360,464	4,652,111
Public safety	6,181,192	-	-	507,768	6,688,960
Public works and streets	-	1,573,962	-	62,640	1,636,602
Health and welfare	205,049	-	-	-	205,049
Culture and recreation	1,863,915	-	-	235,293	2,099,208
Community development	666,658	-	2,282	-	668,940
Capital outlay	1,660,456	781,377	-	1,401,347	3,843,180
Debt service					
Interest and fiscal charges	10,639	-	1,158,267	-	1,168,906
Principal retirement	74,251	-	317,583	-	391,834
Bond Issuance Cost	-	-	238,101	-	238,101
Total expenditures	14,953,807	2,355,339	1,716,233	2,567,512	21,592,891
Excess (deficiency) of revenues over expenditures	1,974,188	(107,520)	(1,710,612)	(611,276)	(455,220)
Other financing sources (uses):					
Premium on refunding bonds issued	-	-	1,296,704	-	1,296,704
Payment to refunded bond escrow agent	-	-	(13,850,916)	-	(13,850,916)
Refunding bonds issued	-	-	12,085,699	-	12,085,699
Capital leases	300,939	-	-	-	300,939
Transfers in	-	-	1,150,100	276,805	1,426,905
Transfers out	(1,344,202)	(183,544)	-	-	(1,527,746)
Total other financing sources (uses)	(1,043,263)	(183,544)	681,587	276,805	(268,415)
Changes in fund balances	930,925	(291,064)	(1,029,025)	(334,471)	(723,635)
Fund balances - beginning	9,224,512	1,496,004	1,256,620	1,948,414	13,925,550
Fund balances - ending	\$ 10,155,437	\$ 1,204,940	\$ 227,595	\$ 1,613,943	\$ 13,201,915

The notes to the financial statements are an integral part of this statement.

**CITY OF SAN LUIS, ARIZONA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Net change in fund balances - total governmental funds		\$ (723,635)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.</p>		
Expenditures for capitalized assets	\$ 3,328,267	
Less current year depreciation	<u>(2,233,622)</u>	1,094,645
<p>The disposal of capital assets resulted in a loss / (gain) of the statement of activities. However the L/(G) is not an expenditure in the governmental funds.</p>		
		(21,508)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.</p>		
		128,351
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The issuance of long-term debt increases long-term liabilities on the statement of net position and the repayment of principal on long-term debt reduces long-term debt on the statement of net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
		599,360
<p>Pension contributions</p>		
		(128,882)
<p>Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
		12,108
<p>Net revenues, including transfers, of internal service funds determined to be governmental type</p>		
		<u>(338,745)</u>
Change in net position in governmental activities		<u><u>\$ 621,694</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 7,134,600	\$ 7,134,600	\$ 7,885,491	\$ 750,891
Licenses and permits	393,000	393,000	483,218	90,218
Intergovernmental	6,840,075	6,840,075	6,936,337	96,262
Charges for services	272,500	272,500	64,625	(207,875)
Fines and forfeitures	450,300	450,300	381,256	(69,044)
Investment earnings	6,500	6,500	8,235	1,735
Rents	774,400	774,400	758,835	(15,565)
Other	58,300	58,300	409,998	351,698
Total revenues	<u>15,929,675</u>	<u>15,929,675</u>	<u>16,927,995</u>	<u>998,320</u>
Expenditures:				
General government:				
City Council	956,520	806,702	748,880	57,822
City Administration	603,850	607,200	593,221	13,979
City Clerk	246,320	247,550	241,544	6,006
City Attorney	354,510	356,545	315,704	40,841
Finance	665,050	670,545	652,323	18,222
Human Resources	328,150	328,855	288,088	40,767
Municipal Court	564,775	568,505	547,700	20,805
Information Technology	385,800	387,905	368,304	19,601
Facilities	357,910	360,820	336,864	23,956
Fleet Services	140,550	146,108	145,058	1,050
Risk & Property	130,820	131,520	129,816	1,704
Non Departmental	(310,010)	(310,010)	(75,855)	(234,155)
Public safety				
Police Department	4,050,640	3,998,600	3,667,654	330,946
Fire Department	2,486,980	2,526,040	2,513,538	12,502
Health and welfare				
Senior Services	229,370	230,885	205,049	25,836
Culture and recreation:				
Cultural Center	149,310	150,225	144,977	5,248
Parks Ground	1,038,005	1,043,115	1,038,418	4,697
Parks - Recreation	330,430	332,045	329,387	2,658
Youth Center	209,960	210,920	206,543	4,377
Aquatic Center	188,100	188,825	144,590	44,235
Community development				
Development Services	324,530	325,955	245,659	80,296
Building Safety	244,170	245,930	230,123	15,807
Community Development	227,815	229,050	190,876	38,174
Capital outlay	1,834,400	1,834,400	1,660,456	173,944
Debt service				
Interest and fiscal changes	33,030	33,030	10,639	22,391
Principal retirement	257,350	257,350	74,251	183,099
Total expenditures	<u>16,028,335</u>	<u>15,908,615</u>	<u>14,953,807</u>	<u>954,808</u>
Excess (deficiency) of revenues over expenditures	<u>(98,660)</u>	<u>21,060</u>	<u>1,974,188</u>	<u>1,953,128</u>
Other financing sources (uses):				
Other financing Sources	940,385	940,385	300,939	(639,446)
Transfers out	(1,349,230)	(1,349,230)	(1,344,202)	5,028
Total other financing sources (uses)	<u>(408,845)</u>	<u>(408,845)</u>	<u>(1,043,263)</u>	<u>(634,418)</u>
Change in fund balances	<u>(507,505)</u>	<u>(387,785)</u>	<u>930,925</u>	<u>1,318,710</u>
Fund balances - beginning	<u>9,224,512</u>	<u>9,224,512</u>	<u>9,224,512</u>	<u>-</u>
Fund Balances - ending	<u>\$ 8,717,007</u>	<u>\$ 8,836,727</u>	<u>\$ 10,155,437</u>	<u>\$ 1,318,710</u>

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 HIGHWAY USERS FUND
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,026,370	\$ 2,026,370	\$ 2,126,238	\$ 99,868
Investment Earnings	900	900	1,820	920
Other	1,900	1,900	119,761	117,861
TOTAL REVENUES	<u>2,029,170</u>	<u>2,029,170</u>	<u>2,247,819</u>	<u>218,649</u>
EXPENDITURES				
Current				
Public Works and Streets	1,739,560	1,736,120	1,573,962	162,158
Capital Outlay	632,910	798,310	781,377	16,933
Total Expenditures	<u>2,372,470</u>	<u>2,534,430</u>	<u>2,355,339</u>	<u>179,091</u>
Excess (deficiency) of revenues over expenditures	<u>(343,300)</u>	<u>(505,260)</u>	<u>(107,520)</u>	<u>397,740</u>
Other financing sources (uses):				
Transfers out	(294,900)	(225,000)	(183,544)	41,456
Total other financing sources (uses)	<u>(294,900)</u>	<u>(225,000)</u>	<u>(183,544)</u>	<u>41,456</u>
Change in fund balances	<u>(638,200)</u>	<u>(730,260)</u>	<u>(291,064)</u>	<u>439,196</u>
Fund balances - beginning	<u>1,496,004</u>	<u>1,496,004</u>	<u>1,496,004</u>	<u>-</u>
Fund Balances - ending	<u>\$ 857,804</u>	<u>\$ 765,744</u>	<u>\$ 1,204,940</u>	<u>\$ 439,196</u>

The notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND FINANCIAL STATEMENTS

CITY OF SAN LUIS, ARIZONA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015

	Enterprise Funds					Internal Service	
	Water	Wastewater	Business Center	Sanitation	Business Incubator	Total	Insurance Fund
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 7,415,030	\$ 920,053	\$ 75,597	\$ -	\$ -	\$ 8,410,680	\$ 802,452
Accounts receivable (net)	410,291	99,888	52,440	36,004	-	598,623	137,756
Notes receivable	47,060	-	-	-	-	47,060	-
Due from other funds	-	3,861,628	45,944	-	-	3,907,572	-
Prepaid items and other assets	62,798	23,622	320	18,462	-	105,202	-
Total current assets	7,935,179	4,905,191	174,301	54,466	-	13,069,137	940,208
Non-current assets:							
Restricted cash and cash equivalents	-	-	628,150	-	-	628,150	-
Land	190,271	140,337	344,211	-	-	674,819	-
Buildings and improvements	-	1,235,436	4,942,699	26,596	2,007,718	8,212,449	-
Infrastructure	20,146,263	27,475,123	-	-	-	47,621,386	-
Machinery and equipment	2,203,419	1,126,076	2,674,708	1,752,105	118,733	7,875,041	-
Construction in progress	1,327,107	427,215	-	-	-	1,754,322	-
Accumulated depreciation	(5,864,256)	(8,456,720)	(3,620,486)	(1,438,857)	(23,574)	(19,403,893)	-
Total non-current assets	18,002,804	21,947,467	4,969,282	339,844	2,102,877	47,362,274	-
Total assets	25,937,983	26,852,658	5,143,583	394,310	2,102,877	60,431,411	940,208
DEFERRED OUTFLOWS OF RESOURCES							
Deferred outflow on refundings	16,730	-	-	-	-	16,730	-
Deferred outflow related to pension	124,195	81,434	-	37,536	-	243,165	-
Total deferred outflows	140,925	81,434	-	37,536	-	259,895	-
Total assets and deferred outflows of resources	26,078,908	26,934,092	5,143,583	431,846	2,102,877	60,691,306	940,208
LIABILITIES							
Current liabilities:							
Accounts payable	299,706	157,087	-	15,674	412	472,879	768,706
Accrued payroll and taxes	39,037	4,636	-	1,913	-	45,586	-
Due to other funds	1,522,314	-	-	596,282	78,914	2,197,510	2,790
Customer deposits	261,194	7,600	-	-	-	268,794	-
Retainage payable	-	-	-	-	-	-	-
Accrued interest	549,487	612,741	408,150	-	-	1,570,378	-
Current portion of long-term debt	466,910	483,692	220,000	94,033	-	1,264,635	-
Total current liabilities	3,138,648	1,265,756	628,150	707,902	79,326	5,819,782	771,496
Non-current liabilities:							
Pension	1,051,322	689,346	-	317,745	-	2,058,413	-
Non-current portion of long-term debt	12,172,526	14,432,473	10,300,000	107,312	-	37,012,311	-
Total non-current liabilities	13,223,848	15,121,819	10,300,000	425,057	-	39,070,724	-
Total liabilities	16,362,496	16,387,575	10,928,150	1,132,959	79,326	44,890,506	771,496
DEFERRED INFLOWS OF RESOURCES							
Deferred inflow on refundings	109,013	122,094	-	-	-	231,107	-
Deferred inflow related to pension	143,671	94,204	-	43,422	-	281,297	-
Total deferred inflows	252,684	216,298	-	43,422	-	512,404	-
Total liabilities and deferred inflows of resources	16,615,180	16,603,873	10,928,150	1,176,381	79,326	45,402,910	771,496
NET POSITION							
Net investment in capital assets	6,607,708	10,864,520	(6,178,868)	153,935	2,102,877	13,550,172	-
Restricted for debt service	626,016	781,205	1,028,766	23,659	-	2,459,646	-
Restricted for capital projects	1,297,153	3,929,217	-	-	-	5,226,370	-
Restricted for impact fees	169,827	588,728	-	-	-	758,555	-
Unrestricted	763,024	(5,833,451)	(634,465)	(922,129)	(79,326)	(6,706,347)	168,712
Total net position	\$ 9,463,728	\$ 10,330,219	\$ (5,784,567)	\$ (744,535)	\$ 2,023,551	\$ 15,288,396	\$ 168,712

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Enterprise Funds						
	Water	Wastewater	Business Center	Sanitation	Business Incubator	Total	Internal Service Fund
Operating revenues:							
Charges for services	\$ 3,460,533	\$ 3,328,233	\$ -	\$ 1,141,886	\$ -	\$ 7,930,652	\$ 2,031,327
Rent	-	-	629,265	-	-	629,265	-
Other	132,287	68,861	-	17,310	-	218,458	-
Total operating revenues	<u>3,592,820</u>	<u>3,397,094</u>	<u>629,265</u>	<u>1,159,196</u>	<u>-</u>	<u>8,778,375</u>	<u>2,031,327</u>
Operating expenses:							
Cost of sales and services	1,808,908	1,691,583	7,563	1,040,169	32,960	4,581,183	-
Insurance Premiums/Claims	-	-	-	-	-	-	2,372,315
Depreciation	486,844	740,329	373,592	69,695	23,574	1,694,034	-
Total operating expenses	<u>2,295,752</u>	<u>2,431,912</u>	<u>381,155</u>	<u>1,109,864</u>	<u>56,534</u>	<u>6,275,217</u>	<u>2,372,315</u>
Operating income (loss)	<u>1,297,068</u>	<u>965,182</u>	<u>248,110</u>	<u>49,332</u>	<u>(56,534)</u>	<u>2,503,158</u>	<u>(340,988)</u>
Nonoperating revenues (expenses):							
Investment earnings	16,098	5,173	396	-	-	21,667	2,243
Interest and fiscal charges	(742,385)	(771,697)	(816,301)	(7,703)	-	(2,338,086)	-
Bond issuance costs	(180,711)	(192,216)	-	-	-	(372,927)	-
Total nonoperating revenues (expenses)	<u>(906,998)</u>	<u>(958,740)</u>	<u>(815,905)</u>	<u>(7,703)</u>	<u>-</u>	<u>(2,689,346)</u>	<u>2,243</u>
Income before Contributions and Transfers	390,070	6,442	(567,795)	41,629	(56,534)	(186,188)	(338,745)
Capital contributions	-	20,999	-	-	1,156,793	1,177,792	-
Transfer in	-	-	-	-	100,841	100,841	-
Changes in net position	<u>390,070</u>	<u>27,441</u>	<u>(567,795)</u>	<u>41,629</u>	<u>1,201,100</u>	<u>1,092,445</u>	<u>(338,745)</u>
Total net position, beginning of year as restated	<u>9,073,658</u>	<u>10,302,778</u>	<u>(5,216,772)</u>	<u>(786,164)</u>	<u>822,451</u>	<u>14,195,951</u>	<u>507,457</u>
Total net position, end of year	<u>\$ 9,463,728</u>	<u>\$ 10,330,219</u>	<u>\$ (5,784,567)</u>	<u>\$ (744,535)</u>	<u>\$ 2,023,551</u>	<u>\$ 15,288,396</u>	<u>\$ 168,712</u>

The notes to the financial statements are an integral part of this statement.

CITY OF SAN LUIS, ARIZONA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Enterprise Funds

	Water	Wastewater	Business Center	Sanitation
<u>Increase/(Decrease) In Cash and Cash Equivalents</u>				
Cash flows from operating activities:				
Cash received from customers	\$ 3,583,325	\$ 3,374,702	\$ 629,238	\$ 1,144,079
Cash payments to suppliers for goods and services	(641,948)	(964,393)	(7,611)	(829,604)
Cash payments to employees for services	(902,696)	(606,022)	-	(193,462)
Net cash provided by (used for) operating activities	2,038,681	1,804,287	621,627	121,013
Cash flows from noncapital and related financing activities:				
Increase (decrease) due to other funds	(1,775,561)	99,570	(52,364)	(5,780)
Net cash provided by (Used for)noncapital and related financing activities	(1,775,561)	99,570	(52,364)	(5,780)
Cash flows from capital and related financing activities:				
Capital contribution	-	20,999	-	-
Payments for capital acquisitions	(1,519,626)	(553,559)	-	(97,929)
Proceed from capital debt	9,981,556	10,592,616	-	-
Principal paid on long-term debt	(10,753,431)	(11,438,070)	(205,000)	(9,601)
Interest paid on long-term debt	(507,874)	(529,951)	(823,321)	(7,703)
Net cash provided by (used for) capital and related financing activities	(2,799,375)	(1,907,965)	(1,028,321)	(115,233)
Cash flows from investing activities:				
Investment income	16,098	5,173	397	-
Net cash provided by investing activities	16,098	5,173	397	-
Net (increase/ decrease) in cash and cash equivalents	(2,520,157)	1,065	(458,661)	-
Cash and cash equivalents, beginning of year	9,935,187	918,988	1,162,408	-
Cash and cash equivalents, end of year	\$ 7,415,030	\$ 920,053	\$ 703,747	\$ -
Cash received from customers:				
Rent	\$ -	\$ -	\$ 629,265	\$ -
Charges for services	3,592,820	3,397,094	-	1,209,935
(Increase)/ decrease in accounts receivable	(14,842)	(15,915)	-	(47,921)
(Increase)/ decrease in prepaid items	5,347	(6,477)	(27)	(17,935)
	\$ 3,583,325	\$ 3,374,702	\$ 629,238	\$ 1,144,079
Cash payments to suppliers for goods and services				
Cost of sales and services (non-payroll)	\$ (891,535)	\$ (1,103,311)	\$ (7,563)	\$ (754,925)
Increase/ (decrease) in accounts payable	249,587	138,918	(48)	(74,679)
	(641,948)	(964,393)	(7,611)	(829,604)
Cash payments to employees for services				
Cost of sales and services (payroll)	\$ (917,373)	\$ (588,272)	\$ -	\$ (281,418)
Increase/ (decrease) in accrued payroll and taxes	12,549	(18,145)	-	87,956
Increase/ (decrease) in compensated absences payable	2,128	395	-	-
	(902,696)	(606,022)	-	(193,462)
<u>Reconciliation of Operating Income to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Operating income (loss)	\$ 1,297,068	\$ 965,182	\$ 248,110	\$ 53,158
Adjustments to reconcile operating income				
to net cash provided by (used for) operating activities:				
Depreciation and amortization	486,844	740,329	373,592	69,695
Change in assets and liabilities:				
(Increase)/ decrease in accounts receivable	(14,842)	(15,915)	-	2,818
(Increase)/ decrease in prepaid items	5,347	(6,477)	(27)	(17,935)
Increase/ (decrease) in accounts payable	214,964	138,918	(48)	(125,418)
Increase/ (decrease) in accrued payroll and taxes	49,300	(17,750)	-	138,695
Total adjustments	741,613	839,105	373,517	67,855
Net cash provided by (used for) operating activities	\$ 2,038,681	\$ 1,804,287	\$ 621,627	\$ 121,013

		Internal Service Fund	
Business Incubator	Total	Insurance Fund	
\$ 515,655	\$ 9,246,999	\$ 2,055,874	
(402,767)	(2,846,323)	(2,135,837)	
-	(1,702,180)	-	
112,888	4,698,496	(79,963)	
(67,303)	(1,734,135)	2,790	
(67,303)	(1,734,135)	2,790	
1,156,792	1,177,791	-	
(1,303,218)	(3,474,332)	-	
-	20,574,172	-	
-	(22,406,102)	-	
-	(1,868,849)	-	
(146,426)	(5,997,320)	-	
-	21,668	2,243	
-	21,668	2,243	
(100,841)	(3,078,594)	(74,930)	
-	12,016,583	877,382	
\$ (100,841)	\$ 8,937,989	\$ 802,452	
\$ -	\$ 629,265	\$ -	
1,061,685	9,261,534	2,031,327	
-	(78,678)	24,547	
(546,030)	(565,122)	-	
\$ 515,655	\$ 9,246,999	\$ 2,055,874	
\$ (32,960)	\$ (2,790,294)	\$ (2,372,315)	
(369,807)	(56,029)	236,478	
(402,767)	(2,846,323)	(2,135,837)	
\$ -	\$ (1,787,063)	\$ -	
-	82,360	-	
-	2,523	-	
-	(1,702,180)	-	
\$ (56,534)	\$ 2,506,984	\$ (340,988)	
23,574	1,694,034	-	
515,655	487,716	24,547	
-	(19,092)	-	
(369,807)	(141,391)	236,478	
-	170,245	-	
169,422	2,191,512	261,025	
\$ 112,888	\$ 4,698,496	\$ (79,963)	

COMPONENT UNIT

**COMPONENT UNIT
STATEMENT OF NET POSITION
JUNE 30, 2015**

ASSETS:	<u>Detention Center</u>
Current assets:	
Cash and cash equivalents	\$ 102
Non-current assets:	
Restricted cash and cash equivalents	6,569,177
Land	661,359
Buildings and improvements	34,129,886
Machinery and equipment	329,194
Accumulated depreciation	<u>(10,483,058)</u>
Total non-current assets	<u>31,206,558</u>
Total assets	<u>31,206,660</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflow on Refundings	<u>667,284</u>
Total Deferred Outflow of Resources	<u>667,284</u>
LIABILITIES	
Current Liabilities	
Accrued interest	489,672
Due to Primary Government	6,000
Current portion of Long Term Debt	<u>1,850,000</u>
Total current liabilities	<u>2,345,672</u>
Non current liabilities	
Non current portion of long term debt	<u>42,248,372</u>
Total non current liabilities	<u>42,248,372</u>
Total Liabilities	<u>44,594,044</u>
NET POSITION	
Net Investment in Capital assets	(18,793,707)
Restricted for debt service	4,788,030
Unrestricted	<u>1,285,576</u>
Total Net Position	<u>\$ (12,720,101)</u>

COMPONENT UNIT
STATEMENT OF ACTIVITIES - ALL FUND TYPES
For the Fiscal Year ended June 30, 2015

	Detention Center
Operating Revenues	
Charges for services	\$ 13,864,077
Total Operating Revenues	13,864,077
Operating Expenses	
General Operations	8,872,667
Depreciation	1,740,564
Total Operating Expenses	10,613,231
Operating Income (loss)	3,250,846
Non operating Revenues (expenses)	
Interest Revenues	1,710
Bond Issuance Costs	(1,586,998)
Interest Expense	(3,144,671)
Total Non operating Revenue (Expenses)	(4,729,959)
Change in Net Position	(1,479,113)
Net Position- Beginning	(11,240,988)
Net Position - Ending	\$ (12,720,101)

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("U.S. GAAP"). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting standards.

A. Reporting Entity

The City of San Luis (the "City") was incorporated in 1979 under the provision of the Arizona Constitution and is located on the Arizona-Sonora Mexico border. The City is a municipal entity governed by an elected Mayor and council.

The criteria used in determining the scope of the reporting entity are based on the provisions of GASB Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 61, The Financial Statement Entity – Omnibus. The City is the primary government unit. Component units are financially accountable to the City. Financial accountability exists if the primary government appoints a voting majority of the entity's governing body and (1) it is able to impose its will on that organization, or (2) there is a potential for the organization to provide financial benefit, or impose financial burdens on the primary government. Component units meeting the criteria have been accounted for as "blended" component units of the City. Despite being legally separate, these entities are so intertwined with the City that they are, in substance, part of the City's operations. Accordingly, the balances and transactions of these component units are reported within the funds of the City.

Blended Component Units

The San Luis Civic Improvement Corporation (SLCIC) was established for the sole purpose of acquiring, financing, constructing, improving, and purchasing real and personal property on behalf of the City for civic, municipal, and government purposes. Although it is legally separate from the City, the SLCIC is reported as if it were part of the City government, because its sole purpose is to finance the City construction needs. The Corporation is governed by a board of Directors, who are responsible for approving the corporation's bond sales. Bond sales must also be ratified by the Mayor and City Council. For the fiscal year ended June 30, 2015, the activity of the SLCIC is reported in the Municipal Projects Bond Fund and the benefiting enterprise funds in the City's financial statements.

The San Luis Community Facilities District (SLCFD) was created in 1999 under the provisions of Title 48, Chapter 4, Article 6 of the Arizona Revised Statutes. The District is considered by law to be an independent political sub-division of the state, and separate from the City. Council members serve as the Board of Directors. The purpose of the entity is to provide land for the development of the Regional Center for Border Health which will revert along with the development to the City at the end of the term. The District leases the land under a 30-year agreement to Western Arizona Area Health Education Center, Inc. (WAAHEC), an unrelated not-for-profit corporation for \$2,500 per year. The activity is reported in the San Luis Community Facilities District Fund.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The San Luis Employees' Self Insurance Health Fund (ESI) was formed for the purpose of managing the health insurance fund and is governed by five Board members. The Board consists of three non-staff members, one member of Council and one member from the Human Resources Department. Although it is legally separate from the City, the Trust is reported as if it were part of the City government, because its sole purpose is to provide services exclusively to City employees through a self-insured plan. Employees are covered 100% by the plan and pay on the average \$250 for family or dependent care. The activity of the ESI is reported as the Insurance Fund, an internal service fund..

No separate financial statements are prepared for the blended component units.

Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the primary government but for which omission would cause the primary government's financial statements to be misleading or incomplete. The component units below do not meet the criteria for blended presentation and therefore, they are reported separately from the primary government.

The San Luis Municipal Property Corporation (SLMPC) is an Arizona nonprofit corporation formed under the provision of Title 10 of the Arizona Revised Statutes. It has a five-member Board of Directors appointed by City Council. The Corporation was created to acquire, construct reconstruct or to aid in the development or improvement of buildings and other real and personal property suitable for leasing or sale to the City. For the audit period ended June 30, 2015, there was no activity.

The San Luis Facility Development Corporation (SLFDC) was incorporated in 2005 exclusively for the purpose of financing, owning, and/or operating one or more public projects that affect economic development in the City of San Luis, Arizona or San Luis County and to provide facilities, equipment, and other physical plant and related support to the project. It is governed by a Board of five Directors of which two are members of City Council. The Corporation was used in April 2014 and July 2014 to refinance two bond issues that were originally used to build and extend the detention center respectively. The City General Fund receives certain revenues in form of a bed tax from the operations. The activity is reported in the City's Detention Center Fund.

The Industrial Development Authority of the City of San Luis (IDA) was incorporated in 2000 by the City to acquire, own, construct, lease, sell, and dispose of all kinds of properties on behalf of the City to, amongst other things, develop trade, encourage production, and assure job opportunities in the City of San Luis. The IDA was used to acquire, renovate and furnish the facility for leasing to an unrelated company that operates a call center to provide employment opportunities to local residents. In 2009, the debt was retired by a GADA Loan to the City and the City took over the assets, liabilities, and all activities of the then call center facility which is now reported as an enterprise fund. For the audit period ended June 30, 2015, there was no activity reported for the IDA.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The San Luis Corporation for the Arts and Humanities was incorporated in 2006 as a not-for-profit organization for the purpose of promoting Arts & Humanities in San Luis. Three board members distinct from City Council manage the affairs of the corporation. The City is able to significantly influence its operations. Council has the rights to approve incurred debts, sales, lease, exchange or pledge of all assets. The activity is reported in the San Luis Arts & Humanities fund.

No separate financial statements are prepared for the discretely presented component units.

Joint Ventures

A joint venture (JV) is a legal entity or other organization that results from a contractual agreement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. A "jointly governed organization" is an organization that meets all the JV criteria except the participants do not retain on-going financial interest or responsibility.

The City participates under a membership provision with two other entities in a jointly governed organization, the Greater San Luis Port Authority, Inc. (GYPA) which is directed by a seven person board. The GYPA was established in September 8, 2000, as a nonprofit corporation for the purpose of promoting and developing the new port district through cooperative regional effort of government entities (members), within the Yuma County region and to ensure the economic wellness of the San Luis area. Members are required to pay a fee of \$50,000 per year for operational expenses of the corporation. The City carries in its budget an annual appropriation of \$50,000 to retain its membership. The City does not retain an on-going financial interest or an on-going financial responsibility in the GYPA. Complete financial statements of the GYPA may be obtained from the GYPA's office at P.O. Box 4601, San Luis, AZ 85366.

Related Organizations

The City's officials are also responsible for appointing the board members of other organizations; however, the City's accountability for these organization does not extend beyond the making of appointments and therefore they are not included as part of the financial statements.

The following are related organizations that are excluded from the reporting entity:

- San Luis Police Activities/Athletics League
- San Luis AZ Chamber of Commerce
- East San Luis Community Facility District

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled

Government-Wide Financial Statements – The Government-Wide Financial Statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due from and to other funds
- Transfers in and out

Governmental Fund Financial Statements – All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recognized as soon as they are both “*measurable*” and “*available*”. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For these purposes, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)***

The primary revenue sources, which have been treated as susceptible to accrual by the City, are property taxes, other local taxes, franchise fees, forfeitures and penalties, motor license fees, rents and concessions, interest revenue, and state and federal grants and subventions. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the Government-Wide Financial Statements are provided to explain the differences.

Certain indirect costs are included as part of the program expenses reported for individual functions and activities.

The City reports the following major governmental funds.

General Fund – This fund is the general operating fund of the City. It accounts for all financial resources of the City, except those required to be accounted for in other funds.

Highway Users Fund – This fund accounts for the revenue received from the State for public works and streets.

Municipal Projects Bond Fund – This fund accounts for the construction of the City's various construction projects.

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The City's non-major funds are as follows:

Special Revenue Funds

- Police Grants and Special Revenues
- Assessment Districts
- Judicial Collection Enhancement
- San Luis Community Facilities District

Capital Projects Funds

- Capital Outlay Reserve
- Community Development Fund

Proprietary Fund Financial Statements - Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)***

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the costs of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following proprietary funds.

Water Fund – This fund accounts for the City's water operations.

Wastewater Fund – This fund accounts for the City's wastewater operations.

Sanitation Fund – This fund accounts for the activities of the City's sanitation operations.

Business Center – This fund accounts for revenues and expenditures related to properties acquired by the City from the Industrial Development Authority to develop trade, encourage production, and assure job opportunities in the City.

Business Incubator – This fund accounts for the City's business incubator operations which offers assistance to small businesses, encourage light manufacturing and help create job opportunities within the City.

Additionally, the City reports the following fund type:

Internal Service Fund - The Internal Service fund is used to account for the accumulation and allocation of costs associated with the City's self-insured group health and dental insurance program.

C. Cash, Cash Equivalents and Investments

The City considers cash on hand, demand deposits, cash and investments held by the State Treasurer, and highly liquid investments with maturities of three months from the date of acquisition to be cash equivalents. All cash and investments of proprietary funds are held in the City's investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for Statement of Cash Flows purposes.

Cash and investments are generally pooled except for funds required to be held by fiscal agents or restricted under provisions of bond indentures. Arizona Revised Statutes (A.R.S.) authorize the City to invest public monies in the State Treasurer's Local Government Investment Pool, interest-bearing savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; bonds or other obligations of the U.S. government that are guaranteed as to principal and interest by the U.S. government; and bonds of the State of Arizona or any of its counties, cities, towns, school districts, and special districts as specified by statute.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Cash, Cash Equivalents and Investments (Continued)

The State Board of Deposit provides oversight for the State Treasurer's pool, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares.

Money market investments are stated at amortized cost. All other investments are stated at cost, which approximates fair value. Certain resources set aside for the repayments of debt are classified as investments held by trustee – restricted

Certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentration of Credit Risk
- Foreign Currency Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

D. Restricted Cash and Investments with Fiscal Agents

Cash and investments with fiscal agents are restricted due to limitations on their use by bond covenants. Fiscal agents acting on behalf of the City hold investment funds arising from the proceeds of long-term debt issuances.

E. Receivables

Receivables include such items as taxes, intergovernmental revenues, charges for services, miscellaneous account receivable, and interest receivable, and are reported net of allowance for uncollectibles. The City reserved all receivable in excess of 180 days as an allowance.

F. Interfund Receivables and Payable

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories

Inventories are stated at average cost using the first-in/first-out (FIFO) method. Inventories are recorded as expenses when consumed in the government-wide and proprietary financial statements and as expenditures when purchased in the governmental fund financial statements.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

I. Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, machinery, equipment, construction in progress, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Certain capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	50
Buildings	50
Improvements other than buildings	7-50
Vehicles, machinery, and equipment	5-15

Interest is capitalized in the water and the wastewater funds in the amount of \$93,765 and \$156,275 respectively on assets acquired with the utility bonds series 2013.

J. Deferred Inflows and Outflows

In accordance with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the statement of net position reports separate sections for Deferred Outflows of Resources and Deferred Inflows of Resources, when applicable.

CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Inflows and Outflows (Continued)

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

K. Compensated Absences

The City's employee vacation and sick leave policies provide for granting vacation and sick leave with pay. Annual leave, based on graduated scale of years of employment, is credited to each employee as it accrues and differs between administrative and public safety functions. The maximum accrual allowed follows the aforementioned pattern of accrued hours and cannot exceed twice the yearly earned hours. Vacation benefits vest at the employee's current rate of pay.

The current and long-term liabilities for accumulated vacation are reported on the government-wide financial statements and in the proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations, and retirements. Resources from the General Fund are generally used to liquidate the governmental funds liabilities for compensated absences.

Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements.

However, there is an exception to the rules that applies to two key personnel whereas in addition to unlimited vacation hours, some if not all of their accumulated sick leave will be paid at 100%. The contracts stipulate a pay-out of both types of leaves up to 150 days or 1,500 hours at the equivalent rate of pay upon resignation/termination.

L. Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities, net of bond premiums or discounts. Bond premiums and discounts are amortized over the life of the bonds using straight-line method. Issuance costs are reported as expense when incurred.

Governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Arbitrage Rebate Requirement

The City is subject to the Internal Revenue Code (“IRC”) Section 148(f), related to its tax exempt revenue bonds. The IRC requires that investment earnings on gross proceeds of any revenue bonds that are in excess of the amount prescribed will be surrendered to the Internal Revenue Service. The City had no rebate liability for arbitrage as of June 30, 2015.

N. Claims Liabilities

The City accounts for material claims and judgments outstanding at year-end. When it is probable that a claim liability has incurred at year-end, and the amount of loss can be reasonably estimated, the City records the estimated loss.

O. Pensions

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plans’ fiduciary net position and additions to/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date:	June 30, 2014
Measurement Date:	June 30, 2014
Measurement Period:	July 1, 2013 to June 30, 2014

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

P. Net Position

For government-wide and proprietary fund financial statements, net position represents the difference between all other elements in the statement of net position and should be displayed in the following three components:

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Net Position (Continued)

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

When an expense is incurred for purposes for which both restricted and unrestricted Net Position are available, the City's policy is to apply restricted Net Position first.

Q. Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to show the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balances as follows:

Non-spendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories – Portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Prepaid Items – Portion of fund balance that is not an available resource because it represents the year-end portion of prepaid items, which are not spendable resources.

Restricted – This classification includes revenue sources that are restricted to specific purposes externally imposed by 1) external parties such as: grantors creditors or 2) imposed by law through constitutional provisions or 3) enabling legislation legally enforceable by external parties.

Committed – Portion of fund balance that can only be used for specific purpose imposed by majority vote of City Council, the highest level of decision-making authority. Such commitment is made via a Council resolution and must be made prior to the end of the fiscal year. Any changes or removal of specific purposes requires majority action as well by the governing body. Committed funds include funds for capital projects and specified program services as defined by the creation of the fund.

Assigned – Amounts are constrained by the City's intent to be used for specific purposes. Intent should be expressed by the Council or the City Manager but requires City Council to approve a resolution to set up encumbrances.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Balances (Continued)

Assigned for Capital Projects – Portion of fund balance that has been budgeted or designated by Council for capital projects.

Unassigned – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and does not have a specific purpose. In the governmental funds, other than the general fund, if expenditures incurred exceeded the amounts restricted, committed or assigned, the fund may report a negative fund balance.

The City has a revenue spending guideline for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. Management may deviate from this policy if it's in the best interest of the City.

R. Budget

The City publishes and adopts an annual budget in accordance with applicable state statutes. The City prepares an annual budget on a basis consistent with Generally Accepted Accounting Principles for all governmental funds. After review of the tentative budgets, City Council holds public hearings and then adopts the annual budget for the General, Major Special Revenue, and the Enterprise funds. All annual appropriations lapse at the fiscal year end.

The appropriated budget is prepared by fund and department on the same basis of accounting as required for governmental fund types and conforms to GAAP. Amendments are required for any revisions that increases total expenditures of any fund or that change functional appropriations. During the year, several amendments to the original budget were necessary to meet the needs of the City. Also, transfers of appropriations between departments and over-expenditures of appropriations at the department level require Council approval. The City legal level of budgetary control, which is the level at which expenditures may not legally exceed appropriations, is at the department level.

S. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of the contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

T. Accounting Changes

GASB has issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This Statement establishes standards for measuring and recognizing liabilities, deferred outflow of resources, deferred inflows of resources, and expense/expenditures for pension plans.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Accounting Changes (Continued)

This Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. This statement became effective for periods beginning after June 15, 2014. See Note 15 for prior period adjustments as a result of implementation.

GASB has issued Statement No. 69, *Government Combinations and Disposals of Government Operation*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. This statement became effective for periods beginning after December 15, 2013 and did not have a significant impact on the City's financial statements for year ended June 30, 2015.

GASB has issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This statement establishes standards related to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This statement became effective for periods beginning after June 15, 2014. See Note 15 for prior period adjustments as a result of implementation.

U. Pending Pronouncements

GASB has issued Statement No. 72, *Fair Value Measurement and Application* with an effective reporting date beginning after June 15, 2015. This Statement addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value for financial reporting purposes and how to apply fair value to certain investments and disclosures related to all fair value measurements. The effect of implementation of this statement has not yet been determined.

GASB has issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This statement identifies the hierarchy of generally accepted accounting principles (GAAP) which consists of the sources of accounting principle used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. The provisions of this statement are effective for reporting periods beginning after June 15, 2015.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 2- CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

	Primary Government		Component Unit	
	Governmental Activities	Business-type Activities	SLDF	Total
Cash and cash equivalents	\$ 2,448,732	\$ 8,410,680	\$ -	\$ 10,859,412
Investments	10,405,786	-	-	10,405,786
Restricted assets:				
Cash and cash equivalents	3,617,849	-	-	3,617,849
Investments	-	628,150	6,569,176	7,197,326
Total	\$ 16,472,367	\$ 9,038,830	\$ 6,569,176	\$ 32,080,373

Cash and investments consisted of the following:

Cash on hand	\$ 4,400
Demand deposits	6,950,366
Investments	25,125,607
Total	\$ 32,080,373

Demand Deposits - The carrying amounts of the City's demand deposits were \$6,950,366 at June 30, 2015. Bank balances were \$5,361,088 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name.

Risk Disclosures – Disclosures Related to Interest Rate Risk. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity, the greater the sensitivity its fair value is to changes in market interest rates. The City does not have a formal investment policy that limit its investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rate.

Investment Type	Fair Value	Investment Maturities (in years)		
		Less than 1	1-5	6-10
U.S. agency securities	\$ 817,962	\$ 817,962	\$ -	\$ -
Money market funds	9,997,212	9,997,212	-	-
State Treasurer's investment pool	14,310,433	14,310,433	-	-
Total	\$ 25,125,607	\$ 25,125,607	\$ -	\$ -

Disclosures Related to Credit Risk. Credit risk is defined as the risk that an issuer of an investment will not fulfill its obligation to repay the holder at the maturity date. This is generally measured by the assignment of a rating by a nationally recognized statistical organization. However, some issuers do not seek a credit rating. The City has no investment policy that would further limit its investment choices. As of June 30, 2015, the City's investment in the State Treasurer's Government Investment Pool (LGIP) did not receive a credit quality rating from national rating agency. The City's investments in U.S. agencies were rated Aaa-mf by Moody's Investors Service and AAAM by Standard & Poor's.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 2- CASH AND INVESTMENTS (CONTINUED)

That portion of the external investment pool which belongs to local government participants is reported in the State's Annual Financial Report. A copy of the report can be obtained from the State's website at www.aztreasury.gov or by writing to Arizona State Treasurer's Office, 1700 West Washington Street, 1st Floor, Phoenix, AZ 85007. The City's position in the LGIP at June 30, 2015 is stated at cost which approximates fair value.

Disclosures Related to Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of bank failure the City's deposits may not be returned to the City. The City does not have a policy for custodial credit risk. As of June 30, 2015, City deposits of \$5,361,088 were collateralized with securities held by the pledging financial institution.

Disclosures Related to Custodial Credit Risk. For investments, custodial credit risk is the risk that, in the event of the counterparty's failure, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2015, the City had \$10,815,175 of U.S. agency securities, and money market funds that were uninsured and held by the counterparty's trust department or agent not in the City's name. The City's investment in the State Treasurer's investment pool represents a proportionate interest in the pool's portfolio; however, the City's portion is not identified with specific investments and is not subject to custodial credit risk.

Disclosures Related to Concentration Credit Risk. The City places no limit on the amount the City may invest in any one issuer. As of June 30, 2015, the City's investments include 3.26% invested in U.S. agency securities, 39.79% invested in money market funds, and 56.96% invested in the State Treasurer's investment pool.

NOTE 3- RECEIVABLES

Receivables are reported net of allowance for uncollectible of \$21,813 for utility receivables and \$1,061,925 for Governmental funds receivable of which the majority relates to court fines. As of year-end, the City's net receivables for individual major governmental funds, non-major governmental funds in the aggregate, and major enterprise funds are as follows:

	Governmental Activities					Total
	General Fund	Highway Users Fund	Municipal Projects Bond	Non-Major Governmental Funds	Insurance Fund	
Accounts Receivables	\$ 557,998	\$ -	\$ 5,108	\$ 15,768	\$ 137,756	\$ 716,630
Fines Receivable	1,720,642	-	-	-	-	1,720,642
Due from governmental entities	850,141	194,144	-	73,568	-	1,117,853
Net total receivables	<u>\$3,128,781</u>	<u>\$ 194,144</u>	<u>\$ 5,108</u>	<u>\$ 89,336</u>	<u>\$ 137,756</u>	<u>\$3,555,125</u>

	Business-Type Activities				Total
	Water	Wastewater	Business Center	Sanitation	
Accounts Receivables	\$ 410,291	\$ 99,888	\$ 52,440	\$ 36,004	\$ 598,623
Notes Receivable	47,060	-	-	-	47,060
Net total receivables	<u>\$ 457,351</u>	<u>\$ 99,888</u>	<u>\$ 52,440</u>	<u>\$ 36,004</u>	<u>\$ 645,683</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 3- RECEIVABLES (CONTINUED)

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, unearned revenue consisting mostly of fines receivable were reported in the General Fund of \$1,683,233.

NOTE 4- INTERFUND TRANSACTIONS

A. Due From and To Other Funds

Fund	Due From Other Funds	Due To Other Funds
General	\$ 6,000	\$ 140,594
Highway User	91,335	-
Municipal Projects Bond Fund	-	2,540,261
Non-Major Governmental	885,627	3,379
Water	-	1,522,314
Wastewater	3,861,628	-
Business Center	45,944	-
Business Incubator	-	78,914
Sanitation	-	596,282
Internal Service fund	-	2,790
Detention Facility	-	6,000
Total	<u>\$ 4,890,534</u>	<u>\$ 4,890,534</u>

B. Interfund Transfers

Fund	Transfers In	Transfers out
General	\$ -	\$ 1,344,202
HURF	-	183,544
Municipal Project	1,150,100	-
Non-Major Governmental	276,805	-
Enterprise - Business Incubator	100,841	-
Total	<u>\$ 1,527,746</u>	<u>\$ 1,527,746</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 5- CAPITAL ASSETS

A summary of capital asset activity for the fiscal year ended June 30, 2015 follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 1,531,972	\$ -	\$ -	\$ 1,531,972
Construction in progress	139,112	459,302	-	598,414
Total capital assets, not being depreciated	<u>1,671,084</u>	<u>459,302</u>	<u>-</u>	<u>2,130,386</u>
Capital assets, being depreciated:				
Infrastructure	40,256,496	416,191	-	40,672,687
Buildings and improvements	23,473,682	632,201	(23,700)	24,082,183
Machinery and equipment	8,659,359	1,954,247	(148,309)	10,465,297
Total capital assets being depreciated	<u>72,389,537</u>	<u>3,002,639</u>	<u>(172,009)</u>	<u>75,220,167</u>
Less accumulated depreciation for:				
Infrastructure	(11,452,665)	(836,815)	-	(12,289,480)
Buildings and improvements	(6,028,259)	(615,354)	141,631	(6,501,982)
Machinery and equipment	(5,135,431)	(781,453)	6,017	(5,910,867)
Total accumulated depreciation	<u>(22,616,355)</u>	<u>(2,233,622)</u>	<u>147,648</u>	<u>(24,702,329)</u>
Total capital assets, being depreciated, net	<u>49,773,182</u>	<u>769,017</u>	<u>(24,361)</u>	<u>50,517,838</u>
Governmental activities capital assets, net	<u>\$ 51,444,266</u>	<u>\$ 1,228,319</u>	<u>\$ (24,361)</u>	<u>\$ 52,648,224</u>
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 674,819	\$ -	\$ -	\$ 674,819
Construction in progress	1,038,375	1,552,785	(836,838)	1,754,322
Total	<u>1,713,194</u>	<u>1,552,785</u>	<u>(836,838)</u>	<u>2,429,141</u>
Capital assets, being depreciated:				
Infrastructure	47,415,702	205,684	-	47,621,386
Buildings and improvements	6,019,282	1,356,329	836,838	8,212,449
Machinery and equipment	7,515,505	359,536	-	7,875,041
Total	<u>60,950,489</u>	<u>1,921,549</u>	<u>836,838</u>	<u>63,708,876</u>
Less accumulated depreciation for:				
Infrastructure	(10,748,971)	(1,061,492)	-	(11,810,463)
Buildings and improvements	(1,291,893)	(212,998)	-	(1,504,891)
Machinery and equipment	(5,668,995)	(419,544)	-	(6,088,539)
Total accumulated depreciation	<u>(17,709,859)</u>	<u>(1,694,034)</u>	<u>-</u>	<u>(19,403,893)</u>
Total capital assets, being depreciated, net	<u>43,240,630</u>	<u>227,515</u>	<u>836,838</u>	<u>44,304,983</u>
Business-type activities capital assets, net	<u>\$ 44,953,824</u>	<u>\$ 1,780,300</u>	<u>\$ -</u>	<u>\$ 46,734,124</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 5- CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 661,359	\$ -	\$ -	\$ 661,359
Construction in progress	-	-	-	-
Total	661,359	-	-	661,359
Capital assets, being depreciated:				
Infrastructure	-	-	-	-
Buildings and improvements	34,129,886	-	-	34,129,886
Machinery and equipment	329,194	-	-	329,194
Total	34,459,080	-	-	34,459,080
Less accumulated depreciation for:				
Buildings and improvements	(8,520,691)	(1,706,495)	-	(10,227,185)
Machinery and equipment	(221,803)	(34,069)	-	(255,873)
Total accumulated depreciation	(8,742,494)	(1,740,564)	-	(10,483,058)
Total capital assets, being depreciated, net	25,716,586	(1,740,564)	-	23,976,022
Business-type activities capital assets, net	\$ 26,377,945	(1,740,564)	\$ -	\$ 24,637,381

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 518,196
Public safety	422,080
Public works and streets	937,519
Health and welfare	18,570
Culture and recreation	330,762
Community development	6,494
Total depreciation expense	\$ 2,233,621
Business-type activities:	
Water	\$ 486,844
Wastewater	740,329
Business Center	373,592
Business Incubator	23,574
Sanitation	69,695
Total depreciation expense	\$ 1,694,034
Discretely Presented Component Units:	
Detention Facility	\$ 1,740,564
Total depreciation expense	\$ 1,740,564

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 6- OPERATING LEASES

The City leases copiers/printers under certain non-cancelable operating leases. Operating leases do not give rise to property rights or lease obligations (long-term debt); therefore, the results of the lease agreements are not reflected in the City's Statement of Net Position. Lease payments effected during the fiscal year 2015 amounted to \$49,145.

The following is a schedule of the future minimum lease payments on the operating leases.

Year ending June 30,	Amount
2016	\$ 35,517
2017	30,748
2018	26,513
2019	21,054
2020	<u>5,959</u>
Total	<u>\$ 119,791</u>

NOTE 7- REVENUE BONDS PAYABLE

PRIMARY GOVERNMENT

Revenue bonds payable at June 30, 2015 consisted of the outstanding revenue bonds presented below. The bonds are generally callable with interest payable semiannually.

In November 2014 the City issued \$28,795,000 in Excise Tax Revenue Refunding Obligations Series 2014A and \$2,220,000 Series 2014B taxable Obligations collectively with an average true-interest rate of 4.02% to refund the 2005 San Luis Civic Improvement Corporation (SLCIC) in the amount of \$40,000,000. The entire proceeds of the refunding issue combined with City funds totaling \$37,223,946 was deposited in an irrevocable trust held by an escrow agent to provide for all future debt service requirements on the refunded bonds to the July 1, 2015 call date. As a result, the refunded bond are considered to be defeased and the liability for those bonds has been removed from the City's Municipal Project Bond Fund. The City refunded the debt to reduce its total debt service payments over the next 23 years by \$4,530,000 and to obtain an economic gain of \$2,684,869. The reacquisition price exceeded the net carrying amount of the old debt by \$451,784. This amount is being amortized as interest expense over the term of the debt.

Purpose	Interest Rate	Maturity	Outstanding Principal June 30, 2015
Governmental activities	4.02%	7/1/14-38	\$ 12,085,699
Business-type activities	4.02%	7/1/14-38	<u>18,929,301</u>
Total			<u>\$ 31,015,000</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 7- REVENUE BONDS PAYABLE (CONTINUED)

PRIMARY GOVERNMENT (CONTINUED)

Future debt service requirements for SLCIC revenue bonds are as follows:

	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
Year Ending June 30:				
2016	\$ 572,820	\$ 605,739	\$ 897,181	\$ 948,742
2017	298,100	543,104	466,900	850,641
2018	305,893	535,274	479,107	838,376
2019	317,583	525,610	497,417	823,240
2020	327,325	514,689	512,675	806,136
2021-25	1,872,377	2,319,283	2,932,623	3,632,592
2025-29	2,369,210	1,810,595	3,710,790	2,835,855
2030-34	3,021,912	1,142,764	4,733,088	1,789,861
2035-39	3,000,480	309,303	4,699,520	484,447
Total	<u>\$ 12,085,700</u>	<u>\$ 8,306,361</u>	<u>\$ 18,929,301</u>	<u>\$ 13,009,890</u>

In November 2013, the City issued Utility Revenue Bonds Series 2013 totaling \$6,580,000 to finance the construction of new water and sewer lines. Payments will be effected when due from the pledged water and wastewater revenues.

Purpose	Interest Rate	Maturity	Outstanding Principal June 30, 2015
Business-type activities	4.00%	7/1/2033	<u>\$ 6,580,000</u>
Total			<u>\$ 6,580,000</u>

	Business-Type Activities		
	Principal	Interest	Total
Year Ending June 30:			
2016	\$ -	\$ 250,040	\$ 250,040
2017	260,000	245,100	505,100
2018	270,000	235,030	505,030
2019	280,000	224,580	504,580
2020	295,000	213,655	508,655
2021-25	1,635,000	889,295	2,524,295
2026-30	1,975,000	547,675	2,522,675
2031-34	1,865,000	145,255	2,010,255
Total	<u>\$ 6,580,000</u>	<u>\$ 2,750,630</u>	<u>\$ 9,330,630</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 7- REVENUE BONDS PAYABLE (CONTINUED)

COMPONENT UNITS

In October 2005, the San Luis Facility Development Corporation (SLFDC) issued Senior Lien Project Revenue Bonds Series 2005 totaling \$27,795,000 to finance the construction of a regional detention facility. The principal and interest on the bonds are not a general obligation of the Corporation and City, but the issuer entered into agreements to house prisoners and the revenues there from are to be pledged to secure payment of the bonds. Again, in February 2011, the SLFDC issued Senior Lien Project Revenue Bonds Series 2011 totaling \$20,165,000 to finance the construction for an expansion of the existing regional detention facility. The bonds were issued with the same terms and conditions as the previous issues. Subsequently, during April 2014 and July 2014 the Corporation refunded both issues following an IRS audit in which the issues were found to be taxable as opposed to the non-taxable status at time of issuance. The refunding amounts were \$26,090,000 and \$20,835,000 respectively.

Purpose	Interest Rate	Maturity	Outstanding Principal June 30, 2015
Business activities	6.00-7.25%	4/1/14 - 30	\$ 25,355,000
Business activities	6.00-7.25%	11/1/14 - 27	<u>19,780,000</u>
Total			<u>\$ 45,135,000</u>

Future debt service requirements for the SLCFDC revenue bonds are as follows:

Year Ending June 30:	Principal		Interest	
	2014 Series	2014 Series A	2014 Series	2014 Series A
	<u>Principal</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest</u>
2016	\$ 765,000	\$ 1,085,000	\$ 1,709,000	\$ 1,229,030
2017	795,000	1,130,000	1,677,636	1,185,088
2018	835,000	1,180,000	1,640,270	1,132,542
2019	880,000	1,240,000	1,597,686	1,072,952
2020	925,000	1,310,000	1,550,166	1,006,612
2021-25	5,545,000	7,825,000	6,827,860	3,748,102
2026-30	<u>15,610,000</u>	<u>6,010,000</u>	<u>4,244,402</u>	<u>703,688</u>
Total	<u>\$ 25,355,000</u>	<u>\$ 19,780,000</u>	<u>\$ 19,247,020</u>	<u>\$ 10,078,014</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 8- NOTE OBLIGATIONS

Outstanding long-term debt and current portions are summarized as follows:

Government – type activities:	<u>CURRENT PORTION</u>	<u>LONG TERM PORTION</u>	<u>TOTAL</u>
Notes payable to the Walmart Store for \$376,000 dated October 4, 2006 for road extension. Note is due in quarterly installments of the first 1% of City Sales Tax collected on retail sales from the Walmart store until fully paid.	\$ -	\$ 244,243	\$ 244,243
Notes payable to the United States Department of Agriculture for \$50,000 dated February 26, 2006 for furnishing Cultural Center. Note is due in monthly installments of \$513 including principal and interest at 4.25% for 120 months.	1,967	-	1,967
Notes payable to the Greater Arizona Development Authority (GADA) organization for 3,025,000 dated February 1, 2009 for other municipal projects. Note requires monthly interest payments with an annual variable interest rate averaging 6% per year. Principal is paid once a year starting on July 2036 until the loan expires on July 2038.	-	3,025,000	3,025,000
Converted a line of credit received from 1st Bank Yuma on June 11, 2015 for equipment purchase to a note payable in the amount of \$554,453 with an interest rate of 3.75% payable in five years.	<u>24,053</u>	<u>267,647</u>	<u>291,700</u>
Total Notes Payable	<u>\$ 26,020</u>	<u>\$ 3,536,890</u>	<u>\$ 3,562,910</u>

Debt service requirements on all debt to maturity are shown below.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30:			
2016	\$ 26,020	\$ 176,379	\$ 242,794
2017	66,967	173,859	240,826
2018	69,558	171,268	240,826
2019	72,250	168,577	240,827
2020	58,890	166,492	184,987
Thereafter	<u>3,269,225</u>	<u>2,932,242</u>	<u>6,201,467</u>
Total	<u>\$ 3,562,910</u>	<u>\$ 3,788,817</u>	<u>\$ 7,351,727</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 8- NOTE OBLIGATIONS (CONTINUED)

Business activities:	<u>CURRENT PORTION</u>	<u>LONG TERM PORTION</u>	<u>TOTAL</u>
Notes payable to the Greater Arizona Development Authority (GADA) organization for \$10,725,000 dated February 1, 2009 for refinancing of Call Center development debt and for other municipal projects. Note requires monthly interest payments with an annual variable interest rate averaging 8% per year. Principal is paid once a year starting on July 2015 until the loan expires on July 2036.	\$ 220,000	\$ 10,300,000	\$ 10,520,000
Converted a line of credit from 1st Bank of Yuma on June 11, 2015 for equipment purchase to a note payable in the amount of \$554,453 with an interest rate of 3.75% payable in five years.	<u>81,456</u>	<u>104,453</u>	<u>185,909</u>
Total Notes Payable	<u>\$ 301,456</u>	<u>\$ 10,404,453</u>	<u>\$ 10,705,909</u>

Debt service requirements on all debt to maturity are shown below.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30:			
2016	\$ 301,456	\$ 815,141	\$ 1,076,207
2017	272,671	798,127	1,070,798
2018	294,322	780,041	1,074,363
2019	311,037	760,693	1,071,730
2020	296,785	740,533	1,037,318
Thereafter	<u>9,229,638</u>	<u>7,233,008</u>	<u>16,503,036</u>
Total Payments	<u>\$ 10,705,909</u>	<u>\$ 11,127,543</u>	<u>\$ 21,833,452</u>

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 9 - CHANGE IN LONG-TERM LIABILITIES

Compensated Absences

The City's policy relating to compensated absences is described in Note 1-K. As shown in the table below, the long-term portion of this debt, amounting to \$584,818 for governmental activities and \$69,436 for business-type activities at June 30, 2015 is expected to be paid in future years from future resources. Compensated absences for governmental activities have been liquidated primarily by the General Fund.

Long-term liability activity for all categories for the year ended June 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ 584,818	\$ 384,592	\$ 396,700	\$ 572,710	\$ 466,633
Revenue bonds payable	14,168,500	12,085,699	14,168,500	12,085,699	572,820
Revenue bonds premium	214,709	1,264,630	214,709	1,264,630	-
Revenue Bonds / GADA Loans	3,025,000	-	-	3,025,000	-
Note payable	311,222	300,939	74,251	537,910	26,020
Governmental activities long-term liabilities	<u>\$ 18,304,249</u>	<u>\$ 14,035,860</u>	<u>\$ 14,854,160</u>	<u>\$ 17,485,949</u>	<u>\$ 1,065,473</u>
Business-type activities:					
Compensated absences	\$ 69,436	\$ 75,847	\$ 63,508	\$ 81,001	\$ 65,998
Revenue bonds payable	28,771,501	18,929,301	22,191,501	25,509,301	897,181
Revenue bonds premium	237,075	1,980,735	237,075	1,980,735	-
Revenue Bonds / GADA Loans	10,725,000	-	205,000	10,520,000	220,000
Note payable	127,683	88,137	29,911	185,909	81,456
Business-type activities long-term liabilities	<u>\$ 39,930,695</u>	<u>\$ 21,025,117</u>	<u>\$ 22,726,995</u>	<u>\$ 38,276,946</u>	<u>\$ 1,264,635</u>
Discretely presented units					
Revenue bonds payable	\$ 44,900,000	\$ 19,780,000	\$ 19,545,000	\$ 45,135,000	\$ 1,850,000
Revenue bonds discount	(1,107,985)	(317,645)	(389,002)	(1,036,628)	-
Business-type activities long-term liabilities	<u>\$ 43,792,015</u>	<u>\$ 19,462,355</u>	<u>\$ 19,155,998</u>	<u>\$ 44,098,372</u>	<u>\$ 1,850,000</u>

NOTE 10- COMMITMENTS AND CONTINGENCIES

Federal and State grants and loans – The City has received a number of grants from both the Federal and State governments. Although the programs have been audited by the respective agencies, not all audits have been approved as of June 30, 2015; however, the City expects no material disallowance of expenditures.

Lawsuits – The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 11 – CONTESTED TAXES

As of June 30, 2015 there was an estimate of over \$1.3 million of assessment filed by the City against one or more tax payers that as of the issuance of the financial statements was in the predetermination hearing process. Collectability of this assessment is dependent upon the decision of administrative Judges. The assessment will not meet the revenue recognition criteria as tax revenue until the administrative hearing is final. Therefore, this amount is not included in the receivables reported in the financial statements.

NOTE 12- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Individual Deficit Fund Balances/Net Position – At June 30, 2015, the following individual major and non-major governmental fund reported deficits in fund balance or fund Net Position.

Major/Non-Major Enterprise Fund:	<u>Deficit</u>
Business Center	\$ 5,784,567
Sanitation	\$ 744,535
Discretely Presented Units	
Detention Facility	\$ 12,720,102

The deficits arose because of operations during the year and prior years. Additional revenues are expected to be received in future fiscal years to eliminate the deficits.

NOTE 13- RISK MANAGEMENT

The City of San Luis, Arizona is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City's insurance protection is provided by the Arizona Municipal Risk Retention Pool, of which the City is a participating member.

The Arizona Municipal Risk Retention Pool is structured such that member premiums are based on an actuarial review that will provide adequate reserves to allow the pool to meet its expected financial obligations. The pool has the authority to assess its members' additional premiums should reserves and annual premiums be insufficient to meet the pool's obligations. There were no settlements in excess of insurance coverage in any of the prior three fiscal years.

The City is insured by Arizona State Workers' Compensation Insurance Fund for potential worker-related accidents.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS

A. Pensions and Other Postemployment Benefits

The City has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which requires the following disclosures.

Plan Descriptions - The City contributes to four plans, three of which are described below. The Arizona Elected Officials Retirement Plan is not described because of its relative insignificance to the City's financial statements. The plans are component units of the State of Arizona.

At June 30, 2015, the City reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities	Business-Type Activities
Net pension liabilities	\$ 9,549,692	\$ 2,058,413
Deferred outflows of resources	\$ 1,918,841	\$ 243,164
Deferred inflows of resources	\$ 1,493,152	\$ 281,297
Pension expense	\$ 1,082,550	\$ 169,653

Arizona State Retirement System

Plan Description – City employees not covered by the other pension plans described below or the Elected Official Retirement Plan participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its Web site at www.azasrs.gov.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Benefits Provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefits terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

ASRS

	ASRS Retirement	
	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member’s death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member’s account balance that includes the member’s contributions and employer’s contributions, plus interest earned.

Contributions – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2015, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.6 percent (11.48 percent for retirement and 0.12 percent for long-term disability) of the members annual covered payroll, and the City was required by statute to contribute at the actuarially determined rate of 11.6 percent (10.89 percent for retirement, 0.59 percent for health insurance premium benefit, and 0.12 percent for long-term disability) of the active members’ annual covered payroll. In addition, the City was required by statute to contribute at the actuarially determined rate of 9.57 percent (9.31 percent for retirement, 0.20 percent for health insurance premium benefit, and 0.06 percent for long-term disability) of annual covered payroll of retired members who worked for the City in positions that would typically be filled by an employee who contributes to the ASRS.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Contributions – The City’s contributions to the pension plan for the year ended June 30, 2015 were \$622,364. The City’s contributions for the current and two preceding years for OPEB, all of which were equal to the required contributions, were as follows:

Year ended June 30:	Health Benefit Supplement Fund	Long-Term Disability Fund
2015	\$ 33,719	\$ 7,097
2014	\$ 32,754	\$ 13,250
2013	\$ 33,254	\$ 12,502

During fiscal year 2015, the City paid for ASRS pension and OPEB contributions as follows: 64 percent from the General Fund, 13 percent from Special Revenue funds, and 22 percent from Enterprise funds.

Pension Liability – At June 30, 2015, the City reported a liability of \$9,246,398 for its proportionate share of the ASRS’ net pension liability. The net pension liability was measured as of June 30, 2014. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2013, to the measurement date of June 30, 2014.

The City’s reported liability at June 30, 2015, decreased by \$634,312 from the City’s prior year liability of \$9,880,710 because of changes in the ASRS’ net pension liability and the City’s proportionate share of that liability. The ASRS’ publicly available financial report provides details on the change in the net pension liability.

The City’s proportion of the net pension liability was based on \$14,796,602,153 total ASRS employer’s pension liability. The City’s proportion measured as of June 30, 2014, was 0.062490 percent, which was an increase of 0.00306 from its proportion measured as of June 30, 2013.

Pension Expense and Deferred Outflows/Inflows of Resources – For the year ended June 30, 2015, the City recognized pension expense for ASRS of \$762,081. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

ASRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 469,929	\$ -
Changes of assumptions or other inputs		
Net difference between projected and actual earnings on pension plan investments	-	1,616,910
Changes in proportion and differences between City contributions and proportionate share of contributions	-	(353,323)
City contribution subsequent to the measurement date	622,364	-
Total	\$ 1,092,293	\$ 1,263,587

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

The \$622,364 reported as deferred outflows of resources related to ASRS pensions resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pension will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ (46,292)
2017	\$ (46,292)
2018	\$ (296,847)
2019	\$ (404,227)
2020	\$ -
Thereafter	\$ -

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension liability are as follows:

ASRS

Actuarial valuation date	June 30, 2013
Actuarial roll forward date	June 30, 2014
Actuarial cost method	Entry age normal
Investment rate of return	8%
Projected salary increases	3-6.75%
Inflation	3%
Permanent benefit increase	included
Mortality rate	1994 GAM Scale BB

Actuarial assumptions used in the June 30, 2013, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012.

The long-term expected rate of return on ASRS pension plan investments was determined to be 8.79 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

ASRS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	63%	7.03%
Fixed Income	25%	3.20%
Real estate	8%	4.50%
Commodities	4%	4.75%
Total	100%	

Discount Rate – The discount rate used to measure the ASRS total pension liability was 8 percent, which is less than the long-term expected rate of return of 8.79 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the ASRS Net pension Liability to Changes in the Discount Rate – The following table presents the City’s proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7 percent) or 1 percentage point higher (9 percent) than the current rate.

ASRS	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
City's proportionate share of the net pension liability	\$ 11,686,976	\$ 9,246,398	\$ 7,922,264

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in a separately issued ASRS financial report.

Public Safety Personnel Retirement System

Plan Description – City public safety personnel who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS). The PSPRS administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A seven-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The PSPRS issue publicly available financial reports that include their financial statements and required supplemental information. The reports are available on the PSPRS Web site at www.psprs.com.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Benefits Provided – The PSPRS provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefits terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS	Initial Membership Date:	
	Before January 1, 2012	On or After January 1, 2012
Retirement and Disability:		
Years of services and age required to receive benefit	20 years any age 15 years age 62	25 years and age 52.5
Final average salary is based on Benefit percent	Highest 36 months of last 20 years	Highest 60 months of last 20 years
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years not to exceed 80%	2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit:		
Retired Members	80% of retired member's pension benefit	
Active Members	80% of accidental disability retirement or 100% of average monthly compensation if death was the result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Employees Covered by Benefit Terms – At June 30, 2015, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS	
	<u>Police</u>	<u>Fire</u>
Inactive employees or beneficiaries currently receiving benefits	5	1
Inactive employees entitled to but not yet receiving benefits	5	4
Active employees	32	29
Total	42	34

Contributions and Annual OPEB Cost – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2015, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS	
	<u>Police</u>	<u>Fire</u>
Active members--Pension City	11.05%	11.05%
Pension	15.63%	12.21%
Health insurance premium benefit	1.27%	0.97%

For the agent plans, the City's contributions to the pension plan and annual OPEB cost and contributions for the health insurance premium benefit for the year ended June 30, 2015, were:

FY2015	PSPRS	
	<u>Police</u>	<u>Fire</u>
Pension		
Contributions made	281,218	188,635
Health Insurance Premium benefit		
Annual OPEB cost	20,633	15,806
Contributions made	20,633	15,806

During fiscal year 2015, the City paid for PSPRS pension and OPEB contributions as follows: 97.32 percent from the General Fund, 2.68 percent from other funds.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Pension Liability (Asset) – At June 30, 2015, the City reported the following net pension liabilities (and asset):

	Net Pension Liability/(Asset)
PSPRS Police	\$ 2,192,254
PSPRS Fire	\$ 169,453

The net pension liabilities (and asset) were measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The total pension liabilities as of June 30, 2014, reflect the following changes of benefit terms and actuarial assumptions.

- In February 2014, the Arizona Supreme Court affirmed a Superior Court ruling that a 2011 law that changed the mechanism for funding permanent benefit increases was unconstitutional. As a result, CORP plans changed benefit terms to reflect the prior mechanism for funding permanent benefit increases and revised actuarial assumptions to explicitly value future permanent benefit increases.
- The wage growth actuarial assumption was decreased from 4.5 percent to 4.0 percent.

Pension Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension liability are as follows:

PSPRS - Pension

Actuarial valuation date	June 30, 2014	June 30, 2014
Actuarial cost method		Entry age normal
Discount rate		7.85%
Projected salary increases		4%- 8.0%
Inflation		4.00%
Permanent benefit increase		included
Mortality rates		RP-2000 mortality table (adjusted by 105% for both males and females)

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

The long-term expected rate of return on PSPRS pension plan investments was determined to be 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS Long-Term Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Short term investments	2%	3.25%
Absolute return	4%	6.75%
Risk parity	4%	6.04%
Fixed income	7%	4.75%
Real assets	8%	5.96%
GTAA	10%	5.73%
Private equity	11%	9.50%
Real estate	11%	6.50%
Credit opportunities	13%	8.00%
Non-U.S. equity	14%	8.63%
U.S. equity	16%	7.60%
Total	100%	

Pension Discount Rates – The following discount rates were used to measure the total pension liabilities:

	PSPRS	
	<u>Police</u>	<u>Fire</u>
Discount rates	7.85%	7.85%

The projection of cash flows used to determine the PSPRS discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
<u>PSPRS - Police Department</u>			
Balances at June 30, 2014	\$ 5,920,656	\$ 4,157,488	\$ 1,763,168
Changes for the year:			
Service cost	282,241	-	282,241
Interest on the total pension liability	466,641	-	466,641
Changes of benefit terms	91,936	-	91,936
Differences between expected and actual experience in the measurement of the pension liability	(9,596)	-	(9,596)
Changes of assumptions or other inputs	606,442	-	606,442
Contributions-employer -	-	264,741	(264,741)
Contributions-employee -	-	165,787	(165,787)
Net investment income -	-	580,609	(580,609)
Benefit payments, including refunds of employee contributions	(234,608)	(234,608)	-
Administrative expense -	-	(4,714)	4,714
Other changes	-	2,155	(2,155)
Net changes	1,203,056	773,970	429,086
Balances at June 30, 2015	\$ 7,123,712	\$ 4,931,458	\$ 2,192,254

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

	Increase (Decrease)		
	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
<u>PSPRS - Fire Department</u>			
Balances at June 30, 2014	\$ 3,372,185	\$ 2,879,528	\$ 492,657
Changes for the year:			
Service cost	294,507	-	294,507
Interest on the total pension liability	275,282	-	275,282
Changes of benefit terms	(8,383)	-	(8,383)
Differences between expected and actual experience in the measurement of the pension liability	(184,049)	-	(184,049)
Changes of assumptions or other inputs	77,627	-	77,627
Contributions-employer -	-	199,532	(199,532)
Contributions-employee -	-	157,403	(157,403)
Net investment income -	-	416,103	(416,103)
Benefit payments, including refunds of employee contributions	(25,329)	(25,329)	-
Administrative expense -	-	(3,378)	3,378
Other changes	-	8,528	(8,528)
Net changes	429,655	752,859	(323,204)
Balances at June 30, 2015	\$ 3,801,840	\$ 3,632,387	\$ 169,453

Sensitivity of the City's Net Pension Liability (Asset) to Changes in the Discount Rate-The following table presents the City's net pension liabilities (assets) calculated using the discount rates noted above, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
PSPRS Police			
Rate	6.85%	7.85%	8.85%
Net pension liability (asset)	\$ 3,248,789	\$ 2,192,254	\$ 1,328,826
PSPRS Fire			
Rate	6.85%	7.85%	8.85%
Net pension liability (asset)	\$ 804,905	\$ 169,453	\$ (345,633)

Pension Plan Fiduciary Net Position-Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS financial report.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Pension Expense-For the year ended June 30, 2015, the City recognized the following pension expense:

	<u>Pension Expense</u>
PSPRS Police	\$ 363,438
PSPRS Fire	126,683

Pension Deferred Outflows/Inflows of Resources-At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
PSPRS Police		
Differences between expected and actual experience	\$ -	\$ 8,375
Changes of assumptions or other inputs	529,275	-
Net difference between projected and actual earnings on pension plan investments	-	195,225
City contributions subsequent to the measurement date	281,218	-
Total	\$ 810,493	\$ 203,600
 PSPRS Fire		
Differences between expected and actual experience	\$ -	\$ 167,351
Changes of assumptions or other inputs	70,584	-
Net difference between projected and actual earnings on pension plan investments	-	139,910
City contributions subsequent to the measurement date	188,635	-
Total	\$ 259,219	\$ 307,261

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

The amounts reported as deferred outflows of resources related to pensions resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (or an increase in the net pension asset) in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Def outflow/inflow amortization	PSPRS Police	PSPRS Fire
Year ending June 30		
2016	\$28,083	\$ (43,957)
2017	28,083	(43,957)
2018	28,083	(43,957)
2019	28,083	(43,957)
2020	75,946	(9,655)
Thereafter	141,168	(48,492)

Agent Plan OPEB Trend Information-The table below presents the annual OPEB cost information for the health insurance premium benefit for the current and preceding years:

Year Ended June 30	Annual OPEB Cost	Percentage of annual Cost Contributed	Net OPEB Obligation
PSPRS Police			
2015	20,633	100%	-
2014	18,205	100%	-
2013	20,315	100%	-
PSPRS Fire			
2015	15,806	100%	-
2014	14,476	100%	-
2013	14,681	100%	-

OPEB Agent Plan Actuarial Assumptions - Actuarial valuations involve estimates of the reported amounts value and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress for the health insurance premium benefit presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**CITY OF SAN LUIS, ARIZONA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Projections of benefits are based on (1) the plans as understood by the City and plans' members and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the City and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all PSPRS plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2015 contribution requirements are as follows:

PSPRS - OPEB Contribution Requirements

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level of percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	23 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 20% corridor
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4%-8%
Wage growth	4%

The funded status of the PSPRS health insurance premium benefit plans in the June 30, 2014, actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement.

PSPRS - OPEB Funded Status

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level of percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	23 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 20% corridor
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4%-8%
Wage growth	4%

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 14- RETIREMENT PLANS (CONTINUED)

Agent Plan OPEB Funded Status— The following table presents the funded status of the health insurance premium benefit plans as of the most recent valuation date, June 30, 2014.

	PSPRS Police	PSPRS Fire
Actuarial value of Assets (a)	\$ 238,401	\$ 155,510
Actuarial accrued liability (b)	\$ 213,629	\$ 158,388
Unfunded actuarial accrued liability (funding excess) (b) - (a)	\$ (24,772)	\$ 2,878
Funded ratio (a)/(b)	111.6%	98.18%
Annual covered payroll(c)	\$ 1,651,331	\$ 1,520,803
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	0.00%	0.19%

NOTE 15- CHANGE IN ACCOUNTING PRINCIPLE

Net position as of July 1, 2014, has been restated as follows for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

	Governmental Activities	Business-Type Activities
Net position as previously reported at June 30, 2014	\$ 47,573,022	\$ 16,261,394
Prior period adjustment- Implementation of GASB 68:		
Net pension liability (measurement date as of June 30, 2013)	(9,927,948)	(2,199,623)
Deferred outflows- City contributions made during fiscal year 2014	932,828	134,180
Total prior period adjustment	(8,995,120)	(2,065,443)
Net position as restated July 1, 2014	<u>\$ 38,577,902</u>	<u>\$ 14,195,951</u>

NOTE 16- RELATED PARTY TRANSACTIONS

The City contracted with a company owned by a City employee for bee removal services. Total payments to the employee during the fiscal year were \$7,480.

NOTE 17- CONSTRUCTION COMMITMENTS

The City entered into several construction contracts for street projects (special revenue fund projects) and water treatment projects totaling almost \$2,234 million. These commitments have only been recorded in the accompanying financial statements for work completed as of June 30, 2015. The remaining balance for work not yet complete at the end of the year is estimated at \$1,131 million.

**CITY OF SAN LUIS, ARIZONA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 18- PLEDGED REVENUES

Due to an increase in services caused by a growing population, the City needed to expand its facilities to better serve its citizens. Since the funding for such expansion was not readily available, the City decided to issue the 2005 series Civic Improvement Corporation bonds in the amount of \$40 million. The bonds were issued for a term of 33 years. The proceeds were used to finance its public buildings such as: City Hall, Police and Fire stations as well as infrastructure for Water and Sewer storage capacities. These bonds were funded with pledged revenues payable solely from Excise taxes and the revenues directly or indirectly derived from the operation and use of the water system. Therefore, the City pledged all excise taxes, franchise, privilege and business taxes, State-shared sales and income taxes, fees or licenses and permits. Those bonds were refunded during fiscal year 2015 to take advantage of substantial savings during the same remaining period.

NOTE 19- SUBSEQUENT EVENTS

The City evaluated subsequent events through January 18, 2016, the date of the audit report. There are no significant events that would materially impact the financial statements were identified.

REQUIRED SUPPLEMENTARY INFORMATION

City of San Luis, Arizona
 Required Supplementary Information
 Schedule of the City's Proportionate Share of the Net Pension Liability
 Cost-Sharing Pension Plans
 June 30, 2015

<u>Arizona State Retirement System</u>	Reporting Fiscal Year (Measurement Date)	
	2015-2014	(2014) through 2006 information not available
City's proportion of the net pension liability	0.062490%	
City's proportionate share of the net pension liability	\$9,246,398	
City's covered-employee payroll	9,456,971	
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	97.77%	
Plan fiduciary net position as a percentage of the total pension liability	69.49%	

City of San Luis, Arizona
 Required Supplementary Information
 Schedule of Changes in the City's
 Net Pension Liability (Asset) and Related Ratios
 Agent Pension Plans
 June 30, 2015

<u>PSPRS Police</u>	Reporting Fiscal Year (Measurement Date)	
	2015-2014	(2014) through 2006 information not available
Total pension liability		
Service cost	\$ 282,241	
Interest on the total pension liability	466,641	
Changes of benefit terms	91,936	
Differences between expected and actual experience in the measurement of the pension liability	(9,596)	
Changes of assumptions or other inputs	606,442	
	(234,608)	
Benefit payments, including refunds of employee contributions	1,203,056	
Net change in total pension liability	5,920,656	
Total pension liability - beginning	\$ 7,123,712	
Total pension liability - ending (a)		
Plan fiduciary net position		
Contributions - employer	\$ 264,741	
Contributions - employee	165,787	
Net investment income	580,609	
	(234,608)	
Benefit payments, including refunds of employee contributions	(4,714)	
Administrative expense	2,155	
Other changes	773,970	
Net change in plan fiduciary net position	4,157,488	
Plan fiduciary net position - beginning	\$ 4,931,458	
Plan fiduciary net position - ending (b)		
City's net pension liability (asset) - ending (a) - (b)	\$ 2,192,254	
Plan fiduciary net position as a percentage of the total pension liability	69.23%	
Covered-employee payroll	\$ 1,651,331	
City's net pension liability (asset) as a percentage of covered employee payroll	132.76%	

City of San Luis, Arizona
Required Supplementary Information
Schedule of Changes in the City's
Net Pension Liability (Asset) and Related Ratios
Agent Pension Plans
June 30, 2015

<u>PSPRS Fire</u>	Reporting Fiscal Year (Measurement Date)	
	2015-2014	(2014) through 2006 information not available
Total pension liability		
Service cost	\$ 294,507	
Interest on the total pension liability	275,282	
Changes of benefit terms	(8,383)	
Differences between expected and actual experience in the measurement of the pension liability	(184,049)	
Changes of assumptions or other inputs	77,627	
Benefit payments, including refunds of employee contributions	(25,329)	
Net change in total pension liability	429,655	
Total pension liability - beginning	3,372,185	
Total pension liability - ending (a)	\$ 3,801,840	
Plan fiduciary net position		
Contributions - employer	\$ 199,532	
Contributions - employee	157,403	
Net investment income	416,103	
Benefit payments, including refunds of employee contributions	(25,329)	
Administrative expense	(3,378)	
Other changes	8,528	
Net change in plan fiduciary net position	752,859	
Plan fiduciary net position - beginning	2,879,528	
Plan fiduciary net position - ending (b)	\$ 3,632,387	
City's net pension liability (asset) - ending (a) - (b)	\$ 169,453	
Plan fiduciary net position as a percentage of the total pension liability	95.54%	
Covered-employee payroll	\$ 15,208,903	
City's net pension liability (asset) as a percentage of covered employee payroll	11.14%	

City of San Luis, Arizona
 Required Supplementary Information
 Schedule of City Pension Contributions
 June 30, 2015

<u>Arizona State Retirement System</u>	<u>Reporting Fiscal Year</u>			2012 through 2006 information not available
	<u>2015</u>	<u>2014</u>	<u>2013</u>	
Statutorily required contribution	\$ 644,042	\$ 584,114	\$ 543,219	
City's contributions in relation to the statutorily required contribution	644,042	584,114	543,219	
City's contribution deficiency (excess)	\$ -	\$ -	\$ -	
City's covered-employee payroll	5,914,065	5,299,698	5,209,366	
City's contributions as a percentage of covered- employee payroll	10.89%	11.02%	10.43%	

<u>PSPRS Police</u>	<u>Reporting Fiscal Year</u>			2012 through 2006 information not available
	<u>2015</u>	<u>2014</u>	<u>2013</u>	
Statutorily required contribution	\$ 281,218	\$ 272,789	\$ 242,295	
City's contributions in relation to the statutorily required contribution	281,218	272,789	242,295	
City's contribution deficiency (excess)	\$ -	\$ -	\$ -	
City's covered-employee payroll	\$ 1,725,228	\$ 1,622,173	\$ 1,482,705	
City's contributions as a percentage of covered-employee payroll	16.30%	16.82%	16.34%	

<u>PSPRS Fire</u>	<u>Reporting Fiscal Year</u>			2012 through 2006 information not available
	<u>2015</u>	<u>2014</u>	<u>2013</u>	
Statutorily required contribution	\$ 188,635	\$ 180,241	\$ 169,598	
City's contributions in relation to the statutorily required contribution	188,635	180,241	169,598	
City's contribution deficiency (excess)	\$ -	\$ -	\$ -	
City's covered-employee payroll	\$ 1,431,223	\$ 1,372,575	\$ 1,356,910	
City's contributions as a percentage of covered-employee payroll	13.18%	13.13%	12.50%	

City of San Luis, Arizona
 Required Supplementary Information
 Schedule of Agent OPEB Plans' Funding Progress
 June 30, 2015

Health Insurance Premium Benefit

Actuarial Valuation Date	Actuarial value of assets (a)	Actuarial accrued liability (b)	Unfunded actuarial accrued liability (UAAL) (funding excess) (b) - (a)	Funded ratio (a)/(b)	Annual covered payroll (c)	UAAL (funding excess) as a percentage of covered payroll ((b) - (a)/c)
PSPRS Police						
6/30/2014	\$238,401	\$213,629	\$(24,772)	111.60%	\$1,651,332	0.00%
6/30/2013	-	200,483	200,483	0.00%	1,487,720	13.48%
6/30/2012	-	177,670	177,670	0.00%	1,501,144	11.84%
PSPRS Fire						
6/30/2014	155,510	158,388	\$2,878	98.18%	1,520,802	0.19%
6/30/2013	-	139,348	139,348	0.00%	1,492,179	9.34%
6/30/2012	-	132,088	132,088	0.00%	1,396,801	9.46%

City of San Luis, Arizona
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2015

A. Pension Plan Schedule Note

1. Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level of percent closed for unfunded actuarial accrued liability open for excess
Remaining amortization period as of the 2013 actuarial valuation	23 years for unfunded actuarial accrued liability. 20 years for excess
Asset valuation method	7-year smoothed market value, 20% corridor
Actuarial assumptions:	
Investment rate of return	In the 2013 actuarial valuation, the investment rate of return as decreased from 8.0% to 7.85%
Projected salary increases	In the 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5% for PSPRS
Wage growth	In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS
Retirement age	Experience-based table rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006- June 30,2011
Mortality	RP-2000 mortality table (adjusted by 105% for both males and females)

B. Schedule of Agent OPEB Plans' Funding Progress Note

1. Factors That Affect the Identification of Trends

Beginning in fiscal year 2014, PSPRS established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

**SUPPLEMENTARY INFORMATION
COMBINING FUND FINANCIAL STATEMENTS**

**CITY OF SAN LUIS, ARIZONA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2015**

	SPECIAL REVENUES			
	Police Grants and Special Revenues	Judicial Collection Enhancement	Assessment Districts	San Luis Community Facilities District
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	-	2,261	13,507	-
Due from governmental entities	70,189	-	-	-
Due from other funds	29,953	377,860	354,064	22,500
Prepaid items	-	-	-	-
	Total assets	\$ 380,121	\$ 367,571	\$ 22,500
	\$ 100,142	\$ 380,121	\$ 367,571	\$ 22,500
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	4,855	5,397	12,730	-
Due to other funds	-	-	-	-
	Total liabilities	5,397	12,730	-
	4,855	5,397	12,730	-
Fund balances:				
Non-spendable assigned for:				
Prepaid items	-	-	-	-
Restricted for:				
Capital outlay	-	-	-	-
Special revenue funds	95,287	374,724	354,841	22,500
	Total fund balances	374,724	354,841	22,500
	95,287	374,724	354,841	22,500
Total liabilities and fund balances	\$ 100,142	\$ 380,121	\$ 367,571	\$ 22,500

CAPITAL PROJECTS

Capital Outlay Reserve Fund	Cultural Center	Totals
\$ 842,986	\$ -	\$ 842,986
-	-	15,768
-	3,379	73,568
101,250	-	885,627
-	143,742	143,742
<u>\$ 944,236</u>	<u>\$ 147,121</u>	<u>\$ 1,961,691</u>
321,387	-	344,369
-	3,379	3,379
<u>321,387</u>	<u>3,379</u>	<u>347,748</u>
-	143,742	143,742
622,849	-	622,849
-	-	847,352
<u>622,849</u>	<u>143,742</u>	<u>1,613,943</u>
<u>\$ 944,236</u>	<u>\$ 147,121</u>	<u>\$ 1,961,691</u>

CITY OF SAN LUIS, ARIZONA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES- NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	SPECIAL REVENUES			
	Police Grants	Judicial Collection Enhancement	Assessment Districts	San Luis Community Facilities District
Revenues:				
Special assessments	\$ -	\$ -	\$ 374,470	\$ -
Intergovernmental	727,448	7,618	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	229,922	-	-
Interest Revenues	-	-	-	-
Other	-	-	-	2,500
Total revenues	727,448	237,540	374,470	2,500
Expenditures:				
Current				
General government	-	357,497	-	-
Public safety	507,768	-	-	-
Public works and streets	-	-	62,640	-
Culture and recreation	-	-	235,293	-
Community development	-	-	-	-
Capital outlay	297,973	44,972	-	-
Total expenditures	805,741	402,469	297,933	-
Excess (deficiency) of revenues over expenditures	(78,293)	(164,929)	76,537	2,500
Other financing sources (uses):				
Transfers in	93,261	-	-	-
Total other financing sources (uses)	93,261	-	-	-
Change in fund balances	14,968	(164,929)	76,537	2,500
Fund balances - beginning	80,319	539,653	278,304	20,000
Fund balances - ending	\$ 95,287	\$ 374,724	\$ 354,841	\$ 22,500

CAPITAL PROJECTS

<u>Capital Outlay Reserve Fund</u>	<u>Cultural Center</u>	<u>Totals</u>
\$ -	\$ -	\$ 374,470
-	300,584	1,035,650
312,313	-	312,313
-	-	229,922
1,381	-	1,381
-	-	2,500
<u>313,694</u>	<u>300,584</u>	<u>1,956,236</u>
2,967	-	360,464
-	-	507,768
-	-	62,640
-	-	235,293
-	-	-
<u>574,274</u>	<u>484,128</u>	<u>1,401,347</u>
<u>577,241</u>	<u>484,128</u>	<u>2,567,512</u>
<u>(263,547)</u>	<u>(183,544)</u>	<u>(611,276)</u>
-	183,544	276,805
-	183,544	276,805
<u>(263,547)</u>	<u>-</u>	<u>(334,471)</u>
<u>886,396</u>	<u>143,742</u>	<u>1,948,414</u>
<u>\$ 622,849</u>	<u>\$ 143,742</u>	<u>\$ 1,613,943</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MUNICIPAL PROJECT BOND FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment earnings	\$ -	\$ -	\$ 5,621	\$ 5,621
Total revenues	<u>-</u>	<u>-</u>	<u>5,621</u>	<u>5,621</u>
Expenditures:				
Current				
Community development	-	-	2,282	(2,282)
Debt service				
Interest and fiscal changes	832,500	832,500	1,158,267	(325,767)
Principal retirement	317,600	317,600	317,583	17
Bond issuance cost	-	-	238,101	(238,101)
Total expenditures	<u>1,150,100</u>	<u>1,150,100</u>	<u>1,716,233</u>	<u>(566,133)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,150,100)</u>	<u>(1,150,100)</u>	<u>(1,710,612)</u>	<u>(560,512)</u>
Other financing sources (uses):				
Premium on refunding bonds issued	-	-	1,296,704	1,296,704
Payment to refunded bond escrow agent	-	-	(13,850,916)	(13,850,916)
Refunding bonds issued	-	-	12,085,699	12,085,699
Transfers in	1,150,100	1,150,100	1,150,100	-
Total other financing sources (uses)	<u>1,150,100</u>	<u>1,150,100</u>	<u>681,587</u>	<u>(468,513)</u>
Change in fund balances	<u>-</u>	<u>-</u>	<u>(1,029,025)</u>	<u>(1,029,025)</u>
Fund balances - beginning	<u>1,256,620</u>	<u>1,256,620</u>	<u>1,256,620</u>	<u>-</u>
Fund Balances - ending	<u>\$ 1,256,620</u>	<u>\$ 1,256,620</u>	<u>\$ 227,595</u>	<u>\$ (1,029,025)</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PUBLIC SAFETY GRANTS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 672,000	\$ 675,200	\$ 727,448	\$ 52,248
Total revenues	<u>672,000</u>	<u>675,200</u>	<u>727,448</u>	<u>52,248</u>
Expenditures:				
Current				
Public safety	464,740	509,090	507,768	1,322
Capital outlay	305,550	340,050	297,973	42,077
Total expenditures	<u>770,290</u>	<u>849,140</u>	<u>805,741</u>	<u>43,399</u>
Excess (deficiency) of revenues over expenditures	<u>(98,290)</u>	<u>(173,940)</u>	<u>(78,293)</u>	<u>95,647</u>
Other financing sources (uses):				
Transfers in	98,290	98,290	93,261	(5,029)
Total other financing sources (uses)	<u>98,290</u>	<u>98,290</u>	<u>93,261</u>	<u>(5,029)</u>
Change in fund balances	<u>-</u>	<u>(75,650)</u>	<u>14,968</u>	<u>90,618</u>
Fund balances - beginning	<u>80,319</u>	<u>80,319</u>	<u>80,319</u>	<u>-</u>
Fund Balances - ending	<u>\$ 80,319</u>	<u>\$ 4,669</u>	<u>\$ 95,287</u>	<u>\$ 90,618</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUDICIAL COLLECTION ENHANCEMENT
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	5,200	5,200	\$ 7,618	\$ 2,418
Fines and Forfeitures	\$ 262,700	\$ 262,700	229,922	(32,778)
Total Revenues	<u>267,900</u>	<u>267,900</u>	<u>237,540</u>	<u>(30,360)</u>
Expenditures:				
Current				
General Government	435,380	463,810	357,497	106,313
Capital Outlay	149,900	149,500	44,972	104,528
Total Expenditures	<u>585,280</u>	<u>613,310</u>	<u>402,469</u>	<u>210,841</u>
Change in fund balances	(317,380)	(345,410)	(164,929)	180,481
Fund balances - beginning	<u>539,653</u>	<u>539,653</u>	<u>539,653</u>	<u>-</u>
Fund Balances - ending	<u>\$ 222,273</u>	<u>\$ 194,243</u>	<u>\$ 374,724</u>	<u>\$ 180,481</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ASSESSMENT DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 307,375	\$ 307,375	\$ 374,470	\$ 67,095
Total revenues	<u>307,375</u>	<u>307,375</u>	<u>374,470</u>	<u>67,095</u>
Expenditures:				
Current				
Public works and streets	62,640	62,640	62,640	-
Culture and recreation	<u>244,735</u>	<u>244,735</u>	<u>235,293</u>	<u>9,442</u>
Total expenditures	<u>307,375</u>	<u>307,375</u>	<u>297,933</u>	<u>9,442</u>
Change in fund balances	-	-	76,537	76,537
Fund balances - beginning	<u>278,304</u>	<u>278,304</u>	<u>278,304</u>	<u>-</u>
Fund Balances - ending	<u>\$ 278,304</u>	<u>\$ 278,304</u>	<u>\$ 354,841</u>	<u>\$ 76,537</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL OUTLAY RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 137,000	\$ 137,000	\$ 312,313	\$ 175,313
Investment earnings	1,100	1,100	1,381	281
Total revenues	<u>138,100</u>	<u>138,100</u>	<u>313,694</u>	<u>175,594</u>
Expenditures:				
Current				
General government	3,100	3,100	2,967	133
Capital Outlay	534,470	534,470	574,274	(39,804)
Total expenditures	<u>537,570</u>	<u>537,570</u>	<u>577,241</u>	<u>(39,671)</u>
Change in fund balances	(399,470)	(399,470)	(263,547)	135,923
Fund balances - beginning	<u>886,396</u>	<u>886,396</u>	<u>886,396</u>	<u>-</u>
Fund Balances - ending	<u>\$ 486,926</u>	<u>\$ 486,926</u>	<u>\$ 622,849</u>	<u>\$ 135,923</u>

CITY OF SAN LUIS, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CULTURAL CENTER
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 232,100	\$ 233,570	\$ 300,584	\$ 67,014
Total Revenue	<u>232,100</u>	<u>233,570</u>	<u>300,584</u>	<u>67,014</u>
Expenditures:				
Capital Outlay	<u>527,000</u>	<u>528,470</u>	<u>484,128</u>	<u>44,342</u>
Total Expenditures	<u>527,000</u>	<u>528,470</u>	<u>484,128</u>	<u>44,342</u>
Excess (deficiency) of revenues over expenditures	<u>(294,900)</u>	<u>(294,900)</u>	<u>(183,544)</u>	<u>111,356</u>
Other financing sources (uses):				
Transfers in	<u>294,900</u>	<u>225,000</u>	<u>183,544</u>	<u>(41,456)</u>
Total other financing sources (uses)	<u>294,900</u>	<u>225,000</u>	<u>183,544</u>	<u>(41,456)</u>
Change in fund balances	<u>-</u>	<u>(69,900)</u>	<u>-</u>	<u>69,900</u>
Fund balances - beginning	<u>143,742</u>	<u>143,742</u>	<u>143,742</u>	<u>-</u>
Fund Balances - ending	<u>\$ 143,742</u>	<u>\$ 73,842</u>	<u>\$ 143,742</u>	<u>\$ 69,900</u>

**CITY OF SAN LUIS, ARIZONA
SCHEDULE OF CASH FLOWS - COMPONENT UNIT
DETENTION CENTER
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Increase/(Decrease) In Cash and Cash Equivalents</u>	<u>SLFDC</u>
Cash flows from operating activities:	
Cash received from customers	\$ 13,864,129
Cash payments to suppliers for goods and services	<u>(10,379,346)</u>
Net cash provided by (used for) operating activities	<u>3,484,783</u>
Cash flows from capital and related financing activities:	
Proceed from capital debt	19,019,778
Principal paid on long-term debt	(19,116,358)
Interest paid on long-term debt	<u>(3,210,323)</u>
Net cash provided by (used for) capital and related financing	<u>(3,306,903)</u>
Cash flows from from non capital and related financing activities:	
(Increase)/ decrease in due to primary government	<u>(6,000)</u>
Net cash provided by non capital and related financing activities	<u>(6,000)</u>
Cash flows from investing activities:	
Investment income	<u>1,710</u>
Net cash provided by investing activities	<u>1,710</u>
Net decrease in cash and cash equivalents	173,590
Cash and cash equivalents, beginning of year	6,395,587
Cash and cash equivalents, end of year	<u>\$ 6,569,177</u>
Cash received from customers:	
Charges for services	\$ 13,864,077
(Increase)/ decrease in accounts receivable	<u>52</u>
	<u>\$ 13,864,129</u>
Cash payments to suppliers for goods and services	
Cost of sales and services (non-payroll)	\$ (8,872,667)
Increase/ (decrease) in accounts payable	80,319
	<u>(1,586,998)</u>
	<u>\$ (10,379,346)</u>
<u>Reconciliation of Operating Income to</u>	
<u>Net Cash Provided by (Used for) Operating Activites</u>	
Operating income (loss)	\$ 1,663,848
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:	
Depreciation and amortization	1,740,564
Change in assets and liabilities:	
(Increase)/ decrease in accounts receivable	52
Increase/ (decrease) in accounts payable	<u>80,319</u>
Total adjustments	<u>1,820,935</u>
Net cash provided by (used for) operating activities	<u>\$ 3,484,783</u>

The notes to the financial statements are an integral part of this statement.

STATISTICAL SECTION

CITY OF SAN LUIS, ARIZONA
Statistical Section

This part of the City of San Luis comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	75
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	80
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	86
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	90
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF SAN LUIS, ARIZONA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities										
Net investment in capital assets	35,443,285	33,724,834	34,204,009	\$33,670,959	\$33,676,211	\$33,561,001	\$20,863,383	\$22,096,036	\$17,025,677	\$20,391,123
Restricted	2,383,498	2,479,675	2,517,103	1,775,967	1,671,594	1,427,157	4,592,820	4,605,445	10,865,480	4,556,181
Unrestricted	1,372,813	11,368,513	10,918,683	9,812,934	10,053,672	9,610,455	12,608,868	6,428,171	(3,115,598)	745,087
Total Primary Government Net Position	\$39,199,596	\$47,573,022	\$47,639,795	\$45,259,860	\$45,401,477	\$44,598,613	\$38,065,071	\$33,129,652	\$24,775,559	\$25,692,391
Business-type Activities										
Net investment in capital assets	13,550,172	11,403,309	9,916,229	\$10,549,845	\$11,335,286	\$12,641,773	\$17,754,682	\$14,094,461	\$9,535,191	\$11,232,106
Restricted	8,444,571	9,905,406	4,052,098	3,872,154	3,741,669	3,785,623	2,645,628	2,183,356	1,547,955	1,547,955
Unrestricted	(6,706,347)	(5,047,319)	2,101,534	1,908,868	2,045,658	2,509,079	2,506,053	2,947,426	3,884,099	2,245,612
Total Primary Government Net Position	\$15,288,396	\$16,261,396	\$16,069,861	\$16,330,867	\$17,122,613	\$18,936,475	\$22,906,363	\$19,225,243	\$14,967,245	\$15,025,673
Primary Government										
Net investment in capital assets	\$48,993,457	\$45,128,143	\$44,120,238	\$44,220,804	\$45,011,497	\$46,202,774	\$38,618,065	\$36,190,497	\$26,560,868	\$31,623,229
Restricted	10,828,069	12,385,081	6,569,201	5,648,121	5,413,263	5,212,780	7,238,448	6,788,801	12,413,435	6,104,136
Unrestricted	(5,333,534)	6,321,194	13,020,217	11,721,802	12,099,330	12,119,534	15,114,921	9,375,597	768,501	2,990,699
Total Primary Government Net Position	\$54,487,992	\$63,834,418	\$63,709,656	\$61,590,727	\$62,524,090	\$63,535,088	\$60,971,434	\$52,354,895	\$39,742,804	\$40,718,064

Source: Statement of Net Position
City financial records and reports

CITY OF SAN LUIS, ARIZONA
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

Table II

Expenses:	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Governmental Activities:										
General Government	7,694,562	7,322,938	6,458,869	\$4,703,849	\$4,096,333	\$4,250,328	\$5,631,037	\$5,640,433	\$2,535,787	\$2,520,296
Public Safety	7,483,604	6,949,558	6,519,936	6,399,600	6,086,718	6,054,459	12,326,527	9,233,750	6,394,239	5,924,750
Health and Welfare	226,788	168,499	168,025	197,462	213,814	235,594	329,290	545,081	620,257	297,916
Culture and Recreation	2,509,450	2,285,536	2,043,985	1,949,400	1,855,966	2,192,471	2,180,227	2,314,793	1,740,916	1,176,851
Community Development	703,901	691,362	550,348	585,843	698,776	751,305	976,797	718,941	800,806	148,806
Public Works & Streets	2,591,698	2,427,548	2,174,454	2,121,419	2,270,980	2,552,573	2,699,630	2,678,498	2,314,026	1,896,622
Interest on Long-Term Debt	1,367,055	830,808	891,737	912,848	970,092	989,460	3,480,809	3,234,265	3,012,814	1,957,994
Total Governmental activities expenses	\$22,577,058	\$20,676,249	\$18,807,354	\$16,870,421	\$16,192,679	\$17,026,190	\$27,624,317	\$24,365,761	\$17,418,845	\$13,923,235
Business activities										
Water	3,218,848	2,672,415	2,699,661	\$2,578,057	\$2,642,458	\$2,799,088	\$2,847,656	\$2,587,707	\$2,367,415	\$1,661,098
Wastewater	3,395,825	2,849,798	2,781,638	2,715,388	2,544,486	2,721,154	2,644,682	2,551,794	1,564,941	1,474,714
Business Center	1,197,456	1,263,313	1,282,395	1,357,589	1,390,561	1,450,087	1,181,660			
Business Incubator	56,534	-								
Sanitation	1,117,567	1,010,243	939,596	1,060,828	1,008,757	1,206,998	1,177,957	1,189,520	1,237,948	909,711
Industrial Park								78,097	132,065	117,716
Total business activities expenses	\$8,986,230	\$7,795,769	\$7,703,290	\$7,711,862	\$7,586,262	\$8,177,327	\$7,851,955	\$6,407,118	\$5,302,369	\$4,163,239
Total Primary Government expenses	\$31,563,288	\$28,472,018	\$26,510,644	\$24,582,283	\$23,778,941	\$25,203,517	\$35,476,272	\$30,772,879	\$22,721,214	\$18,086,474
Program revenues										
Governmental activities										
Charges for services										
General Government	2,780,190	2,494,028	2,226,528	\$1,002,249	\$531,031	\$587,365	\$578,509	\$713,179	\$604,973	\$998,456
Public Safety	1,007,465	980,528	867,899	677,226	686,632	374,162	363,882	216,217	61,832	329,719
Health and Welfare	-	-	-	-	-	-	-	-	4,640	-
Culture and Recreation	373,194	288,009	219,142	284,797	264,622	176,077	66,070	74,558	47,877	37,112
Community Development	385,797	432,936	497,921	334,557	318,051	407,927	395,856	584,126	911,345	-
Public Works & Streets	62,640	51,595	50,530	49,978	49,368	33,432	169,935	341,947	153,609	-
Operating Grants and Contributions	2,989,656	2,564,023	3,343,398	2,601,626	2,715,700	2,251,704	2,471,619	2,875,139	2,625,838	1,084,459
Capital Grants and Contributions	612,897	157,458	947,390	122,614	1,314,549	547,555	6,312,084	9,893,641	421,405	2,290,980
Total Governmental activities program revenues	8,211,839	6,968,577	8,152,808	5,073,047	5,879,953	4,378,222	10,357,955	14,498,807	4,831,519	4,740,726
Business activities										
Charges for services										
Water	3,592,820	3,369,477	3,056,742	\$2,884,311	\$2,547,790	\$2,409,843	\$2,253,608	\$2,167,833	\$1,963,730	\$1,720,861
Wastewater	3,397,094	2,663,176	2,156,201	1,975,447	1,537,835	1,456,616	1,354,541	1,244,636	1,309,580	1,172,275
Business Center	629,265	629,265	629,265	629,265	629,265	629,268	618,777	629,265	115,365	-
Business Incubator	-	-	-	-	-	-	-	-	-	-
Sanitation	1,159,196	1,142,822	1,117,185	1,056,628	1,047,317	1,146,276	1,092,549	1,059,287	983,383	978,123
Industrial Park								27,618	88,065	79,962
Operating Grants and Contributions	-	-	-	-	-	-	30,000	22,400	76,360	-
Capital Grants and Contributions	1,177,792	1,322,452	481,955	361,918			2,512,240	5,707,191	10,865	2,061,206
Total business activities program revenues	9,956,167	9,127,192	7,441,348	6,807,569	5,762,207	5,642,003	7,861,715	10,858,230	4,547,348	6,012,427
Total primary government program revenues	18,168,006	16,095,769	15,594,156	11,980,616	11,642,160	10,020,225	18,219,670	25,357,037	9,378,867	10,753,153

Source: City financial records and reports

CITY OF SAN LUIS, ARIZONA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Net (Expense)/Revenue										
Governmental Activities:	(14,365,219)	(13,707,672)	(10,654,546)	(11,797,374)	(10,312,726)	(12,647,968)	(17,266,362)	(9,866,954)	(12,587,326)	(9,182,509)
Business activities	969,937	1,331,423	(261,942)	(804,293)	(1,824,055)	(2,535,324)	9,760	4,451,112	(755,021)	1,849,188
Total primary government net (expense) revenue	(13,395,282)	(12,376,249)	(10,916,488)	(12,601,667)	(12,136,781)	(15,183,292)	(17,256,602)	(5,415,842)	(13,342,347)	(7,333,321)
General Revenues and Other Changes in net Position										
Governmental Activities										
Taxes										
Sales and use taxes	7,324,294	6,750,517	\$6,531,779	\$6,073,811	\$5,659,566	\$7,498,691	\$7,125,840	\$4,621,222	\$3,901,795	\$3,896,708
Franchise taxes	439,034	427,800	432,371	397,532	381,836	351,505	346,429	337,757	269,360	189,364
Other taxes	122,163	(69,355)	1,296	95,172	32,715	76,342	12,347	34,274	186,530	349,613
State shared Revenues	6,936,337	7,331,517	5,725,447	4,997,430	4,840,064	5,491,122	6,126,141	6,239,750	5,680,860	4,923,909
Investment Earnings	19,300	16,064	28,197	12,341	12,032	10,072	13,748	240,139	694,606	329,383
Miscellaneous	246,626	213,640	321,613	79,471	189,377	41,593	222,292	-	568,107	271,111
Transfer in (out)	(100,841)					(169,525)	-			
Total governmental activities	14,986,913	14,670,183	13,040,703	11,655,757	11,115,590	13,299,800	13,846,797	11,473,142	11,301,258	9,960,088
Business activities										
Investment Earnings	21,667	13,909	\$20,935	\$10,130	\$10,194	\$17,994	\$32,580	\$191,587	\$813,066	\$247,218
Miscellaneous			(\$19,999)	\$2,417						46,208
Transfer in (out)	100,841					169,525				
Total Business activities	122,508	13,909	\$936	\$12,547	\$10,194	\$187,519	\$32,580	\$191,587	\$813,066	\$293,426
<i>Total primary government</i>	15,109,421	14,684,092	13,041,639	11,668,304	11,125,784	13,487,319	13,879,377	11,664,729	12,114,324	10,253,514
Change in net Position										
Governmental Activities	621,694	962,511	\$2,386,157	(\$141,617)	\$802,864	\$651,832	(\$3,419,565)	\$1,606,188	(\$1,286,068)	\$777,579
Business activities	1,092,445	1,345,332	(261,006)	(791,746)	(1,813,861)	(2,347,805)	42,340	4,642,699	58,045	2,142,614
Total Primary Government	\$1,714,139	\$2,307,843	\$2,125,151	(\$933,363)	(\$1,010,997)	(\$1,695,973)	(\$3,377,225)	\$6,248,887	(\$1,228,023)	\$2,920,193

Source: City financial records and reports

CITY OF SAN LUIS, ARIZONA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund										
Nonspendable	\$42,831	\$56,719	\$99,774	\$211,131	\$1,218,352	-	-	-	-	-
Committed	106,624	106,465	106,250	106,250	-	-	-	-	-	-
Unassigned	10,005,982	9,061,328	7,139,348	5,599,699	5,314,536	-	-	-	-	-
Total General Fund	<u>\$10,155,437</u>	<u>\$9,224,512</u>	<u>\$7,345,372</u>	<u>\$5,917,080</u>	<u>\$6,532,888</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
All other governmental funds										
Nonspendable	\$167,914	\$190,319	\$147,511	\$65,677	\$31,625	-	-	-	-	-
Restricted	1,181,060	1,461,661	1,223,913	488,962	383,351	-	-	-	-	-
Assigned	2,648,759	2,776,109	3,158,888	3,227,193	3,532,974	-	-	-	-	-
Total all other governmental funds	<u>\$3,046,478</u>	<u>\$4,701,037</u>	<u>\$4,530,312</u>	<u>\$3,781,832</u>	<u>\$3,947,950</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund										
Unreserved	-	-	-	-	-	6,244,397	3,554,287	823,410	748,003	1,872,500
Total General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,244,397</u>	<u>\$3,554,287</u>	<u>\$823,410</u>	<u>\$748,003</u>	<u>\$1,872,500</u>
All other governmental funds										
Reserved	-	-	-	-	-	\$1,320,251	\$4,426,742	\$3,441,745	\$7,779,313	\$1,010,649
Unreserved, reported in:										
Undesignated	-	-	-	-	-	43,273	1,581,519	667,614	744,443	12,428,076
Special revenue funds	-	-	-	-	-	1,163,015	1,057,942	980,483	690,345	452,796
Capital projects funds	-	-	-	-	-	946,543	1,555,997	50	(114,244)	1,187,116
Total all other governmental funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,473,082</u>	<u>\$8,622,200</u>	<u>\$5,089,892</u>	<u>\$9,099,857</u>	<u>\$15,078,637</u>
TOTAL GOVERNMENTAL FUNDS	<u>\$13,201,915</u>	<u>\$13,925,549</u>	<u>\$11,875,684</u>	<u>\$9,698,912</u>	<u>\$10,480,838</u>	<u>\$9,717,479</u>	<u>\$12,176,487</u>	<u>\$5,913,302</u>	<u>\$9,847,860</u>	<u>\$16,951,137</u>

NOTE: GASB Statement 54 (Fund Balance Reporting) established new fund balance classifications. The first section shows the fund balance information after the implementation of GASB Statement 54 and the second section shows the fund balance information prior to the implementation of GASB Statement 54.

CITY OF SAN LUIS, ARIZONA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenues:										
Taxes	7,885,491.00	7,108,962.00	\$6,965,446	\$6,566,515	\$6,074,117	\$7,926,538	\$7,484,617	\$4,993,254	\$4,357,685	\$4,435,261
Special Assessments	374,470	282,484	218,171	290,987	267,579	156,102	169,935	341,947	153,609	72,399
Licenses and permits	483,218	431,909	389,295	349,777	355,759	393,365	458,802	555,409	673,105	1,338,032
Interest earnings	17,057	13,322	24,266	11,437	12,032	10,072	13749	166,878	694,607	329,383
Fines and forfeits	611,178	687,319	792,994	523,053	491,230	553,262	549,231	592,197	445,553	362,062
Intergovernmental	10,098,225	9,895,694	9,030,736	7,605,264	8,763,843	7,846,596	9,191,793	9,134,943	8,708,833	6,667,206
Charges for user services	376,938	218,807	214,180	160,919	151,474	304,930	358,428	514,023	640,635	-
Rents	761,335	811,666	674,019	659,222	712,121	384,118	358,520	240,935	22,498	-
Others	529,759	418,940	577,687	140,909	167,388	103,039	230,842	210,196	99,902	346,337
Total revenues	\$21,137,671	\$19,869,103	\$18,886,794	\$16,308,083	\$16,995,543	\$17,678,022	\$18,815,917	\$16,749,781	\$15,796,427	\$13,550,680
Expenditures:										
General government	4,652,111.00	4,546,198.00	4,251,259.00	\$4,032,759	\$3,636,045	\$3,775,913	\$3,889,489	\$3,826,844	\$2,729,881	\$2,327,863
Public safety	6,688,960	6,519,780	6,194,930	6,089,036	5,695,080	5,701,487	5,562,706	5,561,179	5,463,125	5,604,614
Public works	1,636,602	1,506,770	1,276,486	1,238,738	1,403,846	1,679,798	1,867,333	2,100,147	1,800,433	1,927,219
Community, recreational, and cultural	2,768,148	2,615,816	2,254,791	2,198,001	2,239,756	2,648,083	3,339,382	2,624,039	2,044,387	1,224,022
Health and welfare	205,049	149,367	141,225	165,387	187,211	201,555	288,465	512,345	586,007	268,325
Capital outlay	3,843,180	1,348,004	1,280,367	921,671	1,649,441	1,289,406	2,058,853	6,854,982	9,617,830	3,631,564
Debt service/authorities:										
Interest	1,168,906	839,755	859,513	880,623	928,920	948,289	839,906	791,882	786,950	606,964
Principal	391,834	331,242	445,229	477,261	492,044	542,425	408,910	319,375	481,962	234,843
Bond issue costs	238,101						-	-		1,319,899
Total expenditures	\$21,592,891	\$17,856,932	\$16,703,800	\$16,003,476	\$16,232,343	\$16,786,956	\$18,255,044	\$22,590,793	\$23,510,575	\$17,145,313
Excess (Deficiency) of Revenues Over Expenditures	(\$455,220)	\$2,012,171	\$2,182,994	\$304,607	\$763,200	\$891,066	\$560,873	(\$5,841,012)	(\$7,714,148)	(\$3,594,633)
OTHER FINANCING SOURCES (USES)										
Premium on debt issued	1,296,704	-	-	-	-	-	-	-	-	286,279
Debt issued	12,085,699	-	-	-	-	-	-	-	-	15,586,908
Payment to Refunded Bond Escrow Agt	(13,850,916)	-	-	-	-	-	-	-	-	-
Notes Issued	300,939	37,693	-	-	-	-	3,025,000	375,628	40,000	10,000
capital leases	-	-	-	-	-	-	-	1,115,798	9,871	1,043,680
Transfer from Other Funds	1,426,905	1,739,361	1,359,172	1,198,137	1,153,242	18,537	43,605	612,201	161,193	
Transfer to Other Funds	(1,527,746)	(1,739,361)	(1,359,172)	(2,284,670)	(1,153,242)	(188,062)	(43,605)	(612,201)	(161,193)	
Total other financing sources (Uses)	(268,415)	37,693	0	(1,086,533)	0	(169,525)	3,025,000	1,491,426	49,871	16,926,867
NET CHANGE IN FUND BALANCES	(\$723,635)	\$2,049,864	\$2,182,994	(\$781,926)	\$763,200	\$721,541	\$3,585,873	(\$4,349,586)	(\$7,664,277)	\$13,332,234
Debt Services as a percentage of noncapital expenditures	8.55%	6.56%	8.42%	8.95%	9.68%	9.62%	7.61%	7.23%	9.00%	6.21%

Source: City financial records and reports

CITY OF SAN LUIS, ARIZONA
PROGRAM REVENUES
LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities:										
Charges for service										
General Government	2,780,190	2,494,028	2,226,528	\$1,002,249	\$531,031	\$587,365	\$648,751	\$713,179	\$604,973	\$998,456
Public Safety	1,007,465	980,528	867,899	677,226	686,632	356,262	363,882	216,217	61,832	329,719
Health and Welfare	-	-	-	-	-	-	-	-	4,640	-
Culture and Recreation	373,194	288,009	219,142	284,797	264,622	176,077	66,070	74,558	47,877	37,112
Community Development	385,797	432,936	497,921	334,557	318,051	407,927	395,856	584,126	911,345	-
Public Works & Streets	62,640	51,595	50,530	49,978	49,368	33,432	169,935	341,947	153,609	-
Operating grants and contributions	2,989,656	2,564,023	3,343,398	2,601,626	2,715,700	2,269,604	2,471,619	2,875,139	2,625,839	1,084,459
Capital grants and contributions	612,897	157,458	947,390	122,614	1,314,549	547,555	6,241,842	9,693,641	421,404	2,290,980
<i>Total governmental activities program revenues</i>	<u>\$8,211,839</u>	<u>\$6,968,577</u>	<u>\$8,152,808</u>	<u>\$5,073,047</u>	<u>\$5,879,953</u>	<u>\$4,378,222</u>	<u>\$10,357,955</u>	<u>\$14,498,807</u>	<u>\$4,831,519</u>	<u>\$4,740,726</u>
Business activities										
Charges for service										
Water	3,592,820	3,369,477	3,056,742	\$2,884,311	\$2,547,790	\$2,409,843	\$2,253,608	\$2,167,833	\$1,963,730	\$1,720,861
Wastewater	3,397,094	2,663,176	2,156,201	1,975,447	1,537,835	1,456,616	1,354,541	1,244,636	1,309,580	1,172,275
Business Center	629,265	629,265	629,265	629,265	629,265	629,268	618,777	629,265	115,365	-
Business Incubator	-	-	-	-	-	-	-	-	-	-
Sanitation	1,159,196	1,142,822	1,117,185	1,056,628	1,047,317	1,146,276	1,092,549	1,059,287	983,383	978,123
Industrial Park	-	-	-	-	-	-	-	27,618	88,065	79,962
Operating grants and contributions	-	-	-	-	-	-	30,000	22,400	76,360	-
Capital grants and contributions	1,177,792	1,322,452	481,955	361,918	-	-	2,512,240	5,707,191	10,865	2,061,206
<i>Total business activities program revenues</i>	<u>\$9,956,167</u>	<u>\$9,127,192</u>	<u>\$7,441,348</u>	<u>\$6,907,569</u>	<u>\$5,762,207</u>	<u>\$5,642,003</u>	<u>\$7,861,715</u>	<u>\$10,858,230</u>	<u>\$4,547,348</u>	<u>\$6,012,427</u>
Total primary government program revenues	<u><u>\$18,168,006</u></u>	<u><u>\$16,095,769</u></u>	<u><u>\$15,594,156</u></u>	<u><u>\$11,980,616</u></u>	<u><u>\$11,642,160</u></u>	<u><u>\$10,020,225</u></u>	<u><u>\$18,219,670</u></u>	<u><u>\$25,357,037</u></u>	<u><u>\$9,378,867</u></u>	<u><u>\$10,753,153</u></u>

Source: City financial records and reports

CITY OF SAN LUIS, ARIZONA
GOVERNMENT-WIDE REVENUES BY FUNCTION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities										
General Government	2,856,516	2,531,262	2,288,465	\$1,029,723	\$554,389	\$640,571	\$722,004	\$719,519	\$608,191	\$1,599,795
Public Safety	1,990,965	1,653,703	2,184,656	1,746,600	1,746,918	910,540	9,589,253	779,629	403,758	702,471
Health and Welfare	0	0	0	0	0	0	0	-	8,420	-
Culture and Recreation	489,099	368,966	302,596	343,483	320,814	198,810	273,942	108,843	178,001	643,614
Community Development	385,797	432,936	497,921	334,557	1,529,630	527,822	1,025,956	693,867	960,408	-
Public Works & Streets	2,489,462	1,981,710	2,879,170	1,618,684	1,728,202	2,100,479	7,343,275	2,553,786	2,672,742	1,794,846
Unallocated General Revenues	14,986,913	14,670,183	13,040,703	11,655,757	11,115,590	13,299,800	13,846,797	11,473,142	11,301,258	9,960,088
Total Governmental Activities	\$23,198,752	\$21,638,760	\$21,193,511	\$16,728,804	\$16,995,543	\$17,678,022	\$32,801,227	\$16,328,786	\$16,132,778	\$14,700,814
Business activities										
Water	3,592,820	3,869,477	3,106,217	2,894,971	\$2,547,790	\$2,409,843	\$2,472,311	\$2,167,833	\$2,027,490	\$3,190,423
Wastewater	3,418,093	2,663,176	2,588,681	2,326,705	1,537,835	1,456,616	1,092,549	1,244,636	1,322,180	1,763,919
Business Center	629,265	629,265	629,265	629,265	629,265	-	-	-	-	-
Business Incubator	1,156,793	-	-	-	-	-	-	-	-	-
Sanitation	1,159,196	822,452	1,117,185	1,056,628	1,047,317	1,146,276	1,553,236	1,081,687	983,383	978,123
Industrial Park	-	-	-	-	-	169,525	-	27,618	98,930	79,962
Unallocated General Revenues	122,508	13,909	936	12,547	10,194	187,519	32,580	191,587	813,066	293,426
Total Business Activities	\$10,078,675	\$7,998,279	\$7,442,284	\$6,920,116	\$5,772,401	\$5,369,779	\$5,150,676	\$4,713,361	\$5,245,049	\$6,305,853

Notes:

Source: Statement of Activities.
City financial Records and reports

CITY OF SAN LUIS, ARIZONA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
City Sales Tax	\$7,324,294	\$6,750,517	\$6,531,779	\$6,073,811	\$5,659,566	\$7,498,691	\$7,125,840	\$4,621,222	\$3,901,795	\$3,896,708
State Sales taxes	2,550,568	2,812,693	2,104,763	1,992,968	1,771,253	1,682,728	1,824,384	2,107,358	2,179,431	1,678,573
Franchise Tax	439,034	427,800	432,371	397,532	381,836	351,505	346,429	337,757	269,360	189,364
Special Districts*	374,470	282,484	218,171	290,987	267,579	156,102	169,935	341,947	153,609	72,399
Others	122,163	(69,355)	1,296	95,172	32,715	76,342	12,347	34,274	170,120	349,613
Total tax revenues	\$10,810,529	\$10,204,139	\$9,288,380	\$8,850,470	\$8,112,949	\$9,765,367	\$9,478,935	\$7,442,559	\$6,674,315	\$6,186,657

Note: Includes Governmental Fund Types
Special Districts include Street Light Improvement Districts (SLIDs), Maintenance Improvement Districts (MIDs); both are levy as secondary property taxes.

CITY OF SAN LUIS, ARIZONA
INTERGOVERNMENTAL REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
State Shared Sales Tax	\$2,550,568	\$2,812,693	\$2,104,763	\$1,992,968	\$1,771,253	\$1,682,728	\$1,824,384	\$2,107,358	\$2,179,431	\$1,678,573
Urban Revenue Sharing	3,378,557	3,559,275	2,605,281	2,152,641	2,231,840	2,960,504	3,417,109	3,226,939	2,603,373	1,604,204
Highway Users	2,126,238	1,929,961	2,041,357	1,562,498	1,678,834	1,700,626	1,804,058	2,093,904	2,098,587	1,492,855
Auto-in-lieu	1,007,212	959,549	1,015,403	851,821	836,971	847,890	884,648	905,453	898,056	687,255
Local Transportation Aid						35,312	104,499	108,840	109,993	105,205
Federal	615,896	634,216	1,130,716	1,004,693	2,177,538	565,787	1,152,596	679,861	819,393	1,099,113
Others	419,754	-	133,216	40,643	67,407	53,749	4,499	12,588		
Total tax revenues	\$10,098,225	\$9,895,694	\$9,030,736	\$7,605,264	\$8,763,843	\$7,846,596	\$9,191,793	\$9,134,943	\$8,708,833	\$6,667,206

Note: Includes governmental fund types
Includes all governmental revenues, including revenues from federal government

**CITY OF SAN LUIS, ARIZONA
CITY TRANSACTION PRIVILEGE TAXES BY CATEGORY
LAST TEN FISCAL YEARS**

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Retail Sales	\$3,719,366	\$3,498,869	\$3,288,946	\$3,046,645	\$2,901,155	\$2,813,146	\$3,069,240	\$1,846,807	\$1,396,322	\$1,459,863
Contracting	\$1,654,681	\$1,336,456	\$1,468,887	\$1,574,491	1,413,388	3,354,443	2,776,939	1,815,150	1,635,271	1,651,766
Rentals	\$356,150	\$324,795	\$297,456	\$280,163	244,048	274,975	301,065	197,161	150,024	147,024
Communications/Utilities	\$1,044,285	\$1,053,760	\$959,929	\$624,166	570,915	584,850	560,704	402,304	357,975	326,738
Restaurant/Bar	\$417,278	\$363,027	\$371,107	\$342,810	309,338	294,048	249,331	235,140	206,264	208,974
Use	\$121,091	\$109,195	\$84,108	\$131,100	83,071	110,978	58,856	45,286	42,343	59,446
Other	\$45,339	\$64,415	\$61,346	\$74,436	137,650	66,250	109,705	79,374	113,595	42,897
	\$7,358,190	\$6,750,517	\$6,531,779	\$6,073,811	\$5,659,566	\$7,498,691	\$7,125,840	\$4,621,222	\$3,901,795	\$3,896,708
% Growth by year										
Retail Sales	22.1%	14.8%	8.0%	5.0%	3.1%	-8.3%	66.2%	32.3%	-4.4%	49.9%
Contracting	5.1%	-15.1%	-6.7%	11.4%	-57.9%	20.8%	53.0%	11.0%	-1.0%	22.9%
Rentals	27.1%	15.9%	6.2%	14.8%	-11.2%	-8.7%	52.7%	31.4%	2.0%	27.0%
Utilities	67.3%	68.8%	53.8%	9.3%	-2.4%	4.3%	39.4%	12.4%	9.6%	50.2%
Restaurant/Bar	21.7%	5.9%	8.3%	10.8%	5.2%	17.9%	6.0%	14.0%	-1.3%	27.7%
Use	-7.6%	-16.7%	-35.8%	57.8%	-25.1%	88.6%	30.0%	7.0%	-28.8%	37.9%
Other	-39.1%	-13.5%	-17.6%	-45.9%	107.8%	-39.6%	38.2%	-30.1%	164.8%	23.7%
	96.6%	60.2%	16.0%	63.3%	19.5%	75.0%	285.5%	77.9%	141.0%	239.3%

Note: Includes governmental fund types
Information is unavailable prior to FY05 due to limits of tax software.

Source: AZ Department of Revenues
City of San Luis Finance Department

**CITY OF SAN LUIS, ARIZONA
SALES TAX PAYERS - BY CATEGORY
CURRENT YEAR AND TEN YEARS AGO**

	2015				2006			
	Number of Payers	Percentage of Total Payers	Sales Tax Paid	Percentage of Total City Sales Tax Revenue	Number of Payers	Percentage of Total Payers	Sales Tax Paid	Percentage of Total City Sales Tax Revenue
Retail Sales	608	28.48%	\$3,719,366	50.55%	299	30.73%	\$1,459,863	37.46%
Construction, MFG & Wholesale	835	39.11%	1,654,681	22.49%	301	30.94%	1,651,766	42.39%
Rentals	150	7.03%	356,150	4.84%	109	11.20%	147,024	3.77%
Communications/Utilities	81	3.79%	1,044,285	14.19%	54	5.55%	326,738	8.38%
Restaurant/Bar	42	1.97%	417,278	5.67%	22	2.26%	208,974	5.36%
Use/Services	274	12.83%	121,091	1.65%	87	8.94%	59,446	1.53%
Other	145	6.79%	45,339	0.62%	101	10.38%	42,897	1.10%
	2,135	100%	\$7,358,190	100%	973	100%	\$3,896,708	100%

Note: Includes governmental fund types

Source: AZ Department of Revenues
City financial Records and reports

CITY OF SAN LUIS, ARIZONA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Municipal Bonds	Notes Payable	Capital Leases	Municipal Bonds/Loans	Notes Payable	Capital Leases			
2015	\$13,350,329	\$3,562,910	\$0	\$38,010,036	\$185,909	\$0	\$55,109,184	6.64%	1,660
2014	\$14,383,209	\$3,336,222	\$0	\$39,733,576	\$127,693	\$0	\$57,580,700	8.26%	1,847
2013	\$14,698,048	\$3,323,879	\$0	33,642,562	\$834,330	\$0	\$52,498,819	5.61%	1,602
2012	15,001,198	3,347,536	133,235	34,113,235	844,703	54,246	53,494,153	7.65%	2,057
2011	15,292,656	3,970,481	305,037	34,565,602	866,495	173,673	54,653,849	6.40%	2,102
2010	15,574,373	3,992,005	582,176	24,277,708	864,211	350,649	55,839,041	6.06%	2,148
2009	15,846,348	4,013,134	945,566	24,699,558	866,495	524,699	57,074,895	6.25%	2,238
2008	15,855,295	1,009,406	1,507,405	24,709,436		432,321	50,449,133	6.05%	1,964
2007	15,864,241	43,087	1,379,787	24,719,314		518,948	47,441,822	7.47%	1,924
2006	15,873,187	8,059	1,375,100	24,729,192		705,780	42,088,939	7.15%	1,777

Note; See Table XIV for Personal Income and Population

Source: (1) Based on data provided by the Greater Yuma Economic Development City financial Records and reports

**CITY OF SAN LUIS, ARIZONA
PLEDGED REVENUE COVERAGE -CIVIC IMPROVEMENT CORPORATION
GOVERNMENTAL PORTION
LAST EIGHT FISCAL YEARS**

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Pledged revenues (1)	15,379,657	15,052,446	13,283,180	11,781,918	11,341,493	\$12,882,852	\$13,168,416	\$10,790,053	\$9,624,486	\$7,885,545
Debt service requirements (2)										
Principal	\$317,583	\$305,893	\$294,203	\$282,513	\$272,771	\$263,029	-	-	-	-
Interest	1,158,269	679,338	691,906	703,624	714,730	725,117	730,049	730,049	730,049	511,034
Total Annual Requirements	\$1,475,852	\$985,231	\$986,109	\$986,137	\$987,501	\$988,146	\$730,049	\$730,049	\$730,049	\$511,034
Estimated Coverage	10.42	15.28	13.47	11.95	11.49	13.04	18.04	14.78	13.18	15.43

Note:

Civic Improvement Corporation (CIC) 2005 Bonds series issued by the City of San Luis in October 2005 and refunded in November 2014

(1) Pledged revenues on the Civic Improvement Corporation (CIC) bonds are the "Excise Taxes", "State Shared Revenues", Licenses and Permit Fees, and Franchise fees. Excise Taxes are defined to include the transaction privilege and business taxes, which the City imposes. State Shared Revenues are defined as any excise tax, transaction privilege and use taxes and income taxes imposed by the State of Arizona and allocated or apportioned to the City, except the City's share of any such taxes which by State law, rule or regulation must be expended for other purposes.

(2) Debt service requirements reflect the governmental portion of outstanding CIC issues.

Water and Wastewater allocations of CIC issues are excluded. Those portions are serviced by the Water Utility, Wasterwater Utility funds.

Source: Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds Debt service schedules - City financial records

**CITY OF SAN LUIS, ARIZONA
PLEGDED REVENUE COVERAGE - CIVIC IMPROVEMENT CORPORATION
ENTERPRISE PORTION
LAST EIGHT FISCAL YEARS**

		Fiscal Year									
		<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Gross Revenues	(1)	\$7,011,185	\$6,045,693	\$5,232,580	\$4,869,271	\$4,095,810	\$3,866,459	\$4,025,548	\$3,412,469	\$3,273,310	\$2,915,084
Operating Expenses	(2)	5,387,500	4,315,552	4,259,081	4,042,114	3,954,072	3,061,620	3,222,085	3,069,232	3,052,599	2,368,587
Net Revenues available		\$1,623,685	\$1,730,141	\$973,499	\$827,157	\$141,738	\$804,839	\$803,463	\$343,237	\$220,711	\$546,497
Debt Service Requirements											
Principal	(3)	\$497,416	\$479,107	\$460,797	\$442,487	\$427,229	\$411,971	- \$	- \$	- \$	- \$
Interest	(4)	1,514,082	1,064,017	1,083,702	1,102,056	1,119,450	1,135,719	1,143,444	1,143,444	1,143,444	800,411
Total bond Expense		\$2,011,498	\$1,543,124	\$1,544,499	\$1,544,543	\$1,546,679	\$1,547,690	\$1,143,444	\$1,143,444	\$1,143,444	\$800,411
Ratio of Total Revenue/Bond Expense		0.807	1.121	0.630	0.536	0.092	0.520	0.703	0.300	0.193	0.683

Note: Civic Improvement Corporation (CIC) 2005 Bonds series issued by the City of San Luis in October 2005 and refunded in November 2014

- (1) Includes total operating revenues and investment income of the Water Utility and Wastewater Utility Enterprise Funds.
- (2) Includes total operating expenses of the Water Utility and Wastewater Utility Enterprise Funds less depreciation and amortization.
- (3) Includes principal for Water and Sewer Revenue bonds, Water Infrastructure Finance Authority bonds, and the utility portion of the Municipal Development Authority bonds.
- (4) Bond interest payments only. Does not include amortization of loss on refunding, capitalized interest, agent fees or amortization of bond issuance costs that are included in interest expense on the statement of revenues, expenses, and changes in net assets.

Source: Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds Repayment schedules for debt serviced by the Water and Sewer Utility Enterprise Funds

CITY OF SAN LUIS
Computation of Direct and Overlapping Debt*
June 30, 2015

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Yuma County	6,930,000	5.34% (1)	369,862
Yuma County Library	37,210,000	5.34% (1)	1,985,941
Yuma Union High School District No 70	11,665,000	5.34% (1)	<u>622,575</u>
Subtotal Overlapping Debt			2,978,378
City of San Luis	16,913,239	100.00% (2)	<u>16,913,239</u>
Total Direct and Overlapping Debt			19,891,617

Sources: YUMA County Finance Department

Note: (1) Based on State and County abstract of the assessment Roll, Arizona Department of Revenue

(2) City Records

**CITY OF SAN LUIS, ARIZONA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	(3) Personal Income	(2) Labor force	(2) Employment	(2) Unemployment	(2) Unemployment rate percentage
2015	33,190	\$25,000	18,662	9,822	8,840	47.4%
2014	31,180	\$22,368	19,824	9,689	10,134	51.1%
2013	32,763	\$28,548	17,965	6,000	11,965	66.6%
2012	26,000	\$26,889	17,249	5,614	11,635	67.5%
2011	26,000	\$32,828	15,896	5,489	10,407	65.5%
2010	25,505	36,103	8,466	4,109	4,357	51.5%
2009	25,682	35,584	7,986	4,175	3,811	47.7%
2008	24,654	33,838	7,176	4,267	2,909	40.5%
2007	23,680	26,804	6,150	5,057	2,093	34.0%
2006	22,351	26,352	6,375	4,112	2,263	35.5%

Data Sources:

(1) Census Bureau

(2) AZ. Department of Economic Security

(3) Greater Yuma Economic Development Corporation

**CITY OF SAN LUIS, ARIZONA
MAJOR EMPLOYERS WITHIN THE CITY
CURRENT YEAR AND ELEVEN YEARS AGO**

Employer	2015			2005		
	# of Employees	Rank	Percentage of City Employment	# of Employees	Rank	Percentage of City Employment
Gadsen Unified School District	869	3	8.85%	460	2	11.50%
Arizona State Prison	854	2	8.69%	700	1	17.50%
ACT Call Center	820	1	8.35%			
Factor Sales	409	4	4.16%	36	8	
Walmart	333	5	3.39%	-	-	-
City of San Luis	237	6	2.41%	180	3	4.50%
San Luis Detention Center	122	7	1.24%	-	-	-
King Market			-	150	4	3.75%
Journey Homes	-		-	130	5	3.25%
Riedel Construction	-		-	120	7	3.00%
Basha's/Food City				120	6	3.00%
Total Employees	3,644		37.10%	1,896		46.50%

Source: Greater Yuma Economic Development Corporation

Notes: Data for years 2006-2010 is not available

**CITY OF SAN LUIS, ARIZONA
AUTHORIZED FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

Permanent Position by Function	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund										
General Government	55	58	57	54	52	51	56	56	54	58
Public Safety	85	94	90	87	86	77	72	72	70	67
Health and Welfare	4	2	2	2	2	3	3	3	3	3
Culture and Recreation	37	34	36	28	22	21	26	26	20	19
Community Development	8	11	9	9	9	11	10	10	9	8
Sub total General Fund	189	199	194	180	171	163	167	167	156	155
General Fund	189	199	194	180	171	163	167	167	156	155
Public Works & Streets	16	13	11	13	15	16	20	20	20	20
Enterprise Funds	32	31	32	26	30	31	33	33	28	28
Total Permanent Positions	237	243	237	219	216	210	220	220	204	203

Source:

City Payrol City Payrol City Payroll

**CITY OF SAN LUIS, ARIZONA
UTILITY STATISTICAL DATA - BILLINGS
LAST TEN FISCAL YEARS**

	Utility Rate Increases & Average Bill									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Water										
Average bill	\$46.59	\$45.05	\$41.72	\$38.31	\$36.56	\$33.92	\$35.70	\$33.58	\$31.24	\$29.84
% Increase	3.41%	7.98%	8.89%	4.80%	7.78%	-5.00%	6.31%	7.48%	4.69%	16.83%
Wastewater										
Average bill	\$46.30	\$37.33	\$31.57	\$29.41	\$23.24	\$22.10	\$24.58	\$21.30	\$22.41	\$22.01
% Increase	24.03%	18.25%	7.34%	26.53%	5.19%	-10.11%	15.40%	-4.96%	1.83%	-26.20%
Residential Solid Waste										
Average bill	\$16.86	\$16.89	\$17.11	\$16.45	\$15.89	\$17.60	\$17.66	\$17.96	\$17.24	\$18.36
% Increase	-0.15%	-1.32%	4.07%	3.51%	-9.74%	-0.34%	-1.67%	4.16%	-6.09%	17.33%

Source: City Customer Service and Billing records

**CITY OF SAN LUIS, ARIZONA
UTILITY STATISTICAL DATA - ACCOUNTS
LAST TEN FISCAL YEARS**

	Utility Accounts									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Water										
Number of Accounts	6,190	6,023	5,890	6,036	5,701	5,865	5,722	5,316	5,105	4,805
% Increase	2.77%	2.26%	-2.42%	5.88%	-2.80%	2.50%	7.64%	4.13%	6.24%	5.84%
Wastewater										
Number of Accounts	5,990	5,827	5,688	5,597	5,514	5,491	5,264	4,869	4,683	4,438
% Increase	2.80%	2.44%	1.63%	1.51%	0.42%	4.31%	8.11%	3.97%	5.52%	5.29%
Residential Solid Waste										
Number of Accounts	5,549	5,549	5,366	5,249	5,172	5,330	5,082	4,857	4,679	4,439
% Increase	1.69%	3.41%	2.23%	1.49%	-2.96%	4.88%	4.63%	3.80%	5.41%	5.24%

Source: City Customer Service and Billing records

**CITY OF SAN LUIS, ARIZONA
UTILITY STATISTICAL DATA - RATES
FISCAL YEAR 2015**

**Charges for Water Services
Based Minimum Monthly Bill**

<u>Meter Size</u>	-----Service Fees-----				
	<u>Residential</u>		<u>Commercial/Government/School</u>		
	<u>1st 2,000 G</u>	<u>Excess/000's</u>	<u>1st 2,000 G</u>	<u>Commercial / Gov't Excess/000's</u>	<u>School</u>
5/8" - 3/4"	\$12.64	\$1.93	\$32.13	\$2.44	\$2.70
1"	N/A	N/A	53.66	2.44	2.70
1 1/2"	N/A	N/A	107.00	2.44	2.70
2"	N/A	N/A	171.26	2.44	2.70
3"	N/A	N/A	374.98	2.44	2.70
4"	N/A	N/A	1,285.28	2.44	2.70
6"	N/A	N/A	2,677.68	2.44	2.70
8"	N/A	N/A	3,855.86	2.44	2.70

**Charges for Waste-Water Services
Based Minimum Monthly Bill**

<u>Meter Size</u>	-----Service Fees-----			
	<u>Residential</u>		<u>Commercial / Gadsden school</u>	
	<u>Base</u>	<u>Excess/000's</u>	<u>Base</u>	<u>Volume/000's</u>
Senior 60+ yrs	\$18.52	N/A	N/A	N/A
5/8" - 3/4"	\$36.61	N/A	\$22.43	\$2.26
1" - 8"	N/A	N/A		Varies
2" School			188.40	N/A
2" Gadsden	50.59	N/A	69.89	

Source: City Customer Service and Billing records

**CITY OF SAN LUIS, ARIZONA
UTILITY STATISTICAL DATA
LAST TEN FISCAL YEARS**

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Miscellaneous data on water utility										
Annual Consumption (000's gal)	1,023,995	1,080,987	962,719	1,025,510	1,122,644	1,052,673	1,030,064	1,089,127	1,118,302	1,218,587
Avg gallons/account/month	13,786	14,956	13,621	14,158	16,410	15,387	14,636	15,862	17,530	19,892
Avg gallons/account/year	165,427	179,477	163,452	169,899	196,920	184,647	175,629	190,340	210,365	238,705
Avg. daily demand (MGD)	460	499	454	472	547	513	488	529	584	663
Peak demand (MGD)	3.43	3.43	3.43	3.43	3.43	3.33	3.23	3.23	3.23	3.23
Number of wells in system	12	12	12	12	12	12	12	12	12	10
Available storage capacity (million Gallons)	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	3,025
Miscellaneous data on wastewater utility										
Treatment plant capacity (000's)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Annual wastewater treated (000's)	471,403	463,767	457,864	437,574	445,704	437,715	433,508	418,973	467,808	473,542
Average daily flow (000's)	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340
Miscellaneous data on solid waste service										
Tons of waste collected and disposed	9,681	10,610	9,013	9,523	9,066	13,053	10,952	**	**	**

Source: City Customer Service and Billing records
Public Works records
** Not available

**CITY OF SAN LUIS, ARIZONA
BUILDING PERMITS AND HOME SALES
LAST TEN FISCAL YEARS**
(\$'s in 000's)

	Building Permits									
	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Commercial										
Number of Permits	2	3	1	3	13	12	12	16	11	7
Value	\$128	\$2,181	\$204	\$5,773	\$7,560	\$1,048	\$3,629	\$3,059	\$13,879	\$17,274
Residential										
Number of Dwelling Units	159	112	120	85	68	182	245	193	259	315
Value	\$24,530	\$16,908	\$20,166	\$13,147	\$11,078	\$20,338	\$24,754	\$21,041	\$25,324	\$28,125
Other										
Number of Permits	318	200	138	161	134	127	162	216	268	183
Value	\$2,146	\$19,089	\$3,649	\$1,157	\$1,554	\$1,165	\$2,652	\$2,736	\$2,941	\$2,101

	Single Family Housing Sales									
	Calendar Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
New units sold	88	56	118	114	63	85	218	231	215	328

Source: City Development Services

CITY OF SAN LUIS, ARIZONA
Operating Indicator by Function
LAST TEN FISCAL YEARS

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
GENERAL GOVERNMENT										
<i>Court</i>										
Charges filed	3,989	4,630	7,214	4,449	3,385	4,225	3,248	4,621	4,496	3,776
Charges dismissed	938	1,019	8,469	690	847	835	798	1,501	791	577
<i>Human Resources</i>										
# of employment Applications Processed	750	530	601	44*	40*	306	**	**	**	**
# of turnover (%)										
<i>Finance</i>										
# of Accounts Payable checks issued	4,201	3,848	3,739	3,723	3,929	4,329	3,901	**	**	**
# of Claims filed, injured or ill workers	29	27	18	16	**	**	**	**	**	**
# of deficiency during electrical inspections	1	8	10	6	1	**	**	**	**	**
Notice of claims	4	1	6	6	**	**	**	**	**	**
PUBLIC SAFETY										
<i>Police</i>										
# of 911 Emergency and Animal Calls	5,483	5,694	5,046	**	**	**	**	**	**	**
# of Traffic Stops	6,393	6,834	9,439	**	**	**	**	**	**	**
# of Arrests										
<i>Fire</i>										
# of Ambulance Transport Services	2,476	2,318	2,169	1,912	1,620	1,415	1,494	**	**	**
# of Fire & Hazmat Incidents	28	78	62	69	72	76	89	**	**	**
HEALTH AND WELFARE										
# of Meals served - Food Assistance	7,963	9,604	9,296	7,677	9,239	7,528	7,077	**	**	**
# of citywide transit ridership	8,136	9,243	8,378	6,323	5,190	4,096	3,699	**	**	**

Note: (*) Hiring Freeze

Source: Various Departments:

**CITY OF SAN LUIS, ARIZONA
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government										
City Hall										
Building	1	1	1	1	1	1	1	1	1	1
Vehicle	26	18	18	18	17	19	18	17	13	9
Public Safety										
Building	2	2	2	2	2	2	2	2	2	2
Vehicle	70	57	57	53	50	56	52	50	43	41
Culture & Recreation										
Building	3	3	3	3	3	3	3	3	3	2
Equipment	33	23	23	22	19	19	14	13	11	11
Health and Welfare										
Building	2	2	2	2	2	2	2	2	2	2
Vehicle	3	5	5	6	6	6	6	6	6	6
Public Works and streets										
Building	1	1	1	1	1	1	-	-	-	-
Equipment	26	18	18	17	17	20	20	20	20	17
Enterprise										
Building	3	3	3	3	3	3	3	3	3	1
Equipment	51	44	44	49	47	48	49	47	46	39

Source: City records Finance Department



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. B.

Meeting Date: 02/24/2016

Department Head: Tadeo De la Hoya, Assistant to the City Manager, Administration

Submitted By: Kay Macuil, City Attorney, Attorney's Office

Action Requested: Motion
Resolution

ITEM:

Discussion and possible action on any and all matters regarding Resolution No. 1133. A Resolution of the Mayor and Council of the City of San Luis, Arizona, declaring as a public record the document filed with the City Clerk and entitled "City of San Luis Position Classification and FY 2016 Salary Plan"; adopting the position classification plan portion of said document and directing preparation of a proposed salary plan for fiscal year 2016-2017. **(Tadeo A. De La Hoya, Interim City Manager and Public Sector Personnel Consultants)**

SUMMARY:

Background

The City budgeted for and contracted an experienced, independent firm called Public Sector Personnel Consultants to perform a position classification and compensation study. The recommended plan is attached (City of San Luis Position Classification and FY 2016 Salary Plan). The purpose of the study is to update the position classification and compensation to be current and in step with the greater region around the City of San Luis, Arizona.

Summary of the data used for the Study

Employees participated in this study by describing what they actually do by filling out individual surveys called Position Analysis Questionnaires. (A blank questionnaire is attached). The study obtained comparisons for both the positions and the compensation scales from:

Bullhead, Arizona
Douglas, Arizona
Kingman, Arizona
Marana, Arizona
Nogales, Arizona
Sahuarita, Arizona
Yuma (the City), Arizona
Yuma County, Arizona
Imperial County, California
El Centro, California

More detail about what went into the study is attached in the recommended Position Classification and Salary Plan and a representative from Public Sector Personnel Consultants will be available to answer any questions the Mayor and Council may have.

Study Results

The core findings are that the City's position classification and associated pay scales need to be adjusted to be both current and in line with the region. Based upon the employees' descriptions of what they actually do, a few job titles were changed to fit the employees' descriptions. The salary plan exceeds the

amount anticipated to be needed when the budget was passed for the current fiscal year. The Appendix to the Study shows the position classification and the pay scales at 100% implementation and in the next part of the Appendix the position classification the pay scales 95% implementation. The Consultants for this study recommend implementation be done globally even if budget constraints mean that it be implemented at less than 100%.

Options

It is possible for Council to adopt just the position classification portion at this time. The recommended salary plan far exceeds the amount anticipated and budgeted for it for the current 2015-2016 fiscal year. A suggested resolution has been provided if Council chooses to adopt only the position classification portion of the plan at this time.

As to the salary plan portion, the suggested resolution directs the Interim City Manager to prepare a proposed salary plan or plans for submission to City Council as part of the budget process for fiscal year 2016-2017.

The resolution also declares the attached documents a public record.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE AND ADOPT RESOLUTION NO. 1133.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: No

CITY/STATE/FEDERAL FUNDS: City

TOTAL: N/A

BUDGETED: N/A

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

There is no fiscal impact to the position classification portion of the plan. Implementation of the salary portion of the plan does have a fiscal impact beyond what was budgeted for the City's 2015-2016 Fiscal Year.

Attachments

Res. No. 1133

Ex A Classification Salary Plan

Salary Schedule 2006-2007

Employee Questionnaire



Resolution

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

NO. 1133

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA, DECLARING AS A PUBLIC RECORD THE DOCUMENT FILED WITH THE CITY CLERK AND ENTITLED "CITY OF SAN LUIS POSITION CLASSIFICATION AND FY 2016 SALARY PLAN"; ADOPTING THE POSITION CLASSIFICATION PLAN PORTION OF SAID DOCUMENT AND DIRECTING PREPARATION OF PROPOSED SALARY PLAN FOR FISCAL YEAR 2016-2017.

WHEREAS, in order to provide for the most efficient delivery of service to the citizens of the City of San Luis, it has been determined that certain changes to the Position Classification Plan of the City of San Luis has become necessary.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the City of San Luis, State of Arizona, as follows:

Section 1: Declaring a Public Record

The documents entitled "City of San Luis Position Classification and FY2016 Salary Plan" (Exhibit "A"), three (3) copies of which are on file in the Office of the City Clerk of the City of San Luis, Arizona, are hereby declared to be public records; and the copies shall remain on file with the City Clerk's office and shall be available for public examination and reproduction upon request.

Section 2: Adoption of Position Classifications

The position classification plan portion in the document entitled "City of San Luis Position Classification and FY 2016 Salary Plan" is hereby adopted, referred to, and made a part hereof as if fully set out in this Resolution.

Section 3: Directing Staff to Propose a Salary Plan

The Interim City Manager is hereby directed to prepare an appropriate proposed

salary plan or plans and submit it or them to City Council as part of the budget process for the City's fiscal year 2016-2017.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis,


Arizona, this ____ day of _____, 2016.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio, City Clerk

APPROVED AS TO FORM:



Kay Marion Macuil
City Attorney

Exhibit A

CITY OF SAN LUIS

**POSITION CLASSIFICATION
AND FY 2016 SALARY PLAN**

JANUARY 2016

CITY OF SAN LUIS

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Appendix

1. EXECUTIVE SUMMARY

It is with substantial pleasure that we present this report describing the recommended Position Classification and FY 2016 Salary Plan for the City of San Luis. We wish to thank all of the City's employees, supervisors, managers and department heads for their outstanding participation and assistance.

Special thanks to Maria Sabori and Tadeo De LaHoya, for their extraordinary efforts in scheduling, coordinating and managing the complex logistics of the project, and their constant attention to quality control details.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

1. The approximately 128 job titles currently in use were consolidated into 112 job classes in the position classification plan. Title modifications are proposed for thirty (30) job classifications and three (3) new titles are recommended (Appendix, Table 2).
2. Two hundred (200) of the 214 positions are assigned to the proper occupational job class with fourteen (14) incumbents recommended for re-classification.
3. The salary survey of more than 80 jobs reveal the City's salary plan is not competitive (more than 10% below the prevailing rates) for 67% of the salary survey benchmark job classes.
4. Should the City adopt the proposed pay ranges "at market average", the salaries of 102 employees fall below the minimum proposed for their job, by a total annual base pay amount of \$231,500 or approximately 2.6% of total base pay.
5. Alternative: Should the City adopt the proposed pay ranges at "95% of market average", the salaries of 62 employees fall below the minimum by a total of \$93,500 or approximately 1% of total base pay.
6. Additional in-range salary adjustments should also be considered, when fiscally feasible, as the majority of salaries have not kept up with a conservative pace of 1.5% per year growth. The average City employee has been in their position for over 5 years, including 30 employees with more than 10 years in their job, yet the salaries of 60% of the employees fall below an ideal value within their pay range. (An additional \$325k would be needed to bring employees up to at least a "1.5% per year" pace).

2. POSITION ANALYSIS AND CLASSIFICATION

Position analysis and classification is the process of documenting and verifying the number, type, and distinct levels of occupational job classes within the City, and assigning each budgeted position to the correct occupational job class. This process establishes the sound basis for the subsequent salary plan which is administered at the job class level.

The position analysis and classification phase of the City's total salary plan review project consisted of the following standard steps to determine each position's correct occupational job class and title.

A. Position Analysis Questionnaire

Each employee, supervisor, and department head completed a comprehensive position analysis questionnaire (PAQ) summarizing the scope and complexity of the duties and responsibilities of their position. A complete listing of the City's classifications appear in the appendix.

B. Proposed Job Title Modifications

Based on the analysis of the job content of the various positions, seventy job title modifications are recommended. A complete listing can be found on Table 2 in the appendix.

C. Quality Control Reviews

The first draft of the recommended position classification plan was reviewed by Human Resources along with the department heads for their critique and suggested changes in job class concepts, class titles, and the classification of individual positions. Most of their suggestions have been incorporated into the final draft of the position classification plan.

3. EXTERNAL COMPETITIVENESS COMPARISONS

The following paragraphs summarize the comparison of the City's current salary plan to the salary plans for similar occupations at employers with whom the City competes to obtain and retain high quality staff.

A. SOURCES OF EXTERNAL DATA

We obtained the complete salary plans from the following employers and extracted data on their job classes matching the City's salary survey benchmarks.

Bullhead, City of	Marana, City of
Douglas, City of	Nogales, City of
El Centro, City of	Sahuarita, City of
Imperial County	Yuma, City of
Kingman, City of	Yuma County

B. SALARY RANGE MIDPOINT COMPARISON

We utilized the standard "structure-to-structure" method to compare the City's salary structures to the prevailing rates. The City's salary structures and the prevailing rates are represented by their Midpoints, which are the amounts employers pay for sustained competent job performance.

The Midpoint is the most objective, occupation-specific and consistent component of salary structures among employers, as the varying widths of salary ranges are too great to utilize Minimum or Maximum. Midpoint is not affected by actual salary averages which may reflect longevity, pay-for-performance, and a myriad of subjective salary plan administration characteristics of the comparator employers. When individual salary plans were comprised of steps, the beginning and ending steps were added and the sum divided by two (2) to calculate a true midpoint.

C. EXTERNAL PREVAILING RATE COMPARISON

The comparison of the City's current salary structure midpoints for all benchmark job classes, to the prevailing rates of all the comparator employers from all the salary survey sources reveals the City's current pay ranges are behind market average (-10% or greater) for 67% of the survey sample. Keep in mind that individual incumbents may or may not be behind market average depending on their current placement in their salary range.

4. RECOMMENDED ADJUSTMENTS TO SALARY RANGE STRUCTURE

Not all current job classes were assigned to an existing salary range. For job classes that were already in the City's salary range pay plan, new range assignments were based on market comparison and internal hierarchy, with most job classes (but not all) being reassigned to a higher salary range. For the positions which were not in the current salary plan, they have now been assigned a salary range in the new structure which reflects market and internal alignment with other City jobs. A complete listing of the City's job titles and their pay ranges appears in the Appendix, Table 1.

APPENDIX

Table 1
100% Implementation

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
City Manager	109	annual monthly	\$122,636 \$10,220	\$126,315 \$10,526	\$130,105 \$10,842	\$134,008 \$11,167	\$138,028 \$11,502	\$142,169 \$11,847	\$144,278 \$12,023	\$165,919 \$13,827	E
City Attorney	100	annual monthly	\$98,198 \$8,183	\$101,144 \$8,429	\$104,178 \$8,682	\$107,304 \$8,942	\$110,523 \$9,210	\$113,839 \$9,487	\$115,527 \$9,627	\$132,856 \$11,071	E
Assistant City Manager	99	annual monthly	\$95,803 \$7,984	\$98,677 \$8,223	\$101,638 \$8,470	\$104,687 \$8,724	\$107,827 \$8,986	\$111,062 \$9,255	\$112,710 \$9,392	\$129,616 \$10,801	E
Police Chief (Contracted position)	97	annual monthly	\$91,187 \$7,599	\$93,922 \$7,827	\$96,740 \$8,062	\$99,642 \$8,304	\$102,632 \$8,553	\$105,710 \$8,809	\$107,279 \$8,940	\$123,370 \$10,281	E
Assistant City Attorney	96	annual monthly	\$88,963 \$7,414	\$91,632 \$7,636	\$94,381 \$7,865	\$97,212 \$8,101	\$100,128 \$8,344	\$103,132 \$8,594	\$104,662 \$8,722	\$120,361 \$10,030	E
Finance Director	94	annual monthly	\$84,676 \$7,056	\$87,216 \$7,268	\$89,833 \$7,486	\$92,528 \$7,711	\$95,304 \$7,942	\$98,163 \$8,180	\$99,619 \$8,302	\$114,562 \$9,547	E
Public Works Director Fire Chief	93	annual monthly	\$82,611 \$6,884	\$85,089 \$7,091	\$87,642 \$7,303	\$90,271 \$7,523	\$92,979 \$7,748	\$95,768 \$7,981	\$97,189 \$8,099	\$111,767 \$9,314	E E
Building Safety/Planning/Zoning Administrator	90	annual monthly	\$76,712 \$6,393	\$79,014 \$6,584	\$81,384 \$6,782	\$83,826 \$6,985	\$86,340 \$7,195	\$88,931 \$7,411	\$90,250 \$7,521	\$103,787 \$8,649	E
Parks & Recreation Director Police Captain	88	annual monthly	\$73,016 \$6,085	\$75,206 \$6,267	\$77,463 \$6,455	\$79,786 \$6,649	\$82,180 \$6,848	\$84,645 \$7,054	\$85,901 \$7,158	\$98,786 \$8,232	E N

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Assistant to City Manager	86	annual	\$69,498	\$71,582	\$73,730	\$75,942	\$78,220	\$80,567	\$81,762	\$94,026	E
Community/Economic Development Administrator		monthly	\$5,791	\$5,965	\$6,144	\$6,328	\$6,518	\$6,714	\$6,813	\$7,836	E
Magistrate											E
Information Technology Manager	85	annual	\$67,802	\$69,837	\$71,932	\$74,090	\$76,312	\$78,602	\$79,768	\$91,733	E
Assistant Fire Chief		monthly	\$5,650	\$5,820	\$5,994	\$6,174	\$6,359	\$6,550	\$6,647	\$7,644	E
Human Resources Manager	82	annual	\$62,961	\$64,850	\$66,796	\$68,800	\$70,864	\$72,989	\$74,072	\$85,183	E
Police Lieutenant		monthly	\$5,247	\$5,404	\$5,566	\$5,733	\$5,905	\$6,082	\$6,173	\$7,099	E
City Clerk	80	annual	\$59,928	\$61,725	\$63,577	\$65,484	\$67,449	\$69,472	\$70,503	\$81,078	E
Parks & Rec Superintendent		monthly	\$4,994	\$5,144	\$5,298	\$5,457	\$5,621	\$5,789	\$5,875	\$6,757	E
Assistant Public Works Director											E
Court Administrator	79	annual	\$58,466	\$60,220	\$62,026	\$63,887	\$65,804	\$67,778	\$68,783	\$79,101	E
		monthly	\$4,872	\$5,018	\$5,169	\$5,324	\$5,484	\$5,648	\$5,732	\$6,592	
Risk/Safety/Claims Coordinator	77	annual	\$55,649	\$57,318	\$59,038	\$60,809	\$62,633	\$64,512	\$65,469	\$75,289	N
Utilities Billing & Collections Manager		monthly	\$4,637	\$4,777	\$4,920	\$5,067	\$5,219	\$5,376	\$5,456	\$6,274	E
Assistant Finance Director	75	annual	\$52,967	\$54,556	\$56,193	\$57,879	\$59,615	\$61,403	\$62,314	\$71,661	E
Wastewater Supervisor		monthly	\$4,414	\$4,546	\$4,683	\$4,823	\$4,968	\$5,117	\$5,193	\$5,972	E
Police Sergeant											N
Senior Human Resources Analyst	73	annual	\$50,415	\$51,927	\$53,485	\$55,090	\$56,742	\$58,445	\$59,312	\$68,208	E
Water Supervisor		monthly	\$4,201	\$4,327	\$4,457	\$4,591	\$4,729	\$4,870	\$4,943	\$5,684	E
Utilities Supervisor											
Fire Captain	72	annual	\$49,185	\$50,661	\$52,181	\$53,746	\$55,358	\$57,019	\$57,865	\$66,545	N
		monthly	\$4,099	\$4,222	\$4,348	\$4,479	\$4,613	\$4,752	\$4,822	\$5,545	

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Police Corporal	71	annual monthly	\$47,986 \$3,999	\$49,425 \$4,119	\$50,908 \$4,242	\$52,435 \$4,370	\$54,008 \$4,501	\$55,629 \$4,636	\$56,454 \$4,704	\$64,922 \$5,410	N
Highway Users/Solid Waste Supervisor	70	annual	\$46,815	\$48,220	\$49,666	\$51,156	\$52,691	\$54,272	\$55,077	\$63,338	E
Police Administrative Svcs Supervisor		monthly	\$3,901	\$4,018	\$4,139	\$4,263	\$4,391	\$4,523	\$4,590	\$5,278	E
Fire Inspector	69	annual monthly	\$45,673 \$3,806	\$47,044 \$3,920	\$48,455 \$4,038	\$49,909 \$4,159	\$51,406 \$4,284	\$52,948 \$4,412	\$53,733 \$4,478	\$61,793 \$5,149	E
Grant Writer	68	annual monthly	\$44,559 \$3,713	\$45,896 \$3,825	\$47,273 \$3,939	\$48,691 \$4,058	\$50,152 \$4,179	\$51,657 \$4,305	\$52,423 \$4,369	\$60,286 \$5,024	N
Senior Services Manager	67	annual	\$43,473	\$44,777	\$46,120	\$47,504	\$48,929	\$50,397	\$51,144	\$58,816	E
Chief Wastewater Plant Operator		monthly	\$3,623	\$3,731	\$3,843	\$3,959	\$4,077	\$4,200	\$4,262	\$4,901	N
Police Officer											N
Building Plans Examiner/Building Inspector	66	annual monthly	\$42,412 \$3,534	\$43,685 \$3,640	\$44,995 \$3,750	\$46,345 \$3,862	\$47,735 \$3,978	\$49,168 \$4,097	\$49,897 \$4,158	\$57,381 \$4,782	N
Fire Engineer	65	annual monthly	\$41,378 \$3,448	\$42,619 \$3,552	\$43,898 \$3,658	\$45,215 \$3,768	\$46,571 \$3,881	\$47,968 \$3,997	\$48,680 \$4,057	\$55,982 \$4,665	N
Court Compliance Officer	64	annual	\$40,369	\$41,580	\$42,827	\$44,112	\$45,435	\$46,798	\$47,493	\$54,616	N
Parks Maintenance Supervisor		monthly	\$3,364	\$3,465	\$3,569	\$3,676	\$3,786	\$3,900	\$3,958	\$4,551	E
Highway Users/Solid Waste Maintenance Foreman											N
Assistant Planner											E
Building Inspector										N	

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Assistant to City Council/PIO	63	annual	\$39,384	\$40,566	\$41,783	\$43,036	\$44,327	\$45,657	\$46,334	\$53,284	E
Purchasing Agent		monthly	\$3,282	\$3,380	\$3,482	\$3,586	\$3,694	\$3,805	\$3,861	\$4,440	E
Human Resources Programs & Training Coord											N
Planning Technician											N
Senior Water System Operator											N
Deputy City Clerk	62	annual	\$38,423	\$39,576	\$40,763	\$41,986	\$43,246	\$44,543	\$45,204	\$51,985	N
Code Enforcement Officer		monthly	\$3,202	\$3,298	\$3,397	\$3,499	\$3,604	\$3,712	\$3,767	\$4,332	N
Communications Coordinator											N
Firefighter/EMT											N
GIS Technician	61	annual	\$37,486	\$38,611	\$39,769	\$40,962	\$42,191	\$43,457	\$44,102	\$50,717	N
Recreation Coordinator		monthly	\$3,124	\$3,218	\$3,314	\$3,414	\$3,516	\$3,621	\$3,675	\$4,226	N
Fleet & Facilities Administrative Supervisor											N
Lead Mechanic											N
Electrician											N
Economic Development Assistant	60	annual	\$36,572	\$37,669	\$38,799	\$39,963	\$41,162	\$42,397	\$43,026	\$49,480	N
Lead Court Clerk		monthly	\$3,048	\$3,139	\$3,233	\$3,330	\$3,430	\$3,533	\$3,585	\$4,123	N
Accountant											E
Information Technology Technician											N
Wastewater Plant Operator											N
WW Operator/Lab Technician											N
WW Plant Mechanic											N
Human Resources Specialist	59	annual	\$35,680	\$36,750	\$37,853	\$38,989	\$40,158	\$41,363	\$41,976	\$48,273	N
Building Permit Technician		monthly	\$2,973	\$3,063	\$3,154	\$3,249	\$3,347	\$3,447	\$3,498	\$4,023	N
Water System Operator/Cross Control Specialist											N
Graphic Arts Specialist	58	annual	\$34,810	\$35,854	\$36,930	\$38,038	\$39,179	\$40,354	\$40,953	\$47,096	N
Parks Maintenance Crew Leader		monthly	\$2,901	\$2,988	\$3,077	\$3,170	\$3,265	\$3,363	\$3,413	\$3,925	N

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Water System Operator	57	annual	\$33,961	\$34,980	\$36,029	\$37,110	\$38,223	\$39,370	\$39,954	\$45,947	N
Water System Operator/Plant Mechanic		monthly	\$2,830	\$2,915	\$3,002	\$3,092	\$3,185	\$3,281	\$3,329	\$3,829	N
Communications Officer											N
Legal Secretary	56	annual	\$33,132	\$34,126	\$35,150	\$36,205	\$37,291	\$38,410	\$38,979	\$44,826	N
Senior Accounting Specialist		monthly	\$2,761	\$2,844	\$2,929	\$3,017	\$3,108	\$3,201	\$3,248	\$3,736	N
Mechanic											N
Administrative Coordinator	55	annual	\$32,324	\$33,294	\$34,293	\$35,322	\$36,381	\$37,473	\$38,029	\$43,733	N
Procurement Specialist		monthly	\$2,694	\$2,775	\$2,858	\$2,943	\$3,032	\$3,123	\$3,169	\$3,644	N
Human Resources Technician											N
Business Licensing Specialist											N
Meter Reader Technician											N
Senior Court Clerk	54	annual	\$31,536	\$32,482	\$33,456	\$34,460	\$35,494	\$36,559	\$37,101	\$42,666	N
Park Maintenance Specialist		monthly	\$2,628	\$2,707	\$2,788	\$2,872	\$2,958	\$3,047	\$3,092	\$3,556	N
Highway Users Equipment Operator											N
Animal Control Officer											N
Senior Aid/Driver	52	annual	\$30,016	\$30,917	\$31,844	\$32,800	\$33,784	\$34,797	\$35,313	\$40,610	N
Evidence Technician		monthly	\$2,501	\$2,576	\$2,654	\$2,733	\$2,815	\$2,900	\$2,943	\$3,384	N
Purchasing Assistant	51	annual	\$29,284	\$30,163	\$31,068	\$32,000	\$32,960	\$33,948	\$34,452	\$39,620	N
Recreation Specialist		monthly	\$2,440	\$2,514	\$2,589	\$2,667	\$2,747	\$2,829	\$2,871	\$3,302	N
Meter Reader											
Administrative Assistant	50	annual	\$28,570	\$29,427	\$30,310	\$31,219	\$32,156	\$33,120	\$33,612	\$38,654	N
Accounting Specialist		monthly	\$2,381	\$2,452	\$2,526	\$2,602	\$2,680	\$2,760	\$2,801	\$3,221	N
Building Maintenance Technician											N
Solid Waste Equipment Operator											N
Customer Service Representative											N
Accounting Specialist											N
Accounting Clerk	48	annual	\$27,193	\$28,009	\$28,849	\$29,715	\$30,606	\$31,525	\$31,992	\$36,791	N

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	Salary Range		Minimum	-- Recommended -- 100%					Midpoint	Maximum	FLSA
				*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications							
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Senior Parks Maintenance Technician		monthly	\$2,266	\$2,334	\$2,404	\$2,476	\$2,551	\$2,627	\$2,666	\$3,066	N
Senior Highway Users/Solid Waste Maintenance Tech											N
Police Records Clerk											N
Transit Enforcement Officer											N
Cook	47	annual	\$26,530	\$27,326	\$28,146	\$28,990	\$29,860	\$30,756	\$31,212	\$35,894	
Lead Custodian		monthly	\$2,211	\$2,277	\$2,345	\$2,416	\$2,488	\$2,563	\$2,601	\$2,991	N
Highway Users/Solid Waste Maintenance Tech	46	annual	\$25,883	\$26,660	\$27,459	\$28,283	\$29,132	\$30,006	\$30,451	\$35,018	
		monthly	\$2,157	\$2,222	\$2,288	\$2,357	\$2,428	\$2,500	\$2,538	\$2,918	N
Senior Office Support Specialist	44	annual	\$24,636	\$25,375	\$26,136	\$26,920	\$27,728	\$28,560	\$28,983	\$33,331	
Park Maintenance Technician		monthly	\$2,053	\$2,115	\$2,178	\$2,243	\$2,311	\$2,380	\$2,415	\$2,778	N
Office Support Specialist	40	annual	\$22,319	\$22,988	\$23,678	\$24,388	\$25,120	\$25,874	\$26,257	\$30,196	
Court Clerk		monthly	\$1,860	\$1,916	\$1,973	\$2,032	\$2,093	\$2,156	\$2,188	\$2,516	N
Senior Aid	39	annual	\$21,774	\$22,428	\$23,101	\$23,794	\$24,507	\$25,243	\$25,617	\$29,460	
Custodian		monthly	\$1,815	\$1,869	\$1,925	\$1,983	\$2,042	\$2,104	\$2,135	\$2,455	N
Recreation Assistant	38	annual	\$21,243	\$21,881	\$22,537	\$23,213	\$23,910	\$24,627	\$24,992	\$28,741	
Swimming Pool Coordinator/Office Support Specialist		monthly	\$1,770	\$1,823	\$1,878	\$1,934	\$1,992	\$2,052	\$2,083	\$2,395	N
Driver	37	annual	\$20,725	\$21,347	\$21,987	\$22,647	\$23,326	\$24,026	\$24,383	\$28,040	
		monthly	\$1,727	\$1,779	\$1,832	\$1,887	\$1,944	\$2,002	\$2,032	\$2,337	N
Recreation Instructor	36	annual	\$20,220	\$20,826	\$21,451	\$22,095	\$22,758	\$23,440	\$23,788	\$27,356	
		monthly	\$1,685	\$1,736	\$1,788	\$1,841	\$1,896	\$1,953	\$1,982	\$2,280	

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended -- 100%										FLSA
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Head Lifeguard	33	annual monthly	\$18,776 \$1,565	\$19,339 \$1,612	\$19,920 \$1,660	\$20,517 \$1,710	\$21,133 \$1,761	\$21,767 \$1,814	\$22,089 \$1,841	\$25,403 \$2,117	N
Recreation Intern Lifeguard Lifeguard/WSI (Certified)	29	annual monthly	\$17,010 \$1,418	\$17,520 \$1,460	\$18,046 \$1,504	\$18,587 \$1,549	\$19,145 \$1,595	\$19,719 \$1,643	\$20,012 \$1,668	\$23,014 \$1,918	N N

Table 1
95% Implementation

San Luis
FY 2016 Salary Plan

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
			<u>2-3 years</u>	<u>4-5 years</u>	<u>6-7 years</u>	<u>8-9 years</u>	<u>10+ years</u>			
City Manager	107	annual monthly	\$116,727 \$9,727	\$120,229 \$10,019	\$123,835 \$10,320	\$127,551 \$10,629	\$131,377 \$10,948	\$135,318 \$11,277	\$137,326 \$11,444	\$157,925 \$13,160
City Attorney	98	annual monthly	\$93,466 \$7,789	\$96,270 \$8,023	\$99,159 \$8,263	\$102,133 \$8,511	\$105,197 \$8,766	\$108,353 \$9,029	\$109,961 \$9,163	\$126,455 \$10,538
Assistant City Manager	97	annual monthly	\$91,187 \$7,599	\$93,922 \$7,827	\$96,740 \$8,062	\$99,642 \$8,304	\$102,632 \$8,553	\$105,710 \$8,809	\$107,279 \$8,940	\$123,370 \$10,281
Police Chief (Contracted position)	95	annual monthly	\$86,793 \$7,233	\$89,397 \$7,450	\$92,079 \$7,673	\$94,841 \$7,903	\$97,686 \$8,141	\$100,617 \$8,385	\$102,109 \$8,509	\$117,426 \$9,785
Assistant City Attorney	94	annual monthly	\$84,676 \$7,056	\$87,216 \$7,268	\$89,833 \$7,486	\$92,528 \$7,711	\$95,304 \$7,942	\$98,163 \$8,180	\$99,619 \$8,302	\$114,562 \$9,547
Finance Director	92	annual monthly	\$80,596 \$6,716	\$83,014 \$6,918	\$85,504 \$7,125	\$88,069 \$7,339	\$90,711 \$7,559	\$93,433 \$7,786	\$94,819 \$7,902	\$109,041 \$9,087
Public Works Director Fire Chief	91	annual monthly	\$78,630 \$6,553	\$80,989 \$6,749	\$83,419 \$6,952	\$85,921 \$7,160	\$88,499 \$7,375	\$91,154 \$7,596	\$92,506 \$7,709	\$106,382 \$8,865
Building Safety/Planning/Zoning Administrator	88	annual monthly	\$73,016 \$6,085	\$75,206 \$6,267	\$77,463 \$6,455	\$79,786 \$6,649	\$82,180 \$6,848	\$84,645 \$7,054	\$85,901 \$7,158	\$98,786 \$8,232
Parks & Recreation Director Police Captain	86	annual monthly	\$69,498 \$5,791	\$71,582 \$5,965	\$73,730 \$6,144	\$75,942 \$6,328	\$78,220 \$6,518	\$80,567 \$6,714	\$81,762 \$6,813	\$94,026 \$7,836

San Luis
FY 2016 Salary Plan

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
			2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Assistant to City Manager	84	annual	\$66,149	\$68,133	\$70,177	\$72,283	\$74,451	\$76,685	\$77,822	\$89,495
Community/Economic Development Administrator		monthly	\$5,512	\$5,678	\$5,848	\$6,024	\$6,204	\$6,390	\$6,485	\$7,458
Magistrate										
Information Technology Manager	83	annual	\$64,535	\$66,471	\$68,466	\$70,520	\$72,635	\$74,814	\$75,924	\$87,313
Assistant Fire Chief		monthly	\$5,378	\$5,539	\$5,705	\$5,877	\$6,053	\$6,235	\$6,327	\$7,276
Human Resources Manager	80	annual	\$59,928	\$61,725	\$63,577	\$65,484	\$67,449	\$69,472	\$70,503	\$81,078
Police Lieutenant		monthly	\$4,994	\$5,144	\$5,298	\$5,457	\$5,621	\$5,789	\$5,875	\$6,757
City Clerk	78	annual	\$57,040	\$58,751	\$60,514	\$62,329	\$64,199	\$66,125	\$67,106	\$77,172
Parks & Rec Superintendent		monthly	\$4,753	\$4,896	\$5,043	\$5,194	\$5,350	\$5,510	\$5,592	\$6,431
Assistant Public Works Director										
Court Administrator	77	annual	\$55,649	\$57,318	\$59,038	\$60,809	\$62,633	\$64,512	\$65,469	\$75,289
		monthly	\$4,637	\$4,777	\$4,920	\$5,067	\$5,219	\$5,376	\$5,456	\$6,274
Risk/Safety/Claims Coordinator	75	annual	\$52,967	\$54,556	\$56,193	\$57,879	\$59,615	\$61,403	\$62,314	\$71,661
Utilities Billing & Collections Manager		monthly	\$4,414	\$4,546	\$4,683	\$4,823	\$4,968	\$5,117	\$5,193	\$5,972
Assistant Finance Director	73	annual	\$50,415	\$51,927	\$53,485	\$55,090	\$56,742	\$58,445	\$59,312	\$68,208
Wastewater Supervisor		monthly	\$4,201	\$4,327	\$4,457	\$4,591	\$4,729	\$4,870	\$4,943	\$5,684
Police Sergeant										
Senior Human Resources Analyst	71	annual	\$47,986	\$49,425	\$50,908	\$52,435	\$54,008	\$55,629	\$56,454	\$64,922
Water Supervisor		monthly	\$3,999	\$4,119	\$4,242	\$4,370	\$4,501	\$4,636	\$4,704	\$5,410
Utilities Supervisor										
Fire Captain	70	annual	\$46,815	\$48,220	\$49,666	\$51,156	\$52,691	\$54,272	\$55,077	\$63,338
		monthly	\$3,901	\$4,018	\$4,139	\$4,263	\$4,391	\$4,523	\$4,590	\$5,278

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--				
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications	Midpoint	Maximum

2-3 years 4-5 years 6-7 years 8-9 years 10+ years

San Luis
FY 2016 Salary Plan

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
			<u>2-3 years</u>	<u>4-5 years</u>	<u>6-7 years</u>	<u>8-9 years</u>	<u>10+ years</u>			
Police Corporal	69	annual	\$45,673	\$47,044	\$48,455	\$49,909	\$51,406	\$52,948	\$53,733	\$61,793
		monthly	\$3,806	\$3,920	\$4,038	\$4,159	\$4,284	\$4,412	\$4,478	\$5,149
Highway Users/Solid Waste Supervisor	68	annual	\$44,559	\$45,896	\$47,273	\$48,691	\$50,152	\$51,657	\$52,423	\$60,286
Police Administrative Svcs Supervisor		monthly	\$3,713	\$3,825	\$3,939	\$4,058	\$4,179	\$4,305	\$4,369	\$5,024
Fire Inspector	67	annual	\$43,473	\$44,777	\$46,120	\$47,504	\$48,929	\$50,397	\$51,144	\$58,816
		monthly	\$3,623	\$3,731	\$3,843	\$3,959	\$4,077	\$4,200	\$4,262	\$4,901
Grant Writer	66	annual	\$42,412	\$43,685	\$44,995	\$46,345	\$47,735	\$49,168	\$49,897	\$57,381
		monthly	\$3,534	\$3,640	\$3,750	\$3,862	\$3,978	\$4,097	\$4,158	\$4,782
Senior Services Manager	65	annual	\$41,378	\$42,619	\$43,898	\$45,215	\$46,571	\$47,968	\$48,680	\$55,982
Chief Wastewater Plant Operator		monthly	\$3,448	\$3,552	\$3,658	\$3,768	\$3,881	\$3,997	\$4,057	\$4,665
Police Officer										
Building Plans Examiner/Building Inspector	64	annual	\$40,369	\$41,580	\$42,827	\$44,112	\$45,435	\$46,798	\$47,493	\$54,616
		monthly	\$3,364	\$3,465	\$3,569	\$3,676	\$3,786	\$3,900	\$3,958	\$4,551
Fire Engineer	63	annual	\$39,384	\$40,566	\$41,783	\$43,036	\$44,327	\$45,657	\$46,334	\$53,284
		monthly	\$3,282	\$3,380	\$3,482	\$3,586	\$3,694	\$3,805	\$3,861	\$4,440
Court Compliance Officer	62	annual	\$38,423	\$39,576	\$40,763	\$41,986	\$43,246	\$44,543	\$45,204	\$51,985
Parks Maintenance Supervisor		monthly	\$3,202	\$3,298	\$3,397	\$3,499	\$3,604	\$3,712	\$3,767	\$4,332
Highway Users/Solid Waste Maintenance Foreman										
Assistant Planner										
Building Inspector										

San Luis
FY 2016 Salary Plan

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range		Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum
				2-3 years	4-5 years	6-7 years	8-9 years	10+ years		
Assistant to City Council/PIO	61	annual	\$37,486	\$38,611	\$39,769	\$40,962	\$42,191	\$43,457	\$44,102	\$50,717
Purchasing Agent		monthly	\$3,124	\$3,218	\$3,314	\$3,414	\$3,516	\$3,621	\$3,675	\$4,226
Human Resources Programs & Training Coord										
Planning Technician										
Senior Water System Operator										
Deputy City Clerk	60	annual	\$36,572	\$37,669	\$38,799	\$39,963	\$41,162	\$42,397	\$43,026	\$49,480
Code Enforcement Officer		monthly	\$3,048	\$3,139	\$3,233	\$3,330	\$3,430	\$3,533	\$3,585	\$4,123
Communications Coordinator										
Firefighter/EMT										
GIS Technician	59	annual	\$35,680	\$36,750	\$37,853	\$38,989	\$40,158	\$41,363	\$41,976	\$48,273
Recreation Coordinator		monthly	\$2,973	\$3,063	\$3,154	\$3,249	\$3,347	\$3,447	\$3,498	\$4,023
Fleet & Facilities Administrative Supervisor										
Lead Mechanic										
Electrician										
Economic Development Assistant	58	annual	\$34,810	\$35,854	\$36,930	\$38,038	\$39,179	\$40,354	\$40,953	\$47,096
Lead Court Clerk		monthly	\$2,901	\$2,988	\$3,077	\$3,170	\$3,265	\$3,363	\$3,413	\$3,925
Accountant										
Information Technology Technician										
Wastewater Plant Operator										
WW Operator/Lab Technician										
WW Plant Mechanic										
Human Resources Specialist	57	annual	\$33,961	\$34,980	\$36,029	\$37,110	\$38,223	\$39,370	\$39,954	\$45,947
Building Permit Technician		monthly	\$2,830	\$2,915	\$3,002	\$3,092	\$3,185	\$3,281	\$3,329	\$3,829
Water System Operator/Cross Control Specialist										
Graphic Arts Specialist	56	annual	\$33,132	\$34,126	\$35,150	\$36,205	\$37,291	\$38,410	\$38,979	\$44,826
Parks Maintenance Crew Leader		monthly	\$2,761	\$2,844	\$2,929	\$3,017	\$3,108	\$3,201	\$3,248	\$3,736

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
			2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Water System Operator	55	annual	\$32,324	\$33,294	\$34,293	\$35,322	\$36,381	\$37,473	\$38,029	\$43,733
Water System Operator/Plant Mechanic		monthly	\$2,694	\$2,775	\$2,858	\$2,943	\$3,032	\$3,123	\$3,169	\$3,644
Communications Officer										
Legal Secretary	54	annual	\$31,536	\$32,482	\$33,456	\$34,460	\$35,494	\$36,559	\$37,101	\$42,666
Senior Accounting Specialist		monthly	\$2,628	\$2,707	\$2,788	\$2,872	\$2,958	\$3,047	\$3,092	\$3,556
Mechanic										
Administrative Coordinator	53	annual	\$30,767	\$31,690	\$32,640	\$33,620	\$34,628	\$35,667	\$36,196	\$41,626
Procurement Specialist		monthly	\$2,564	\$2,641	\$2,720	\$2,802	\$2,886	\$2,972	\$3,016	\$3,469
Human Resources Technician										
Business Licensing Specialist										
Meter Reader Technician										
Senior Court Clerk	52	annual	\$30,016	\$30,917	\$31,844	\$32,800	\$33,784	\$34,797	\$35,313	\$40,610
Park Maintenance Specialist		monthly	\$2,501	\$2,576	\$2,654	\$2,733	\$2,815	\$2,900	\$2,943	\$3,384
Highway Users Equipment Operator										
Animal Control Officer										
Senior Aid/Driver	50	annual	\$28,570	\$29,427	\$30,310	\$31,219	\$32,156	\$33,120	\$33,612	\$38,654
Evidence Technician		monthly	\$2,381	\$2,452	\$2,526	\$2,602	\$2,680	\$2,760	\$2,801	\$3,221
Purchasing Assistant	49	annual	\$27,873	\$28,709	\$29,571	\$30,458	\$31,372	\$32,313	\$32,792	\$37,711
Recreation Specialist		monthly	\$2,323	\$2,392	\$2,464	\$2,538	\$2,614	\$2,693	\$2,733	\$3,143
Meter Reader										
Administrative Assistant	48	annual	\$27,193	\$28,009	\$28,849	\$29,715	\$30,606	\$31,525	\$31,992	\$36,791
Accounting Specialist		monthly	\$2,266	\$2,334	\$2,404	\$2,476	\$2,551	\$2,627	\$2,666	\$3,066
Building Maintenance Technician										
Solid Waste Equipment Operator										
Customer Service Representative										
Accounting Specialist										

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--				
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications	Midpoint	Maximum

2-3 years 4-5 years 6-7 years 8-9 years 10+ years

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications					Midpoint	Maximum	
			2-3 years	4-5 years	6-7 years	8-9 years	10+ years			
Accounting Clerk	46	annual	\$25,883	\$26,660	\$27,459	\$28,283	\$29,132	\$30,006	\$30,451	\$35,018
Senior Parks Maintenance Technician		monthly	\$2,157	\$2,222	\$2,288	\$2,357	\$2,428	\$2,500	\$2,538	\$2,918
Senior Highway Users/Solid Waste Maintenance Tech										
Police Records Clerk										
Transit Enforcement Officer										
Cook	45	annual	\$25,252	\$26,009	\$26,790	\$27,593	\$28,421	\$29,274	\$29,708	\$34,164
Lead Custodian		monthly	\$2,104	\$2,167	\$2,232	\$2,299	\$2,368	\$2,439	\$2,476	\$2,847
Highway Users/Solid Waste Maintenance Tech	44	annual	\$24,636	\$25,375	\$26,136	\$26,920	\$27,728	\$28,560	\$28,983	\$33,331
		monthly	\$2,053	\$2,115	\$2,178	\$2,243	\$2,311	\$2,380	\$2,415	\$2,778
Senior Office Support Specialist	42	annual	\$23,449	\$24,152	\$24,877	\$25,623	\$26,392	\$27,184	\$27,587	\$31,725
Park Maintenance Technician		monthly	\$1,954	\$2,013	\$2,073	\$2,135	\$2,199	\$2,265	\$2,299	\$2,644
Office Support Specialist	38	annual	\$21,243	\$21,881	\$22,537	\$23,213	\$23,910	\$24,627	\$24,992	\$28,741
Court Clerk		monthly	\$1,770	\$1,823	\$1,878	\$1,934	\$1,992	\$2,052	\$2,083	\$2,395
Senior Aid	37	annual	\$20,725	\$21,347	\$21,987	\$22,647	\$23,326	\$24,026	\$24,383	\$28,040
Custodian		monthly	\$1,727	\$1,779	\$1,832	\$1,887	\$1,944	\$2,002	\$2,032	\$2,337
Recreation Assistant	36	annual	\$20,220	\$20,826	\$21,451	\$22,095	\$22,758	\$23,440	\$23,788	\$27,356
Swimming Pool Coordinator/Office Support Specialist		monthly	\$1,685	\$1,736	\$1,788	\$1,841	\$1,896	\$1,953	\$1,982	\$2,280
Driver	35	annual	\$19,727	\$20,318	\$20,928	\$21,556	\$22,202	\$22,869	\$23,208	\$26,689
		monthly	\$1,644	\$1,693	\$1,744	\$1,796	\$1,850	\$1,906	\$1,934	\$2,224
Recreation Instructor	34	annual	\$19,245	\$19,823	\$20,418	\$21,030	\$21,661	\$22,311	\$22,642	\$26,038
		monthly	\$1,604	\$1,652	\$1,701	\$1,753	\$1,805	\$1,859	\$1,887	\$2,170

**San Luis
FY 2016 Salary Plan**

Table 1 - Recommended Job Class Titles and Proposed Ranges

Recommended Occupational Job Families and Job Class Titles	-- Recommended at 95% Option--									
	Salary Range	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications	Midpoint	Maximum					
				<u>2-3 years</u>	<u>4-5 years</u>	<u>6-7 years</u>	<u>8-9 years</u>	<u>10+ years</u>		
Head Lifeguard	31	annual	\$17,871	\$18,407	\$18,960	\$19,528	\$20,114	\$20,718	\$21,025	\$24,179
		monthly	\$1,489	\$1,534	\$1,580	\$1,627	\$1,676	\$1,726	\$1,752	\$2,015
Recreation Intern Lifeguard Lifeguard/WSI (Certified)	27	annual	\$16,191	\$16,676	\$17,177	\$17,692	\$18,223	\$18,769	\$19,048	\$21,905
		monthly	\$1,349	\$1,390	\$1,431	\$1,474	\$1,519	\$1,564	\$1,587	\$1,825

CITY OF SAN LUIS
SALARY SCHEDULE
2006-2007

Occupational Job Families and Job Classes	Salaries								
	Pay grade	Annual month hourly	Minimum	*Entry for new hires--only--for additional, directly related experience in excess of minimum qualifications				Midpoint	Maximum
				2-3 years 2-3 years	4-5 years 4-5 years	6-7 years 6-7 years	8+ years 8+ years		
* City Administrator	101	annual monthly	\$100,653 \$8,387.75	104,679.26 8,723.27	108,705.39 9,058.78	112,731.51 9,394.29	116,757.64 9,729.80	118,415.46 9,867.96	136,177.77 11,348.15
* Attorney	94	annual monthly	\$84,676 \$7,056.33	88,063.02 7,338.59	91,450.06 7,620.83	94,837.10 7,903.09	98,224.14 8,185.35	99,618.81 8,301.57	114,561.63 9,546.80
Assistant City Administrator	90	annual monthly	\$76,712 \$6,392.67	79,780.75 6,648.40	82,849.24 6,904.10	85,917.73 7,159.81	88,986.23 7,415.52	90,249.72 7,520.81	103,787.18 8,648.93
* Police Chief	89	annual monthly	\$74,841 \$6,236.75	77,834.88 6,486.24	80,828.53 6,735.71	83,822.18 6,985.18	86,815.83 7,234.65	88,048.51 7,337.38	101,255.79 8,437.99
Administrative Services Director	87	annual monthly	\$71,235 \$5,936.26	74,084.36 6,173.70	76,933.76 6,411.15	79,783.16 6,648.60	82,632.56 6,886.05	83,805.84 6,983.82	96,376.71 8,031.39
* Public Works Director	86	annual	\$69,498	72,277.43	75,057.33	77,837.23	80,617.13	81,761.79	94,026.06
* Magistrate	86	annual monthly	\$69,498 \$5,791.50	72,277.43 6,023.12	75,057.33 6,254.78	77,837.23 6,486.44	80,617.13 6,718.09	81,761.79 6,813.48	94,026.06 7,835.51
* Finance Director	83	annual	\$64,535	67,116.77	69,698.19	72,279.60	74,861.02	75,923.95	87,312.55
* Fire Chief	83	annual monthly	\$64,535 \$5,377.92	67,116.77 5,593.06	69,698.19 5,808.18	72,279.60 6,023.30	74,861.02 6,238.42	75,923.95 6,327.00	87,312.55 7,276.05
* Police Commander	82	annual monthly	\$62,962 \$5,246.75	65,479.28 5,456.65	67,998.23 5,666.52	70,516.69 5,876.39	73,035.14 6,086.26	74,072.15 6,172.68	85,182.97 7,098.58
Director of Operations	80	annual	\$59,927	62,324.60	64,721.70	67,118.80	69,515.90	70,502.94	81,078.38
Deputy Fire Chief	80	annual monthly	\$59,927 \$4,993.92	62,324.60 5,193.72	64,721.70 5,393.48	67,118.80 5,593.23	69,515.90 5,792.99	70,502.94 5,875.25	81,078.38 6,756.53
* Human Resources Director	78	annual monthly	\$57,040 \$4,753.33	59,321.60 4,943.47	61,603.20 5,133.60	63,884.80 5,323.73	66,166.40 5,513.87	67,106.00 5,592.17	77,172.00 6,431.00
Planning and Zoning Director	77	annual	\$55,649	57,874.58	60,100.53	62,326.48	64,552.42	65,468.99	75,289.33
Assistant Fire Chief	77	annual	\$55,649	57,874.58	60,100.53	62,326.48	64,552.42	65,468.99	75,289.33

		monthly	\$4,637.41	4,822.89	5,008.38	5,193.88	5,379.37	5,455.75	6,274.11
* Police Lieutenant	76	annual	\$54,291	56,463.01	58,634.66	60,806.32	62,977.97	63,872.18	73,453.01
		monthly	\$4,524.25	4,705.25	4,886.22	5,067.19	5,248.16	5,322.68	6,121.08
Facilities Director	75	annual	\$52,967	55,085.86	57,204.55	59,323.24	61,441.92	62,314.32	71,661.47
		monthly	\$4,413.91	4,590.49	4,767.05	4,943.60	5,120.16	5,192.86	5,971.79
Economic Development Director	73	annual	\$50,415	52,431.52	54,448.11	56,464.71	58,481.31	59,311.67	68,208.42
		monthly	\$4,201.25	4,369.29	4,537.34	4,705.39	4,873.44	4,942.64	5,684.04
Social Services Director	72	annual	\$49,185	51,152.70	53,120.11	55,087.52	57,054.93	57,865.04	66,544.80
Battalion Chief	72	annual	\$49,185	51,152.70	53,120.11	55,087.52	57,054.93	57,865.04	66,544.80
		monthly	\$4,098.75	4,262.73	4,426.68	4,590.63	4,754.58	4,822.09	5,545.40
* City Clerk	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
Utilities Supervisor	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
Assistant Public Works Director	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
* Public Works Superintendent	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
HR Senior Analyst	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
Parks and Recreation Asst. Director	70	annual	\$46,815	48,687.88	50,560.49	52,433.10	54,305.71	55,076.78	63,338.30
		monthly	\$3,901.25	4,057.32	4,213.37	4,369.43	4,525.48	4,589.73	5,278.19
Engineering Technician	69	annual	\$45,673	47,500.37	49,327.30	51,154.24	52,981.18	53,733.45	61,793.46
		monthly	\$3,806.08	3,958.36	4,110.61	4,262.85	4,415.10	4,477.79	5,149.46
* Police Sergeant	68	annual	\$44,559	46,341.82	48,124.20	49,906.58	51,688.95	52,422.87	60,286.31
Deputy Clerk	68	annual	\$44,559	46,341.82	48,124.20	49,906.58	51,688.95	52,422.87	60,286.31
		Hourly	\$21.24	22.28	23.14	23.99	24.85	25.20	28.98
* Fire Captain	67	annual	\$43,473	45,211.53	46,950.44	48,689.34	50,428.25	51,144.27	58,815.91
		Hourly							
* Assistant Finance Director	66	annual	\$42,412	44,108.81	45,805.31	47,501.80	49,198.29	49,896.85	57,381.37
Grant Coordinator	66	annual	\$42,412	44,108.81	45,805.31	47,501.80	49,198.29	49,896.85	57,381.37
		Hourly	\$20.39	21.21	22.02	22.84	23.65	23.99	27.59
Grant Writer	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
Parks Supervisor	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
Public Works Maintenance Supervisor	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
Water Supervisor	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
Paramedic	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
Probation Officer	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
I.T. Coordinator	64	annual	\$40,369	41,983.40	43,598.15	45,212.90	46,827.64	47,492.54	54,616.42
		Hourly							

Assistant to City Council	63	annual	\$39,384	40,959.42	42,534.78	44,110.14	45,685.50	46,334.18	53,284.31
Community Center Director	63	annual	\$39,384	40,959.42	42,534.78	44,110.14	45,685.50	46,334.18	53,284.31
Communications Supervisor	63	annual	\$39,384	40,959.42	42,534.78	44,110.14	45,685.50	46,334.18	53,284.31
		Hourly	\$18.93	19.69	20.45	21.21	21.96	22.28	25.62

Police Corporal	62	annual	\$38,423	39,960.41	41,497.35	43,034.28	44,571.22	45,204.08	51,984.69
Electrician		annual	\$38,423	39,960.41	41,497.35	43,034.28	44,571.22	45,204.08	51,984.69
		Hourly	\$18.47	19.21	19.95	20.69	21.43	21.73	24.99

Proposed position PW 2014

Recreation Program Coordinator	60	annual	\$36,572	38,034.89	39,497.77	40,960.65	42,423.53	43,025.89	49,479.78
Chief Wastewater Plant Operator	60	annual	\$36,572	38,034.89	39,497.77	40,960.65	42,423.53	43,025.89	49,479.78
Fire Engineer	60	annual	\$36,572	38,034.89	39,497.77	40,960.65	42,423.53	43,025.89	49,479.78
I.T. Technician	60	annual	\$36,572	38,034.89	39,497.77	40,960.65	42,423.53	43,025.89	49,479.78
		Hourly							

position pay/reclassified 07/2013

* Police Officer	59	annual	\$35,680	37,107.21	38,534.41	39,961.61	41,388.81	41,976.48	48,272.95
Communications Coordinator	59	annual	\$35,680	37,107.21	38,534.41	39,961.61	41,388.81	41,976.48	48,272.95
		Hourly	\$17.15	17.84	18.53	19.21	19.90	20.18	23.21

Economic Development Assistant	58	annual	\$34,810	36,202.16	37,594.55	38,986.94	40,379.33	40,952.67	47,095.57
Accountant	58	annual	\$34,810	36,202.16	37,594.55	38,986.94	40,379.33	40,952.67	47,095.57
Lead Mechanic	58	annual	\$34,810	36,202.16	37,594.55	38,986.94	40,379.33	40,952.67	47,095.57
GIS Technician	58	annual	\$34,810	36,202.16	37,594.55	38,986.94	40,379.33	40,952.67	47,095.57
		Hourly	\$16.74	17.40	18.07	18.74	19.41	19.69	22.64

Human Resources Specialist	57	annual	\$33,961	35,319.18	36,677.61	38,036.04	39,394.47	39,953.82	45,946.89
* Building Inspector	57	annual	\$33,961	35,319.18	36,677.61	38,036.04	39,394.47	39,953.82	45,946.89
* Firefighter/EMT	57	annual	\$33,961	35,319.18	36,677.61	38,036.04	39,394.47	39,953.82	45,946.89
		Hourly							

Administrative Coordinator	55	annual	\$32,324	33,617.30	34,910.27	36,203.25	37,496.22	38,028.62	43,732.91
Procurement Specialist	55	annual	\$32,324	33,617.30	34,910.27	36,203.25	37,496.22	38,028.62	43,732.91
HR Training/Programs Coordinator	55	annual	\$32,324	33,617.30	34,910.27	36,203.25	37,496.22	38,028.62	43,732.91
Computer Tech	55	annual	\$32,324	33,617.30	34,910.27	36,203.25	37,496.22	38,028.62	43,732.91
		Hourly	\$15.54	16.16	16.78	17.41	18.03	18.28	21.03

* Wastewater Plant Operator	54	annual	\$31,536	32,797.37	34,058.80	35,320.24	36,581.68	37,101.09	42,666.26
Court Compliance Officer	54	annual	\$31,536	32,797.37	34,058.80	35,320.24	36,581.68	37,101.09	42,666.26
Police Recruit	54	annual	\$31,536	32,797.37	34,058.80	35,320.24	36,581.68	37,101.09	42,666.26
Graphic Arts Specialist	54	annual	\$31,536	32,797.37	34,058.80	35,320.24	36,581.68	37,101.09	42,666.26
		Hourly	\$15.16	15.77	16.37	16.98	17.59	17.84	20.51

Proposed position I.T.

Lead Maintenance Technician	53	annual	\$30,767	31,997.43	33,228.10	34,458.77	35,689.44	36,196.19	41,625.62
		Hourly	\$14.79	15.38	15.98	16.57	17.16	17.40	20.01

* Mechanic	52	annual	\$30,016	31,217.01	32,417.66	33,618.31	34,818.97	35,313.36	40,610.36
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Water System Operator	52	annual	\$30,016	31,217.01	32,417.66	33,618.31	34,818.97	35,313.36	40,610.36
HR Technician	52	annual	\$30,016	31,217.01	32,417.66	33,618.31	34,818.97	35,313.36	40,610.36
Meter Reader Technician	52	annual	\$30,016	31,217.01	32,417.66	33,618.31	34,818.97	35,313.36	40,610.36
		Hourly	\$14.43	15.01	15.59	16.16	16.74	16.98	19.52
Purchasing Assistant	51	annual	\$29,284	30,455.62	31,626.99	32,798.36	33,969.73	34,452.05	39,619.86
Chief Court Clerk	51	annual	\$29,284	30,455.62	31,626.99	32,798.36	33,969.73	34,452.05	39,619.86
		Hourly	\$14.08	14.64	15.21	15.77	16.32	16.56	19.05
Accounting Specialist	50	annual	\$28,570	29,712.80	30,855.60	31,998.40	33,141.20	33,611.76	38,653.52
Recreation Specialist	50	annual	\$28,570	29,712.80	30,855.60	31,998.40	33,141.20	33,611.76	38,653.52
* Communications Officer	50	annual	\$28,570	29,712.80	30,855.60	31,998.40	33,141.20	33,611.76	38,653.52
		Hourly	\$13.74	14.29	14.83	15.38	15.93	16.16	18.58
* Administrative Assistant	49	annual	\$27,873	28,988.09	30,103.02	31,217.95	32,332.87	32,791.96	37,710.76
* Heavy Equipment Operator	49	annual	\$27,873	28,988.09	30,103.02	31,217.95	32,332.87	32,791.96	37,710.76
		Hourly	\$13.40	13.94	14.47	15.01	15.54	15.77	18.13
Material Coordinator	45	annual	\$25,252	26,261.78	27,271.85	28,281.92	29,291.99	29,707.90	34,164.08
Public Works Equipment Operator	45	annual	\$25,252	26,261.78	27,271.85	28,281.92	29,291.99	29,707.90	34,164.08
		Hourly	\$12.14	12.63	13.11	13.60	14.08	14.28	16.43
* Accounting Clerk	44	annual	\$24,636	25,621.25	26,606.68	27,592.12	28,577.55	28,983.32	33,330.81
* Maintenance Technician	44	annual	\$24,636	25,621.25	26,606.68	27,592.12	28,577.55	28,983.32	33,330.81
Police Records Clerk	44	annual	\$24,636	25,621.25	26,606.68	27,592.12	28,577.55	28,983.32	33,330.81
Court Clerk Specialist	44	annual	\$24,636	25,621.25	26,606.68	27,592.12	28,577.55	28,983.32	33,330.81
		Hourly	\$11.84	12.32	12.79	13.27	13.74	13.93	16.02
Lead Custodian	43	annual	\$24,035	24,996.34	25,957.74	26,919.14	27,880.54	28,276.41	32,517.87
		hourly	\$11.56	12.02	12.48	12.94	13.40	13.59	15.63
* Secretary	41	annual	\$22,877	23,791.88	24,706.95	25,622.02	26,537.10	26,913.89	30,950.97
Court Clerk	41	annual	\$22,877	23,791.88	24,706.95	25,622.02	26,537.10	26,913.89	30,950.97
		hourly	\$10.99	11.44	11.88	12.32	12.76	12.94	14.88
* Meter Reader	40	annual	\$22,319	23,211.59	24,104.34	24,997.10	25,889.85	26,257.45	30,196.07
Parts Runner	40	annual	\$22,319	23,211.59	24,104.34	24,997.10	25,889.85	26,257.45	30,196.07
		hourly	\$10.73	11.16	11.59	12.02	12.45	12.62	14.52
* Office Support Specialist	37	annual	\$20,725	21,554.27	22,383.28	23,212.29	24,041.30	24,382.66	28,040.05
* Cook	37	annual	\$20,725	21,554.27	22,383.28	23,212.29	24,041.30	24,382.66	28,040.05
Recreation Assistant	37	annual	\$20,725	21,554.27	22,383.28	23,212.29	24,041.30	24,382.66	28,040.05
Swimming Pool Coordinator	37	annual	\$20,725	21,554.27	22,383.28	23,212.29	24,041.30	24,382.66	28,040.05
Senior Aid	37	annual	\$20,725	21,554.27	22,383.28	23,212.29	24,041.30	24,382.66	28,040.05
		hourly	\$9.96	10.36	10.76	11.16	11.59	11.72	13.48

Bus Driver	35	annual	\$19,727	20,515.66	21,304.73	22,093.79	22,882.85	23,207.76	26,688.93
Recreation Instructor	35	annual	\$19,727	20,515.66	21,304.73	22,093.79	22,882.85	23,207.76	26,688.93
		hourly	\$9.48	9.86	10.24	10.62	11.00	11.16	12.83
Groundskeeper	34	annual	\$19,245	20,015.28	20,785.10	21,554.92	22,324.74	22,641.72	26,037.98
Welder	34	annual	\$19,245	20,015.28	20,785.10	21,554.92	22,324.74	22,641.72	26,037.98
		hourly	\$9.25	9.62	9.99	10.36	10.73	10.59	12.52
* Custodian	32	annual	\$18,318	19,050.83	19,783.56	20,516.28	21,249.00	21,550.71	24,783.32
		hourly	\$8.81	9.16	9.51	9.86	10.22	10.36	11.92
Head Lifeguard	30	annual	\$17,435	18,132.86	18,830.27	19,527.69	20,225.11	20,512.28	23,589.12
		hourly	\$8.38	8.72	9.05	9.39	9.72	9.86	11.34
Lifeguard	24	annual	\$15,035	15,635.90	16,237.29	16,838.67	17,440.05	17,687.68	20,340.83
		hourly	\$7.22	7.52	7.81	8.10	8.38	8.50	9.78

* **New hires only:** Rate of hire may increase 4% from minimum entry salary for every 2 years of additional,^(a) directly related education or experience up to the midpoint. Exceptions in offering a higher than entry salary may be made by the administrator for exceptional circumstances such as to correct an inequality in relationship to subordinates, for hard to fill positions, and for special situations as determined by the City Administrator and shall not exceed the midpoint.

(a) **additional** is experience and/or education in excess of the required minimum qualifications

Promotion: the higher of 5% increase of current wages or the minimum entry wage

Merit increases and general increases as determined by budget and administration and should stay within the salary range.

No skills pay or additional consideration in salary will be made for any certification or for any assignment for current or new employees as salary ranges already reflect market value.

Underfill: any position of a new hire or promotion of candidates or employees not meeting the minimum qualifications. The salary will be 10% to 15% less than the minimum entry salary and should not exceed 12 months. After the 12-month period or upon meeting minimum requirements, the employee will receive entry level salary.

Seasonal, temporary, and emergency appointments: salary will be 10% less than the minimum entry salary.

Human Resource Director

City Administrator

POSITION ANALYSIS QUESTIONNAIRE

This form is designed to assist you in describing your position. You are asked to fill out this form because you know the duties and responsibilities of your position better than anyone else. If a question does not apply to your position, please write "Not Applicable" or "N/A" for that item. Please print or write your answers very legibly. Thank you for your cooperation.

NOTE: It is the *position* that is being studied, not the employee.

EMPLOYEE'S NAME: _____

EMPLOYEE'S JOB TITLE: _____

DEPARTMENT / DIVISION: _____

WORK PHONE OR EMAIL: _____

IMMEDIATE SUPERVISOR'S NAME & TITLE: _____

DEPARTMENT DIRECTOR'S NAME & TITLE: _____

- A. POSITION'S PURPOSE:** State briefly, in 3 to 5 sentences, the main purpose or function of your position. What do you believe is the major purpose of your job? This may be easier to complete after you have filled out Section B of this form.

B. WORK ACTIVITIES LIST: THIS SECTION IS VERY IMPORTANT TO UNDERSTANDING YOUR JOB DUTIES. Please describe, in detail, the major elements of what you do on your job. List only the major functions, separately, in order of importance. Provide a detailed description of each duty so someone not familiar with your job can understand what you do. **We do not need to know HOW your department operates, but rather, WHAT it is YOU “do”.** Please use action words such as *prepares, calculates, operates,* etc. to start off each statement. Indicate the approximate percentage of total working time you spend on each major work activity. You may use any time period that is convenient, such as daily, weekly, monthly, or yearly but please indicate weekly, monthly, etc.

	% of Time	Function/Duty/Task
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		

C. KNOWLEDGE, SKILLS AND INFORMATION SOURCES: This section helps us to understand the minimum levels and type of knowledge and skills needed to effectively perform the functions of this job.

What knowledge and skills are required to perform your job? *Examples: typing, supervisory skills, project management skills, etc.*

What information sources are required for you to do your job? *Examples: internet, manufacturer equipment manuals, building codes, repair manuals, etc.*

D. EDUCATION, TRAINING, AND EXPERIENCE

Please indicate **your educational level** and the **MINIMUM educational level** required for your job:

YOU HAVE:		YOU NEED:	
<input type="checkbox"/>	High School Diploma/GED	<input type="checkbox"/>	High School Diploma/GED
<input type="checkbox"/>	Associate's Degree (AA/AS); or 2 year technical certificate	<input type="checkbox"/>	Associate's Degree (AA/AS); or 2 year technical certificate
<input type="checkbox"/>	Bachelor's Degree (BA/BS)	<input type="checkbox"/>	Bachelor's Degree (BA/BS)
<input type="checkbox"/>	Graduate Degree (MS/MA)	<input type="checkbox"/>	Graduate Degree (MS/MA)
<input type="checkbox"/>	Post Graduate Degree (PhD)	<input type="checkbox"/>	Post Graduate Degree (PhD)
<input type="checkbox"/>	Other (please indicate):	<input type="checkbox"/>	Other (please indicate):

Please identify the field of study or coursework for the educational degree you indicated in the "You Need" section above. Include any vocational training or special training programs that would substitute for the above education/training. *Examples: AA/AS in Accounting, BA/BS in Journalism, automotive repair training program, HVAC training program, etc.*

Please indicate the number of years and type of prior job **experience** that is essential before an average person could perform your job successfully?

Example: 2 years of strategic planning work and 6 months supervisory experience.

E. REQUIRED LICENSES AND CERTIFICATIONS

Does your job **require** a license(s), certification, registration, or other regulatory requirements? (Examples: engineering certification or license; CDL; etc.) If yes, provide name/type/class/level of license/ certification/registration and the issuing agency.

License or Certification Name	Type/Class/Level

Were they required at the time for employment? **Yes** **No** If no, when were they required?

Within: _____ Weeks _____ Months _____ Years of employment?

F. EQUIPMENT, TOOLS AND MACHINERY:

What machinery, vehicles, or motorized equipment do you use in your work, and how often do you use each (rarely, frequently, constantly)?

G. PHYSICAL REQUIREMENTS: Are there any special or unusual physical skills or efforts required on your job (e.g., climb ladders, dig/work in trenches, handle extremely hot or cold materials, etc.)?

What approximate percentage of your total time on this job do you spend doing the following? (These may add up to more than 100%).

Standing _____ % Walking _____ % Sitting _____ % Driving _____ %
Listening _____ % Talking _____ % Other (give examples) _____ / _____ %

How much weight are you required to manually **lift** and/or **carry** at any one time: _____ Pounds
Is the lifting/carrying done regularly? Yes No How many hours per day? _____ Hours

H. EXTRAORDINARY WORKING CONDITIONS: What unusual and/or special working conditions affect or are part of your job? Answer all that apply and indicate whether regular or occasional.

1. Exposure to dangerous machinery (examples): _____ Regular Occasional
2. Exposure to extreme weather conditions (examples): _____ Regular Occasional
3. Potential physical harm (examples): _____ Regular Occasional
4. Hazardous chemicals (examples): _____ Regular Occasional
5. Infectious disease (examples): _____ Regular Occasional
6. Other (examples): _____ Regular Occasional

I. PROBLEM-SOLVING INSTRUCTIONS:

How do you receive your instructions? (Check/circle all that apply): Orally In Writing

How specific or general are these instructions? Please explain.

How are priorities and/or deadlines decided for your position?

What occasions are there (if any) when instructions are not provided?

At what stage, and by whom (job title) are your assignments normally reviewed?

How can you and your supervisor determine the quality of your work?

How often do you meet with your supervisor and for what purposes?

J. AUTHORITY / ACCOUNTABILITY

What is the highest level of decision you are authorized to make **without** clearing it through your supervisor?

What work decisions **require** clearance from your supervisor? Please give examples.

What are the most difficult/important decisions you make? Describe the impact of these decisions on your immediate organizational unit, department, other employees, contractors, customers, vendors and other members of the public and/or the community.

Do you have any input, responsibility, or work duties related to annual budgeting?.

K. INTERACTION WITH OTHERS: To do your job effectively, what people **within** your organization are you required to interact with, other than your immediate supervisor and department co-workers?

If you have direct contact with people **outside** the organization such as the public, other governmental agencies, vendors, suppliers, contractors, etc., please indicate the nature and purpose of these contacts.

EMPLOYEE SIGNATURE: _____ **DATE:** _____

Please Note: All signatures indicate the information provided on this PAQ is **accurate and complete**.

*Please print and sign this document. If you have supervisory responsibilities, complete and sign the next section. Return this entire PAQ to your supervisor by **Friday, January 30th**. Be sure to make a copy for your records.*

SUPERVISORY POSITION SUPPLEMENTAL QUESTIONNAIRE

(To be completed only by individuals who supervise other employees)

- L. SUPERVISION/SPAN OF CONTROL:** Please indicate the job titles and names of the employees who report *directly* to you, and not through a subordinate supervisor. Include temporary, part-time, and community service workers. Attach your department's organizational chart or sketch an organizational chart which depicts the reporting relationships in your department.

Please indicate the job titles, number of positions for each, that report to your direct subordinates.

- M. SUPERVISORY RESPONSIBILITIES:** Does your position have the authority to take any of the following actions? If not, does your supervisor rely *mainly* on your recommendation to make the decision?

RESPONSIBILITY	YES	NO	RECOMMEND ONLY	N/A
Hire employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Promote employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transfer employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prepare work schedules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assign/review work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Train employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assign/approve overtime/comp time	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oversee contracts / contractors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approve sick leave/vacation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recall employees to work in emergencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Award merit increases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Discipline employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Suspend employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Terminate employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EMPLOYEE SIGNATURE: _____

Date: _____

Please Note: All signatures indicate the information is **accurate and complete**. Return to your supervisor by **Friday, January 30th**.

**DEPARTMENT MANAGER'S REVIEW FOR ACCURACY
AND COMPLETENESS**

DEPARTMENT MANAGER'S REVIEW FOR ACCURACY: I have reviewed and discussed the contents of this position description with the employee. Except for the items noted below, I find the PAQ accurate and complete. (Attach additional pages if necessary.)

DEPARTMENT MANAGER'S SIGNATURE: _____ Date: _____

Please Note: All signatures indicate the information is **accurate and complete**. Please forward this PAQ to the Director by **Friday, February 6th**. Be sure to keep a copy for your records.



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. C.

Meeting Date: 02/24/2016

Department Head: John Starkey, Building Safety Director, Building & Safety

Submitted By: Jose A. Guzman, Assistant Planner, Development Services

Action Requested: Motion

ITEM:

Discussion and possible action on any and all matters regarding the appointment of two City of San Luis citizens to serve as Commission Members on the City of San Luis Planning and Zoning Commission.
(John Starkey, Zoning Administrator)

SUMMARY:

On December 8, 2015, Jahaziel Vargas submitted a letter to staff resigning from the Planning and Zoning Commission due to work load and schedule. His term would have ended on January 31, 2016.

Currently six (6) commission members are servicing on the City of San Luis Planning and Zoning Commission: Bill Cordova, Javier Barraza, Daniel Bazua, Hugo Garcia, Maria G. Guzman and Guillermina Fuentes. This Commission is to be composed of seven members. It is important that the Planning and Zoning Commission have a full appointment of seven members as development continues to grow in San Luis.

The end of term for Javier Barraza was also on January 31st, 2016. Mr. Barraza is interested in continuing serving as a Commission Member.

As established in Section 2.1(D) and Section 2.1(E) of the San Luis Zoning Ordinance,

D. Membership. The Commission shall consist of seven (7) members, all residents of the City, who shall be appointed by, and serve at the pleasure of, the City Council.

E. Term of Office.

The term of office of the members of the Commission shall be four (4) years, with the terms of members so staggered that the terms of no more than three (3) members shall expire on Jan 31st in any one-year. The incumbent Commissioner shall continue to serve, after their term of office has expired, until a successor has been appointed. In the event of a death, resignation, or removal from the Commission, a resident appointed by the City Council shall fill the vacancy, for the un-expired term.

A notice of this vacancy was posted on the City website and the local newspaper.

We have received one application from Jose A. Ponce and is attached for your review.

RECOMMENDATION / SUGGESTED MOTION:

A. I MOVE TO APPOINT _____ TO THE CITY OF SAN LUIS PLANNING AND ZONING COMMISSION WITH A TERM EXPIRATION OF JANUARY 31, 2020.

B. I MOVE TO APPOINT _____ TO THE CITY OF SAN LUIS PLANNING AND ZONING COMMISSION WITH A TERM EXPIRATION OF JANUARY 31, 2020.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: No

CITY/STATE/FEDERAL FUNDS: N/A

TOTAL: N/A

BUDGETED: N/A

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

There is no fiscal impact for this item. Membership on the Planning and Zoning Commission is not paid.

Attachments

Javier Barraza Reappointment Request Letter

Jose A. Ponce Application

February 10, 2016

Javier Barraza, Vice chairman Planning Commission

City of San Luis

P O Box 613

San Luis, AZ 85349

RE: Planning and Zoning Commission Reappointment.

I hereby request reappointment from City Council to continue serving as a member of the City of San Luis Planning Commission for a term of four years.

Sincerely,



Javier Barraza

FEB-10-2016.

Date



**City of San Luis
Board and Commission
Volunteer Appointment Application**

(Please return application to City Hall, 1090 East Union Street, P.O. Box 1170
San Luis, AZ 85364)

Name: JOSE A. PONCE Date: 01/12/2016
Residence Address: 262 LOSTRES HOMBRES Home Phone: 928-257-7124
Mailing Address: P.O. BOX 416 Alternate Phone: _____
SOMERTON, AZ. 85350

The City of San Luis requires all board and commission members to be residents of the City of San Luis.
Do you live within the corporate limits of the City of San Luis? Yes No
Years Resided in San Luis 20 Years Resided in Arizona 50

List three Boards and/or Commissions you are interested in serving on:

1) PLANNING + ZONING 2) _____ 3) _____

Why are you interested in becoming a member of the Board(s) and/or Commission(s) you have selected?

BECAUSE I FEEL I HAVE THE EXPERIENCE AND THE
COMMON SENSE TO WORK TOGETHER WITH THE BOARD
ALWAYS IN BENEFIT OF THE CITY OF SAN LUIS.

Members are expected to attend all meetings of the Board/Commission unless otherwise excused. If a member is absent without excuse from three or more consecutive meetings, the City Council may remove this member from the Board/Commission and appoint another individual to serve the remainder of the term

The time commitment required for each board and commission varies depending upon the number of scheduled meetings and preparation time for those meetings. How much time can you commit to participate on a board or commission? Please be specific, i.e. number of hours weekly, monthly or quarterly.

ALL I CAN SAY THAT I WILL BE AVAILABLE ANY TIME
REGARDLESS HOW MUCH TIME IS REQUIRED, I AM
RETIRED, SO AGAIN, I'BE AVAILABLE ANY TIME.

BOARD AND COMMISSION APPLICATION

Civic Involvements:


Organization	Position	Dates
CITY OF SAN LUIS VITA PROGRAM	COUNCIL MEMBER-VICE MAYOR	2001-2004
S.L. FRONTERA LIONS CLUB	TAX INSTRUCTOR	1994-2001
	MEMBER, VICE PRE., PRE.	1998-2001

Additional Qualifications:

U.S. ARMY - 1973-1978
 ARIZ. ARMY NATIONAL GUARD - 1985-1990
 BOXING COACH, SOMERTON BOXING CLUB - 1976-1984
 VOLUNTEER EMT-FIRE FIGHTER-SOMERTON F.D. 1983-1987
 RETIRED FROM CIVIL SERVICE AT MCAS-YUMA WITH CLOSE TO
 29 YEARS OF FEDERAL SERVICE - MOST OF IT AS AN AIC MECH,

Personal References, including addresses and phone numbers:

- 1) LETICIA LOURET, 990 BIENESTAR LN. - 928-627-3283
- 2) MARCO A. RINZON 1544 N. IRAN AVE (928) 785-0029
- 3) ROSELIO LOYA 590 ARGIGA DR. (928) 919-1608


 Applicant Signature

01/14/2016
 Date

****Applications will remain on file in the Office of the City Clerk for one year from the above date****

Notice: In accordance to the San Luis City Code, Chapter 2, Section 2-4-6, The City of San Luis under **Committees and Commissions** states, Council may create such committees and commissions, standing or special, as it deems necessary. They shall consist of as many members and shall perform such duties as the council may require and shall exist at the pleasure of the council. For more information regarding rights and provisions of the San Luis City Codes, call (928) 341-8520.



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. D.

Meeting Date: 02/24/2016

Department Head: Sonia Cornelio, City Clerk, Office of the City Clerk

Submitted By: Sonia Cornelio, City Clerk, Office of the City Clerk

Action Requested: Motion

ITEM:

Discussion and possible action on any and all matters regarding Healthy Sister Cities Border Initiatives by Regional Center for Border Health, Inc. (**Javier Morales, Director of Public Health Initiatives**)

SUMMARY:

Regional Center for Border Health, Inc. wishes to provide a PowerPoint presentation on the Healthy Sister Cities Border Initiative that will provide a framework to improve the health of the U.S. and Mexico border residents, focusing on San Luis, Arizona and San Luis Rio Colorado communities by promoting healthy lifestyles as well as to address disease prevention and management.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE PLACEMENT OF REGIONAL CENTER FOR BORDER HEALTH, INC. "HEALTHY SAN LUIS" STREET BANNERS WITH THE LOGO FOR THE CITY OF SAN LUIS, ARIZONA.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: No

CITY/STATE/FEDERAL FUNDS: N/A

TOTAL: N/A

BUDGETED: N/A

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

All promotional materials will be sponsored by Regional Center for Border Health, Inc.

Attachments

Email JM 2/24/2016

Banners 2/24/2016

PowerPoint JM 2/24/2016

Sonia Cornelio

From: Javier Morales <jmorales@rcfbh.org>
Sent: Tuesday, February 16, 2016 8:36 AM
To: Sonia Cornelio; Melissa Lopez
Cc: 'MariaJose'; 'Catalina Navarro'
Subject: Healthy Sister Cities Border Initiative
Attachments: LOGO HEALTHY SISTERS CITIES BORDER INITIATIVE.jpg; Street Banners.JPG

Hi Sonia & Melissa,

Sure appreciate your support and collaboration. Thank you.

As per our earlier conversation this morning, through the **Healthy Sister Cities Border Initiative**, Regional Center for Border Health, Inc. will provide leadership to optimize health and quality of life along the international U.S.-México border, by *increasing awareness* and understanding of the social determinants of health; identifying opportunities for cross border cooperation and collaboration; and conducting health promotion strategies to promote healthy lifestyles as well as to address disease prevention and management.

The initiative will provide a framework to improve the health of the U.S. and Mexico border residents, focusing on San Luis, AZ and San Luis Rio Colorado residents by incorporating the following objectives:

- Integrate community stakeholders to raise awareness in all sectors of society to reverse the trends in physical inactivity, poor nutrition, obesity and other chronic conditions.
- Implement outreach activities that raise awareness and promote health in this border region.
- Cultivate communication, cooperation, and collaboration through marketing, advertising, visual and written, electronic and social media campaigns that will increase awareness of healthy living initiatives.
- Educate and engage U.S.– Mexico border residents to lead a healthy lifestyle that includes regular physical activity and good nutrition.
- Implement activities to promote healthy lifestyles for the prevention and reduction of chronic diseases.
- Recommend actions in collaboration with multiple community-based stakeholders. Such recommended actions can be incorporated into existing initiatives that address such areas as health promotion and disease prevention.

We would like to have an opportunity to present this said Initiative to City Council as an Action Item, to authorize use of Street Banners (as the one shown in the attachment) with a logo identifying the Healthy Sister Cities Border Initiative (also attached). Regional Center for Border Health, Inc. will sponsor the street banners. Use and locations of banners will be the Action Item presented to Council for approval.

Once again, thanks for your cooperation as I look forward to answer any questions/concerns you may have. Thanks.

Javier

PS. In another, I will be sending you a copy of PowerPoint presentation that can actually be modified in order to meet the 5-minute time allotted by Council. Thank you.

Serving Yuma, La Paz and Mohave Counties Since 1986

Regional Center for Border Health, Inc.

♀

San Luis Walk In Clinic, Inc.



Javier H. Morales, MPA
Public Health Initiatives

Phone: 928.627.9222

Fax: 928.627.8315

E-Mail: jmorales@rcfbh.org

214 W. Main Street

P. O. Box 617

Somerton, AZ 85350

Visit us: www.rcfbh.org

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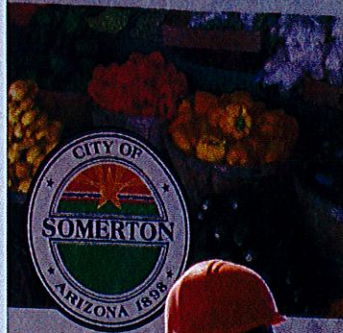
Yuma County, Arizona
Binational Health Council

San Luis R. C. Sonora
Consejo Binacional de Salud

A Healthy
Somerton



Un Somerton
Saludable



Regional Center for Border Health, Inc.



Healthy Sister Cities Border Initiative

Amanda Aguirre
President and CEO

Javier H. Morales
Director of Public Health Initiatives

February 24th, 2016

San Luis, Arizona

A Healthy Somerton

Healthy Sister Cities Border Initiative is based on an existing evidence-based model - A Healthy Somerton Initiative successfully operating since 2014.



Main Goal

To improve the health of the residents of both San Luis, AZ. and San Luis Rio Colorado, Son., by promoting:

- Adequate nutrition
- Physical activity
- Childhood obesity prevention



Context



Sonora

- State with highest number of obese people in Mexico
 - 70% are adults
- 33% are children between 5 and 12 years of age
- Sonora 6th place of border states with this condition

* Secretariat of Health

Arizona

- State in 20th highest adult obesity in the US
 - 28.9% are Adults
- 14.5% are children between 2 to 4 years of age
- Yuma among 10 fattest cities in America

* Better Policies for a Healthier Arizona study

Objectives

- Increase the number of people in both San Luis to access health information for the promotion of healthy lifestyle, prevention and reduction of chronic diseases
- Raise awareness on the importance of physical activity and the prevention of childhood obesity
- Raise awareness in all sectors of society to reverse the trends of physical inactivity, poor nutrition, obesity and other chronic conditions
- Promote Safe Routes to School
- Prevent Bullying and other unsafe behaviors
- Promote adequate nutrition, increasing the consumption of fruit and vegetables, and other healthy choices
- Identify practical solutions and low-cost and effective tools that can be replicated in other communities to educate and make substantial changes to serve as the basis of a healthy life

First Phase

- Promotion and Awareness



Participation

Municipalities

- Placement of street banners in selected locations.

Businesses

- Promote enhanced consumption of healthy foods.

Media Outlets

- Support promotion of awareness campaign through health-related articles.



Pictures Courtesy of City of SLRC, Sonora

Stakeholders

San Luis Arizona:

- San Luis Walk-In Clinic, Inc.
- Santa Teresa Pharmacy
- Chamber of Commerce
- Del Sol Market
- King Market
- Factor Sales Warehouse
- Noticias Newspaper

San Luis Rio Colorado:

- Centro de Salud Urbano
- Hospital General
- Municipal Public Health
Department
- Pollo Feliz Restaurant
- Café-Tologos Vegan
- El Parianchi Restaurant
- El Buen Gusto Bakery



Questions/Comments

Amanda Aguirre

President and CEO

amanda@rcfbh.org

Javier H. Morales

Director of Public Health Initiatives

jmorales@rcfbh.org

Catalina Navarro

International Consultant/Mexico's Outreach Coordinator

cnavarro@rcfbh.org



Regional Center for Border Health, Inc.

214 W. Main St. Somerton, AZ 85350

www.rcfbh.org

(928) 627-1073

(928) 627-1219



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. E.

Meeting Date: 02/24/2016

Department Head: Jenny Torres, Community Development Director, Community Development Department

Submitted By: Dania Castillo, Economic Development Assistant, Community Development Department

Action Requested: Motion
Resolution

ITEM:

Discussion and possible action on any and all matters regarding Resolution No. 1130. A resolution of the Mayor and Council of the City of San Luis, Arizona, approving Intergovernmental Agreement regarding joint use of recreational facilities at Yuma Union High School District #70 (San Luis High School) and the City of San Luis. **(Jenny Torres, Community Development Director, Chris Kasid, Parks and Recreation Director)**

SUMMARY:

The City desires to enter into a 5-year agreement with the Yuma Union High School District #70 regarding joint facility use. The agreement defines the responsibilities of each entity. The City will pay for installation of lighting and maintenance of the soccer fields. The Yuma Union High School District will provide the land and some infrastructure through their bond scheduled to be sold in July of 2016.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE AND ADOPT RESOLUTION 1130.

Supporting information not attached to the Agenda Item Review Form:

N/A

Document to be Recorded?: Yes

City Clerk's Office

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: Yes

CITY/STATE/FEDERAL FUNDS: City

TOTAL: Unknown

BUDGETED: No

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

This item is not budgeted for the current fiscal year. The Fiscal Impact will come in the 2016-2017 year budget with a estimated purchase and install price of \$270,000 for New Musco Lights on the High School practice soccer field.

Attachments

Resolution No. 1130

Map



Resolution

NO. 1130

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA, APPROVING INTERGOVERNMENTAL AGREEMENT REGARDING JOINT USE OF RECREATIONAL FACILITIES AT YUMA UNION HIGH SCHOOL DISTRICT #70 (SAN LUIS HIGH SCHOOL) AND THE CITY OF SAN LUIS.

WHEREAS, the City of San Luis desires to enter into an intergovernmental agreement with the Yuma Union High School District #70 regarding joint use of recreational facilities at San Luis High School and the City of San Luis.

WHEREAS, generally under said Agreement the School (1) will allow City recreational activities on the School's recreational facilities, (2) will improve the School's practice field and track and (3) will provide water for the School's practice field.

WHEREAS, generally under said Agreement the City (1) will allow School recreational activities on City's recreational facilities, (2) will install electricity and lighting on the School's practice field and (3) maintain the School's practice field.

NOW THEREFORE LET IT BE RESOLVED, by the Mayor and Council of the City of San Luis, Arizona as follows:

Section 1: That the appropriate City officials are hereby authorized and directed to enter into said Agreement on behalf of the City and take any and all actions as may be necessary to effectuate said Agreement.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis, Arizona, this _____ day of _____ 2016.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio, City Clerk

APPROVED AS TO FORM:

Kay Marion Macuil
Kay Marion Macuil, City Attorney



Location Map

 Area Of Interest

Date:
2/10/2015

Checked By:



Prepared By:
IG

Approved By:

Case No.



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

6. F.

Meeting Date: 02/24/2016

Department Head: Kay Macuil, City Attorney, Attorney's Office

Submitted By: Kay Macuil, City Attorney, Attorney's Office

Action Requested: Motion
Resolution

ITEM:

Discussion and possible action on any and all matters regarding Resolution No. 1132. A resolution of the Mayor and Council of the City of San Luis, Arizona approving promotion of the City of San Luis through sponsorship of the Fifth Annual Off-Road Expo 2016. **(Kay Marion Macuil, City Attorney and Lizeth Chavez, Off-Road EXPO Coordinator)**

SUMMARY:

The Fifth Annual Off-Road EXPO 2016 is scheduled for Saturday, October 22, 2016 at Joe Orduño Park, in San Luis, Arizona. The proceeds of this successful event go to the Miss San Luis Scholarship Organization. Given the popularity of this event in past years, this is a good event to promote and market the City.

Purchase of a title sponsorship for the event gives the sponsor recognition though out the event including the sponsor's logo on all marketing materials, the sponsor is given a 2 full-color pages in the event's magazine, the sponsor's logo goes on the event's website (<http://offroadexposanluis.com/>) including a link to the sponsor's website, the sponsor's logo goes on event T-shirts, the Sponsor gets a display area at the event, and a 3-foot by 6-foot banner provided by the sponsor at the event. The cost of title sponsorship is \$10,000.00.

This Fiscal Year ends June 30, 2016. Since the event is in October, it is recommended that the City pay \$5,000.00 towards the title sponsorship this fiscal year and consider the remaining \$5,000.00 for the sponsorship during the 2016-2017 budget process.

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO APPROVE RESOLUTION NO. 1132.

Supporting information not attached to the Agenda Item Review Form:

Supporting information attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: Yes

CITY/STATE/FEDERAL FUNDS: City

TOTAL: \$5,000.00

BUDGETED: No
AVAILABLE TO TRANSFER: N/A
ACCOUNT #/REMAINING BALANCE: 100-110-80007/\$24,400.00
FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

Account # 100-110-80007
Account Description: Sponsorship

This Fiscal Year \$5,000.00 toward \$10,000.00 title sponsorship to promote and market the City of San Luis at the 5th Annual Off-Road Expo scheduled for October 22, 2016 in the City of San Luis

Attachments

Resolution No. 1132
Flyer and Sponsorship Frm



Resolution

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

NO. 1132

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA APPROVING PROMOTION OF THE CITY OF SAN LUIS THROUGH SPONSORSHIP OF THE FIFTH ANNUAL OFF-ROAD EXPO 2016.

WHEREAS, the Off-Road Expo has been a successful event in the City of San Luis, Arizona;

WHEREAS, the Fifth Annual Off-Road Expo is scheduled to take place on October 22, 2016 at Joe Orduño Park in San Luis, Arizona;

WHEREAS, title sponsorship of the Off-Road Expo costs \$10,000.00 and puts the sponsor's logo on all marketing material, 2 full color pages of the sponsor in the event's magazine, the sponsor's logo on display on the event's website with a link to the sponsor's website, the sponsor's logo on event T-shirts, a display area for the sponsor at the Expo, and a sponsor's 3 foot by 6 foot banner for placement at the Expo (banner provided by the sponsor);

WHEREAS, proceeds from the event support the Miss San Luis Scholarship Organization;

WHEREAS, the City of San Luis desires to promote and market the City of San Luis at the Fifth Annual Off-Road Expo; and

WHEREAS, the Mayor and Council of the City of San Luis, Arizona approves of a purchase of the title sponsorship to promote and market the City.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the City of San Luis, State of Arizona, as follows:

Section 1: That the appropriate City officials are hereby authorized and directed to pay \$5,000.00 immediately to Miss San Luis Scholarship Organization towards a title sponsorship of the Fifth Annual Off-Road Expo 2016 in San Luis, Arizona.

Section 2: That the remaining \$5,000.00 to purchase the title sponsorship will be taken under consideration for the 2016-2017 Fiscal Year budget.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis,
Arizona, this _____ day of _____, 2016.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio
City Clerk

APPROVED AS TO FORM:

Kay Marion Macuil
City Attorney



5TH ANNUAL

OFF-ROAD

EXPO 2016
SAN LUIS, AZ

**TITLE SPONSORSHIP
PACKAGE 2016**

SATURDAY, OCT 22ND, 2016

2PM-12AM

JOE ORDUÑO PARK

965 N. PARK AVE. SAN LUIS, AZ



facebook.com/offroadexposanluis



twitter.com/offroadexpos

WWW.OFFROADEXPOSANLUIS.COM

5TH ANNUAL
OFF-ROAD
EXPO 2016
SAN LUIS, AZ

2016 SPONSORSHIP OPPORTUNITY

2016 TITLE SPONSOR

\$10,000

- Company logo will be placed on all marketing materials
- 2 Full Color Pages on our Event Magazine
- Company logo displayed in website with link
- Company logo on event T-shirt
- Sponsor recognition throughout the event
- Display area
- 3x6 Banner placement at the event (banner must be provided by sponsor)
 - Logo on Dyno Challenge, Ticket booth, Stage and Beer Garden



SPONSORSHIP COMMITMENT

Company Name: _____

Contact Person: _____

Contact Phone: _____

Contact e-mail: _____

Approved by: _____ Date _____

Checks Payable to Miss San Luis Scholarship Organization

e-mail company logo and company website link (if any) to: dsosa@offroadexposanluis.com

For more information please contact:

Manuel Rojas, Off-Road EXPO Coordinator

928.315.5649
mrojas@offroadexposanluis.com

Lizeth Chavez, Off-Road EXPO Coordinator

928.941.2599
lservin@offroadexposanluis.com

50% is due upon signing and is non-refundable; balance is due 30 days prior to event.
This is a scholarship fundraiser event therefore, there is NO Category Exclusivity.
Funds collected will go to the Miss San Luis Scholarship Organization
Tax ID number is available upon request

Return completed form to:
Miss San Luis Scholarship Organization,
P.O Box 12975, San Luis AZ 85349 or email admin@offroadexposanluis.com



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

9. A.

Meeting Date: 02/24/2016

Department Head: Sonia Cornelio, City Clerk, Office of the City Clerk

Submitted By: Sonia Cornelio, City Clerk, Office of the City Clerk

Action Requested: Motion

ITEM:

Discussion and possible action to hold an executive session pursuant to A.R.S. §38-431.03(A)(1), A.R.S. §38-431.03(A)(3), and A.R.S. §38-431.03(A)(4) to discuss or consider on any and all matters relating to the appointed position of Magistrate including retirement, expiration of the current contract, renewal of the current contract, appointment of pro tem, appointment of another Magistrate or other matters regarding the position such as employment, assignment, appointment, and salaries as well as discussion or consultation for legal advice with the City Attorney or attorneys. **(Council Member Maria Cecilia Ramos, Council Member Gloria Torres, and Vice Mayor Matias Rosales).**

SUMMARY:

Council Members Maria Cecilia Ramos, Gloria Torres and Vice Mayor Matias Rosales requested that this item be placed on the Agenda for February 24, 2016 because the current contract for Magistrate Rosendo Morales, Jr. expires March 1, 2016

(See attachment for signature)

Maria Cecilia Ramos, Council Member

(See attachment for signature)

Gloria Torres, Council Member

(See attachment for signature)

Matias Rosales, Vice Mayor

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO HOLD AN EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03(A) SUBSECTIONS (1), (3), AND (4).

Supporting information not attached to the Agenda Item Review Form:

Supporting information is attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: N/A

CITY/STATE/FEDERAL FUNDS: N/A

TOTAL: N/A

BUDGETED: N/A

AVAILABLE TO TRANSFER: N/A

ACCOUNT #/REMAINING BALANCE: N/A

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

Fiscal impact is not applicable to this agenda item because under A.R.S. §38-431.03(D), legal action involving a final vote or decision is not permitted to be taken at an executive session.

Attachments

Approved AIR Form by CM



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

Meeting Date: 02/24/2016

Department Head: Sonia Cornelio, City Clerk, Office of the City Clerk

Submitted By: Sonia Cornelio, City Clerk, Office of the City Clerk

Action Requested: Motion

ITEM:

Discussion and possible action to hold an executive session pursuant to A.R.S. §38-431.03(A)(1), A.R.S. §38-431.03(A)(3), and A.R.S. §38-431.03(A)(4) to discuss or consider on any and all matters relating to the appointed position of Magistrate including retirement, expiration of the current contract, renewal of the current contract, appointment of pro tem, appointment of another Magistrate or other matters regarding the position such as employment, assignment, appointment, and salaries as well as discussion or consultation for legal advice with the City Attorney or attorneys. **(Council Member Maria Cecilia Ramos, Council Member Gloria Torres, and Vice Mayor Matias Rosales).**

SUMMARY:

Council Members Maria Cecilia Ramos, Gloria Torres and Vice Mayor Matias Rosales requested that this item be placed on the Agenda for February 24, 2016 because the current contract for Magistrate Rosendo Morales, Jr. expires March 1, 2016

Maria Cecilia Ramos, Council Member

Gloria Torres, Council Member

Matias Rosales, Vice Mayor

RECEIVED

FEB 18 2016

Office of the City Clerk
City of San Luis, Arizona

RECOMMENDATION / SUGGESTED MOTION:

I MOVE TO HOLD AN EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03(A) SUBSECTIONS (1), (3), AND (4).



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

11. A.

Meeting Date: 02/24/2016

Department Head: Kay Macuil, City Attorney, Attorney's Office

Submitted By: Kay Macuil, City Attorney, Attorney's Office

Action Requested: Motion

ITEM:

Discussion and possible action following Executive Session regarding any and all matters regarding the position of the Magistrate. **(Council Member Maria Cecilia Ramos, Council Member Gloria Torres, and Vice Mayor Matias Rosales).**

SUMMARY:

Council Members Maria Cecilia Ramos, Gloria Torres and Vice Mayor Matias Rosales requested that this item be placed on the Agenda for February 24, 2016 because the current contract for Magistrate Rosendo Morales, Jr. expires March 1, 2016

(See attachment for signature)

Maria Cecilia Ramos, Council Member

(See attachment for signature)

Gloria Torres, Council Member

(See attachment for signature)

Matias Rosales, Vice Mayor

RECOMMENDATION / SUGGESTED MOTION:

Council may take action on this item, no suggested motion at this time.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is not attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: undetermined

CITY/STATE/FEDERAL FUNDS: undetermined

TOTAL: undetermined

BUDGETED: undetermined

AVAILABLE TO TRANSFER: undetermined

ACCOUNT #/REMAINING BALANCE: undetermined

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

The fiscal impact is undetermined because it is unknown at this time what if any action Council will take following the executive session.

Attachments

Approved AIR Form by CM-ACTION ITEM 2/24/2016



AGENDA ITEM REVIEW FORM

Regular City Council Meeting

Meeting Date: 02/24/2016

Department Head: Kay Macuil, City Attorney, Attorney's Office

Submitted By: Kay Macuil, City Attorney, Attorney's Office

Action Requested: Motion

ITEM:

Discussion and possible action following Executive Session regarding any and all matters regarding the position of the Magistrate.

SUMMARY:

Council Members Maria Cecilia Ramos, Gloria Torres and Vice Mayor Matias Rosales requested that this item be placed on the Agenda for February 24, 2016 because the current contract for Magistrate Rosendo Morales, Jr. expires March 1, 2016

(See attachment for signature)

Maria Cecilia Ramos, Council Member

(See attachment for signature)

Gloria Torres, Council Member

(See attachment for signature)

Matias Rosales, Vice Mayor

RECEIVED

FEB 22 2016

Office of the City Clerk
City of San Luis, Arizona

RECOMMENDATION / SUGGESTED MOTION:

Council may take action on this item, no suggested motion at this time.

Supporting information not attached to the Agenda Item Review Form:

Supporting information is not attached to this Agenda Item Review Form.

Document to be Recorded?: No

N/A

Fiscal Impact

IS THERE FISCAL IMPACT ASSOCIATED WITH THIS ITEM: undetermined

CITY/STATE/FEDERAL FUNDS: undetermined

TOTAL: undetermined

BUDGETED: undetermined

AVAILABLE TO TRANSFER: undetermined

ACCOUNT #/REMAINING BALANCE: undetermined

FISCAL IMPACT STATEMENT (IF THIS IS A BUDGET TRANSFER, YOU MUST ATTACH THE BUDGET ADJUSTMENT FORM):

The fiscal impact is undetermined because it is unknown at this time what if any action Council will take following the executive session.
