

Official Budget Forms
City of Flagstaff
Fiscal Year 2023-2024

City of Flagstaff
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Fiscal Year 2023-2024

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City of Flagstaff
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2023-2024

The final opportunity for public input on the City of Flagstaff Fiscal Year 2023-2024 budget will occur on June 20, 2023 at the 3:00 PM City Council meeting
 The budget may be reviewed at the City of Flagstaff in the City Clerks Office, 211 West Aspen Avenue, Flagstaff, AZ 86001
 or the official website "flagstaff.az.gov" or by request

Fiscal Year	S c h	Funds							Total All Funds	
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Enterprise Funds	Internal Service Funds		
2023	Adopted/ Adjusted Budgeted Expenditures/Expenses*	E	121,529,793	152,815,463	17,500,376	49,108,067	0	199,934,096	0	540,887,795
2023	Actual Expenditures/Expenses**	E	79,353,128	57,118,118	17,500,376	1,509,077	0	76,547,337	0	232,028,036
2024	Fund Balance/Net Position at July 1***		73,528,126	114,442,159	22,214,592	3,861,378	405,274	98,340,226	0	312,791,755
2024	Primary Property Tax Levy	B	7,159,580	0	0	0		0	0	7,159,580
2024	Secondary Property Tax Levy	B	0	0	8,633,802	0		0	0	8,633,802
2024	Estimated Revenues Other than Property Taxes	C	104,853,933	87,746,091	184,000	4,509,825	14,543	119,877,824	0	317,186,216
2024	Other Financing Sources	D	0	20,000,000	0	28,136,505	0	26,000,000	0	74,136,505
2024	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2024	Interfund Transfers In	D	4,881,059	13,053,313	14,309,013	4,535,893	0	3,386,033	0	40,165,311
2024	Interfund Transfers (Out)	D	12,805,857	16,344,375	5,602,333	0	0	5,412,746	0	40,165,311
2024	Reduction for Amounts Not Available									
Less:	Amounts for Future Debt Retirement									0
										0
										0
										0
2024	Total Financial Resources Available		177,616,841	218,897,188	39,739,074	41,043,601	419,817	242,191,337	0	719,907,858
2024	Budgeted Expenditures/Expenses	E	136,710,187	151,079,799	14,309,013	37,303,209	0	200,303,554	0	539,705,762

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.	\$ 540,887,795	\$ 539,705,762
2.	0	0
3.	540,887,795	539,705,762
4.	330,007,849	308,700,082
5.	\$ 210,879,946	\$ 231,005,680
6.	\$ 211,134,938	\$ 231,868,073

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

- * 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 Flagstaff
Expenditure Limitation and
Tax Levy Information
Fiscal Year 2023-2024

	Estimate* FY 2022-2023	Budget FY 2023-2024
Expenditure Limitation [Economic Estimates Commission]		\$ 231,868,073
Total Estimated Expenditures Subject to Expenditure Limitation		
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A] rev 6/06 HB 2876	\$ 7,569,668	\$ 7,748,837
2. Amount Received from Primary Property Taxation in FY 2022-2023 in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy [ARS 42-17102.A.18]	\$ -	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 7,133,686	\$ 7,159,580
B. Secondary Property Taxes	8,206,714	8,633,802
C. Total Property Tax Levy Amount	\$ 15,340,400	\$ 15,793,382
4. Property Taxes Collected (Estimated)		
A. Primary Property Taxes:		
(1) FY 2022-2023 Levy	\$ 7,033,686	
(2) Prior Years' Levies	100,000	
(3) Total Primary Property Taxes Collected	7,133,686	
B. Secondary Property Taxes:		
(1) FY 2022-2023 Levy	8,206,714	
(2) Total Secondary Property Taxes Collected	8,206,714	
C. Total Property Taxes Collected	\$ 15,340,400	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate:		
(1) Primary Property Tax Rate	0.6954	0.6634
(2) Secondary Property Tax Rate	0.8000	0.8000
(3) Total City Tax Rate	1.4954	1.4634

B. Special Assessment District Tax Rates:
As of the date of the proposed budget, the City was operating one special assessment district for which secondary property taxes are levied. For information pertaining to this district and its tax rates, please contact the City Finance section.

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax

City of Flagstaff
Summary by Fund of Revenues Other Than Property Taxes
Fiscal Years 2022-2023 and 2023-2024
(With Actuals for Fiscal Year 2021-2022)

Source of Revenues	Actual Revenues 2021-2022	Budgeted Revenues 2022-2023	Estimated Revenues 2022-2023	Budgeted Revenues 2023-2024	Change (Bdgt-Bdgt)	% Change
General Fund						
Local Taxes						
City Sales Tax	\$ 28,872,464	26,942,300	29,983,000	29,387,300	2,445,000	9.07%
Franchise Tax	2,391,796	2,282,700	2,390,000	2,342,200	59,500	2.61%
Excise Tax	446,253	272,798	450,000	459,000	186,202	68.26%
Licenses and Permits						
Business Licenses	31,526	30,000	30,000	30,000	-	0.00%
Building Permits	3,033,227	1,900,000	2,400,000	1,862,000	(38,000)	(2.00%)
Other Licenses and Permits	2,283,212	997,380	1,497,380	1,157,885	160,505	16.09%
Intergovernmental						
State Income Tax Sharing	10,075,723	14,800,000	14,605,000	20,227,300	5,427,300	36.67%
State Shared Sales Tax	10,818,328	10,403,000	11,000,000	10,780,000	377,000	3.62%
Auto Lieu Tax	4,125,915	4,011,000	4,100,000	3,977,000	(34,000)	(0.85%)
Federal Grants	890,897	17,177,243	3,482,725	23,697,660	6,520,417	37.96%
State/Local Grants	1,500,765	3,988,076	2,111,935	2,731,152	(1,256,924)	(31.52%)
Local Intergovernmental Agreements	1,282,310	1,098,718	1,219,169	1,226,218	127,500	11.60%
Charges for Services						
Community Development	1,420,286	745,000	745,000	745,000	-	0.00%
Parks and Recreation	794,503	1,082,870	1,082,870	1,622,870	540,000	49.87%
Public Safety	1,064,965	750,097	436,097	754,457	4,360	0.58%
Cemetery/General Government	277,325	186,563	186,563	188,403	1,840	0.99%
Fines and Forfeits	789,818	1,429,499	789,530	795,005	(634,494)	(44.39%)
Rents	1,143,415	1,654,569	994,258	1,655,136	567	0.03%
Investment Earnings	400,345	423,171	425,984	434,234	11,063	2.61%
Miscellaneous	2,379,105	755,328	958,394	781,113	25,785	3.41%
Total General Fund	74,022,178	90,930,312	78,887,905	104,853,933	13,923,621	15.31%
Special Revenue Funds						
Housing and Community Services Fund						
Intergovernmental						
Federal Grants	825,887	2,553,991	312,210	1,511,134	(1,042,857)	(40.83%)
State Grants	-	780,000	-	780,000	-	0.00%
Investment Earnings	6,753	4,000	20,435	20,639	16,639	415.98%
Miscellaneous	247,204	-	164,463	-	-	0.00%
Total Housing and Comm Svcs Fund	1,079,844	3,337,991	497,108	2,311,773	(1,026,218)	(30.74%)
COVID Relief Fund						
Intergovernmental						
Federal Grants	10,218,692	-	300,517	2,733,607	2,733,607	100.00%
Total COVID Relief Fund	10,218,692	-	300,517	2,733,607	2,733,607	100.00%
Library Fund						
Intergovernmental						
Federal Grants	22,333	100,000	100,000	75,000	(25,000)	(25.00%)
State/Local Grants	75,000	-	-	-	-	0.00%
Library District Taxes	3,708,383	4,006,938	3,940,020	4,081,723	74,785	1.87%
Miscellaneous	58,015	41,000	39,727	39,926	(1,074)	(2.62%)
Investment Earnings	26,236	39,727	27,700	41,000	1,273	3.20%
Total Library Fund	3,889,967	4,187,665	4,107,447	4,237,649	49,984	1.19%
Highway User Revenue Fund						
Intergovernmental						
Highway User Tax	9,386,281	9,539,036	9,400,000	9,212,000	(327,036)	(3.43%)
State Grants	1,003,099	-	-	-	-	0.00%
Licenses and Permits	409,929	-	-	-	-	0.00%
Investment Earnings	55,536	55,000	108,396	139,000	84,000	152.73%

City of Flagstaff
Summary by Fund of Revenues Other Than Property Taxes
Fiscal Years 2022-2023 and 2023-2024
(With Actuals for Fiscal Year 2021-2022)

Source of Revenues	Actual Revenues 2021-2022	Budgeted Revenues 2022-2023	Estimated Revenues 2022-2023	Budgeted Revenues 2023-2024	Change (Bdgt-Bdgt)	% Change
Highway User Revenue Fund - Continued						
Miscellaneous	\$ 164,663	3,440,000	1,650,000	1,690,000	(1,750,000)	(50.87%)
Total Highway User Revenue Fund	11,019,508	13,034,036	11,158,396	11,041,000	(1,993,036)	(15.29%)
Transportation Fund						
Transportation Tax	34,502,818	32,213,900	35,820,674	35,109,300	2,895,400	8.99%
Intergovernmental						
Federal Grants	-	6,285,699	-	16,437,624	10,151,925	161.51%
Investment Earnings	318,301	258,000	587,000	238,000	(20,000)	(7.75%)
Miscellaneous	207,441	546,458	362,769	183,689	(362,769)	(66.39%)
Total Transportation Fund	35,028,560	39,304,057	36,770,443	51,968,613	12,664,556	32.22%
Beautification Fund						
BBB Tax	2,288,234	2,029,800	2,356,000	2,308,900	279,100	13.75%
Investment Earnings	51,105	44,000	81,200	91,000	47,000	106.82%
Miscellaneous	82,690	-	-	-	-	0.00%
Total Beautification Fund	2,422,029	2,073,800	2,437,200	2,399,900	326,100	15.72%
Economic Development Fund						
BBB Tax	1,087,769	964,200	1,119,100	1,096,700	132,500	13.74%
Investment Earnings	4,186	11,677	28,025	10,557	(1,120)	(9.59%)
Rents	436,748	403,100	403,100	426,562	23,462	5.82%
Miscellaneous	40,314	-	-	-	-	0.00%
Total Economic Development Fund	1,569,017	1,378,977	1,550,225	1,533,819	154,842	11.23%
Tourism Fund						
BBB Tax	3,434,802	3,044,700	3,534,000	3,463,300	418,600	13.75%
Intergovernmental						
Federal Grants	-	-	-	389,000	389,000	100.00%
Retail Sales	203,391	125,840	125,840	127,098	1,258	1.00%
Investment Earnings	12,886	7,594	20,000	15,255	7,661	100.88%
Miscellaneous	138,665	16,186	16,186	16,348	162	1.00%
Total Tourism Fund	3,789,744	3,194,320	3,696,026	4,011,001	816,681	25.57%
Arts and Science Fund						
BBB Tax	857,475	761,200	883,500	865,800	104,600	13.74%
Investment Earnings	5,895	5,000	10,000	15,000	10,000	200.00%
Miscellaneous	30,155	-	25,000	-	-	0.00%
Total Arts and Science Fund	893,525	766,200	918,500	880,800	114,600	14.96%
Recreation Fund						
BBB Tax	3,777,792	3,349,200	3,887,400	3,809,700	460,500	13.75%
Intergovernmental						
State Grants	-	300,000	300,000	200,000	(100,000)	(33.33%)
Investment Earnings	8,659	6,000	26,705	46,000	40,000	666.67%
Miscellaneous	132,680	-	-	-	-	0.00%
Total Recreation Fund	3,919,131	3,655,200	4,214,105	4,055,700	400,500	10.96%
Parking District Fund						
Parking	1,110,298	1,225,907	1,225,907	1,250,175	24,268	1.98%
Investment Earnings	7,433	24,000	16,710	18,900	(5,100)	(21.25%)
Miscellaneous	372	-	-	-	-	0.00%
Total Parking District Fund	1,118,103	1,249,907	1,242,617	1,269,075	19,168	1.53%
Water Resource and Infrastructure Protection (WRIP) Fund						
Water Resource Protection Fee	1,114,689	1,277,380	1,277,380	1,290,154	12,774	1.00%
Intergovernmental						
Federal Grants	9,618	1,200,000	1,200,000	-	(1,200,000)	(100.00%)

City of Flagstaff
Summary by Fund of Revenues Other Than Property Taxes
Fiscal Years 2022-2023 and 2023-2024
(With Actuals for Fiscal Year 2021-2022)

Source of Revenues	Actual Revenues 2021-2022	Budgeted Revenues 2022-2023	Estimated Revenues 2022-2023	Budgeted Revenues 2023-2024	Change (Bdgt-Bdgt)	% Change
Water Resource and Infrastructure Protection (WRIP) Fund - Continued						
Investment Earnings	\$ 5,416	5,000	12,248	13,000	8,000	160.00%
Total WRIP Fund	1,129,723	2,482,380	2,489,628	1,303,154	(1,179,226)	(47.50%)
Total Special Revenue Funds	76,077,843	74,664,533	69,382,212	87,746,091	13,081,558	17.52%
Debt Service Funds						
Secondary Property Tax Fund						
Investment Earnings	18,175	39,000	8,575	38,000	(1,000)	(2.56%)
Total Secondary Property Tax Fund	18,175	39,000	8,575	38,000	(1,000)	(2.56%)
Pension Debt Service Fund						
Investment Earnings	27,262	72,000	299,870	146,000	74,000	102.78%
Total Pension Debt Service Fund	27,262	72,000	299,870	146,000	74,000	102.78%
Total Debt Service Funds	45,437	111,000	308,445	184,000	73,000	65.77%
Permanent Funds						
Perpetual Care Fund						
Contributions	12,790	10,284	10,284	10,490	206	2.00%
Investment Earnings	2,288	4,327	4,018	4,053	(274)	(6.33%)
Total Perpetual Care Fund	15,078	14,611	14,302	14,543	(68)	(0.47%)
Total Permanent Funds	15,078	14,611	14,302	14,543	(68)	(0.47%)
Capital Project Funds						
Non GO Bonds Projects Fund						
Real Estate Proceeds	-	2,000,000	-	2,000,000	-	0.00%
Intergovernmental						
Federal Grants	-	-	499,000	570,212	570,212	100.00%
State Grants	-	-	-	52,700	52,700	100.00%
Miscellaneous	2,500	-	250,000	193,233	193,233	100.00%
Total Non GO Bonds Projects Fund	2,500	2,000,000	749,000	2,816,145	622,912	31.15%
GO Bonds Projects Fund						
Intergovernmental						
Federal Grants	59,406	66,892	-	1,572,305	1,505,413	2,250.51%
State Grants	488,285	193,121	25,356	121,375	(71,746)	(37.15%)
Investment Earnings	5,506	-	-	-	-	0.00%
Total GO Bonds Projects Fund	553,197	260,013	25,356	1,693,680	1,433,667	551.38%
Total Capital Projects Funds	555,697	2,260,013	774,356	4,509,825	2,056,579	91.00%
Enterprise Funds						
Drinking Water Fund						
Intergovernmental						
Federal Grants	38,753	4,250,000	-	11,848,467	7,598,467	178.79%
Water Fees	18,599,155	19,662,250	18,707,688	18,922,907	(739,343)	(3.76%)
Investment Earnings	158,683	138,186	388,000	240,813	102,627	74.27%
Rents	16,772	5,150	20,000	5,150	-	0.00%
Miscellaneous	15,704	-	-	-	-	0%
Total Drinking Water Fund	18,829,067	24,055,586	19,115,688	31,017,337	6,961,751	28.94%

City of Flagstaff
Summary by Fund of Revenues Other Than Property Taxes
Fiscal Years 2022-2023 and 2023-2024
(With Actuals for Fiscal Year 2021-2022)

Source of Revenues	Actual Revenues 2021-2022	Budgeted Revenues 2022-2023	Estimated Revenues 2022-2023	Budgeted Revenues 2023-2024	Change (Bdgt-Bdgt)	% Change
Wastewater Fund						
Wastewater Fees	\$ 12,489,772	12,102,662	11,789,507	11,835,133	(267,529)	(2.21%)
Investment Earnings	141,258	128,000	355,000	280,000	152,000	118.75%
Miscellaneous	121,235	-	60,939	-	-	0.00%
Total Wastewater Fund	12,752,265	12,230,662	12,205,446	12,115,133	(115,529)	(0.94%)
Reclaimed Water Fund						
Reclaimed Water Fees	1,006,874	1,068,158	1,021,539	1,021,539	(46,619)	(4.36%)
Investment Earnings	13,886	13,860	43,022	33,585	19,725	142.32%
Total Reclaimed Water Fund	1,020,760	1,082,018	1,064,561	1,055,124	(26,894)	(2.49%)
Stormwater Fund						
Intergovernmental						
Federal Grants	45,173	1,500,000	1,487,975	584,041	(915,959)	(61.06%)
State Grants	541,194	-	1,391,952	4,800,000	4,800,000	100.00%
Stormwater Fees	4,448,571	4,355,418	4,592,290	5,285,890	930,472	21.36%
Investment Earnings	-	65,051	-	94,605	29,554	45.43%
Total Stormwater Fund	5,034,938	5,920,469	7,472,217	10,764,536	4,844,067	81.82%
Solid Waste Fund						
Solid Waste	14,251,357	13,741,358	14,176,799	14,546,081	804,723	5.86%
Investment Earnings	96,386	118,139	356,707	294,563	176,424	149.34%
Miscellaneous	70,296	1,680,000	1,680,000	-	(1,680,000)	(100.00%)
Total Solid Waste Fund	14,418,039	15,539,497	16,213,506	14,840,644	(698,853)	(4.50%)
Sustainability and Environmental Management Fund						
Intergovernmental						
Federal Grants	-	3,500,000	3,500,000	7,000,018	3,500,018	100.00%
State Grants	3,000	105,000	105,000	733,000	628,000	598.10%
Environmental Services	1,232,875	1,225,551	1,235,639	1,286,587	61,036	4.98%
Investment Earnings	7,430	10,000	18,500	21,000	11,000	110.00%
Miscellaneous	6,644	-	-	-	-	0.00%
Total Sustainability and Env Mgmt Fund	1,249,949	4,840,551	4,859,139	9,040,605	4,200,054	86.77%
Airport Fund						
Intergovernmental						
Federal Grants	2,774,994	39,027,557	5,508,656	20,864,053	(18,163,504)	(46.54%)
State Grants	166,693	3,878,069	1,358,168	3,967,154	89,085	2.30%
Airport	1,670,321	1,655,390	1,167,180	1,573,020	(82,370)	(4.98%)
Rents	960,417	1,032,999	933,880	985,534	(47,465)	(4.59%)
Parking	-	893,520	74,460	893,520	-	0.00%
Investment Earnings	7,601	10,000	20,328	14,000	4,000	40.00%
Miscellaneous	291	1,000	1,000	1,000	-	0.00%
Total Airport Fund	5,580,317	46,498,535	9,063,672	28,298,281	(18,200,254)	(39.14%)
Flagstaff Housing Authority Fund						
Intergovernmental						
Federal Grants	6,471,888	9,619,317	8,618,067	10,339,071	719,754	7.48%
Rents and Other Tenant Income	1,523,994	1,400,000	1,400,000	1,700,000	300,000	21.43%
Miscellaneous	814,187	1,014,599	1,014,599	707,093	(307,506)	(30.31%)
Total Flagstaff Housing Authority Fund	8,810,069	12,033,916	11,032,666	12,746,164	712,248	5.92%
Total Enterprise Funds	67,695,404	122,201,234	81,026,895	119,877,824	(2,323,410)	(1.90%)
Total Revenues	\$ 218,411,637	290,181,703	230,394,115	317,186,216	26,811,280	9.24%

City of Flagstaff
Summary by Funding of Other Financing Sources
and Interfund Transfers
Fiscal Year 2023-2024

Fund	Proceeds from Other Financing Sources	Interfund Transfers	
		In	Out
General Fund	\$ -	4,881,059	12,805,857
Special Revenue Funds			
Library	-	1,662,813	-
Highway User Revenue	-	10,805,000	313,000
Transportation	20,000,000	300,000	12,244,438
Beautification	-	-	426,787
Economic Development	-	247,000	393,757
Tourism	-	-	218,070
Recreation	-	-	2,574,189
Housing and Community Services	-	38,500	-
Water Resource and Infrastructure Protection	-	-	174,134
Total Special Revenue Funds	<u>20,000,000</u>	<u>13,053,313</u>	<u>16,344,375</u>
Debt Service Funds			
General Obligation Bonds	-	5,602,333	-
Secondary Property Tax	-	-	5,602,333
Pension Debt Service	-	8,706,680	-
Total Debt Service Funds	<u>-</u>	<u>14,309,013</u>	<u>5,602,333</u>
Capital Project Funds			
Non General Obligation Bond Funded Projects	250,000	4,535,893	-
General Obligation Bond Funded Projects	27,886,505	-	-
Total Capital Projects Funds	<u>28,136,505</u>	<u>4,535,893</u>	<u>-</u>
Enterprise Funds			
Drinking Water	-	1,667,049	-
Wastewater	10,000,000	-	1,448,307
Reclaimed Water	-	-	71,925
Stormwater	16,000,000	-	2,043,647
Solid Waste	-	126,570	109,341
Sustainability and Environmental Management	-	1,592,414	-
Airport	-	-	1,739,526
Total Enterprise Funds	<u>26,000,000</u>	<u>3,386,033</u>	<u>5,412,746</u>
Total All Funds	<u>\$ 74,136,505</u>	<u>40,165,311</u>	<u>40,165,311</u>

City of Flagstaff
 Summary by Division of Expenditures/Expenses within Each Fund
 Comparison of Fiscal Year 2022-2023 and 2023-2024
 (With Actual for Fiscal Year 2021-2022)

Fund/Division	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
General Fund						
General Administration	\$ 12,413,239	32,676,034	15,210,522	34,022,130	1,346,096	4.1%
Management Services	4,244,831	5,684,459	5,323,645	6,797,338	1,112,879	19.6%
Fire	12,602,690	21,912,503	16,483,972	28,781,201	6,868,698	31.3%
Police	20,318,055	24,025,033	22,653,106	26,722,092	2,697,059	11.2%
Community Development	3,870,456	5,019,306	4,423,989	5,317,967	298,661	6.0%
Public Works	8,857,421	5,157,021	2,489,228	6,401,503	1,244,482	24.1%
Economic Vitality	112,290	258,918	141,574	301,875	42,957	16.6%
Non-Departmental	(2,684,659)	8,362,818	(1,292,988)	9,264,987	902,169	10.8%
City Engineering	1,728,714	2,124,281	2,038,365	2,360,781	236,500	11.1%
Parks, Recreation, Open Space & Events	-	13,381,360	9,868,715	12,536,253	(845,107)	(6.3%)
Contingency	37,890	2,928,060	2,013,000	4,204,060	1,276,000	43.6%
Total General Fund	61,500,927	121,529,793	79,353,128	136,710,187	15,180,394	12.5%
Special Revenue Funds						
Housing and Community Service Fund						
Community Development	956,389	5,913,035	929,237	4,470,328	(1,442,707)	(24.4%)
Non-Departmental	65,925	46,235	55,000	52,000	5,765	12.5%
	1,022,314	5,959,270	984,237	4,522,328	(1,436,942)	(24.1%)
COVID Relief Fund						
Non-Departmental	218,692	3,118,516	300,517	2,733,607	(384,909)	(12.3%)
	218,692	3,118,516	300,517	2,733,607	(384,909)	(12.3%)
Library Fund						
General Administration	272,459	280,520	280,520	328,134	47,614	17.0%
Management Services	187,931	151,324	151,324	151,562	238	0.2%
Public Works	40,058	28,892	28,892	37,541	8,649	29.9%
Economic Vitality	4,816,757	7,174,059	5,734,222	6,669,069	(504,990)	(7.0%)
Non-Departmental	61,878	74,008	74,008	70,981	(3,027)	(4.1%)
Contingency	-	100,000	-	100,000	-	0.0%
	5,379,083	7,808,803	6,268,966	7,357,287	(451,516)	(5.8%)
Highway User Revenue Fund						
General Administration	280,797	409,111	409,111	376,704	(32,407)	(7.9%)
Management Services	78,002	80,664	80,664	82,011	1,347	1.7%
Community Development	576,694	-	-	-	-	0.0%
Public Works	7,534,121	14,382,887	6,084,570	17,260,297	2,877,410	20.0%
Economic Vitality	220	-	-	-	-	0.0%
Non-Departmental	190,920	202,761	202,761	182,781	(19,980)	(9.9%)
City Engineering	499,618	23,712,129	6,008,947	11,303,541	(12,408,588)	(52.3%)
Contingency	-	100,000	-	100,000	-	0.0%
	9,160,372	38,887,552	12,786,053	29,305,334	(9,582,218)	(24.6%)
Transportation Fund						
General Administration	68,686	51,325	51,325	56,447	5,122	10.0%
Management Services	132,446	98,601	98,601	77,553	(21,048)	(21.3%)
Public Works	1,198,329	5,100,717	3,665,485	7,511,127	2,410,410	47.3%
Economic Vitality	86	-	-	-	-	0.0%
Non-Departmental	7,443,788	14,347,388	9,290,005	16,886,537	2,539,149	17.7%
City Engineering	14,403,118	58,363,165	12,285,006	65,480,023	7,116,858	12.2%
	23,246,453	77,961,196	25,390,422	90,011,687	12,050,491	15.5%
Beautification Fund						
Economic Vitality	556,363	6,054,099	2,268,016	3,767,996	(2,286,103)	(37.8%)
Contingency	-	10,000	-	10,000	-	0.0%
	556,363	6,064,099	2,268,016	3,777,996	(2,286,103)	(37.7%)
Economic Development Fund						
Economic Vitality	1,227,470	1,745,230	1,367,805	2,211,241	466,011	26.7%
Contingency	-	45,000	45,000	45,000	-	0.0%
	1,227,470	1,790,230	1,412,805	2,256,241	466,011	26.0%

City of Flagstaff
Summary by Division of Expenditures/Expenses within Each Fund
Comparison of Fiscal Year 2022-2023 and 2023-2024
(With Actual for Fiscal Year 2021-2022)

Fund/Division	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
Tourism Fund						
Economic Vitality	\$ 2,604,803	3,271,449	3,141,449	4,052,041	780,592	23.9%
Contingency	-	175,000	-	175,000	-	0.0%
	<u>2,604,803</u>	<u>3,446,449</u>	<u>3,141,449</u>	<u>4,227,041</u>	<u>780,592</u>	<u>22.6%</u>
Arts and Science Fund						
Economic Vitality	588,872	1,258,679	667,679	1,236,443	(22,236)	(1.8%)
Contingency	-	10,000	-	10,000	-	0.0%
	<u>588,872</u>	<u>1,268,679</u>	<u>667,679</u>	<u>1,246,443</u>	<u>(22,236)</u>	<u>(1.8%)</u>
Recreation Fund						
Parks, Recreation, Open Space & Events	-	1,810,400	720,495	2,270,947	460,547	25.4%
	<u>-</u>	<u>1,810,400</u>	<u>720,495</u>	<u>2,270,947</u>	<u>460,547</u>	<u>25.4%</u>
Parking District Fund						
General Administration	40,596	39,437	39,437	46,293	6,856	17.4%
Management Services	11,338	13,601	13,601	12,031	(1,570)	(11.5%)
Public Works	4,063	420	420	414	(6)	(1.4%)
Economic Vitality	685,217	2,354,524	961,734	2,212,836	(141,688)	(6.0%)
Non-Departmental	8,325	8,419	8,419	9,327	908	10.8%
Contingency	-	30,000	-	30,000	-	0.0%
	<u>749,539</u>	<u>2,446,401</u>	<u>1,023,611</u>	<u>2,310,901</u>	<u>(135,500)</u>	<u>(5.5%)</u>
Water Resource and Infrastructure Protection Fund						
General Administration	-	58,268	58,268	61,444	3,176	5.5%
Management Services	-	10,945	10,945	13,705	2,760	25.2%
Fire	660,782	2,174,900	2,074,900	973,122	(1,201,778)	(55.3%)
Public Works	-	3,208	3,208	3,249	41	1.3%
Non-Departmental	-	6,547	6,547	8,467	1,920	29.3%
	<u>660,782</u>	<u>2,253,868</u>	<u>2,153,868</u>	<u>1,059,987</u>	<u>(1,193,881)</u>	<u>(53.0%)</u>
Total Special Revenue Funds	<u>45,414,743</u>	<u>152,815,463</u>	<u>57,118,118</u>	<u>151,079,799</u>	<u>(1,735,664)</u>	<u>(1.1%)</u>
Debt Service Funds						
General Obligation Bonds Fund						
Non-Departmental	7,348,949	8,302,508	8,302,508	5,602,333	(2,700,175)	(32.5%)
	<u>7,348,949</u>	<u>8,302,508</u>	<u>8,302,508</u>	<u>5,602,333</u>	<u>(2,700,175)</u>	<u>(32.5%)</u>
Pension Debt Service Fund						
Non-Departmental	9,195,390	9,197,868	9,197,868	8,706,680	(491,188)	(5.3%)
	<u>9,195,390</u>	<u>9,197,868</u>	<u>9,197,868</u>	<u>8,706,680</u>	<u>(491,188)</u>	<u>(5.3%)</u>
Total Debt Service Funds	<u>16,544,339</u>	<u>17,500,376</u>	<u>17,500,376</u>	<u>14,309,013</u>	<u>(3,191,363)</u>	<u>(18.2%)</u>
Capital Project Funds						
Non GO Bond Funded Projects Fund						
Non-Departmental	460,578	4,458,057	924,838	5,627,038	1,168,981	26.2%
	<u>460,578</u>	<u>4,458,057</u>	<u>924,838</u>	<u>5,627,038</u>	<u>1,168,981</u>	<u>26.2%</u>
GO Bonds Funded Projects Fund						
Community Development	-	-	-	2,158,466	2,158,466	100.0%
Water Services	-	-	471,638	25,109,399	25,109,399	100.0%
Non-Departmental	1,208,092	44,650,010	112,601	4,408,306	(40,241,704)	(90.1%)
	<u>1,208,092</u>	<u>44,650,010</u>	<u>584,239</u>	<u>31,676,171</u>	<u>(12,973,839)</u>	<u>(29.1%)</u>
Total Capital Project Funds	<u>1,668,670</u>	<u>49,108,067</u>	<u>1,509,077</u>	<u>37,303,209</u>	<u>(11,804,858)</u>	<u>(24.0%)</u>
Enterprise Funds						
Drinking Water Fund						
General Administration	395,960	408,622	408,622	471,325	62,703	15.3%

City of Flagstaff
Summary by Division of Expenditures/Expenses within Each Fund
Comparison of Fiscal Year 2022-2023 and 2023-2024
(With Actual for Fiscal Year 2021-2022)

Fund/Division	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
Drinking Water Fund - Continued						
Management Services	\$ 1,102,524	1,134,086	1,134,086	1,126,157	(7,929)	(0.7%)
Community Development	50,436	66,572	66,572	77,525	10,953	16.5%
Public Works	149,725	122,584	122,584	19,269	(103,315)	(84.3%)
Economic Vitality	543	-	-	-	-	0.0%
Water Services	22,627,960	35,705,179	19,798,283	44,438,122	8,732,943	24.5%
Non-Departmental	148,373	189,267	189,267	158,635	(30,632)	(16.2%)
Contingency	-	1,000,000	-	1,000,000	-	0.0%
	<u>24,475,521</u>	<u>38,626,310</u>	<u>21,719,414</u>	<u>47,291,033</u>	<u>8,664,723</u>	<u>22.4%</u>
Wastewater Fund						
General Administration	232,368	230,375	230,375	250,970	20,595	8.9%
Management Services	327,001	343,692	343,692	344,188	496	0.1%
Community Development	16,812	-	-	-	-	0.0%
Public Works	23,859	31,232	31,232	14,621	(16,611)	(53.2%)
Economic Vitality	209	-	-	-	-	0.0%
Water Services	8,982,351	32,290,176	8,181,773	40,945,657	8,655,481	26.8%
Non-Departmental	55,653	64,525	64,525	49,627	(14,898)	(23.1%)
Contingency	-	800,000	-	800,000	-	0.0%
	<u>9,638,253</u>	<u>33,760,000</u>	<u>8,851,597</u>	<u>42,405,063</u>	<u>8,645,063</u>	<u>25.6%</u>
Reclaimed Water Fund						
General Administration	21,139	31,345	31,345	45,107	13,762	43.9%
Management Services	42,806	40,969	40,969	35,129	(5,840)	(14.3%)
Economic Vitality	20	-	-	-	-	0.0%
Water Services	482,988	2,300,344	492,002	2,966,583	666,239	29.0%
Non-Departmental	6,569	5,272	5,272	5,109	(163)	(3.1%)
Contingency	-	50,000	-	50,000	-	0.0%
	<u>553,522</u>	<u>2,427,930</u>	<u>569,588</u>	<u>3,101,928</u>	<u>673,998</u>	<u>27.8%</u>
Stormwater Fund						
General Administration	84,847	71,614	71,614	92,389	20,775	29.0%
Management Services	146,630	110,656	110,656	116,991	6,335	5.7%
Community Development	-	73,907	73,907	68,150	(5,757)	(7.8%)
Public Works	529	2,098	2,098	1,091	(1,007)	(48.0%)
Economic Vitality	37	-	-	-	-	0.0%
Water Services	7,924,638	37,375,898	7,808,645	28,762,565	(8,613,333)	(23.0%)
Non-Departmental	12,059	10,236	10,236	16,741	6,505	63.6%
Contingency	-	300,000	300,000	2,000,000	1,700,000	566.7%
	<u>8,168,740</u>	<u>37,944,409</u>	<u>8,377,156</u>	<u>31,057,927</u>	<u>(6,886,482)</u>	<u>(18.1%)</u>
Solid Waste Fund						
General Administration	400,506	421,188	421,188	522,768	101,580	24.1%
Management Services	449,680	477,379	477,379	505,305	27,926	5.8%
Public Works	11,637,972	22,480,088	11,866,595	25,041,953	2,561,865	11.4%
Economic Vitality	480	-	-	-	-	0.0%
Solid Waste Fund - Continued						
Non-Departmental	187,937	258,843	258,843	233,796	(25,047)	(9.7%)
Contingency	-	500,000	-	500,000	-	0.0%
	<u>12,676,575</u>	<u>24,137,498</u>	<u>13,024,005</u>	<u>26,803,822</u>	<u>2,666,324</u>	<u>11.0%</u>
Sustainability and Environmental Management Fund						
General Administration	1,108,971	127,733	127,733	92,872	(34,861)	(27.3%)
Management Services	110,619	106,664	106,664	78,246	(28,418)	(26.6%)
Public Works	25,665	137,982	137,982	247,664	109,682	79.5%
Economic Vitality	39	-	-	-	-	0.0%
Non-Departmental	11,138	14,861	14,861	12,367	(2,494)	(16.8%)
Sustainability	-	6,175,947	4,719,706	10,594,909	5,875,203	95.1%
Contingency	-	30,000	-	30,000	-	0.0%
	<u>1,256,432</u>	<u>6,593,187</u>	<u>5,106,946</u>	<u>11,056,058</u>	<u>4,462,871</u>	<u>67.7%</u>
Airport Fund						
General Administration	122,351	128,782	128,782	116,847	(11,935)	(9.3%)

City of Flagstaff
 Summary by Division of Expenditures/Expenses within Each Fund
 Comparison of Fiscal Year 2022-2023 and 2023-2024
 (With Actual for Fiscal Year 2021-2022)

Fund/Division	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
Airport Fund - Continued						
Management Services	\$ 134,383	140,153	140,153	128,646	(11,507)	(8.2%)
Public Works	109,899	108,393	108,393	140,657	32,264	29.8%
Economic Vitality	5,399,076	44,236,676	7,791,795	25,474,918	(18,761,758)	(42.4%)
Non-Departmental	38,183	43,078	43,078	13,777	(29,301)	(68.0%)
Contingency	-	100,000	-	100,000	-	0.0%
	<u>5,803,892</u>	<u>44,757,082</u>	<u>8,212,201</u>	<u>25,974,845</u>	<u>(18,782,237)</u>	<u>(42.0%)</u>
Flagstaff Housing Authority Fund						
Community Development	8,728,273	10,686,430	10,686,430	11,611,628	925,198	8.7%
Contingency	-	1,001,250	-	1,001,250	-	0.0%
	<u>8,728,273</u>	<u>11,687,680</u>	<u>10,686,430</u>	<u>12,612,878</u>	<u>925,198</u>	<u>7.9%</u>
Total Enterprise Funds						
	<u>71,301,208</u>	<u>199,934,096</u>	<u>76,547,337</u>	<u>200,303,554</u>	<u>369,458</u>	<u>0.2%</u>
Total All Funds	<u>\$ 196,429,887</u>	<u>540,887,795</u>	<u>232,028,036</u>	<u>539,705,762</u>	<u>(1,182,033)</u>	<u>(0.2%)</u>

City of Flagstaff
 Budget Summary by Division of Expenditures
 Comparison of Fiscal Year 2022-2023 and 2023-2024
 (With Actual for Fiscal Year 2021-2022)

Division/Fund	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses * 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
General Administration						
General Fund	\$ 12,413,239	32,676,034	15,210,522	34,022,130	1,346,096	4.1%
Library	272,459	280,520	280,520	328,134	47,614	17.0%
HURF	280,797	409,111	409,111	376,704	(32,407)	(7.9%)
Transportation	68,686	51,325	51,325	56,447	5,122	10.0%
Parking District	40,596	39,437	39,437	46,293	6,856	17.4%
Drinking Water	395,960	408,622	408,622	471,325	62,703	15.3%
Wastewater	232,368	230,375	230,375	250,970	20,595	8.9%
Reclaimed Water	21,139	31,345	31,345	45,107	13,762	43.9%
Stormwater	84,847	71,614	71,614	92,389	20,775	29.0%
Solid Waste	400,506	421,188	421,188	522,768	101,580	24.1%
Sustainability and Environmental Mgmt	1,108,971	127,733	127,733	92,872	(34,861)	(27.3%)
Airport	122,351	128,782	128,782	116,847	(11,935)	(9.3%)
	15,441,919	34,934,354	17,468,842	36,483,430	1,549,076	4.4%
Community Development						
General Fund	3,870,456	5,019,306	4,423,989	5,317,967	298,661	6.0%
HURF	576,694	-	-	-	-	0.0%
Housing and Community Services	956,389	5,913,035	929,237	4,470,328	(1,442,707)	(24.4%)
GO Bonds Funded Projects Fund	-	-	-	2,158,466	2,158,466	100.0%
Drinking Water	50,436	66,572	66,572	77,525	10,953	16.5%
Wastewater	16,812	-	-	-	-	0.0%
Stormwater	-	73,907	73,907	68,150	(5,757)	(7.8%)
Flagstaff Housing Authority	8,728,273	10,686,430	10,686,430	11,611,628	925,198	8.7%
	14,199,060	21,759,250	16,180,135	23,704,064	1,944,814	8.9%
Management Services						
General Fund	4,244,831	5,684,459	5,323,645	6,797,338	1,112,879	19.6%
Library	187,931	151,324	151,324	151,562	238	0.2%
HURF	78,002	80,664	80,664	82,011	1,347	1.7%
Transportation	132,446	98,601	98,601	77,553	(21,048)	(21.3%)
Parking District	11,338	13,601	13,601	12,031	(1,570)	(11.5%)
Drinking Water	1,102,524	1,134,086	1,134,086	1,126,157	(7,929)	(0.7%)
Wastewater	327,001	343,692	343,692	344,188	496	0.1%
Reclaimed Water	42,806	40,969	40,969	35,129	(5,840)	(14.3%)
Stormwater	146,630	110,656	110,656	116,991	6,335	5.7%
Solid Waste	449,680	477,379	477,379	505,305	27,926	5.8%
Sustainability and Environmental Mgmt	110,619	106,664	106,664	78,246	(28,418)	(26.6%)
Airport	134,383	140,153	140,153	128,646	(11,507)	(8.2%)
	6,968,191	8,393,193	8,032,379	9,468,862	1,075,669	12.8%
Fire						
General Fund	12,602,690	21,912,503	16,483,972	28,781,201	6,868,698	31.3%
Water Resource & Infrastructure Fund	660,782	2,174,900	2,074,900	973,122	(1,201,778)	(55.3%)
	13,263,472	24,087,403	18,558,872	29,754,323	5,666,920	23.5%
Police						
General Fund	20,318,055	24,025,033	22,653,106	26,722,092	2,697,059	11.2%
	20,318,055	24,025,033	22,653,106	26,722,092	2,697,059	11.2%
Public Works						
General Fund	8,857,421	5,157,021	2,489,228	6,401,503	1,244,482	24.1%
Library	40,058	28,892	28,892	37,541	8,649	29.9%
HURF	7,534,121	14,382,887	6,084,570	17,260,297	2,877,410	20.0%
Transportation	1,198,329	5,100,717	3,665,485	7,511,127	2,410,410	47.3%
Parking District	4,063	420	420	414	(6)	(1.4%)
Drinking Water	149,725	122,584	122,584	19,269	(103,315)	(84.3%)
Wastewater	23,859	31,232	31,232	14,621	(16,611)	(53.2%)
Stormwater	529	2,098	2,098	1,091	(1,007)	(48.0%)
Solid Waste	11,637,972	22,480,088	11,866,595	25,041,953	2,561,865	11.4%

City of Flagstaff
 Budget Summary by Division of Expenditures
 Comparison of Fiscal Year 2022-2023 and 2023-2024
 (With Actual for Fiscal Year 2021-2022)

Division/Fund	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses * 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
Public Works - Continued						
Sustainability and Environmental Mgmt	\$ 25,665	137,982	137,982	247,664	109,682	79.5%
Airport	109,899	108,393	108,393	140,657	32,264	29.8%
	<u>29,581,641</u>	<u>47,555,522</u>	<u>24,540,687</u>	<u>56,679,386</u>	<u>9,123,864</u>	<u>19.2%</u>
Economic Vitality						
General Fund	112,290	258,918	141,574	301,875	42,957	16.6%
Library	4,816,757	7,174,059	5,734,222	6,669,069	(504,990)	(7.0%)
HURF	220	-	-	-	-	0.0%
Transportation	86	-	-	-	-	0.0%
Beautification	556,363	6,054,099	2,268,016	3,767,996	(2,286,103)	(37.8%)
Economic Development	1,227,470	1,745,230	1,367,805	2,211,241	466,011	26.7%
Tourism	2,604,803	3,271,449	3,141,449	4,052,041	780,592	23.9%
Arts and Science	588,872	1,258,679	667,679	1,236,443	(22,236)	(1.8%)
Parking District	685,217	2,354,524	961,734	2,212,836	(141,688)	(6.0%)
Drinking Water	543	-	-	-	-	0.0%
Wastewater	209	-	-	-	-	0.0%
Reclaimed Water	20	-	-	-	-	0.0%
Stormwater	37	-	-	-	-	0.0%
Solid Waste	480	-	-	-	-	0.0%
Sustainability and Environmental Mgmt	39	-	-	-	-	0.0%
Airport	5,399,076	44,236,676	7,791,795	25,474,918	(18,761,758)	(42.4%)
	<u>15,992,482</u>	<u>66,353,634</u>	<u>22,074,274</u>	<u>45,926,419</u>	<u>(20,427,215)</u>	<u>(30.8%)</u>
Water Services						
GO Bonds Funded Projects Fund	-	-	471,638	25,109,399	25,109,399	100.0%
Drinking Water	22,627,960	35,705,179	19,798,283	44,438,122	8,732,943	24.5%
Wastewater	8,982,351	32,290,176	8,181,773	40,945,657	8,655,481	26.8%
Reclaimed Water	482,988	2,300,344	492,002	2,966,583	666,239	29.0%
Stormwater	7,924,638	37,375,898	7,808,645	28,762,565	(8,613,333)	(23.0%)
	<u>40,017,937</u>	<u>107,671,597</u>	<u>36,752,341</u>	<u>142,222,326</u>	<u>34,550,729</u>	<u>32.1%</u>
Non-Departmental						
General Fund	(2,684,659)	8,362,818	(1,292,988)	9,264,987	902,169	10.8%
COVID Relief Fund	218,692	3,118,516	300,517	2,733,607	(384,909)	(12.3%)
Library	61,878	74,008	74,008	70,981	(3,027)	(4.1%)
HURF	190,920	202,761	202,761	182,781	(19,980)	(9.9%)
Transportation	7,443,788	14,347,388	9,290,005	16,886,537	2,539,149	17.7%
Housing and Community Services	65,925	46,235	55,000	52,000	5,765	12.5%
Parking District	8,325	8,419	8,419	9,327	908	10.8%
General Obligation Bonds	7,348,949	8,302,508	8,302,508	5,602,333	(2,700,175)	(32.5%)
Pension Debt Service Fund	9,195,390	9,197,868	9,197,868	8,706,680	(491,188)	(5.3%)
GO Bond Funded Projects	1,208,092	44,650,010	112,601	4,408,306	(40,241,704)	(90.1%)
Non GO Bond Funded Projects	460,578	4,458,057	924,838	5,627,038	1,168,981	26.2%
Drinking Water	148,373	189,267	189,267	158,635	(30,632)	(16.2%)
Wastewater	55,653	64,525	64,525	49,627	(14,898)	(23.1%)
Reclaimed Water	6,569	5,272	5,272	5,109	(163)	(3.1%)
Stormwater	12,059	10,236	10,236	16,741	6,505	63.6%
Solid Waste	187,937	258,843	258,843	233,796	(25,047)	(9.7%)
Sustainability and Environmental Mgmt	11,138	14,861	14,861	12,367	(2,494)	(16.8%)
Airport	38,183	43,078	43,078	13,777	(29,301)	(68.0%)
	<u>23,977,790</u>	<u>93,361,217</u>	<u>27,768,166</u>	<u>54,043,096</u>	<u>(39,318,121)</u>	<u>(42.1%)</u>
City Engineering						
General Fund	1,728,714	2,124,281	2,038,365	2,360,781	236,500	11.1%
HURF	499,618	23,712,129	6,008,947	11,303,541	(12,408,588)	(52.3%)
Transportation	14,403,118.00	58,363,165	12,285,006	65,480,023	7,116,858	12.2%
	<u>16,631,450</u>	<u>84,199,575</u>	<u>20,332,318</u>	<u>79,144,345</u>	<u>(5,055,230)</u>	<u>(6.0%)</u>

City of Flagstaff
 Budget Summary by Division of Expenditures
 Comparison of Fiscal Year 2022-2023 and 2023-2024
 (With Actual for Fiscal Year 2021-2022)

Division/Fund	Actual Expenditures/ Expenses 2021-2022	Adopted Budgeted Expenditures/ Expenses 2022-2023	Estimated Expenditures/ Expenses * 2022-2023	Proposed Budgeted Expenditures/ Expenses 2023-2024	Change (Budget-Budget)	% Change
Parks, Recreation, Open Space & Events						
General Fund	\$ -	13,381,360	9,868,715	12,536,253	(845,107)	(6.3%)
BBB-Recreation	-	1,810,400	720,495	2,270,947	460,547	25.4%
	-	15,191,760	10,589,210	14,807,200	(384,560)	(2.5%)
Sustainability						
Sustainability and Environmental Mgmt	-	6,175,947	4,719,706	10,594,909	4,418,962	71.6%
	-	6,175,947	4,719,706	10,594,909	4,418,962	71.6%
Reserves/Contingencies						
General Fund	37,890	2,928,060	2,013,000	4,204,060	1,276,000	43.6%
Library	-	100,000	-	100,000	-	0.0%
HURF	-	100,000	-	100,000	-	0.0%
Beautification	-	10,000	-	10,000	-	0.0%
Economic Development	-	45,000	45,000	45,000	-	0.0%
Tourism	-	175,000	-	175,000	-	0.0%
Arts and Science	-	10,000	-	10,000	-	0.0%
Parking District	-	30,000	-	30,000	-	0.0%
Drinking Water	-	1,000,000	-	1,000,000	-	0.0%
Wastewater	-	800,000	-	800,000	-	0.0%
Reclaimed Water	-	50,000	-	50,000	-	0.0%
Stormwater	-	300,000	300,000	2,000,000	1,700,000	566.7%
Solid Waste	-	500,000	-	500,000	-	0.0%
Sustainability and Environmental Mgmt	-	30,000	-	30,000	-	0.0%
Airport	-	100,000	-	100,000	-	0.0%
Flagstaff Housing Authority	-	1,001,250	-	1,001,250	-	0.0%
	37,890	7,179,310	2,358,000	10,155,310	2,976,000	41.5%
All Funds Total	\$ 196,429,887	540,887,795	232,028,036	539,705,762	(1,182,033)	(0.2%)

*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 Flagstaff
 Full-Time Employee and Personnel Compensation
 Fiscal Year 2023-2024

Fund	Full-Time Equivalent (FTE) 2023-2024	Employee Salaries and Hourly Costs 2023-2024	Retirement Costs 2023-2024	Healthcare Costs 2023-2024	Other Benefit Costs 2023-2024	Total Estimated Personnel Compensation 2023-2024
General Fund	640.64	\$ 48,786,889	\$ 5,618,740	\$ 6,996,453	\$ 3,920,865	\$ 65,322,947
Special Revenue Funds						
Housing and Community Services	1.00	70,858	8,708	9,444	6,241	95,251
Library	58.76	3,181,672	348,480	642,953	243,296	4,416,401
HURF	37.27	2,423,399	270,281	462,244	260,765	3,416,689
Beautification	2.50	218,789	26,889	28,194	17,320	291,192
Economic Development	2.95	230,105	28,280	27,118	18,005	303,508
Tourism	17.50	1,166,143	134,341	175,452	88,749	1,564,685
Arts and Science	0.40	68,470	8,415	8,236	5,409	90,530
Parking District	7.00	380,775	46,120	113,975	38,013	578,883
Water Resource & Infrastructure Protection	8.00	557,066	69,453	120,007	30,136	776,662
Total Special Revenue Funds	<u>135.38</u>	<u>8,297,277</u>	<u>940,967</u>	<u>1,587,623</u>	<u>707,934</u>	<u>11,533,801</u>
Enterprise Funds						
Drinking Water	58.20	4,223,454	505,929	670,770	372,338	5,772,491
Wastewater	16.00	1,434,875	176,347	247,004	188,147	2,046,373
Reclaimed Water	7.00	135,514	16,655	21,021	18,529	191,719
Stormwater	9.00	772,748	94,103	121,216	63,806	1,051,873
Solid Waste	48.00	3,067,420	372,763	588,903	300,795	4,329,881
Sustainability and Environmental Mgmt	11.00	829,841	102,358	134,514	66,086	1,132,799
Airport	15.75	1,215,691	151,384	179,015	68,078	1,614,168
Flagstaff Housing Authority	24.00	1,477,774	181,618	275,223	130,278	2,064,893
Total Enterprise Funds	<u>188.95</u>	<u>13,157,317</u>	<u>1,601,157</u>	<u>2,237,666</u>	<u>1,208,057</u>	<u>18,204,197</u>
Total All Funds	<u><u>964.97</u></u>	<u><u>\$ 70,241,483</u></u>	<u><u>\$ 8,160,864</u></u>	<u><u>\$ 10,821,742</u></u>	<u><u>\$ 5,836,856</u></u>	<u><u>\$ 95,060,945</u></u>