



CITY OF
SAN LUIS
A R I Z O N A
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TENTATIVE BUDGET FY 2026-2027

June 10, 2026

Budget FY 2027



The FY 2027 budget reflects the City's ongoing commitment to transparency, accountability, and service excellence.



Budget decisions are aligned with the City Council's strategic priorities.



With limited resources, we prepared a conservative budget that focuses on essential expenses.



The gap between revenues and expenses is covered by positive fund balances.



We continue to maintain healthy reserves to safeguard the City's financial stability in uncertain times.



FY 2027 budget is \$152.3 Million (\$152,375,550.)

Arizona Cities & Town Budget Schedule A

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

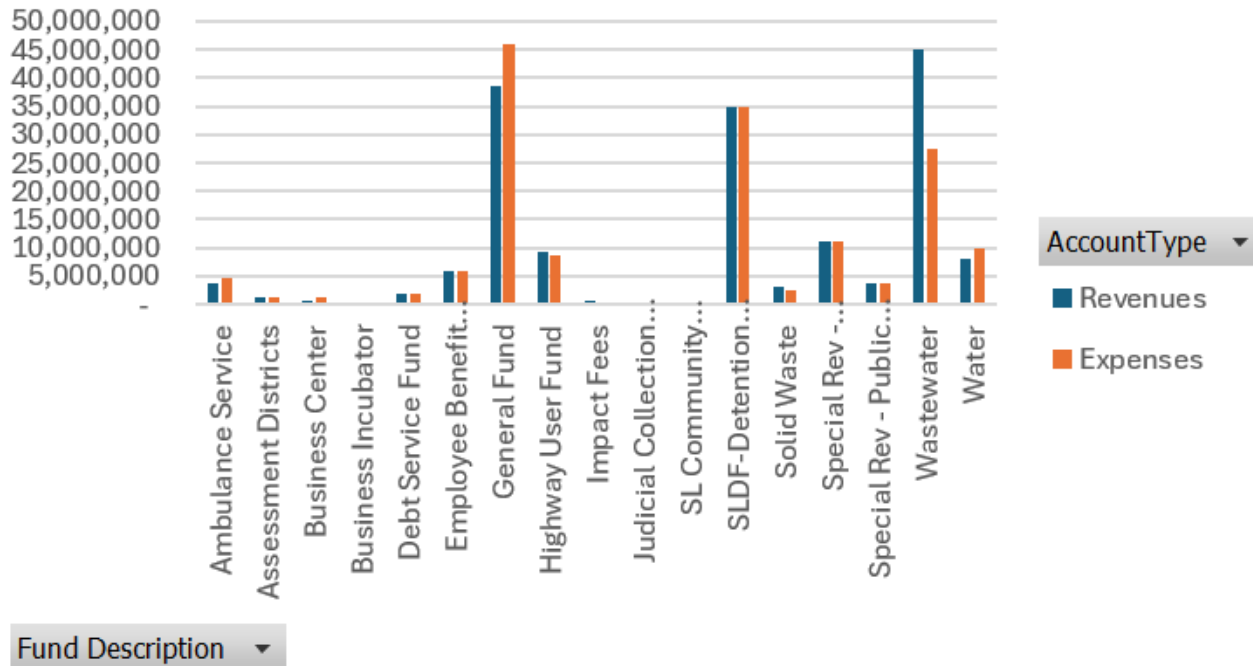
Expenditure limitation comparison

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

Tentative Budget Summary

Sum of 2027 Proposed Continuation Budget



FY2027 Budget Revenues and Expenses by Fund

FUND	Revenues	Expenses	Budget Balance FY2027
Ambulance Service	3,575,000	4,665,750	(1,090,750)
Assessment Districts	1,271,660	1,271,660	-
Business Center	610,000	1,194,510	(584,510)
Business Incubator	131,000	160,610	(29,610)
Debt Service Fund	1,759,000	1,759,000	-
Employee Benefit Trust	6,014,300	6,014,300	-
General Fund	38,554,260	46,006,560	(7,452,300)
Highway User Fund	9,213,410	8,523,410	690,000
Impact Fees	670,000	241,000	429,000
Judicial Collection Enhancement	230,360	270,360	(40,000)
SL Community Facilities District	2,500	2,500	2,500
SLDF-Detention Facility Corp	35,000,000	35,000,000	-
Solid Waste	3,098,830	2,598,450	500,380
Special Rev - Comm Development	11,111,850	11,111,850	-
Special Rev - Public Safety	3,598,250	3,598,250	-
Wastewater	45,013,680	27,612,330	17,401,350
Water	8,148,520	9,786,570	(1,638,050)
Grand Total	168,002,620	159,814,610	8,188,010

Personnel Budget \$ 40.4 Million

It includes:

1. Option 2 Cost of Living Adjustment (COLA) and Service Salary Increase (SSI) \$1.6M

2. Four New Positions \$387,500

- Assistant City Attorney
- GIS Technician
- IT Network Administrator
- Building Maintenance

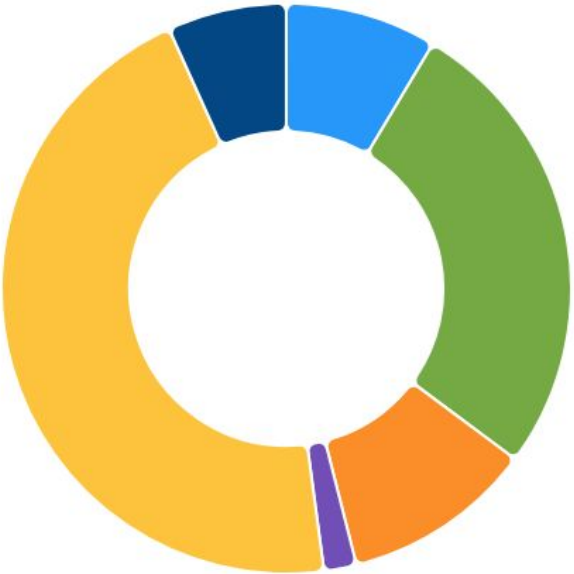
3. Salary Reclassification \$9,200

- Reclassification from Admin Coordinator to Business License Coordinator

CAPITAL COSTS FY 2027

\$ 43.5 MILLION

Budgeted Funding Source



General Fund (9%)	\$3,736,630.00
Grant (27%)	\$11,566,420.00
Highway User Fund (11%)	\$4,722,460.00
Impact Fees (2%)	\$800,000.00
Wastewater Fund (45%)	\$19,730,000.00
Water Fund (7%)	\$2,940,480.00

TOTAL \$43,495,990.00



THANK YOU

Questions?