

City of San Luis
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2027

Fiscal Year	S c h	Funds								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	36,398,140	32,465,730	26,781,000	1,451,910	41,327,680	4,754,040	143,178,500
2026	Actual expenditures/expenses**	E	2	30,291,803	12,393,680	26,775,600	1,135,010	21,876,820	3,519,260	95,992,173
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	51,021,628	1,997,651	3,410,367	2,425,296	6,850,736	4,675,725	70,381,403
2027	Secondary property tax levy	B	5		1,271,660					1,271,660
2027	Estimated revenues other than property taxes	C	6	38,554,260	18,417,310	35,059,000	670,000	23,687,030	6,014,300	122,401,900
2027	Other financing sources	D	7	0	0	0	0	36,890,000	0	36,890,000
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	0	5,739,060	1,700,000	0	0	0	7,439,060
2027	Interfund Transfers (out)	D	10	6,077,060	1,362,000	0	0	0	0	7,439,060
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement					3,410,367	0	3,919,546		7,329,913
	Maintained for future capital projects		11	11,090,000	2,650,151		2,325,900	17,490,000		33,556,051
	Maintained for future financial stability			18,146,940					3,007,150	21,154,090
										0
										0
2027	Total financial resources available		12	54,261,888	23,413,530	36,759,000	769,396	46,018,220	7,682,875	168,904,909
2027	Budgeted expenditures/expenses	E	13	39,929,500	23,413,530	36,759,000	241,000	46,018,220	6,014,300	152,375,550

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation

	2026	2027
1	\$ 143,178,500	\$ 152,375,550
2		
3	143,178,500	152,375,550
4	81,027,120	102,537,510
5	\$ 62,151,380	\$ 49,838,040
6	\$ 63,446,737	\$ 68,711,500

City of San Luis
Tax levy and tax rate information
Fiscal year 2027

	2026	2027
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	1,121,070	1,271,660
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,121,070	\$ 1,271,660
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>Thirty Two</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

City of San Luis
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local Taxes			
City Sales Taxes	\$ 16,922,000	\$ 18,192,730	18,556,590
State Sales Tax	5,852,270	6,049,250	6,298,610
Licenses and Permits			
Business Licenses	106,010	145,000	145,000
Encroachment Permit Fees	21,080	10,000	10,000
Franchise Fees - Cable	24,260	14,000	15,000
Franchise Fees - APS	650,000	607,860	638,250
Franchise Fees (Nextel) TowerCo	17,570	11,170	17,570
Franchise Fees ALLO		50	1,000
Franchise Fee-Sun State Towers III	15,800	11,670	16,200
Franchise Fees - SW Gas	13,850	8,810	11,000
Individual Operators Permit	3,500	4,300	3,700
Building Safety	800,000	827,480	830,000
Transportation Business Permit	28,670	41,850	33,000
Planning & Zoning Fees	21,500	17,200	25,000
Overweight Border Permits	1,000	500	3,600
Intergovernmental			
Urban Revenue Sharing	7,554,510	7,809,150	8,819,000
County Revenues - VLT	2,216,710	1,046,500	2,458,740
Charges for Services			
CPR Classes Fees	1,000		
Detention Facility	150,000		
Recreation	45,840	63,760	70,000
Rents	300		
Fines and Forfeits			
Fine & Forfeitures	327,000	282,430	287,000
Interest on Investments			
Interest Earned	250,000	1,031,700	250,000
Miscellaneous			
Auction Revenues	40,000	50,990	40,000
Donation			
Miscellaneous Revenue	25,000	40,000	25,000
Total General Fund	\$ 35,087,870	\$ 36,266,400	\$ 38,554,260

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City of San Luis
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenues	\$ 3,993,520	3,993,520	4,181,650
Impact Fees	690,000	541,890	690,000
Interest Earned	75,000	206,470	75,000
Contributed Capital			
Miscellaneous Revenue			
	\$ 4,758,520	\$ 4,741,880	\$ 4,946,650
Grants/Rents			
Community Development Grants	\$ 16,922,500	\$ 131,898	9,436,750
Public Safety Grants	4,093,520	1,939,640	3,598,250
Recreation	57,900	76,480	101,000
Senior Services Grants	127,800	84,610	101,800
SL Community Facilities	2,500	2,500	2,500
	\$ 21,204,220	\$ 2,235,128	\$ 13,240,300
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 8,000	\$ 8,500	20,000
San Luis Court Enhancement	52,000	108,320	159,360
Fill The Gap Funds	2,000	3,490	10,000
Default Fees	19,000	27,960	30,000
Warrant Fees	4,000	8,520	5,000
Deferred Prosecution Fees		10,400	6,000
Defense Appointment Fees		10,980	
Technology Fees		13,160	
Smart and Safe AZ Act		40	
	\$ 85,000	\$ 191,370	\$ 230,360
Total special revenue funds	\$ 26,047,740	\$ 7,168,378	\$ 18,417,310
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Debt Service Funds			
Civic Improvement	\$	\$ 99,770	59,000
Detention Facility	25,000,000	30,349,040	35,000,000
Total debt service funds	\$ 25,000,000	\$ 30,448,810	\$ 35,059,000
Capital Projects Funds			
IMPACT FEES	\$ 580,000	\$ 1,252,790	670,000
Total capital projects funds	\$ 580,000	\$ 1,252,790	\$ 670,000
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Internal Service Fund			
INTERNAL SERVICE FUND	\$ 4,754,040	\$ 4,044,360	6,014,300
Total internal service fund	\$ 4,754,040	\$ 4,044,360	\$ 6,014,300

City of San Luis
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Enterprise funds			
Water Operation			
Water Sales	\$ 4,830,160	\$ 5,057,640	5,125,470
Water Sales City Accounts	1,010,000	907,830	935,130
Conversion Fees			
Water Connection Fees	305,000	301,890	310,000
Interest Earned	165,000	305,830	165,000
Impact Fees	210,000	310,320	210,000
Grant	1,321,870		1,277,920
Miscellaneous Revenue	125,000	143,230	125,000
	<u>\$ 7,967,030</u>	<u>\$ 7,026,740</u>	<u>\$ 8,148,520</u>
Wastewater			
Sewer Sales	\$ 6,602,230	\$ 6,803,000	7,388,600
Sewer Sales City Accounts	35,000	35,000	39,080
Sewer - Gadsden	144,000	143,000	130,000
Surcharge - Gadsden	43,000	43,000	40,000
Sewer Connection - Fees	160,000	73,000	125,000
Sewer Connection Fees - Gadsden			
Bad Debt Fees -Gadsden	5,000	4,000	5,000
Impact Fees	300,000	223,000	300,000
Interest Earned	95,000	298,000	95,000
Miscellaneous Revenue	1,000	1,000	1,000
	<u>\$ 7,385,230</u>	<u>\$ 7,623,000</u>	<u>\$ 8,123,680</u>
Solid Waste			
Sanitation Revenues	\$ 2,712,180	\$ 2,790,070	2,989,060
Sanitation Revenues City Account	49,680	57,980	59,770
Miscellaneous Revenue	47,250	267,030	50,000
	<u>\$ 2,809,110</u>	<u>\$ 3,115,080</u>	<u>\$ 3,098,830</u>
Business Incubator			
Rents	\$ 124,300	\$ 118,720	131,000
Ambulance Services			
Charge for Services	\$ 3,410,000	\$ 3,105,400	3,575,000
Miscellaneous Revenue			
Grants	\$ 371,000		
Business Center			
Business Center Revenues	600,000	600,000	600,000
Interest Earned	13,200	16,580	10,000
Miscellaneous			
	<u>\$ 613,200</u>	<u>\$ 616,580</u>	<u>\$ 610,000</u>
Total enterprise funds	<u>\$ 22,679,870</u>	<u>\$ 21,605,520</u>	<u>\$ 23,687,030</u>
Total all funds	<u>\$ 114,149,520</u>	<u>\$ 100,786,258</u>	<u>\$ 122,401,900</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date

City of San Luis
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ _____	\$ _____	\$ _____	\$ 6,077,060
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 6,077,060
Special revenue funds				
Highway User Revenues	\$ _____	\$ _____	\$ 4,266,760	\$ 1,362,000
Economic Development Grants	_____	_____	1,472,300	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total special revenue funds	\$ _____	\$ _____	\$ 5,739,060	\$ 1,362,000
Debt service funds				
Civic Improvement	\$ _____	\$ _____	\$ 1,700,000	\$ _____
_____	_____	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ 1,700,000	\$ _____
Capital projects funds				
_____	\$ _____	\$ _____	\$ _____	\$ _____
Impact Fees	_____	_____	_____	_____
Total capital projects funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
Wastewater	\$ 36,890,000	\$ _____	\$ _____	\$ _____
Business Center	_____	_____	_____	_____
Solid Waste	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total enterprise funds	\$ 36,890,000	\$ _____	\$ _____	\$ _____
Total all funds	\$ 36,890,000	\$ _____	\$ 7,439,060	\$ 7,439,060

City of San Luis
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
City Council	\$ 1,273,300	\$ (60,500)	\$ 1,006,530	\$ 1,326,400
City Administration	791,860	(70,000)	491,980	784,920
City Clerk	361,460	9,570	298,090	372,540
City Attorney	782,230	7,190	529,030	1,085,200
City Prosecutor	376,970	7,190	332,310	376,340
Finance	759,280	26,300	624,520	712,660
Human Resources	733,140	(42,000)	420,740	721,050
Development Services	774,030	47,000	642,960	877,700
Building Safety	658,530	(1,400)	517,630	701,760
Economic Development	569,580	10,770	493,920	631,210
Cultural Center	304,150	(880)	202,110	313,680
Parks Ground	2,200,910	39,330	1,772,970	1,970,350
Recreation	476,730	(1,930)	416,820	513,470
Youth Center	340,880	(12,030)	247,180	336,830
Municipal Pool	249,930	1,000	144,400	271,440
Parks & Rec Administration	596,810	24,200	607,970	624,940
Senior Services	432,260	15,910	403,810	462,980
Municipal Court	1,014,890		925,470	1,223,140
Police Department	10,137,270	(152,150)	9,021,470	10,639,790
Fire Department	6,070,670	(31,130)	5,235,010	6,615,350
Information Technology	1,005,540	(39,500)	894,520	1,160,710
Facilities	943,130	35,640	926,720	1,081,580
Fleet Services	286,820	10,770	247,940	308,350
Risk	862,670	4,790	804,770	961,950
Billing & Collections	41,820	23,910	32,500	46,530
PW Administration	206,440	(25,000)	93,250	219,630
Engineering	482,760		383,960	510,840
Non Departmental	3,839,960	(2,930)	2,573,223	5,078,160
Total General Fund	\$ 36,574,020	\$ (175,880)	\$ 30,291,803	\$ 39,929,500
Special revenue funds				
Highway User Fund	\$ 7,009,250	\$ 2,362,040	\$ 8,019,950	\$ 7,161,410
Community Development	17,597,570		454,650	10,864,750
Police Department	3,757,620		2,312,380	3,448,250
Fire Department	335,900		238,790	150,000
Recreation Department	57,900		99,290	101,000
Senior Center Department	134,340	5,040	143,880	146,100
Judicial Collection Enhancement	85,000		3,670	270,360
Information Technology				
Assessment Districts Fund	1,121,070		1,121,070	1,271,660
Total special revenue funds	\$ 30,098,650	\$ 2,367,080	\$ 12,393,680	\$ 23,413,530
Debt service funds				
Debt Service	\$ 1,781,000		\$ 1,775,600	\$ 1,759,000
Detention Facility	25,000,000		25,000,000	35,000,000
Total debt service funds	\$ 26,781,000	\$	\$ 26,775,600	\$ 36,759,000
Capital projects funds				
Impact Fees	\$ 1,346,910	\$ 105,000	\$ 1,135,010	\$ 241,000
Total capital projects funds	\$ 1,346,910	\$ 105,000	\$ 1,135,010	\$ 241,000
Enterprise funds				
Water	\$ 9,815,490		\$ 5,935,130	\$ 9,786,570
Waste Water	25,798,780	(2,629,540)	8,467,460	27,612,330
Sanitation	2,223,560	193,910	2,370,500	2,598,450
Business Center	1,162,470	1,210	1,269,330	1,194,510
Business Incubator	193,090	104,470	161,570	160,610
Ambulance Service	4,430,490	33,750	3,672,830	4,665,750
Total enterprise funds	\$ 43,623,880	\$ (2,296,200)	\$ 21,876,820	\$ 46,018,220
Internal service funds				
Internal Service Fund	\$ 4,754,040		\$ 3,519,260	\$ 6,014,300
Total internal service funds	\$ 4,754,040	\$	\$ 3,519,260	\$ 6,014,300
Total all funds	\$ 143,178,500	\$	\$ 95,992,173	\$ 152,375,550

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City of San Luis
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2026	2026	2026	2027
City Council				
General Operations	\$ 1,273,300	\$ (60,500)	\$ 1,006,530	\$ 1,326,400
City Administration				
General Operations	791,860	(70,000)	491,980	784,920
Impact Fees			300,000	
Total	791,860	(70,000)	791,980	784,920
City Clerk				
General Operations	361,460	9,570	298,090	372,540
City Attorney				
General Operations	782,230	7,190	529,030	1,085,200
City Prosecutor				
General Operations	376,970	7,190	332,310	376,340
Finance				
General Operations	759,280	26,300	624,520	712,660
Human Resources				
General Operations	733,140	(42,000)	420,740	721,050
Development Services				
General Operations	774,030	47,000	642,960	877,700
Building Safety				
General Operations	658,530	(1,400)	517,630	701,760
Economic Development				
General Operations	569,580	10,770	493,920	631,210
Grants	17,597,570		454,650	10,864,750
Business Incubator	193,090	1,210	161,570	160,610
Total	18,360,240	11,980	1,110,140	11,656,570
Cultural Center				
General Operations	304,150	(880)	202,110	313,680
Parks Ground				
General Operations	2,200,910	39,330	1,772,970	1,970,350
Impact Fees	706,200		689,760	200,000
Total	2,907,110	39,330	2,462,730	2,170,350
Recreation				
General Operations	476,730	(1,930)	416,820	513,470
Special Services	57,900		99,290	101,000
Total	534,630	(1,930)	516,110	614,470
Youth Center				
General Operations	340,880	(12,030)	247,180	336,830
Municipal Pool				
General Operations	249,930	1,000	144,400	271,440
Parks & Rec Administration				
General Operations	596,810	24,200	607,970	624,940

City of San Luis
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2026	2026	2026	2027
Senior Services				
General Operations	432,260	15,910	403,810	462,980
Special Revenue Fund	134,340	5,040	143,880	146,100
Total	566,600	20,950	547,690	609,080
Municipal Court				
General Operations	1,014,890		925,470	1,223,140
Special Revenue Fund	85,000		3,670	270,360
Total	1,099,890		929,140	1,493,500
Police Department				
General Operations	10,137,270	(152,150)	9,021,470	10,639,790
Grants	3,757,620		2,312,380	3,448,250
Impact Fees	240,710	105,000	45,250	41,000
Total	14,135,600	(47,150)	11,379,100	14,129,040
Fire Department				
General Operations	6,070,670	(31,130)	5,235,010	6,615,350
Grants	335,900		238,790	150,000
Impact Fees	400,000		400,000	
Ambulance Operations	4,430,490	33,750	3,672,830	4,665,750
Total	11,237,060	2,620	9,546,630	11,431,100
Information Technology				
General Operations	1,005,540	(39,500)	894,520	1,160,710
Special Revenue Fund				
Total	1,005,540	(39,500)	894,520	1,160,710
Facilities				
General Operations	943,130	35,640	926,720	1,081,580
Fleet Services				
General Operations	286,820	10,770	247,940	308,350
Risk & Property Management				
General Operations	862,670	4,790	804,770	961,950
Billing & Collection				
General Operations	41,820	23,910	32,500	46,530
Public Work Administration				
General Operations	206,440	(25,000)	93,250	219,630
Engineering				
General Operations	482,760		383,960	510,840
Non Departmental				
General Operations	3,839,960	(2,930)	2,573,223	5,078,160
Total	3,839,960	(2,930)	2,573,223	5,078,160
Highway User Fund				
Streets Maintenance	5,105,250	(363,420)	4,304,950	7,161,410
Impact Fees	1,904,000	2,725,460	3,715,000	
Internal Service Fund				
Internal Service Fund	4,754,040		3,519,260	6,014,300

City of San Luis
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2026	2026	2026	2027
Water Fund				
Water Operations	8,815,490	120,000	5,777,190	8,886,570
Impact Fees	1,000,000	(120,000)	157,940	900,000
WasteWater Fund				
WasteWater Operations	24,673,780	(2,629,540)	8,056,100	27,012,330
Impact Fees	1,125,000		411,360	600,000
Solid Waste				
Waste Operations	2,223,560	193,910	2,370,500	2,598,450
Debt Service				
Debt Service	1,781,000		1,775,600	1,759,000
Detention Facility				
Detention Facility Operations	25,000,000		25,000,000	35,000,000
Business Center				
Business Center Operations	1,162,470	104,470	1,269,330	1,194,510
Assessment Districts				
Assessment Districts	1,121,070		1,121,070	1,271,660
Department total	\$ 143,178,500	\$	\$ 96,292,173	\$ 152,375,550

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City of San Luis
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2027	2027	2027	2027	2027	2027
General Fund	283.8	\$ 20,074,590	2,621,760	3,959,140	2,408,770	\$ 29,064,260
Special revenue funds						
Highway User Fund	23.0	\$ 1,113,400	133,390	199,420	201,960	\$ 1,648,170
Assessment Districts						
Public Safety		2,585,200				2,585,200
Senior Services Special Revenue	2.0	53,860	6,460	11,460	6,280	78,060
Total special revenue funds	25.0	\$ 3,752,460	\$ 139,850	\$ 210,880	\$ 208,240	\$ 4,311,430
Enterprise funds						
Water	13.0	\$ 876,020	102,560	170,310	112,690	\$ 1,261,580
Wastewater	21.0	1,334,520	159,880	248,660	170,370	1,913,430
Solid Waste	7.0	369,170	43,190	52,450	57,690	522,500
Business Incubator	0.2	9,810	1,180	2,110	960	14,060
Ambulance	32.0	2,305,720	297,210	405,470	318,370	3,326,770
Total enterprise funds	73.2	\$ 4,895,240	\$ 604,020	\$ 879,000	\$ 660,080	\$ 7,038,340
Total all funds	382.0	\$ 28,722,290	\$ 3,365,630	\$ 5,049,020	\$ 3,277,090	\$ 40,414,030