

City of San Luis
Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2024

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	28,303,756	24,549,775	26,630,430	1,654,424	19,424,130	3,074,310	103,636,825
2023	Actual expenditures/expenses**	E	2	23,540,811	8,440,210	25,023,608	472,860	15,793,038	2,604,530	75,875,057
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	35,808,993	2,962,173	1,856,725	2,347,218	37,925,743	4,214,257	85,115,109
2024	Secondary property tax levy	B	5		826,267					826,267
2024	Estimated revenues other than property taxes	C	6	33,231,124	45,945,917	25,200,000	603,000	17,196,237	3,344,200	125,520,478
2024	Other financing sources	D	7	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	0	4,845,826	1,647,100	0	612,676	0	7,105,602
2024	Interfund Transfers (out)	D	10	5,866,382	1,239,220	0	0	0	0	7,105,602
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement			637,353		1,856,725	112,100	3,108,211		5,714,390
	Maintained for future capital projects		11	23,245,641	2,480,139		2,141,648	25,522,231		53,389,659
	Maintained for future financial stability			10,460,247	811,997			3,427,962	4,214,257	18,914,463
										0
										0
2024	Total financial resources available		12	28,830,494	50,048,828	26,847,100	696,470	23,676,252	3,344,200	133,443,343
2024	Budgeted expenditures/expenses	E	13	28,830,494	50,048,828	26,847,100	696,470	23,676,252	3,344,200	133,443,344

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

	2023	2024
1	\$ 103,636,825	\$ 133,443,344
2		
3	103,636,825	133,443,344
4	55,123,848	79,419,962
5	\$ 48,512,977	\$ 54,023,382
6	\$ 51,226,925	\$ 55,028,022

City of San Luis
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
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	642,640	826,267
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 642,640	\$ 826,267
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 six</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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local Taxes			
City Sales Taxes	\$ 12,400,000	\$ 12,728,310	\$ 13,308,000
State Sales Tax	5,000,000	5,436,420	5,620,074
Licenses and Permits			
Business Licenses	86,300	106,540	110,870
Encroachment Permit Fees	1,500	21,710	20,840
Franchise Fees - Cable	32,900	28,830	28,900
Franchise Fees - APS	475,000	527,320	550,000
Franchise Fees (Nextel) TowerCo	16,750	15,970	15,980
Franchise Fee-Sun State Towers III	14,400	15,130	15,200
Franchise Fees - SW Gas	6,500	11,270	11,300
Individual Operators Permit	2,200	2,760	3,360
Building Safety	650,000	577,020	550,000
Transportation Business Permit	27,900	20,980	29,070
Planning & Zoning Fees	11,840	13,120	12,190
Overweight Border Permits	500	770	500
Intergovernmental			
Urban Revenue Sharing	6,800,000	7,082,130	10,011,445
County Revenues - VLT	2,050,000	1,989,620	2,157,755
Charges for Services			
CPR Classes Fees	1,000	1,200	1,200
Detention Facility	480,000	280,260	150,000
Recreation	43,650	54,560	54,540
Rents	23,300	23,230	23,300
Fines and Forfeits			
Fine & Forfeitures	256,640	283,890	281,600
Interest on Investments			
Interest Earned	16,100	574,780	250,000
Miscellaneous			
Auction Revenues			
Donation			
Miscellaneous Revenue	20,000	25,620	25,000
Total General Fund	\$ 28,416,480	\$ 29,821,440	\$ 33,231,124

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenues	\$ 3,600,000	5,329,857	3,804,400
Impact Fees	406,800	403,870	406,800
Interest Earned	1,550	182,420	75,000
Contributed Capital			
Miscellaneous Revenue		300	
	\$ 4,008,350	\$ 5,916,447	\$ 4,286,200
Grants/Rents			
Community Development Grants	\$ 15,253,811	\$ 1,093,970	39,344,877
Public Safety Grants	2,285,673	690,540	2,110,000
Recreation	47,500	27,200	
Senior Services Grants	138,150	105,060	129,140
SL Community Facilities	2,500	2,500	2,500
Information Technology	7,000		
	\$ 17,734,634	\$ 1,919,270	\$ 41,586,517
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 6,200	\$ 6,190	6,200
San Luis Court Enhancement	36,000	43,350	36,000
Fill The Gap Funds	2,500	1,830	2,500
Default Fees	21,000	20,180	21,000
Warrant Fees	6,600	6,470	6,600
Fare	900		900
	\$ 73,200	\$ 78,020	\$ 73,200
Total special revenue funds	\$ 21,816,184	\$ 7,913,737	\$ 45,945,917
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Debt Service Funds			
Civic Improvement	\$ 400	\$ 163,550	100,000
Detention Facility	25,000,400	23,377,850	25,100,000
Total debt service funds	\$ 25,000,800	\$ 23,541,400	\$ 25,200,000
Capital Projects Funds			
IMPACT FEES	\$ 804,030	\$ 595,940	603,000
Total capital projects funds	\$ 804,030	\$ 595,940	\$ 603,000
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Internal Service Fund			
INTERNAL SERVICE FUND	\$ 3,074,310	\$ 3,034,750	3,344,200
Total internal service fund	\$ 3,074,310	\$ 3,034,750	\$ 3,344,200

City of San Luis
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Enterprise funds			
Water Operation			
Water Sales	\$ 3,700,000	\$ 3,613,810	4,222,757
Water Sales City Accounts	775,000	719,060	872,574
Conversion Fees	50		50
Water Connection Fees	161,500	147,130	170,000
Interest Earned	18,300	376,310	165,000
Impact Fees	128,000	135,770	131,700
Miscellaneous Revenue	110,000	113,510	115,000
	\$ 4,892,850	\$ 5,105,590	\$ 5,677,081
Wastewater			
Sewer Sales	\$ 4,017,000	\$ 4,058,140	4,873,645
Sewer Sales City Accounts	32,000	21,470	27,548
Sewer - Gadsden	89,000	96,010	114,385
Surcharge - Gadsden	26,800	28,850	28,700
Sewer Connection - Fees	63,000	80,450	93,850
Sewer Connection Fees - Gadsden		1,080	1,350
Bad Debt Fees -Gadsden	4,300	4,500	4,500
Impact Fees	197,000	214,770	201,100
Interest Earned	7,860	217,400	95,000
Grants			
Miscellaneous Revenue	1,000		
	\$ 4,437,960	\$ 4,722,670	\$ 5,440,078
Solid Waste			
Sanitation Revenues	\$ 1,546,000	\$ 1,577,230	1,901,145
Sanitation Revenues City Account	55,000	54,370	65,464
Miscellaneous Revenue	38,000	22,860	38,000
	\$ 1,639,000	\$ 1,654,460	\$ 2,004,609
Business Incubator			
Rents	\$ 94,950	\$ 87,630	124,169
Ambulance Services			
Charge for Services	\$ 3,275,420	\$ 2,149,290	3,350,000
Business Center			
Business Center Revenues	600,300	600,500	600,000
Interest Earned			300
Miscellaneous			
	\$ 600,300	\$ 600,500	\$ 600,300
Total enterprise funds	\$ 14,940,480	\$ 14,320,140	\$ 17,196,237
Total all funds	\$ 94,052,284	\$ 79,227,407	\$ 125,520,478

* 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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$	\$ 5,866,382
Total General Fund	\$	\$	\$	\$ 5,866,382
Special revenue funds				
Highway User Revenues	\$	\$	\$ 3,477,320	\$ 1,239,220
Economic Development Grants			1,368,506	
Total special revenue funds	\$	\$	\$ 4,845,826	\$ 1,239,220
Debt service funds				
Civic Improvement	\$	\$	\$ 1,647,100	\$
Total debt service funds	\$	\$	\$ 1,647,100	\$
Capital projects funds				
Impact Fees	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Enterprise funds				
Wastewater	\$	\$	\$	\$
Business Center				
Solid Waste				
Business Center			612,676	
Total enterprise funds	\$	\$	\$ 612,676	\$
Total all funds	\$	\$	\$ 7,105,602	\$ 7,105,602

City of San Luis
Expenditures/expenses by fund
Fiscal year 2024

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
City Council	\$ 1,653,640	\$ (271,863)	\$ 1,193,560	\$ 1,550,500
City Administration	1,050,560	(525,000)	222,290	1,770,641
City Clerk	296,650	19,680	235,600	338,405
City Attorney	406,565	3,150	273,470	499,191
City Prosecutor	349,710	13,050	345,790	383,605
Finance	534,945	22,350	509,600	580,323
Human Resources	464,660		317,490	523,169
Development Services	540,990		465,750	572,540
Building Safety	514,336	13,170	504,580	635,915
Economic Development	534,214		402,460	514,169
Cultural Center	240,790	10,480	221,860	279,032
Parks Ground	1,628,570	1,650	1,497,870	1,783,900
Recreation	491,485	9,820	428,970	545,100
Youth Center	282,897	19,990	259,860	330,810
Municipal Pool	303,840		224,830	259,035
Parks & Rec Administration	386,647		287,760	384,425
Senior Services	320,417	14,130	314,230	355,545
Municipal Court	852,740	54,550	780,040	952,735
Police Department	6,393,141	336,150	6,616,790	7,170,530
Fire Department	3,349,250	202,040	3,258,620	4,139,290
Information Technology	710,252		444,830	773,548
Facilities	553,554	18,370	544,130	691,906
Fleet Services	229,760	2,730	204,470	249,084
Risk	595,410		550,000	662,745
Billing & Collections	31,070		28,230	44,666
PW Administration	340,550		193,840	304,866
Non Departmental	3,773,450	1,529,216	3,213,891	2,534,819
Total General Fund	\$ 26,830,093	\$ 1,473,663	\$ 23,540,811	\$ 28,830,494
Special revenue funds				
Highway User Fund	\$ 4,569,078	\$ (154,777)	\$ 3,142,520	\$ 6,190,035
Community Development	18,232,523	(1,298,012)	4,067,740	40,713,383
Police Department	2,175,673		578,270	1,905,880
Fire Department	110,000			204,120
Recreation Department	47,500		1,210	
Senior Center Department	138,150		100,550	129,140
Judicial Collection Enhancement	80,000		54,370	80,000
Information Technology	7,000			
Assessment Districts Fund	642,640		495,550	826,270
Total special revenue funds	\$ 26,002,564	\$ (1,452,789)	\$ 8,440,210	\$ 50,048,828
Debt service funds				
Debt Service	\$ 1,630,030		\$ 1,537,690	\$ 1,747,100
Detention Facility	25,000,400		23,485,918	25,100,000
Total debt service funds	\$ 26,630,430	\$	\$ 25,023,608	\$ 26,847,100
Capital projects funds				
Impact Fees	\$ 2,316,364	\$ (661,940)	\$ 472,860	\$ 696,470
Total capital projects funds	\$ 2,316,364	\$ (661,940)	\$ 472,860	\$ 696,470
Enterprise funds				
Water	\$ 5,724,080	\$ 111,610	\$ 4,292,860	\$ 10,804,332
Waste Water	5,384,885	43,816	5,146,740	5,791,960
Sanitation	2,643,545	408,002	2,336,940	2,321,191
Business Center	1,177,190	690	1,121,490	1,214,727
Business Incubator	127,890		119,130	133,575
Ambulance Service	3,725,474	76,948	2,775,878	3,410,467
Total enterprise funds	\$ 18,783,064	\$ 641,066	\$ 15,793,038	\$ 23,676,252
Internal service funds				
Internal Service Fund	\$ 3,074,310		\$ 2,604,530	\$ 3,344,200
Total internal service funds	\$ 3,074,310	\$	\$ 2,604,530	\$ 3,344,200
Total all funds	\$ 103,636,825	\$	\$ 75,875,057	\$ 133,443,344

* 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 2024

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
City Council				
General Operations	\$ 1,653,640	\$ (271,863)	\$ 1,193,560	\$ 1,550,500
City Administration				
General Operations	1,050,560	(525,000)	222,290	1,770,641
Impact Fees				
Total	1,050,560	(525,000)	222,290	1,770,641
City Clerk				
General Operations	296,650	19,680	235,600	338,405
City Attorney				
General Operations	406,565	3,150	273,470	499,191
City Prosecutor				
General Operations	349,710	13,050	345,790	383,605
Finance				
General Operations	534,945	22,350	509,600	580,323
Human Resources				
General Operations	464,660		317,490	523,169
Development Services				
General Operations	540,990		465,750	572,540
Building Safety				
General Operations	514,336	13,170	504,580	635,915
Economic Development				
General Operations	534,214		402,460	514,169
Grants	18,232,523	(1,298,012)	4,067,740	40,713,383
Business Incubator	127,890	690	119,130	133,575
Total	18,894,627	(1,297,322)	4,589,330	41,361,127
Cultural Center				
General Operations	240,790	10,480	221,860	279,032
Parks Ground				
General Operations	1,628,570	1,650	1,497,870	1,783,900
Impact Fees	665,160	(378,940)	117,770	667,470
Total	2,293,730	(377,290)	1,615,640	2,451,370
Recreation				
General Operations	491,485	9,820	428,970	545,100
Special Services	47,500		1,210	
Total	538,985	9,820	430,180	545,100
Youth Center				
General Operations	282,897	19,990	259,860	330,810

City of San Luis
Expenditures/expenses by department
Fiscal year 2024

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
Municipal Pool				
General Operations	303,840		224,830	259,035
Parks & Rec Administration				
General Operations	386,647		287,760	384,425
Senior Services				
General Operations	320,417	14,130	314,230	355,545
Special Revenue Fund	138,150		100,550	129,140
Total	458,567	14,130	414,780	484,685
Municipal Court				
General Operations	852,740	54,550	780,040	952,735
Special Revenue Fund	80,000		54,370	80,000
Total	932,740	54,550	834,410	1,032,735
Police Department				
General Operations	6,393,141	336,150	6,616,790	7,170,530
Grants	2,175,673		578,270	1,905,880
Impact Fees	828,000	(283,000)	44,390	
Total	9,396,814	53,150	7,239,450	9,076,410
Fire Department				
General Operations	3,349,250	202,040	3,258,620	4,139,290
Grants	110,000			204,120
Impact Fees	823,204		310,700	29,000
Ambulance Operations	3,725,474	76,948	2,775,878	3,410,467
Total	8,007,928	278,988	6,345,198	7,782,877
Information Technology				
General Operations	710,252		444,830	773,548
Special Revenue Fund	7,000			
Total	717,252		444,830	773,548
Facilities				
General Operations	553,554	18,370	544,130	691,906
Fleet Services				
General Operations	229,760	2,730	204,470	249,084
Risk & Property Management				
General Operations	595,410		550,000	662,745
Billing & Collection				
General Operations	31,070		28,230	44,666
Public Work Administration				
General Operations	340,550		193,840	304,866
Non Departmental				
General Operations	3,773,450	1,529,216	3,213,891	2,534,819

City of San Luis
Expenditures/expenses by department
Fiscal year 2024

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
Total	3,773,450	1,529,216	3,213,891	2,534,819
Highway User Fund				
Streets Maintenance	3,569,078	791,783	3,116,020	6,190,035
Impact Fees	1,000,000	(946,560)	26,500	
Internal Service Fund				
Internal Service Fund	3,074,310		2,604,530	3,344,200
Water Fund				
Water Operations	5,724,080	111,610	4,292,860	10,804,332
Impact Fees				
WasteWater Fund				
WasteWater Operations	4,707,705	43,816	4,506,470	5,791,960
Impact Fees	677,180		640,270	
Solid Waste				
Waste Operations	2,643,545	408,002	2,336,940	2,321,191
Debt Service				
Debt Service	1,630,030		1,537,690	1,747,100
Detention Facility				
Detention Facility Operations	25,000,400		23,485,918	25,100,000
Business Center				
Business Center Operations	1,177,190		1,121,490	1,214,727
Assessment Districts				
Assessment Districts	642,640		495,550	826,270
Department total	\$ 103,636,825	\$	\$ 75,875,057	\$ 133,443,344

* 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 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	255	\$ 15,849,580	\$ 1,854,880	\$ 2,402,360	\$ 1,644,980	\$ 21,751,800
Special revenue funds						
Highway User Fund	23	\$ 975,160	\$ 111,680	\$ 160,410	\$ 164,180	\$ 1,411,430
Assessment Districts	1	14,700			1,690	16,390
Public Safety		220,000				220,000
Senior Services Special Revenue	2	43,490	5,350	12,670	5,130	66,640
Total special revenue funds	26	\$ 1,253,350	\$ 117,030	\$ 173,080	\$ 171,000	\$ 1,714,460
Enterprise funds						
Water	12	\$ 667,210	73,630	107,410	76,090	\$ 924,340
Wastewater	20	1,027,840	112,700	182,330	118,620	1,441,490
Solid Waste	7	291,330	33,410	45,570	42,630	412,940
Business Incubator	0	8,720	1,080	1,580	830	12,210
Ambulance	24	1,691,790	220,700	229,740	217,780	2,360,010
Total enterprise funds	63	\$ 3,686,890	\$ 441,520	\$ 566,630	\$ 455,950	\$ 5,150,990
Total all funds	343	\$ 20,789,820	\$ 2,413,430	\$ 3,142,070	\$ 2,271,930	\$ 28,617,250