

Official Budget Forms
City of Flagstaff
Fiscal Year 2024-2025

City of Flagstaff
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Fiscal Year 2024-2025

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City of Flagstaff
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2024-2025

The final opportunity for public input on the City of Flagstaff Fiscal Year 2024-2025 budget will occur on June 18, 2024 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		
2024	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
2024	Actual Expenditures/Expenses**	E	93,637,251	71,225,234	14,309,013	10,887,267	0	97,435,299	0	287,494,064
2025	Beginning Fund Balance/(Deficit) or Net Position/(Deficit) at July 1***		79,090,423	124,099,487	26,481,982	4,009,295	438,008	96,666,526	0	330,785,721
2025	Primary Property Tax Levy	B	7,230,877	0	0	0		0	0	7,230,877
2025	Secondary Property Tax Levy	B	0	0	9,091,154	0		0	0	9,091,154
2025	Estimated Revenues Other than Property Taxes	C	82,709,881	79,677,993	265,000	16,531,786	19,460	143,783,811	0	322,987,931
2025	Other Financing Sources	D	0	18,800,000	0	32,832,035	0	19,000,000	0	70,632,035
2025	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2025	Interfund Transfers In	D	4,553,670	14,773,821	19,790,763	13,044,840	0	3,745,769	0	55,908,863
2025	Interfund Transfers (Out)	D	17,483,252	22,388,300	11,085,460	0	0	4,951,851	0	55,908,863
2025	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
Less:	Maintained for Future Debt Retirement									0
	Maintained for Future Capital Projects									0
	Maintained for Future Financial Stability									0
	Maintained for Future Retirement Contributions									0
2025	Total Financial Resources Available		156,101,599	214,963,001	44,543,439	66,417,956	457,468	258,244,255	0	740,727,718
2025	Budgeted Expenditures/Expenses	E	113,568,260	172,842,029	19,790,763	66,417,956	0	206,813,764	0	579,432,772

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

	2024	2025
1.	\$ 539,705,762	\$ 579,432,772
2.	0	0
3.	539,705,762	579,432,772
4.	308,700,082	337,738,251
5.	\$ 231,005,680	\$ 241,694,521
6.	\$ 231,868,073	\$ 242,261,037

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of Flagstaff
Tax Levy and Tax Rate Information
Fiscal Year 2024-2025

	2023-2024	2024-2025
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A]	\$ 7,748,837	\$ 7,983,170
2. Amount Received from Primary Property Taxation in FY 2023-2024 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	\$ 7,159,580	\$ 7,230,877
B. Secondary Property Taxes	8,633,802	9,091,154
C. Total Property Tax Levy Amount	\$ 15,793,382	\$ 16,322,031
4. Property Taxes Collected *		
A. Primary Property Taxes		
(1) FY 2023-2024 Levy	\$ 7,059,580	
(2) Prior Years' Levies	100,000	
(3) Total Primary Property Taxes	\$ 7,159,580	
B. Secondary Property Taxes		
(1) FY 2023-2024 Levy	\$ 8,633,802	
(2) Total Secondary Property Taxes	\$ 8,633,802	
C. Total Property Taxes Collected	\$ 15,793,382	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate		
(1) Primary Property Tax Rate	0.6634	0.6363
(2) Secondary Property Tax Rate	0.8000	0.8000
(3) Total City of Flagstaff Tax Rate	1.4634	1.4363

B. Special Assessment District Tax Rates
As of the date of the proposed budget, the City has no special assessment district for which secondary property taxes are levied.

* 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 Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
General Fund				
Local Taxes				
City Sales Tax	\$ 30,115,183	29,387,300	29,870,000	30,947,900
Franchise Tax	2,448,202	2,342,200	2,448,000	2,472,500
Excise Tax	557,552	459,000	540,000	550,800
Licenses and Permits				
Business Licenses	31,219	30,000	30,000	30,000
Building Permits	1,691,652	1,862,000	2,200,000	1,862,000
Other Licenses and Permits	2,099,089	1,157,885	1,242,076	1,238,395
Intergovernmental				
State Income Tax Sharing	14,604,933	20,227,300	20,115,000	15,996,000
State Shared Sales Tax	11,380,585	10,780,000	11,400,000	11,628,000
Auto Lieu Tax	4,331,329	3,977,000	4,300,000	4,343,000
Federal Grants	851,181	23,697,660	7,540,478	2,850,275
State/Local Grants	1,280,202	2,731,152	1,719,425	1,934,098
Local Intergovernmental Agreements	1,361,716	1,226,218	1,287,656	1,316,218
Charges for Services				
Community Development	1,477,996	745,000	870,000	745,000
Parks and Recreation	1,212,018	1,622,870	1,622,870	1,622,870
Public Safety	589,609	754,457	727,575	730,511
Cemetery/General Government	234,242	188,403	229,248	189,631
Fines and Forfeits	747,456	795,005	803,836	821,973
Rents	1,181,957	1,655,136	973,131	1,655,709
Investment Earnings	1,957,868	434,234	1,976,578	1,013,489
Miscellaneous	414,640	781,113	(44,692)	761,512
Total General Fund	78,568,629	104,853,933	89,851,181	82,709,881
Special Revenue Funds				
Housing and Community Services Fund				
Intergovernmental				
Federal Grants	61,041	1,511,134	605,183	1,704,946
State Grants	-	780,000	840,000	780,000
Investment Earnings	61,291	20,639	28,347	28,914
Miscellaneous	337,493	-	185,555	-
Total Housing and Comm Svcs Fund	459,825	2,311,773	1,659,085	2,513,860
COVID Relief Fund				
Intergovernmental				
Federal Grants	338,108	2,733,607	604,806	2,091,210
Total COVID Relief Fund	338,108	2,733,607	604,806	2,091,210

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
Library Fund				
Intergovernmental				
Federal Grants	\$ 33,388	75,000	75,000	-
State/Local Grants	42,764	-	-	50,000
Library District Taxes	4,301,218	4,081,723	4,290,225	4,484,037
Miscellaneous	109,951	39,926	136,714	34,299
Investment Earnings	72,921	41,000	26,577	26,843
Total Library Fund	4,560,242	4,237,649	4,528,516	4,595,179
Highway User Revenue Fund				
Intergovernmental				
Highway User Tax	9,540,729	9,212,000	9,940,729	10,040,136
Licenses and Permits	221,768	-	-	-
Investment Earnings	305,731	139,000	456,338	197,000
Miscellaneous	1,736,691	1,690,000	377,374	-
Total Highway User Revenue Fund	11,804,919	11,041,000	10,774,441	10,237,136
Transportation Fund				
Transportation Tax	36,123,898	35,109,300	36,854,474	37,274,400
Intergovernmental				
Federal Grants	-	16,437,624	2,537,624	1,100,000
Investment Earnings	1,804,721	238,000	2,748,639	1,662,000
Miscellaneous	2,459,479	183,689	546,458	724,441
Total Transportation Fund	40,388,098	51,968,613	42,687,195	40,760,841
Beautification Fund				
BBB Tax	2,427,378	2,308,900	2,452,000	2,498,000
Investment Earnings	256,174	91,000	355,502	203,000
Miscellaneous	1,040	-	-	-
Total Beautification Fund	2,684,592	2,399,900	2,807,502	2,701,000
Economic Development Fund				
BBB Tax	1,153,914	1,096,700	1,164,700	1,186,600
Investment Earnings	37,949	10,557	40,346	19,809
Rents	447,547	426,562	400,136	412,769
Miscellaneous	17,140	-	7,764	-
Total Economic Development Fund	1,656,550	1,533,819	1,612,946	1,619,178
Tourism Fund				
BBB Tax	3,643,666	3,463,300	3,678,000	3,747,100
Intergovernmental				
Federal Grants	224,068	389,000	127,306	-
Retail Sales	79,073	127,098	127,098	128,369
Investment Earnings	83,689	15,255	116,407	68,489

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
Tourism Fund - Continued				
Miscellaneous	\$ 14,898	16,348	16,348	16,511
Total Tourism Fund	4,045,394	4,011,001	4,065,159	3,960,469
Arts and Science Fund				
BBB Tax	909,618	865,800	919,500	936,800
Investment Earnings	34,521	15,000	54,874	28,000
Total Arts and Science Fund	944,139	880,800	974,374	964,800
Recreation Fund				
BBB Tax	4,007,513	3,809,700	4,045,800	4,121,800
Intergovernmental				
State Grants	-	200,000	200,000	350,000
Investment Earnings	105,784	46,000	186,936	76,000
Total Recreation Fund	4,113,297	4,055,700	4,432,736	4,547,800
Parking District Fund				
Parking	1,191,915	1,250,175	1,243,542	1,268,023
Investment Earnings	48,536	18,900	64,150	45,500
Miscellaneous	72,042	-	418	-
Total Parking District Fund	1,312,493	1,269,075	1,308,110	1,313,523
Water Resource and Infrastructure Protection (WRIP) Fund				
Water Resource Protection Fee	1,186,818	1,290,154	1,251,147	1,263,658
Intergovernmental				
Federal Grants	17,536	-	-	2,654,200
State/Local Grants	3,000	-	-	423,000
Investment Earnings	35,253	13,000	52,469	32,139
Total WRIP Fund	1,242,607	1,303,154	1,303,616	4,372,997
Total Special Revenue Funds	73,550,264	87,746,091	76,758,486	79,677,993
Debt Service Funds				
Secondary Property Tax Fund				
Investment Earnings	79,165	38,000	116,249	109,000
Total Secondary Property Tax Fund	79,165	38,000	116,249	109,000
Pension Debt Service Fund				
Investment Earnings	539,005	146,000	815,441	156,000
Total Pension Debt Service Fund	539,005	146,000	815,441	156,000
Total Debt Service Funds	618,170	184,000	931,690	265,000

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
Permanent Funds				
Perpetual Care Fund				
Contributions	\$ 12,030	10,490	10,280	10,700
Investment Earnings	10,180	4,053	14,546	8,760
Total Perpetual Care Fund	22,210	14,543	24,826	19,460
Total Permanent Funds	22,210	14,543	24,826	19,460
Capital Project Funds				
Non GO Bonds Projects Fund				
Real Estate Proceeds	-	2,000,000	-	2,000,000
Intergovernmental				
Federal Grants	153,408	570,212	236,979	4,688,760
State Grants	-	52,700	-	423,304
Investment Earnings	909	-	-	19,000
Miscellaneous	-	193,233	-	1,552,114
Total Non GO Bonds Projects Fund	154,317	2,816,145	236,979	8,683,178
GO Bonds Projects Fund				
Intergovernmental				
Federal Grants	-	1,572,305	1,520,165	7,727,233
State Grants	28,229	121,375	-	121,375
Investment Earnings	81,807	-	116,635	-
Total GO Bonds Projects Fund	110,036	1,693,680	1,636,800	7,848,608
Total Capital Projects Funds	264,353	4,509,825	1,873,779	16,531,786
Enterprise Funds				
Drinking Water Fund				
Intergovernmental				
Federal Grants	-	3,294,679	-	750,000
State Grants	699,650	8,553,788	4,290,653	12,135,357
Water Fees	18,228,944	18,922,907	21,153,851	23,162,980
Investment Earnings	712,018	240,813	910,440	468,288
Rents	35,204	5,150	20,000	5,150
Miscellaneous	1,437,968	-	6,370	-
Total Drinking Water Fund	21,113,784	31,017,337	26,381,314	36,521,775
Wastewater Fund				
Intergovernmental				
Wastewater Fees	11,465,882	11,835,133	13,736,115	13,542,735
Investment Earnings	660,942	280,000	964,848	640,000

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
Wastewater Fund - Continued				
Miscellaneous	\$ 160,600	-	-	-
Total Wastewater Fund	12,287,424	12,115,133	14,700,963	14,182,735
Reclaimed Water Fund				
Reclaimed Water Fees	881,884	1,021,539	1,201,000	1,141,919
Investment Earnings	79,451	33,585	125,354	76,140
Total Reclaimed Water Fund	961,335	1,055,124	1,326,354	1,218,059
Stormwater Fund				
Intergovernmental				
Federal Grants	1,815,694	111,452	553,407	549,383
State Grants	1,379,734	5,272,589	2,030,146	7,951,979
Stormwater Fees	4,694,775	5,285,890	5,500,803	6,216,135
Investment Earnings	-	94,605	227,290	180,956
Miscellaneous	166,176	-	-	650,000
Total Stormwater Fund	8,056,379	10,764,536	8,311,646	15,548,453
Solid Waste Fund				
Solid Waste	14,079,747	14,546,081	14,346,355	14,630,761
Intergovernmental	-	-	2,440,000	-
Investment Earnings	778,804	294,563	878,280	439,000
Miscellaneous	3,126	-	-	9,000
Total Solid Waste Fund	14,861,677	14,840,644	17,664,635	15,078,761
Sustainability and Environmental Management Fund				
Intergovernmental				
Federal Grants	-	7,000,018	5,023,479	17,424,969
State Grants	2,500	733,000	733,000	347,500
Environmental Services	1,212,211	1,286,587	1,292,503	1,324,795
Investment Earnings	64,866	21,000	72,908	38,000
Charges for Services	-	-	-	30,000
Miscellaneous	1,269	-	-	-
Total Sustainability and Env Mgmt Fund	1,280,846	9,040,605	7,121,890	19,165,264
Airport Fund				
Intergovernmental				
Federal Grants	4,437,297	20,864,053	9,727,574	18,897,220
State Grants	211,319	3,967,154	45,959	6,297,294
Airport	1,162,156	1,573,020	1,166,310	1,533,510
Rents	912,946	985,534	911,019	898,747
Parking	7	893,520	551,578	562,610
Investment Earnings	32,024	14,000	44,369	38,000
Miscellaneous	(19,654)	1,000	23,357	26,000
Total Airport Fund	6,736,095	28,298,281	12,470,166	28,253,381

City of Flagstaff
 Revenues Other Than Property Taxes
 Fiscal Year 2024-2025

Source of Revenues	Actual Revenues 2022-2023	Budgeted Revenues 2023-2024	Estimated Revenues* 2023-2024	Budgeted Revenues 2024-2025
Flagstaff Housing Authority Fund				
Intergovernmental				
Federal Grants	\$ 7,067,035	10,339,071	9,337,821	11,184,337
Rents and Other Tenant Income	1,715,691	1,700,000	1,700,000	1,750,000
Miscellaneous	839,548	707,093	707,093	881,046
Total Flagstaff Housing Authority Fund	<u>9,622,274</u>	<u>12,746,164</u>	<u>11,744,914</u>	<u>13,815,383</u>
Total Enterprise Funds	<u>74,919,814</u>	<u>119,877,824</u>	<u>99,721,882</u>	<u>143,783,811</u>
Total Revenues	<u>\$ 227,943,440</u>	<u>317,186,216</u>	<u>269,161,844</u>	<u>322,987,931</u>

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

City of Flagstaff
Other Financing Sources/ (Uses) and Interfund Transfers
Fiscal Year 2024-2025

Fund	Other Financing 2024-2025 Sources	Interfund Transfers 2024-2025	
		In	(Out)
General Fund	\$ -	4,553,670	17,483,252
Special Revenue Funds			
Housing and Community Services	-	1,600,000	-
Library	-	3,016,491	24,192
Highway User Revenue	-	9,879,044	13,000
Transportation	18,800,000	-	18,297,723
Beautification	-	-	436,526
Economic Development	-	256,847	217,300
Tourism	-	21,439	651,264
Recreation	-	-	2,574,189
Water Resource and Infrastructure Protection	-	-	174,106
Total Special Revenue Funds	<u>18,800,000</u>	<u>14,773,821</u>	<u>22,388,300</u>
Debt Service Funds			
General Obligation Bonds	-	11,085,460	-
Secondary Property Tax	-	-	11,085,460
Pension Debt Service	-	8,705,303	-
Total Debt Service Funds	<u>-</u>	<u>19,790,763</u>	<u>11,085,460</u>
Capital Project Funds			
Non General Obligation Bond Funded Projects	-	6,533,435	-
General Obligation Bond Funded Projects	32,832,035	6,511,405	-
Total Capital Projects Funds	<u>32,832,035</u>	<u>13,044,840</u>	<u>-</u>
Enterprise Funds			
Drinking Water	3,000,000	2,170,785	771,234
Wastewater	-	38,270	2,246,018
Reclaimed Water	-	-	140,352
Stormwater	16,000,000	-	1,281,012
Solid Waste	-	126,570	188,692
Sustainability and Environmental Management	-	1,008,719	63,384
Airport	-	401,425	261,159
Total Enterprise Funds	<u>19,000,000</u>	<u>3,745,769</u>	<u>4,951,851</u>
Total All Funds	<u>\$ 70,632,035</u>	<u>55,908,863</u>	<u>55,908,863</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2024-2025

Fund/Division	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenditures/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
General Fund					
General Administration	\$ 14,207,174	34,022,130	-	17,178,620	19,633,599
Management Services	4,689,190	6,797,338	-	6,045,798	6,886,150
Fire	14,473,138	28,781,201	-	21,978,200	22,176,319
Police	22,437,055	26,722,092	-	25,176,728	27,855,509
Community Development	4,408,903	5,317,967	-	4,795,989	5,525,601
Public Works	2,655,936	6,401,503	-	4,107,507	9,436,602
Economic Vitality	125,206	301,875	-	196,875	253,451
Non-Departmental	(2,283,616)	9,264,987	-	(556,706)	5,544,170
City Engineering	1,676,642	2,360,781	-	2,335,749	2,354,908
Parks, Recreation, Open Space & Events	8,467,444	12,536,253	-	9,839,491	11,387,951
Contingency	(18,103)	4,204,060	(1,100,000)	2,539,000	2,514,000
Total General Fund	70,838,969	136,710,187	(1,100,000)	93,637,251	113,568,260
Special Revenue Funds					
Housing and Community Service Fund					
Community Development	818,527	4,470,328	1,100,000	2,175,252	5,802,036
Non-Departmental	16,709	52,000	-	52,000	51,500
	835,236	4,522,328	1,100,000	2,227,252	5,853,536
COVID Relief Fund					
Non-Departmental	338,108	2,733,607	-	604,806	2,091,210
	338,108	2,733,607	-	604,806	2,091,210
Library Fund					
General Administration	280,520	328,134	-	328,134	357,049
Management Services	151,324	151,562	-	151,562	157,923
Public Works	28,892	37,541	-	37,541	62,997
Economic Vitality	5,655,128	6,669,069	-	6,172,737	8,404,439
Non-Departmental	74,008	70,981	-	70,981	68,663
Contingency	-	100,000	-	-	100,000
	6,189,872	7,357,287	-	6,760,955	9,151,071
Highway User Revenue Fund					
General Administration	409,111	376,704	-	376,704	369,439
Management Services	80,664	82,011	-	82,011	83,927
Public Works	6,856,570	17,260,297	-	12,897,131	12,219,573
Non-Departmental	202,761	182,781	-	182,781	76,672
City Engineering	7,850,748	11,303,541	-	7,422,596	10,293,512
Contingency	-	100,000	-	-	100,000
	15,399,854	29,305,334	-	20,961,223	23,143,123
Transportation Fund					
General Administration	51,325	56,447	-	56,447	90,231
Management Services	98,601	77,553	-	77,553	114,989
Public Works	4,097,136	7,511,127	-	4,650,818	11,043,115
Non-Departmental	7,963,504	16,886,537	-	10,253,262	16,552,143
City Engineering	11,371,479	65,480,023	-	12,931,477	81,790,356
	23,582,045	90,011,687	-	27,969,557	109,590,834
Beautification Fund					
Economic Vitality	2,046,925	3,767,996	-	1,925,818	5,559,192
Contingency	-	10,000	-	-	10,000
	2,046,925	3,777,996	-	1,925,818	5,569,192

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2024-2025

Fund/Division	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenses/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
Economic Development Fund					
Economic Vitality	\$ 1,421,392	2,211,241	-	1,622,398	2,415,093
Contingency	6,527	45,000	-	-	45,000
	<u>1,427,919</u>	<u>2,256,241</u>	<u>-</u>	<u>1,622,398</u>	<u>2,460,093</u>
Tourism Fund					
Economic Vitality	3,292,670	4,052,041	-	3,645,347	4,462,332
Contingency	-	175,000	-	-	175,000
	<u>3,292,670</u>	<u>4,227,041</u>	<u>-</u>	<u>3,645,347</u>	<u>4,637,332</u>
Arts and Science Fund					
Economic Vitality	643,585	1,236,443	-	1,121,443	1,286,551
Contingency	-	10,000	-	-	10,000
	<u>643,585</u>	<u>1,246,443</u>	<u>-</u>	<u>1,121,443</u>	<u>1,296,551</u>
Recreation Fund					
Parks, Recreation, Open Space & Events	143,256	2,270,947	-	2,260,547	2,520,400
	<u>143,256</u>	<u>2,270,947</u>	<u>-</u>	<u>2,260,547</u>	<u>2,520,400</u>
Parking District Fund					
General Administration	39,437	46,293	-	46,293	55,820
Management Services	13,601	12,031	-	12,031	11,793
Public Works	420	414	-	414	302
Economic Vitality	790,126	2,212,836	-	1,097,836	2,280,174
Non-Departmental	8,419	9,327	-	9,327	6,957
Contingency	-	30,000	-	-	30,000
	<u>852,003</u>	<u>2,310,901</u>	<u>-</u>	<u>1,165,901</u>	<u>2,385,046</u>
Water Resource and Infrastructure Protection Fund					
General Administration	58,268	61,444	-	61,444	72,709
Management Services	10,945	13,705	-	13,705	9,986
Fire	643,788	973,122	-	873,122	4,048,089
Public Works	3,208	3,249	-	3,249	4,194
Non-Departmental	6,547	8,467	-	8,467	8,663
	<u>722,756</u>	<u>1,059,987</u>	<u>-</u>	<u>959,987</u>	<u>4,143,641</u>
Total Special Revenue Funds	<u>55,474,229</u>	<u>151,079,799</u>	<u>1,100,000</u>	<u>71,225,234</u>	<u>172,842,029</u>
Debt Service Funds					
General Obligation Bonds Fund					
Non-Departmental	7,406,790	5,602,333	-	5,602,333	11,085,460
	<u>7,406,790</u>	<u>5,602,333</u>	<u>-</u>	<u>5,602,333</u>	<u>11,085,460</u>
Pension Debt Service Fund					
Non-Departmental	9,197,868	8,706,680	-	8,706,680	8,705,303
	<u>9,197,868</u>	<u>8,706,680</u>	<u>-</u>	<u>8,706,680</u>	<u>8,705,303</u>
Total Debt Service Funds	<u>16,604,658</u>	<u>14,309,013</u>	<u>-</u>	<u>14,309,013</u>	<u>19,790,763</u>
Capital Project Funds					
Non GO Bond Funded Projects Fund					
Non-Departmental	887,347	5,627,038	-	1,164,707	16,961,397
	<u>887,347</u>	<u>5,627,038</u>	<u>-</u>	<u>1,164,707</u>	<u>16,961,397</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2024-2025

Fund/Division	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenses/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
GO Bonds Funded Projects Fund					
Fire	\$ -	-	-	-	2,295,000
Community Development	-	2,158,466	-	90,500	11,005,555
Water Services	1,367,877	25,109,399	-	9,589,861	32,473,867
Non-Departmental	154,225	4,408,306	-	42,199	3,682,137
	<u>1,522,102</u>	<u>31,676,171</u>	<u>-</u>	<u>9,722,560</u>	<u>49,456,559</u>
Total Capital Project Funds	<u>2,409,449</u>	<u>37,303,209</u>	<u>-</u>	<u>10,887,267</u>	<u>66,417,956</u>
Enterprise Funds					
Drinking Water Fund					
General Administration	408,622	471,325	-	471,325	559,251
Management Services	1,134,086	1,126,157	-	1,126,157	1,239,444
Community Development	66,572	77,525	-	77,525	20,114
Public Works	122,584	19,269	-	19,269	11,189
Water Services	20,539,218	44,438,122	-	28,810,577	50,563,544
Non-Departmental	189,267	158,635	-	158,635	178,339
Contingency	-	1,000,000	-	-	1,000,000
	<u>22,460,349</u>	<u>47,291,033</u>	<u>-</u>	<u>30,663,488</u>	<u>53,571,881</u>
Wastewater Fund					
General Administration	230,375	250,970	-	250,970	281,634
Management Services	343,692	344,188	-	344,188	365,075
Public Works	31,232	14,621	-	14,621	10,769
Water Services	8,234,229	40,945,657	-	8,625,114	28,162,977
Non-Departmental	64,525	49,627	-	49,627	62,090
Contingency	4,677	800,000	-	-	800,000
	<u>8,908,730</u>	<u>42,405,063</u>	<u>-</u>	<u>9,284,520</u>	<u>29,682,545</u>
Reclaimed Water Fund					
General Administration	31,345	45,107	-	45,107	49,621
Management Services	40,969	35,129	-	35,129	35,090
Water Services	362,372	2,966,583	-	678,006	2,211,434
Non-Departmental	5,272	5,109	-	5,109	3,823
Contingency	-	50,000	-	-	50,000
	<u>439,958</u>	<u>3,101,928</u>	<u>-</u>	<u>763,351</u>	<u>2,349,968</u>
Stormwater Fund					
General Administration	71,614	92,389	-	92,389	91,646
Management Services	110,656	116,991	-	116,991	194,275
Community Development	73,907	68,150	-	68,150	33,905
Public Works	2,098	1,091	-	1,091	2,648
Water Services	8,166,232	28,762,565	-	6,828,261	36,572,202
Non-Departmental	10,236	16,741	-	16,741	31,960
Contingency	-	2,000,000	-	-	819,721
	<u>8,434,743</u>	<u>31,057,927</u>	<u>-</u>	<u>7,123,623</u>	<u>37,746,357</u>
Solid Waste Fund					
General Administration	421,188	522,768	-	522,768	625,149
Management Services	477,379	505,305	-	505,305	544,957
Public Works	13,828,915	25,041,953	-	18,249,129	19,272,056
Non-Departmental	258,843	233,796	-	233,796	188,924
Contingency	-	500,000	-	500,000	500,000
	<u>14,986,325</u>	<u>26,803,822</u>	<u>-</u>	<u>20,010,998</u>	<u>21,131,086</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2024-2025

Fund/Division	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenditures/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
Sustainability and Environmental Management Fund					
General Administration	\$ 127,733	92,872	-	92,872	101,038
Management Services	106,664	78,246	-	78,246	84,876
Public Works	5,970	17,522	-	17,522	8,251
Non-Departmental	14,861	12,367	-	12,367	24,452
Sustainability	1,214,201	10,825,051	-	7,955,020	20,589,159
Contingency	-	30,000	-	-	30,000
	<u>1,469,429</u>	<u>11,056,058</u>	<u>-</u>	<u>8,156,027</u>	<u>20,837,776</u>
Airport Fund					
General Administration	128,782	116,847	-	116,847	152,687
Management Services	140,153	128,646	-	128,646	128,370
Public Works	108,393	140,657	-	140,657	112,020
Economic Vitality	5,754,691	25,474,918	-	9,520,107	27,533,597
Non-Departmental	43,078	13,777	-	13,777	46,843
Contingency	-	100,000	-	-	100,000
	<u>6,175,097</u>	<u>25,974,845</u>	<u>-</u>	<u>9,920,034</u>	<u>28,073,517</u>
Flagstaff Housing Authority Fund					
Community Development	9,289,645	11,611,628	-	11,513,258	12,419,384
Contingency	-	1,001,250	-	-	1,001,250
	<u>9,289,645</u>	<u>12,612,878</u>	<u>-</u>	<u>11,513,258</u>	<u>13,420,634</u>
Total Enterprise Funds					
	<u>72,164,276</u>	<u>200,303,554</u>	<u>-</u>	<u>97,435,299</u>	<u>206,813,764</u>
Total All Funds	<u>\$ 217,491,581</u>	<u>539,705,762</u>	<u>-</u>	<u>287,494,064</u>	<u>579,432,772</u>

* Includes actual expenditures/expenses recognized on the modified 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
Expenditures/Expenses by Division
Fiscal Year 2024-2025

Division/Fund	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenditures/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
General Administration					
General Fund	\$ 14,207,174	34,022,130	-	17,178,620	19,633,599
Library	280,520	328,134	-	328,134	357,049
HURF	409,111	376,704	-	376,704	369,439
Transportation	51,325	56,447	-	56,447	90,231
Parking District	39,437	46,293	-	46,293	55,820
Drinking Water	408,622	471,325	-	471,325	559,251
Wastewater	230,375	250,970	-	250,970	281,634
Reclaimed Water	31,345	45,107	-	45,107	49,621
Stormwater	71,614	92,389	-	92,389	91,646
Solid Waste	421,188	522,768	-	522,768	625,149
Sustainability and Environmental Mgmt	127,733	92,872	-	92,872	101,038
Airport	128,782	116,847	-	116,847	152,687
	<u>16,465,494</u>	<u>36,483,430</u>	<u>-</u>	<u>19,639,920</u>	<u>22,439,873</u>
Community Development					
General Fund	4,408,903	5,317,967	-	4,795,989	5,525,601
Housing and Community Services	818,527	4,470,328	1,100,000	2,175,252	5,802,036
GO Bonds Funded Projects	-	2,158,466	-	90,500	11,005,555
Drinking Water	66,572	77,525	-	77,525	20,114
Stormwater	73,907	68,150	-	68,150	33,905
Flagstaff Housing Authority	9,289,645	11,611,628	-	11,513,258	12,419,384
	<u>14,657,554</u>	<u>23,704,064</u>	<u>1,100,000</u>	<u>18,720,674</u>	<u>34,806,595</u>
Management Services					
General Fund	4,689,190	6,797,338	-	6,045,798	6,886,150
Library	151,324	151,562	-	151,562	157,923
HURF	80,664	82,011	-	82,011	83,927
Transportation	98,601	77,553	-	77,553	114,989
Parking District	13,601	12,031	-	12,031	11,793
Drinking Water	1,134,086	1,126,157	-	1,126,157	1,239,444
Wastewater	343,692	344,188	-	344,188	365,075
Reclaimed Water	40,969	35,129	-	35,129	35,090
Stormwater	110,656	116,991	-	116,991	194,275
Solid Waste	477,379	505,305	-	505,305	544,957
Sustainability and Environmental Mgmt	106,664	78,246	-	78,246	84,876
Airport	140,153	128,646	-	128,646	128,370
	<u>7,397,924</u>	<u>9,468,862</u>	<u>-</u>	<u>8,717,322</u>	<u>9,856,855</u>
Fire					
General Fund	14,473,138	28,781,201	-	21,978,200	22,176,319
Water Resource and Infrastructure Fund	643,788	973,122	-	873,122	4,048,089
GO Bonds Funded Projects	-	-	-	-	2,295,000
	<u>15,116,926</u>	<u>29,754,323</u>	<u>-</u>	<u>22,851,322</u>	<u>28,519,408</u>
Police					
General Fund	22,437,055	26,722,092	-	25,176,728	27,855,509
	<u>22,437,055</u>	<u>26,722,092</u>	<u>-</u>	<u>25,176,728</u>	<u>27,855,509</u>
Public Works					
General Fund	2,655,936	6,401,503	-	4,107,507	9,436,602
Library	28,892	37,541	-	37,541	62,997
HURF	6,856,570	17,260,297	-	12,897,131	12,219,573
Transportation	4,097,136	7,511,127	-	4,650,818	11,043,115
Parking District	420	414	-	414	302
Drinking Water	122,584	19,269	-	19,269	11,189

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2024-2025

Division/Fund	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenditures/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
Public Works - Continued					
Wastewater	\$ 31,232	14,621	-	14,621	10,769
Stormwater	2,098	1,091	-	1,091	2,648
Solid Waste	13,828,915	25,041,953	-	18,249,129	19,272,056
Sustainability and Environmental Mgmt	5,970	17,522	-	17,522	8,251
Airport	108,393	140,657	-	140,657	112,020
	27,741,354	56,449,244	-	40,138,949	52,183,716
Economic Vitality					
General Fund	125,206	301,875	-	196,875	253,451
Library	5,655,128	6,669,069	-	6,172,737	8,404,439
Beautification	2,046,925	3,767,996	-	1,925,818	5,559,192
Economic Development	1,421,392	2,211,241	-	1,622,398	2,415,093
Tourism	3,292,670	4,052,041	-	3,645,347	4,462,332
Arts and Science	643,585	1,236,443	-	1,121,443	1,286,551
Parking District	790,126	2,212,836	-	1,097,836	2,280,174
Airport	5,754,691	25,474,918	-	9,520,107	27,533,597
	19,729,723	45,926,419	-	25,302,561	52,194,829
Water Services					
GO Bonds Funded Projects	1,367,877	25,109,399	-	9,589,861	32,473,867
Drinking Water	20,539,218	44,438,122	-	28,810,577	50,563,544
Wastewater	8,234,229	40,945,657	-	8,625,114	28,162,977
Reclaimed Water	362,372	2,966,583	-	678,006	2,211,434
Stormwater	8,166,232	28,762,565	-	6,828,261	36,572,202
	38,669,928	142,222,326	-	54,531,819	149,984,024
Non-Departmental					
General Fund	(2,283,616)	9,264,987	-	(556,706)	5,544,170
COVID Relief Fund	338,108	2,733,607	-	604,806	2,091,210
Library	74,008	70,981	-	70,981	68,663
HURF	202,761	182,781	-	182,781	76,672
Transportation	7,963,504	16,886,537	-	10,253,262	16,552,143
Housing and Community Services	16,709	52,000	-	52,000	51,500
Parking District	8,419	9,327	-	9,327	6,957
General Obligation Bonds	7,406,790	5,602,333	-	5,602,333	11,085,460
Pension Debt Service Fund	9,197,868	8,706,680	-	8,706,680	8,705,303
GO Bond Funded Projects	154,225	4,408,306	-	42,199	3,682,137
Non GO Bond Funded Projects	887,347	5,627,038	-	1,164,707	16,961,397
Drinking Water	189,267	158,635	-	158,635	178,339
Wastewater	64,525	49,627	-	49,627	62,090
Reclaimed Water	5,272	5,109	-	5,109	3,823
Stormwater	10,236	16,741	-	16,741	31,960
Solid Waste	258,843	233,796	-	233,796	188,924
Sustainability and Environmental Mgmt	14,861	12,367	-	12,367	24,452
Airport	43,078	13,777	-	13,777	46,843
	24,558,752	54,043,096	-	26,630,889	65,370,706
City Engineering					
General Fund	1,676,642	2,360,781	-	2,335,749	2,354,908
HURF	7,850,748	11,303,541	-	7,422,596	10,293,512
Transportation	11,371,479	65,480,023	-	12,931,477	81,790,356
	20,898,869	79,144,345	-	22,689,822	94,438,776

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2024-2025

Division/Fund	Actual Expenditures/ Expenses 2022-2023	Adopted Budgeted Expenditures/ Expenses 2023-2024	Expenditure/ Expense Adjustments Approved 2023-2024	Estimated Expenditures/ Expenses* 2023-2024	Budgeted Expenditures/ Expenses 2024-2025
Parks, Recreation, Open Space and Events					
General Fund	\$ 8,467,444	12,536,253	-	9,839,491	11,387,951
BBB-Recreation	143,256	2,270,947	-	2,260,547	2,520,400
	<u>8,610,700</u>	<u>14,807,200</u>	<u>-</u>	<u>12,100,038</u>	<u>13,908,351</u>
Sustainability					
Sustainability and Environmental Mgmt	1,214,201	10,825,051	-	7,955,020	20,589,159
	<u>1,214,201</u>	<u>10,825,051</u>	<u>-</u>	<u>7,955,020</u>	<u>20,589,159</u>
Reserves/Contingencies					
General Fund	(18,103)	4,204,060	(1,100,000)	2,539,000	2,514,000
Library	-	100,000	-	-	100,000
HURF	-	100,000	-	-	100,000
Beautification	-	10,000	-	-	10,000
Economic Development	6,527	45,000	-	-	45,000
Tourism	-	175,000	-	-	175,000
Arts and Science	-	10,000	-	-	10,000
Parking District	-	30,000	-	-	30,000
Drinking Water	-	1,000,000	-	-	1,000,000
Wastewater	4,677	800,000	-	-	800,000
Reclaimed Water	-	50,000	-	-	50,000
Stormwater	-	2,000,000	-	-	819,721
Solid Waste	-	500,000	-	500,000	500,000
Sustainability and Environmental Mgmt	-	30,000	-	-	30,000
Airport	-	100,000	-	-	100,000
Flagstaff Housing Authority	-	1,001,250	-	-	1,001,250
	<u>(6,899)</u>	<u>10,155,310</u>	<u>(1,100,000)</u>	<u>3,039,000</u>	<u>7,284,971</u>
All Funds Total	<u>\$ 217,491,581</u>	<u>539,705,762</u>	<u>-</u>	<u>287,494,064</u>	<u>579,432,772</u>

*Includes actual expenditures/expenses recognized on the modified 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 2024-2025

Fund	Full-Time Equivalent (FTE) 2024-2025	Employee Salaries and Hourly Costs 2024-2025	Retirement Costs 2024-2025	Healthcare Costs 2024-2025	Other Benefit Costs 2024-2025	Total Estimated Personnel Compensation 2024-2025
General Fund	639.52	\$ 51,892,177	\$ 6,241,382	\$ 6,480,046	\$ 4,184,133	\$ 68,797,738
Special Revenue Funds						
Housing and Community Services	1.00	72,788	8,931	9,100	6,589	97,408
Library	57.88	3,298,968	356,196	554,849	249,042	4,459,055
Highway User Revenue	36.27	2,583,695	277,997	403,651	264,069	3,529,412
Transportation	2.00	124,392	15,263	25,616	15,449	180,720
Beautification	3.00	250,273	30,753	31,327	19,760	332,113
Economic Development	2.65	246,134	30,267	33,116	19,186	328,703
Tourism	18.80	1,300,203	145,222	165,193	100,781	1,711,399
Arts and Science	0.65	56,584	6,965	7,465	4,443	75,457
Parking District	7.30	384,987	46,867	82,891	38,147	552,892
Water Resource & Infrastructure Protection	8.00	604,515	72,862	64,494	32,558	774,429
Total Special Revenue Funds	<u>137.55</u>	<u>8,922,539</u>	<u>991,323</u>	<u>1,377,702</u>	<u>750,024</u>	<u>12,041,588</u>
Capital Project Funds						
GO Bonds	1.23	84,464	10,364	11,431	7,711	113,970
Total Capital Project Funds	<u>1.23</u>	<u>84,464</u>	<u>10,364</u>	<u>11,431</u>	<u>7,711</u>	<u>113,970</u>
Enterprise Funds						
Drinking Water	58.40	4,401,849	529,697	603,895	381,300	5,916,741
Wastewater	22.70	1,468,057	180,130	262,085	135,806	2,046,078
Reclaimed Water	1.80	125,294	15,373	20,997	11,457	173,121
Stormwater	10.30	836,784	101,808	112,120	70,056	1,120,768
Solid Waste	48.50	3,301,230	399,811	476,560	326,147	4,503,748
Sustainability and Environmental Mgmt	12.35	902,473	101,912	86,368	71,135	1,161,888
Airport	15.85	1,178,645	159,707	170,937	61,109	1,570,398
Flagstaff Housing Authority	24.40	1,506,735	184,873	269,309	131,732	2,092,649
Total Enterprise Funds	<u>194.30</u>	<u>13,721,067</u>	<u>1,673,311</u>	<u>2,002,271</u>	<u>1,188,742</u>	<u>18,585,391</u>
Total All Funds	<u><u>972.60</u></u>	<u><u>\$ 74,620,247</u></u>	<u><u>\$ 8,916,380</u></u>	<u><u>\$ 9,871,450</u></u>	<u><u>\$ 6,130,610</u></u>	<u><u>\$ 99,538,687</u></u>