

City of San Luis
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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
2022	E	1	27,233,036	13,541,147	26,256,150	1,643,700	17,939,594	2,917,110	89,530,737
2022	E	2	22,308,760	4,570,070	25,310,870	251,610	12,910,570	2,917,110	68,268,990
2023		3	30,862,034	3,924,594	29,768	2,877,918	39,819,603	4,292,018	81,805,935
2023	B	5		642,640					642,640
2023	C	6	28,416,480	21,816,184	25,000,800	804,030	14,940,480	3,074,310	94,052,284
2023	D	7	0	0	0	0	0	0	0
2023	D	8	0	0	0	0	0	0	0
2023	D	9	0	4,827,397	1,629,630	0	576,890	0	7,033,917
2023	D	10	4,003,810	2,880,107	0	150,000	0	0	7,033,917
2023			Line 11: Reduction for fund balance reserved for future budget year expenditures						
			2,162,440			109,790	3,099,535		5,371,765
			5,000,000				14,450,000		19,450,000
	0		13,470,248	1,245,740			4,413,390	1,537,155	20,666,533
									0
									0
2023		12	34,642,016	27,084,968	26,660,198	3,422,158	33,374,048	5,829,173	131,012,561
2023	E	13	26,830,093	26,002,564	26,630,430	2,316,364	18,783,064	3,074,310	103,636,825

Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 89,530,737	\$ 103,636,825
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	89,530,737	103,636,825
4	Less: estimated exclusions	39,816,118	55,123,848
5	Amount subject to the expenditure limitation	\$ 49,714,619	\$ 48,512,977
6	EEC expenditure limitation	\$ 54,011,497	\$ 51,226,925

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of San Luis
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
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	626,578	642,640
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 626,578	\$ 642,640
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>Twenty three</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local Taxes			
City Sales Taxes	\$ 11,609,450	\$ 11,851,820	\$ 12,400,000
State Sales Tax	4,083,470	4,820,960	5,000,000
Licenses and Permits			
Business Licenses	86,300	100,450	86,300
Encroachment Permit Fees	1,500	20,150	1,500
Franchise Fees - Cable	30,930	32,800	32,900
Franchise Fees - APS	373,200	475,720	475,000
Franchise Fees (Nextel) TowerCo	16,750	15,970	16,750
Franchise Fee-Sun State Towers III	14,400	14,880	14,400
Franchise Fees - SW Gas	4,000	7,380	6,500
Individual Operators Permit	2,200	2,520	2,200
Building Safety	843,980	459,900	650,000
Transportation Business Permit	27,900	27,090	27,900
Planning & Zoning Fees	11,840	23,820	11,840
Overweight Border Permits	500	3,130	500
Intergovernmental			
Urban Revenue Sharing	4,537,693	4,627,390	6,800,000
County Revenues - VLT	1,673,640	1,799,770	2,050,000
Charges for Services			
CPR Classes Fees	1,000	1,010	1,000
Detention Facility	480,000		480,000
Recreation	43,650	47,880	43,650
Rents	23,300	25,850	23,300
Fines and Forfeits			
Fine & Forfeitures	256,640	308,840	256,640
Interest on Investments			
Interest Earned	16,100	17,110	16,100
Miscellaneous			
Auction Revenues		3,240	
Donation			
Miscellaneous Revenue	20,000	28,690	20,000
Total General Fund	\$ 24,158,443	\$ 24,716,370	\$ 28,416,480

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenues	\$ 2,965,580	3,298,530	3,600,000
Impact Fees	406,800	397,830	406,800
Interest Earned	1,050	720	1,550
Contributed Capital	250,000		
Miscellaneous Revenue			
	\$ 3,623,430	\$ 3,697,080	\$ 4,008,350
Grants/Rents			
Community Development Grants	\$ 5,600,170	\$ 1,598,476	\$ 15,253,811
Public Safety Grants	1,005,000	859,679	2,285,673
Recreation	20,000	36,180	47,500
Senior Services Grants	103,230	94,370	138,150
SL Community Facilities	2,500	2,500	2,500
Information Technology		7,000	7,000
	\$ 6,730,900	\$ 2,598,205	\$ 17,734,634
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 9,800	\$ 6,260	\$ 6,200
San Luis Court Enhancement	58,500	37,150	36,000
Fill The Gap Funds	3,500	1,500	2,500
Default Fees	34,600	19,460	21,000
Warrant Fees	13,500	7,200	6,600
Fare	8,100	600	900
	\$ 128,000	\$ 72,170	\$ 73,200
Total special revenue funds	\$ 10,482,330	\$ 6,367,455	\$ 21,816,184
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Debt Service Funds			
Civic Improvement	\$	\$ 300	\$ 400
Detention Facility	25,000,000	24,900,000	25,000,400
Total debt service funds	\$ 25,000,000	\$ 24,900,300	\$ 25,000,800
Capital Projects Funds			
IMPACT FEES	\$ 804,030	\$ 521,660	\$ 804,030
Total capital projects funds	\$ 804,030	\$ 521,660	\$ 804,030
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Internal Service Fund			
INTERNAL SERVICE FUND	\$ 2,917,110	\$ 2,917,110	\$ 3,074,310
Total internal service fund	\$ 2,917,110	\$ 2,917,110	\$ 3,074,310

City of San Luis
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Enterprise funds			
Water Operation			
Water Sales	\$ 3,775,740	\$ 3,616,710	\$ 3,700,000
Water Sales City Accounts	812,000	755,090	775,000
Conversion Fees		30	50
Water Connection Fees	221,390	155,230	161,500
Interest Earned	11,460	11,270	18,300
Impact Fees	186,130	101,630	128,000
Miscellaneous Revenue	86,840	107,360	110,000
	<u>\$ 5,093,560</u>	<u>\$ 4,747,320</u>	<u>\$ 4,892,850</u>
Wastewater			
Sewer Sales	\$ 3,860,780	\$ 4,012,790	\$ 4,017,000
Sewer Sales City Accounts	29,630	30,110	32,000
Sewer - Gadsden	81,160	89,600	89,000
Surcharge - Gadsden	24,620	26,940	26,800
Sewer Connection - Fees	231,960	66,420	63,000
Bad Debt Fees -Gadsden	3,910	4,250	4,300
Impact Fees	330,750	159,770	197,000
Interest Earned	7,860	6,140	7,860
Grants			
Miscellaneous Revenue	1,000		1,000
	<u>\$ 4,571,670</u>	<u>\$ 4,396,020</u>	<u>\$ 4,437,960</u>
Solid Waste			
Sanitation Revenues	\$ 1,471,000	\$ 1,547,620	\$ 1,546,000
Sanitation Revenues City Account	54,320	54,310	55,000
Miscellaneous Revenue	37,960	38,580	38,000
	<u>\$ 1,563,280</u>	<u>\$ 1,640,510</u>	<u>\$ 1,639,000</u>
Business Incubator			
Rents	\$ 47,350	\$ 68,350	\$ 94,950
Ambulance Services			
Charge for Services	\$ 3,119,450	\$ 3,267,250	\$ 3,275,420
Business Center			
Business Center Revenues	600,000	550,300	600,300
Interest Earned			
Miscellaneous			
	<u>\$ 600,000</u>	<u>\$ 550,300</u>	<u>\$ 600,300</u>
Total enterprise funds	<u>\$ 14,995,310</u>	<u>\$ 14,669,750</u>	<u>\$ 14,940,480</u>
Total all funds	<u>\$ 78,357,223</u>	<u>\$ 74,092,645</u>	<u>\$ 94,052,284</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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$	\$ 4,003,810
Total General Fund	\$	\$	\$	\$ 4,003,810
Special revenue funds				
Highway User Revenues	\$	\$	\$ 1,848,685	\$ 2,880,107
Economic Development Grants			2,978,712	
Total special revenue funds	\$	\$	\$ 4,827,397	\$ 2,880,107
Debt service funds				
Civic Improvement	\$	\$	\$ 1,629,630	\$
Total debt service funds	\$	\$	\$ 1,629,630	\$
Capital projects funds				
	\$	\$	\$	\$
Impact Fees				150,000
Total capital projects funds	\$	\$	\$	\$ 150,000
Enterprise funds				
Wastewater	\$	\$	\$	\$
Business Center			576,890	
Solid Waste				
Business Center				
Total enterprise funds	\$	\$	\$ 576,890	\$
Total all funds	\$	\$	\$ 7,033,917	\$ 7,033,917

City of San Luis
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
General Fund				
City Council	\$ 1,390,510	\$ (87,240)	\$ 1,047,300	\$ 1,653,640
City Administration	1,116,576	(547,565)	360,420	1,050,560
City Clerk	254,520	8,890	202,840	296,650
City Attorney	257,344	32,410	260,550	406,565
City Prosecutor	334,052	14,320	341,150	349,710
Finance	512,110	39,880	380,570	534,945
Human Resources	420,698	8,500	135,850	464,660
Development Services	536,295		391,320	540,990
Building Safety	545,650		458,200	514,336
Economic Development	375,588	34,020	342,890	534,214
Cultural Center	223,300	8,470	191,610	240,790
Parks Ground	1,487,910	88,710	1,519,020	1,628,570
Recreation	408,360	32,840	394,230	491,485
Youth Center	254,520	13,990	237,350	282,897
Municipal Pool	262,660	210	193,710	303,840
Parks & Rec Administration	345,800	5,990	294,050	386,647
Senior Services	296,500	24,420	279,490	320,417
Municipal Court	835,820	5,900	713,790	852,740
Police Department	6,203,560	311,200	6,171,750	6,393,141
Fire Department	3,257,915	139,780	3,010,210	3,349,250
Information Technology	599,036	67,790	508,710	710,252
Facilities	517,431	33,110	484,520	553,554
Fleet Services	233,282	1,260	216,880	229,760
Risk	475,046	93,090	740,080	595,410
Billing & Collections	34,938	30,344	10,410	31,070
PW Administration				340,550
Non Departmental	4,084,421	1,608,875	3,421,860	3,773,450
Total General Fund	\$ 25,263,842	\$ 1,969,194	\$ 22,308,760	\$ 26,830,093
Special revenue funds				
Highway User Fund	\$ 5,551,369	\$ (340,645)	\$ 2,749,200	\$ 4,569,078
Community Development	8,074,490	(1,606,401)	628,530	18,232,523
Police Department	1,005,000		561,590	2,175,673
Fire Department				110,000
Recreation Department	20,000		240	47,500
Senior Center Department	103,230	15,526	76,730	138,150
Judicial Collection Enhancement	85,000		71,030	80,000
Information Technology		7,000	7,000	7,000
Assessment Districts Fund	626,578		475,750	642,640
Total special revenue funds	\$ 15,465,667	\$ (1,924,520)	\$ 4,570,070	\$ 26,002,564
Debt service funds				
Debt Service	\$ 1,256,150		\$ 1,254,850	\$ 1,630,030
Detention Facility	25,000,000		24,056,020	25,000,400
Total debt service funds	\$ 26,256,150	\$	\$ 25,310,870	\$ 26,630,430
Capital projects funds				
Impact Fees	\$ 1,590,200	\$ 53,500	\$ 251,610	\$ 2,316,364
Total capital projects funds	\$ 1,590,200	\$ 53,500	\$ 251,610	\$ 2,316,364
Enterprise funds				
Water	\$ 5,993,553	\$ (480,562)	\$ 3,396,970	\$ 5,724,080
Waste Water	5,408,915	255,577	3,977,450	5,384,885
Sanitation	2,008,695	35,051	1,655,780	2,643,545
Business Center	1,135,829		1,075,830	1,177,190
Business Incubator	157,370	11,577	160,120	127,890
Ambulance Service	3,333,406	80,183	2,644,420	3,725,474
Total enterprise funds	\$ 18,037,768	\$ (98,174)	\$ 12,910,570	\$ 18,783,064
Internal service funds				
Internal Service Fund	\$ 2,917,110		\$ 2,917,110	\$ 3,074,310
Total internal service funds	\$ 2,917,110	\$	\$ 2,917,110	\$ 3,074,310
Total all funds	\$ 89,530,737	\$	\$ 68,268,990	\$ 103,636,825

* 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 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
City Council				
General Operations	\$ 1,390,510	\$ (87,240)	\$ 1,047,300	\$ 1,653,640
City Administration				
General Operations	1,116,576	(547,565)	360,420	1,050,560
Impact Fees				
Total	1,116,576	(547,565)	360,420	1,050,560
City Clerk				
General Operations	254,520	8,890	202,840	296,650
City Attorney				
General Operations	257,344	32,410	260,550	406,565
City Prosecutor				
General Operations	334,052	14,320	341,150	349,710
Finance				
General Operations	512,110	39,880	380,570	534,945
Human Resources				
General Operations	420,698	8,500	135,850	464,660
Development Services				
General Operations	536,295		391,320	540,990
Building Safety				
General Operations	545,650		458,200	514,336
Economic Development				
General Operations	375,588	34,020	342,890	534,214
Grants	8,074,490	(1,606,401)	628,530	18,232,523
Business Incubator	157,370	11,577	160,120	127,890
Total	8,607,448	(1,560,804)	1,131,540	18,894,627
Cultural Center				
General Operations	223,300	8,470	191,610	240,790
Parks Ground				
General Operations	1,487,910	88,710	1,519,020	1,628,570
Impact Fees	912,200		251,610	665,160
Total	2,400,110	88,710	1,770,630	2,293,730
Recreation				
General Operations	408,360	32,840	394,230	491,485
Special Services	20,000		240	47,500
Total	428,360	32,840	394,470	538,985
Youth Center				
General Operations	254,520	13,990	237,350	282,897

City of San Luis
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Municipal Pool				
General Operations	262,660	210	193,710	303,840
Parks & Rec Administration				
General Operations	345,800	5,990	294,050	386,647
Senior Services				
General Operations	296,500	24,420	279,490	320,417
Special Revenue Fund	103,230	15,526	76,730	138,150
Total	399,730	39,946	356,220	458,567
Municipal Court				
General Operations	835,820	5,900	713,790	852,740
Special Revenue Fund	85,000		71,030	80,000
Total	920,820	5,900	784,820	932,740
Police Department				
General Operations	6,203,560	311,200	6,171,750	6,393,141
Grants	1,005,000		561,590	2,175,673
Impact Fees	428,000	53,500		828,000
Total	7,636,560	364,700	6,733,340	9,396,814
Fire Department				
General Operations	3,257,915	139,780	3,010,210	3,349,250
Grants				110,000
Impact Fees	250,000			823,204
Ambulance Operations	3,333,406	80,183	2,644,420	3,725,474
Total	6,841,321	219,963	5,654,630	8,007,928
Information Technology				
General Operations	599,036	67,790	508,710	710,252
Special Revenue Fund		7,000	7,000	7,000
Total	599,036	74,790	515,710	717,252
Facilities				
General Operations	517,431	33,110	484,520	553,554
Fleet Services				
General Operations	233,282	1,260	216,880	229,760
Risk & Property Management				
General Operations	475,046	93,090	740,080	595,410
Billing & Collection				
General Operations	34,938	30,344	10,410	31,070
Public Work Administration				
General Operations				340,550
Non Departmental				
General Operations	4,084,421	1,608,875	3,421,860	3,773,450

City of San Luis
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Total	4,084,421	1,608,875	3,421,860	3,773,450
Highway User Fund				
Streets Maintenance	4,251,369	559,355	2,749,200	3,569,078
Impact Fees	1,300,000	(900,000)		1,000,000
Internal Service Fund				
Internal Service Fund	2,917,110		2,917,110	3,074,310
Water Fund				
Water Operations	5,783,553	(480,562)	3,396,970	5,724,080
Impact Fees	210,000			
WasteWater Fund				
WasteWater Operations	5,408,915	255,577	3,977,450	4,707,705
Impact Fees				677,180
Solid Waste				
Waste Operations	2,008,695	35,051	1,655,780	2,643,545
Debt Service				
Debt Service	1,256,150		1,254,850	1,630,030
Detention Facility				
Detention Facility Operations	25,000,000		24,056,020	25,000,400
Business Center				
Business Center Operations	1,135,829		1,075,830	1,177,190
Assessment Districts				
Assessment Districts	626,578		475,750	642,640
Department total	\$ 89,530,737	\$	\$ 68,268,990	\$ 103,636,825

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	242	\$ 12,928,860	\$ 1,581,040	\$ 2,393,760	\$ 1,523,220	\$ 18,426,880
Special revenue funds						
Highway User Fund	22	\$ 926,300	\$ 109,770	\$ 173,430	\$ 159,790	\$ 1,369,290
Senior Services Special Revenue	2	40,230	5,000	12,670	4,750	62,650
Total special revenue funds	24	\$ 966,530	\$ 114,770	\$ 186,100	\$ 164,540	\$ 1,431,940
Enterprise funds						
Water	12	\$ 590,040	\$ 69,830	\$ 95,790	\$ 71,530	\$ 827,190
Wastewater	20	945,300	112,280	189,940	116,290	1,363,810
Solid Waste	7	267,810	31,330	45,560	44,860	389,560
Business Incubator	1	8,020	1,000	1,580	890	11,490
Ambulance	24	1,425,590	194,700	246,190	206,580	2,073,060
Total enterprise funds	64	\$ 3,236,760	\$ 409,140	\$ 579,060	\$ 440,150	\$ 4,665,110
Total all funds	330	\$ 17,132,150	\$ 2,104,950	\$ 3,158,920	\$ 2,127,910	\$ 24,523,930