

CITY OF SAN LUIS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
FISCAL YEAR 2022

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	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$ 18,387,634	\$ 9,742,939	\$ 32,203,100	\$ 1,173,500	\$ 14,828,166	\$ -	\$ 76,335,339
2021	Actual Expenditures/Expenses**	E	15,150,477	7,207,030	18,730,385	1,028,448	11,914,199	-	54,030,539
2022	Fund Balance/Net Position at July 1***		28,898,594	2,305,097	(9,315,783)	2,496,258	35,674,068	3,918,092	63,976,327
2022	Secondary Property Tax Levy	B	-	626,578	-	-	-	-	626,578
2022	Estimated Revenues Other than Property Taxes	C	24,158,443	10,482,330	25,000,000	804,030	14,995,310	2,917,110	78,357,223
2022	Other Financing Sources	D	-	-	-	-	-	-	-
2022	Other Financing (Uses)	D	-	-	-	-	-	-	-
2022	Interfund Transfers In	D	-	3,654,320	1,255,500	-	535,830	-	5,445,650
2022	Interfund Transfers (Out)	D	4,749,490	516,160	-	180,000	-	-	5,445,650
2022	Reduction for Amounts Not Available:								
LESS:	Amounts for Future Debt Retirement:		-	-	-	-	-	-	-
2022	Total Financial Resources Available		48,307,547	16,552,165	16,939,717	3,120,288	51,205,208	6,835,202	142,960,128
2022	Budgeted Expenditures/Expenses	E	\$ 25,263,842	\$ 15,465,667	\$ 26,256,150	\$ 1,590,200	\$ 18,037,768	\$ 2,917,110	\$ 89,530,737

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

	2021	2022
1. Budgeted expenditures/expenses	\$ 76,198,615	\$ 89,530,737
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	76,198,615	89,530,737
4. Less: estimated exclusions	27,349,982	39,816,118
5. Amount subject to the expenditure limitation	48,848,633	49,714,619
6. EEC expenditure limitation	\$ 51,163,711	\$ 54,011,497

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF SAN LUIS
Tax Levy and Tax Rate Information
Fiscal Year 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	520,056	626,578
C. Total property tax levy amounts	\$ <u>520,056</u>	\$ <u>626,578</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(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	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city was operating <u>Twenty six (26)</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 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 9,000,000	12,053,614	\$ 11,609,450
State Sales Tax	3,409,700	3,951,133	4,083,470
Licenses and permits			
Business Licenses	86,300	106,653	86,300
Encroachment Permit Fees	19,300	2,636	1,500
Franchise Fees - Cable	30,500	20,547	30,930
Franchise Fees - APS	373,200	303,390	373,200
Franchise Fees (Nextel) TowerCo	15,300	12,423	16,750
Franchise Fee-Sun State Towers III	14,400	14,560	14,400
Franchise Fees - SW Gas	7,300	3,520	4,000
Individual Operators Permit	2,200	1,413	2,200
Building Safety	650,000	638,272	843,980
Transportation Business Permit	27,900	26,100	27,900
Planning & Zoning Fees	17,300	9,407	11,840
Overweight Border Permits	500	7,671	500
Intergovernmental			
Urban Revenue Sharing	4,864,200	4,408,979	4,537,693
County Revenues - VLT	1,490,800	1,886,020	1,673,640
Charges for services			
CPR Classes Fees	1,000		1,000
Detention Facility	500,000		480,000
Recreation	87,300		43,650
Rents	23,300	23,299	23,300
Fines and forfeits			
Fine & Forfeitures	258,900	145,237	256,640
Interest on investments			
Interest Earned	174,700	12,493	16,100
Miscellaneous			
Auction Revenues	6,500		
Parking Management	73,000	42,971	
Miscellaneous Revenue	33,300	237,637	20,000
Total General Fund	\$ 21,166,900	\$ 23,907,974	\$ 24,158,443

* 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 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenues	\$ 2,760,000	3,039,434	2,965,580
Impact Fees	406,800	546,445	406,800
Interest Earned	26,200	814	1,050
Contributed Capital	250,000		250,000
Miscellaneous Revenue		500	
	\$ 3,443,000	\$ 3,587,193	3,623,430
Grants/Rents			
Community Development Grants	\$ 959,770	692,250	5,600,170
Public Safety Grants	4,404,100	3,244,273	1,005,000
Recreation		44,267	20,000
Senior Services Grants	103,000	51,431	103,230
SL Community Facilities	2,500	2,500	2,500
	\$ 5,469,370	\$ 4,034,721	6,730,900
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 9,800	4,210	9,800
San Luis Court Enhancement	58,500	21,201	58,500
Fill The Gap Funds	3,400	3,500	3,500
Default Fees	34,600	34,600	34,600
Warrant Fees	9,000	13,500	13,500
Fare	8,100	8,100	8,100
	\$ 123,400	\$ 85,111	128,000
Total Special Revenue Funds	\$ 9,035,770	\$ 7,707,025	\$ 10,482,330
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
DEBT SERVICE FUNDS			
Civic Improvement	\$ 35,580	\$ 170	\$
Detention Facility	25,000,000	12,774,672	25,000,000
Total Debt Service Funds	\$ 25,035,580	\$ 12,774,842	\$ 25,000,000
CAPITAL PROJECTS FUNDS			
IMPACT FEES	\$ 841,600	641,158	\$ 804,030
Total Capital Projects Funds	\$ 841,600	\$ 641,158	\$ 804,030
* 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 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
INTERNAL SERVICE FUND			
INTERNAL SERVICE FUND	\$	\$	\$ 2,917,110
Total internal Service Fund	\$	\$	\$ 2,917,110
ENTERPRISE FUNDS			
Water Operation			
Water Sales	\$ 3,600,000	3,705,757	3,775,740
Water Sales City Accounts	796,700	743,412	812,000
Conversion Fees			221,390
Water Connection Fees	255,800	208,709	221,390
Interest Earned	166,200	9,319	11,460
Impact Fees	188,600	172,228	186,130
Miscellaneous Revenue	137,500	82,620	86,840
	\$ 5,144,800	\$ 4,922,045	\$ 5,093,560
Wastewater			
Sewer Sales	\$ 3,933,400	3,846,713	3,860,780
Sewer Sales City Accounts	30,400	45,027	29,630
Sewer - Gadsden	83,000	81,766	81,160
Surcharge - Gadsden	24,700	24,553	24,620
Sewer Connection - Fees	154,300	130,800	231,960
Bad Debt Fees -Gadsden	4,000	12,647	3,910
Impact Fees	577,200	266,704	330,750
Interest Earned	98,400	6,107	7,860
Miscellaneous Revenue	2,300	67	1,000
	\$ 4,907,700	\$ 4,414,384	\$ 4,571,670
Solid Waste			
Sanitation Revenues	\$ 1,433,400	1,473,795	1,471,000
Sanitation Revenues City Account	54,400	54,317	54,320
Miscellaneous Revenue	40,300	38,641	37,960
	\$ 1,528,100	\$ 1,566,753	\$ 1,563,280
Business Incubator			
Rents	\$ 75,550	42,088	\$ 47,350
	\$ 75,550	\$ 42,088	\$ 47,350
Ambulance Services			
Charge for Services	\$ 2,523,000	2,872,900	\$ 3,119,450
	\$ 2,523,000	\$ 2,872,900	\$ 3,119,450
Business Center			
Business Center Revenues	\$ 600,000	600,000	\$ 600,000
Interest Earned	700		
Miscellaneous	18,000		
	\$ 618,700	\$ 600,000	\$ 600,000
Total Enterprise Funds	\$ 14,797,850	\$ 14,418,170	\$ 14,995,310
TOTAL ALL FUNDS	\$ 70,877,700	\$ 59,449,169	\$ 78,357,223

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

CITY OF SAN LUIS
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2022

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$	\$
Civic Improvement				1,075,500
Business Center				535,830
Economic Development Grants				1,958,160
HURF				1,180,000
Total General Fund	\$	\$	\$	\$ 4,749,490
SPECIAL REVENUE FUNDS				
Highway User Revenues	\$	\$	\$ 1,180,000	516,160
Economic Development Grants			2,474,320	
Total Special Revenue Funds	\$	\$	\$ 3,654,320	\$ 516,160
DEBT SERVICE FUNDS				
Civic Improvement	\$	\$	\$ 1,255,500	\$
Total Debt Service Funds	\$	\$	\$ 1,255,500	\$
CAPITAL PROJECTS FUNDS				
Impact Fees				180,000
Total Capital Projects Funds	\$	\$	\$	\$ 180,000
ENTERPRISE FUNDS				
Wastewater	\$	\$	\$	\$
Business Center			535,830	
Solid Waste				
Business Center				
Total Enterprise Funds	\$	\$	\$ 535,830	\$
TOTAL ALL FUNDS	\$	\$	\$ 5,445,650	\$ 5,445,650

CITY OF SAN LUIS
Expenditures/Expenses by Fund
Fiscal Year 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
GENERAL FUND				
City Council	\$ 1,278,040	(158,998)	762,044	\$ 1,390,510
City Administration	467,116	(500)	322,738	1,116,576
City Clerk	342,247		255,394	254,520
City Attorney	295,105	(1,270)	244,768	257,344
City Prosecutor	281,960	7,730	276,583	334,052
Finance	495,694	8,790	457,735	512,110
Human Resources	400,869	(18,000)	266,850	420,698
Development Services	495,910		305,557	536,295
Building Safety	392,550	4,310	352,631	545,650
Economic Development	321,610		288,467	375,588
Cultural Center	285,940	(5,490)	226,119	223,300
Parks Ground	1,397,100	7,530	1,233,313	1,487,910
Recreation	442,030	10,980	323,909	408,360
Youth Center	310,810	2,040	227,674	254,520
Municipal Pool	307,650		174,971	262,660
Parks & Rec Administration				345,800
Senior Services	258,420	2,650	210,050	296,500
Municipal Court	770,760	4,310	718,896	835,820
Police Department	5,902,260	(2,110,000)	3,477,424	6,203,560
Fire Department	3,167,630	(700,000)	1,925,398	3,257,915
Information Technology	475,399		394,044	599,036
Facilities	474,873	(9,250)	431,067	517,431
Fleet Services	228,880	2,150	220,382	233,282
Risk	476,398	700	501,682	475,046
Billing & Collections	27,832	2,150	26,908	34,938
Non Departmental	2,412,919	(372,200)	1,525,873	4,084,421
Total General Fund	\$ 21,710,002	\$ (3,322,368)	\$ 15,150,477	\$ 25,263,842
SPECIAL REVENUE FUNDS				
Highway User Fund	\$ 4,145,747	\$ (650,000)	2,929,954	\$ 5,551,369
Community Development	1,382,770	608,142	898,861	8,074,490
Police Department	4,404,100	(345,820)	3,252,639	1,005,000
Recreation Department		20,000		20,000
Senior Center Department	103,000		55,068	103,230
Judicial Collection Enhancement	75,000		70,508	85,000
Assessment Districts Fund				626,578
Total Special Revenue Funds	\$ 10,110,617	\$ (367,678)	\$ 7,207,030	\$ 15,465,667
DEBT SERVICE FUNDS				
Debt Service	\$ 1,200,800	\$ 7,802,300	1,187,998	\$ 1,256,150
Detention Facility	25,000,000	(1,800,000)	17,542,387	25,000,000
Total Debt Service Funds	\$ 26,200,800	\$ 6,002,300	\$ 18,730,385	\$ 26,256,150
CAPITAL PROJECTS FUNDS				
Impact Fees	\$ 1,798,500	\$ (625,000)	\$ 1,028,448	\$ 1,590,200
Total Capital Projects Funds	\$ 1,798,500	\$ (625,000)	\$ 1,028,448	\$ 1,590,200
ENTERPRISE FUNDS				
Water	\$ 5,327,051	\$ (1,475,000)	\$ 3,050,641	\$ 5,993,553
Waste Water	5,331,601	(1,000,000)	3,613,045	5,408,915
Sanitation	1,527,137	1,070	1,380,839	2,008,695
Business Center	1,149,182		1,119,463	1,135,829
Business Incubator	159,427	700	137,048	157,370
Ambulance Service	2,884,298	922,700	2,613,163	3,333,406
Total Enterprise Funds	\$ 16,378,696	\$ (1,550,530)	\$ 11,914,199	\$ 18,037,768
INTERNAL SERVICE FUNDS				
Internal Service Fund	\$	\$	\$	\$ 2,917,110
Total Internal Service Funds	\$	\$	\$	\$ 2,917,110
TOTAL ALL FUNDS	\$ 76,198,615	\$ 136,724	\$ 54,030,539	\$ 89,530,737

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

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2022

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
City Council				
General Operations	\$ 1,278,040	\$ (158,998)	762,044	\$ 1,390,510
City Administration				
General Operations	467,116	(500)	322,738	1,116,576
Impact Fees				
Total	467,116	(500)	322,738	1,116,576
City Clerk				
General Operations	342,247		255,394	254,520
City Attorney				
General Operations	295,105	(1,270)	244,768	257,344
City Prosecutor				
General Operations	281,960	7,730	276,583	334,052
Finance				
General Operations	495,694	8,790	457,735	512,110
Human Resources				
General Operations	400,869	(18,000)	266,850	420,698
Development Services				
General Operations	495,910		305,557	536,295
Building Safety				
General Operations	392,550	4,310	352,631	545,650
Economic Development				
General Operations	321,610		288,467	375,588
Grants	1,382,770	608,142	898,861	8,074,490
Business Incubator	159,427	700	137,048	157,370
Total	1,863,807	608,842	1,324,376	8,607,448
Cultural Center				
General Operations	285,940	(5,490)	226,119	223,300
Parks Ground				
General Operations	1,397,100	7,530	1,233,313	1,487,910
Impact Fees	1,428,500		909,900	912,200
Total	2,825,600	7,530	2,143,213	2,400,110
Recreation				
General Operations	442,030	10,980	323,909	408,360
Special Services		20,000		20,000
Total	442,030	30,980	323,909	428,360

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2022

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
Youth Center				
General Operations	310,810	2,040	227,674	254,520
Municipal Pool				
General Operations	307,650		174,971	262,660
Parks & Rec Administration				
General Operations				345.800
Senior Services				
General Operations	258,420	2,650	210,050	296,500
Special Revenue Fund	103,000		55,068	103,230
Total	361,420	2,650	265,118	399,730
Municipal Court				
General Operations	770,760	4,310	718,896	835,820
Special Revenue Fund	75,000		70,508	85,000
Total	845,760	4,310	789,404	920,820
Police Department				
General Operations	5,902,260	(2,110,000)	3,477,424	6,203,560
Grants	4,404,100	(345,820)	3,252,639	1,005,000
Impact Fees	120,000		118,548	428,000
Total	10,426,360	(2,455,820)	6,848,611	7,636,560
Fire Department				
General Operations	3,167,630	(700,000)	1,925,398	3,257,915
Impact Fees	250,000	(625,000)		250,000
Ambulance Operations	2,884,298	922,700	2,613,163	3,333,406
Total	6,301,928	(402,300)	4,538,561	6,841,321
Information Technology				
General Operations	475,399		394,044	599,036
Facilities				
General Operations	474,873	(9,250)	431,067	517,431
Fleet Services				
General Operations	228,880	2,150	220,382	233,282
Risk & Property Management				
General Operations	476,398	700	501,682	475,046
Billing & Collection				
General Operations	27,832	2,150	26,908	34,938
Non Departmental				

CITY OF SAN LUIS, AZ
Expenditures/Expenses by Department
Fiscal Year 2022

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
General Operations	2,412,919	(372,200)	1,525,873	4,084,421
Total	2,412,919	(372,200)	1,525,873	4,084,421
Highway User Fund				
Streets Maintenance	4,145,747	(650,000)	2,929,954	5,551,369
Internal Service Fund				
Internal Service Fund				2,917,110
Water Fund				
Water Operations	5,327,051	(1,475,000)	3,050,641	5,993,553
WasteWater Fund				
WasteWater Operations	5,331,601	(1,000,000)	3,613,045	5,408,915
Solid Waste				
Waste Operations	1,527,137	1,070	1,380,839	2,008,695
Debt Service				
Debt Service	1,200,800	7,802,300	1,187,998	1,256,150
Detention Facility				
Detention Facility Operations	25,000,000	(1,800,000)	17,542,387	25,000,000
Business Center				
Business Center Operations	1,149,182		1,119,463	1,135,829
Assessment Districts				
Assessment Districts				626,578
Total All Funds	\$ 76,198,615	\$ 136,724	\$ 54,030,539	\$ 89,530,737

* 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 2022

FUND	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
GENERAL FUND	230	11,459,990	2,045,430	2,233,260	1,351,120	17,089,800
SPECIAL REVENUE FUNDS						
Highway User Fund	23	809,015	97,790	155,780	137,030	1,199,615
Public Safety		788,500				788,500
Senior Sevices Special Revenue	1	25,280	3,140	4,830	2,960	36,210
Total Special Revenue Funds	24	\$ 1,622,795	\$ 100,930	\$ 160,610	\$ 139,990	\$ 2,024,325
ENTERPRISE FUNDS						
Water	15	631,250	76,490	118,680	77,300	903,720
WasteWater	19	883,200	105,850	191,050	108,530	1,288,630
Sanitation	5	250,090	30,310	43,940	37,590	361,930
Business Incubator	1	24,330	2,890	4,710	2,280	34,210
Ambulance	12	1,171,720	269,670	201,570	174,240	1,817,200
Total Enterprise Funds	52	\$ 2,960,590	\$ 485,210	\$ 559,950	\$ 399,940	\$ 4,405,690
TOTAL ALL FUNDS	306	\$ 16,043,375	\$ 2,631,570	\$ 2,953,820	\$ 1,891,050	\$ 23,519,815