

City of San Luis
Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal year 2026

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		
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	30,450,430	21,737,790	26,978,880	290,800	38,778,160	4,098,300	122,334,360
2025	Actual expenditures/expenses**	E	2	27,330,640	14,939,630	26,704,630	191,600	26,515,330	3,875,980	99,557,810
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	45,455,007	4,768,975	1,533,401	2,876,072	44,593,948	4,245,950	103,473,353
2026	Secondary property tax levy	B	5		1,121,070					1,121,070
2026	Estimated revenues other than property taxes	C	6	35,087,870	26,047,740	25,000,000	580,000	22,679,870	4,754,040	114,149,520
2026	Other financing sources	D	7	0	0	0	0	19,700,000	0	19,700,000
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	2,353,810	1,781,000	0	0	0	4,134,810
2026	Interfund Transfers (out)	D	10	3,180,230	655,070	0	299,510	0	0	4,134,810
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement			0		1,533,401	0	3,919,230		5,452,631
	Maintained for future capital projects		11	5,441,650	1,839,355		1,809,652	10,234,000		19,324,657
	Maintained for future financial stability			19,030,185	1,718,120		0	7,703,420	2,377,020	30,828,745
										0
										0
2026	Total financial resources available		12	52,890,812	30,079,050	26,781,000	1,346,910	65,117,168	6,622,970	182,837,910
2026	Budgeted expenditures/expenses	E	13	36,574,020	30,098,650	26,781,000	1,346,910	43,623,880	4,754,040	143,178,500

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

	2025	2026
1 Budgeted expenditures/expenses	\$ 122,334,360	\$ 143,178,500
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	122,334,360	143,178,500
4 Less: estimated exclusions	61,666,234	81,027,120
5 Amount subject to the expenditure limitation	\$ 60,668,126	\$ 62,151,380
6 EEC expenditure limitation	\$ 60,007,542	\$ 63,446,737

City of San Luis
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
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	_____	_____
Property tax judgment	973,200	1,121,070
C. Total property tax levy amounts	\$ 973,200	\$ 1,121,070
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</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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local Taxes			
City Sales Taxes	\$ 14,930,000	\$ 15,990,000	16,922,000
State Sales Tax	5,457,610	5,457,610	5,852,270
Licenses and Permits			
Business Licenses	122,540	105,000	106,010
Encroachment Permit Fees	21,080	39,630	21,080
Franchise Fees - Cable	25,210	20,360	24,260
Franchise Fees - APS	650,000	670,570	650,000
Franchise Fees (Nextel) TowerCo	15,980	15,980	17,570
Franchise Fee-Sun State Towers III	15,410	15,410	15,800
Franchise Fees - SW Gas	13,850	11,240	13,850
Individual Operators Permit	4,060	3,500	3,500
Building Safety	695,480	900,000	800,000
Transportation Business Permit	38,000	30,000	28,670
Planning & Zoning Fees	11,000	20,600	21,500
Overweight Border Permits	1,000	520	1,000
Intergovernmental			
Urban Revenue Sharing	7,682,000	8,076,430	7,554,510
County Revenues - VLT	2,076,880	2,076,880	2,216,710
Charges for Services			
CPR Classes Fees	1,000		1,000
Detention Facility	150,000		150,000
Recreation	43,650	48,200	45,840
Rents	23,300	250	300
Fines and Forfeits			
Fine & Forfeitures	327,400	343,450	327,000
Interest on Investments			
Interest Earned	250,000	1,000,000	250,000
Miscellaneous			
Auction Revenues	31,000	40,900	40,000
Donation			
Miscellaneous Revenue	25,000	68,000	25,000
Total General Fund	\$ 32,611,450	\$ 34,934,530	\$ 35,087,870

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenues	\$ 3,628,630	3,628,630	3,993,520
Impact Fees	562,000	573,480	690,000
Interest Earned	75,000	253,670	75,000
Contributed Capital			
Miscellaneous Revenue			
	\$ 4,265,630	\$ 4,455,780	\$ 4,758,520
Grants/Rents			
Community Development Grants	\$ 9,894,550	\$ 6,712,230	16,922,500
Public Safety Grants	2,981,080	2,981,080	4,093,520
Recreation	25,000	34,660	57,900
Senior Services Grants	108,630	114,250	127,800
SL Community Facilities	2,500	2,500	2,500
Information Technology			
	\$ 13,011,760	\$ 9,844,720	\$ 21,204,220
Judicial Collection Enhancement			
J C E F Collections Revenue	\$ 7,500	\$ 7,160	8,000
San Luis Court Enhancement	48,000	40,220	52,000
Fill The Gap Funds	2,500	2,000	2,000
Default Fees	16,000	18,460	19,000
Warrant Fees	3,500	3,000	4,000
Fare			
	\$ 77,500	\$ 70,840	\$ 85,000
Total special revenue funds	\$ 17,354,890	\$ 14,371,340	\$ 26,047,740
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Debt Service Funds			
Civic Improvement	\$	\$	
Detention Facility	25,100,000	24,725,750	25,000,000
Total debt service funds	\$ 25,100,000	\$ 24,725,750	\$ 25,000,000
Capital Projects Funds			
IMPACT FEES	\$ 680,000	\$ 736,270	580,000
Total capital projects funds	\$ 680,000	\$ 736,270	\$ 580,000
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date			
Internal Service Fund			
INTERNAL SERVICE FUND	\$ 4,098,300	\$ 3,875,980	4,754,040
Total internal service fund	\$ 4,098,300	\$ 3,875,980	\$ 4,754,040

City of San Luis
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Enterprise funds			
Water Operation			
Water Sales	\$ 4,600,000	\$ 4,748,630	4,830,160
Water Sales City Accounts	890,000	981,970	1,010,000
Conversion Fees			
Water Connection Fees	300,000	299,020	305,000
Interest Earned	165,000	500,000	165,000
Impact Fees	178,000	178,000	210,000
Grant	3,294,920	2,017,000	1,321,870
Miscellaneous Revenue	125,000	130,000	125,000
	\$ 9,552,920	\$ 8,854,620	\$ 7,967,030
Wastewater			
Sewer Sales	\$ 5,600,000	\$ 5,927,150	6,602,230
Sewer Sales City Accounts	28,000	35,100	35,000
Sewer - Gadsden	116,000	128,540	144,000
Surcharge - Gadsden	35,000	38,700	43,000
Sewer Connection - Fees	120,000	126,050	160,000
Sewer Connection Fees - Gadsden			
Bad Debt Fees -Gadsden	5,000	4,440	5,000
Impact Fees	300,000	260,000	300,000
Interest Earned	95,000	285,000	95,000
Grants			
Miscellaneous Revenue	1,000	700	1,000
	\$ 6,300,000	\$ 6,805,680	\$ 7,385,230
Solid Waste			
Sanitation Revenues	\$ 2,328,000	\$ 2,431,550	2,712,180
Sanitation Revenues City Account	35,000	45,550	49,680
Miscellaneous Revenue	43,000	66,660	47,250
	\$ 2,406,000	\$ 2,543,760	\$ 2,809,110
Business Incubator			
Rents	\$ 124,300	\$ 117,450	124,300
Ambulance Services			
Charge for Services	\$ 3,350,000	\$ 3,300,000	3,410,000
Miscellaneous Revenue		800	
Grants	\$	\$	371,000
Business Center			
Business Center Revenues	600,000	600,000	600,000
Interest Earned			13,200
Miscellaneous			
	\$ 600,000	\$ 600,000	\$ 613,200
Total enterprise funds	\$ 22,333,220	\$ 22,221,510	\$ 22,679,870
Total all funds	\$ 102,177,860	\$ 100,865,380	\$ 114,149,520

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ _____	\$ _____	\$ _____	\$ 3,180,230
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 3,180,230
Special revenue funds				
Highway User Revenues	\$ _____	\$ _____	\$ 1,668,320	\$ 655,070
Economic Development Grants	_____	_____	685,490	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total special revenue funds	\$ _____	\$ _____	\$ 2,353,810	\$ 655,070
Debt service funds				
Civic Improvement	\$ _____	\$ _____	\$ 1,781,000	\$ _____
	_____	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ 1,781,000	\$ _____
Capital projects funds				
	\$ _____	\$ _____	\$ _____	\$ _____
Impact Fees	_____	_____	_____	299,510
Total capital projects funds	\$ _____	\$ _____	\$ _____	\$ 299,510
Enterprise funds				
Wastewater	\$ 19,700,000	\$ _____	\$ _____	\$ _____
Business Center	_____	_____	_____	_____
Solid Waste	_____	_____	_____	_____
	_____	_____	_____	_____
Total enterprise funds	\$ 19,700,000	\$ _____	\$ _____	\$ _____
Total all funds	\$ 19,700,000	\$ _____	\$ 4,134,810	\$ 4,134,810

City of San Luis
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
City Council	\$ 1,300,110	\$ (20,000)	\$ 842,630	\$ 1,273,300
City Administration	1,570,020	(859,000)	403,430	791,860
City Clerk	323,720		257,350	361,460
City Attorney	500,700	27,000	428,280	782,230
City Prosecutor	438,530		324,710	376,970
Finance	649,420	(8,000)	580,130	759,280
Human Resources	553,950		435,250	733,140
Development Services	689,220		526,570	774,030
Building Safety	599,540	22,000	468,390	658,530
Economic Development	508,350	36,000	442,060	569,580
Cultural Center	347,390		269,670	304,150
Parks Ground	1,835,220	35,000	1,705,640	2,200,910
Recreation	707,780	(6,100)	573,880	476,730
Youth Center	338,490		271,370	340,880
Municipal Pool	203,510	1,370	111,320	249,930
Parks & Rec Administration	451,680	10,000	428,920	596,810
Senior Services	384,760		299,580	432,260
Municipal Court	1,017,440	(19,150)	767,380	1,014,890
Police Department	7,992,430	378,950	8,289,850	10,137,270
Fire Department	4,614,120	300,000	4,702,850	6,070,670
Information Technology	942,500	(6,750)	884,410	1,005,540
Facilities	856,020	8,000	782,460	943,130
Fleet Services	262,940	31,750	282,540	286,820
Risk	755,715		742,710	862,670
Billing & Collections	35,725	15,000	41,190	41,820
PW Administration	201,080		98,830	206,440
Engineering	426,450	(50,000)	262,190	482,760
Non Departmental	1,282,320	765,230	2,107,050	3,839,960
Total General Fund	\$ 29,789,130	\$ 661,300	\$ 27,330,640	\$ 36,574,020
Special revenue funds				
Highway User Fund	\$ 7,035,970	\$ (272,230)	\$ 4,073,430	\$ 7,009,250
Community Development	11,301,640	(493,000)	6,759,400	17,597,570
Police Department	2,871,080		2,871,000	3,757,620
Fire Department	110,000		110,000	335,900
Recreation Department	25,000		11,000	57,900
Senior Center Department	108,630		105,520	134,340
Judicial Collection Enhancement	77,500		36,080	85,000
Information Technology				
Assessment Districts Fund	973,200		973,200	1,121,070
Total special revenue funds	\$ 22,503,020	\$ (765,230)	\$ 14,939,630	\$ 30,098,650
Debt service funds				
Debt Service	\$ 1,978,880		\$ 1,978,880	\$ 1,781,000
Detention Facility	25,000,000		24,725,750	25,000,000
Total debt service funds	\$ 26,978,880	\$	\$ 26,704,630	\$ 26,781,000
Capital projects funds				
Impact Fees	\$ 600,100	\$ (309,300)	\$ 191,600	\$ 1,346,910
Total capital projects funds	\$ 600,100	\$ (309,300)	\$ 191,600	\$ 1,346,910
Enterprise funds				
Water	\$ 18,139,130	\$ 602,450	\$ 13,501,340	\$ 9,815,490
Waste Water	12,605,710	(189,220)	5,678,200	25,798,780
Sanitation	2,614,155		2,481,200	2,223,560
Business Center	1,156,000		1,156,000	1,162,470
Business Incubator	149,380		140,100	193,090
Ambulance Service	3,700,555		3,558,490	4,430,490
Total enterprise funds	\$ 38,364,930	\$ 413,230	\$ 26,515,330	\$ 43,623,880
Internal service funds				
Internal Service Fund	\$ 4,098,300		\$ 3,875,980	\$ 4,754,040
Total internal service funds	\$ 4,098,300	\$	\$ 3,875,980	\$ 4,754,040
Total all funds	\$ 122,334,360	\$	\$ 99,557,810	\$ 143,178,500

* 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 2026

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
City Council				
General Operations	\$ 1,300,110	\$ (20,000)	\$ 842,630	\$ 1,273,300
City Administration				
General Operations	1,570,020	(859,000)	403,430	791,860
Impact Fees				
Total	1,570,020	(859,000)	403,430	791,860
City Clerk				
General Operations	323,720		257,350	361,460
City Attorney				
General Operations	500,700	27,000	428,280	782,230
City Prosecutor				
General Operations	438,530		324,710	376,970
Finance				
General Operations	649,420	(8,000)	580,130	759,280
Human Resources				
General Operations	553,950		435,250	733,140
Development Services				
General Operations	689,220		526,570	774,030
Building Safety				
General Operations	599,540	22,000	468,390	658,530
Economic Development				
General Operations	508,350	36,000	442,060	569,580
Grants	11,301,640	(493,000)	6,759,400	17,597,570
Business Incubator	149,380		140,100	193,090
Total	11,959,370	(457,000)	7,341,560	18,360,240
Cultural Center				
General Operations	347,390		269,670	304,150
Parks Ground				
General Operations	1,835,220	35,000	1,705,640	2,200,910
Impact Fees	517,100	(309,300)	128,590	706,200
Total	2,352,320	(274,300)	1,834,230	2,907,110
Recreation				
General Operations	707,780	(6,100)	573,880	476,730
Special Services	25,000		11,000	57,900
Total	732,780	(6,100)	584,880	534,630
Youth Center				
General Operations	338,490		271,370	340,880
Municipal Pool				
General Operations	203,510	1,370	111,320	249,930
Parks & Rec Administration				
General Operations	451,680	10,000	428,920	596,810

City of San Luis
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
Senior Services				
General Operations	384,760		299,580	432,260
Special Revenue Fund	108,630		105,520	134,340
Total	493,390		405,100	566,600
Municipal Court				
General Operations	1,017,440	(19,150)	767,380	1,014,890
Special Revenue Fund	77,500		36,080	85,000
Total	1,094,940	(19,150)	803,460	1,099,890
Police Department				
General Operations	7,992,430	378,950	8,289,850	10,137,270
Grants	2,871,080		2,871,000	3,757,620
Impact Fees	78,000		56,810	240,710
Total	10,941,510	378,950	11,217,660	14,135,600
Fire Department				
General Operations	4,614,120	300,000	4,702,850	6,070,670
Grants	110,000		110,000	335,900
Impact Fees	5,000		6,200	400,000
Ambulance Operations	3,700,555		3,558,490	4,430,490
Total	8,429,675	300,000	8,377,540	11,237,060
Information Technology				
General Operations	942,500	(6,750)	884,410	1,005,540
Special Revenue Fund				
Total	942,500	(6,750)	884,410	1,005,540
Facilities				
General Operations	856,020	8,000	782,460	943,130
Fleet Services				
General Operations	262,940	31,750	282,540	286,820
Risk & Property Management				
General Operations	755,715		742,710	862,670
Billing & Collection				
General Operations	35,725	15,000	41,190	41,820
Public Work Administration				
General Operations	201,080		98,830	206,440
Engineering				
General Operations	426,450	(50,000)	262,190	482,760
Non Departmental				
General Operations	1,282,320	765,230	2,107,050	3,839,960
Total	1,282,320	765,230	2,107,050	3,839,960
Highway User Fund				
Streets Maintenance	5,510,970	(225,230)	3,221,080	5,105,250
Impact Fees	1,525,000	(47,000)	852,350	1,904,000
Internal Service Fund				
Internal Service Fund	4,098,300		3,875,980	4,754,040

City of San Luis
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2025	2025	2025	2026
Water Fund				
Water Operations	17,834,130	602,450	13,195,140	8,815,490
Impact Fees	305,000		306,200	1,000,000
WasteWater Fund				
WasteWater Operations	11,405,710	(189,220)	5,650,690	24,673,780
Impact Fees	1,200,000		27,510	1,125,000
Solid Waste				
Waste Operations	2,614,155		2,481,200	2,223,560
Debt Service				
Debt Service	1,978,880		1,978,880	1,781,000
Detention Facility				
Detention Facility Operations	25,000,000		24,725,750	25,000,000
Business Center				
Business Center Operations	1,156,000		1,156,000	1,162,470
Assessment Districts				
Assessment Districts	973,200		973,200	1,121,070
Department total	\$ 122,334,360	\$	\$ 99,557,810	\$ 143,178,500

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	279.8	\$ 19,559,070	2,265,630	3,288,390	2,032,830	\$ 27,145,920
Special revenue funds						
Highway User Fund	23.0	\$ 1,047,760	125,450	187,110	178,090	\$ 1,538,410
Assessment Districts						
Public Safety		2,639,730				2,639,730
Senior Services Special Revenue	2.0	48,800	5,860	15,730	5,830	76,220
Total special revenue funds	25.0	\$ 3,736,290	\$ 131,310	\$ 202,840	\$ 183,920	\$ 4,254,360
Enterprise funds						
Water	13.0	\$ 823,860	83,310	153,620	89,990	\$ 1,150,780
Wastewater	21.0	1,218,980	130,950	231,380	140,530	1,721,840
Solid Waste	7.0	317,860	38,150	57,530	49,720	463,260
Business Incubator	0.2	9,120	1,100	1,860	900	12,980
Ambulance	32.0	1,917,760	233,780	308,280	262,470	2,722,290
Total enterprise funds	73.2	\$ 4,287,580	\$ 487,290	\$ 752,670	\$ 543,610	\$ 6,071,150
Total all funds	378.0	\$ 27,582,940	\$ 2,884,230	\$ 4,243,900	\$ 2,760,360	\$ 37,471,430