

Official Budget Forms
City of Flagstaff
Fiscal Year 2025-26

City of Flagstaff
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Fiscal Year 2025-26

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City of Flagstaff
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2025-26

The final opportunity for public input on the City of Flagstaff Fiscal Year 2025-26 budget will occur on June 17, 2025 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								
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Enterprise Funds	Internal Service Funds	Total All Funds	
2025	Adopted/ Adjusted Budgeted Expenditures/Expenses*	E	113,568,260	172,842,029	19,790,763	66,417,956	0	206,813,764	0	579,432,772
2025	Actual Expenditures/ Expenses**	E	89,862,780	87,001,869	24,175,816	14,675,654	0	105,086,356	0	320,802,475
2026	Beginning Fund Balance/(Deficit) or Net Position/(Deficit) at July 1***		83,283,726	125,092,147	24,826,381	29,118,990	470,064	89,751,374	0	352,542,682
2026	Primary Property Tax Levy	B	7,264,408	0	0	0		0	0	7,264,408
2026	Secondary Property Tax Levy	B	0	0	9,613,775	0		0	0	9,613,775
2026	Estimated Revenues Other than Property Taxes	C	83,739,173	90,749,928	249,000	13,683,215	22,559	105,375,189	0	293,819,064
2026	Other Financing Sources	D	0	5,000,000	0	17,079,140	0	20,100,000	0	42,179,140
2026	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2026	Interfund Transfers In	D	3,424,055	4,872,313	17,540,609	6,155,749	0	10,463,356	0	42,456,082
2026	Interfund Transfers (Out)	D	23,656,050	6,125,256	8,833,470	0	0	3,841,306	0	42,456,082
2026	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
2026	Total Financial Resources Available		154,055,312	219,589,132	43,396,295	66,037,094	492,623	221,848,613	0	705,419,069
2026	Budgeted Expenditures/Expenses	E	116,902,298	152,693,236	21,540,609	61,847,455	0	169,747,161	0	522,730,759

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	\$ 579,432,772	\$ 522,730,759
2. Add/Subtract: Estimated Net Reconciling Items	0	0
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items	579,432,772	522,730,759
4. Less: Estimated Exclusions	337,738,251	274,123,667
5. Amount Subject to the Expenditure Limitation	\$ 241,694,521	\$ 248,607,092
6. EEC Expenditure Limitation	\$ 242,261,037	\$ 248,767,277

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 2025-26

	2024-25	2025-26
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A]	\$ 7,983,169	\$ 8,181,322
2. Amount Received from Primary Property Taxation in FY 2024-25 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	\$ 7,230,876	\$ 7,264,408
B. Secondary Property Taxes	9,091,154	9,613,775
C. Total Property Tax Levy Amount	\$ 16,322,030	\$ 16,878,183
4. Property Taxes Collected *		
A. Primary Property Taxes		
(1) FY 2024-25 Levy	\$ 7,130,876	
(2) Prior Years' Levies	100,000	
(3) Total Primary Property Taxes	\$ 7,230,876	
B. Secondary Property Taxes		
(1) FY 2024-25 Levy	\$ 9,091,154	
(2) Total Secondary Property Taxes	\$ 9,091,154	
C. Total Property Taxes Collected	\$ 16,322,030	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate		
(1) Primary Property Tax Rate	0.6363	0.6045
(2) Secondary Property Tax Rate	0.8000	0.8000
(3) Total City of Flagstaff Tax Rate	1.4363	1.4045

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 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
General Fund				
Local Taxes				
City Sales Tax	\$ 30,513,446	30,947,900	31,075,500	31,772,700
Franchise Tax	2,610,212	2,472,500	2,626,000	2,661,500
Excise Tax	592,422	550,800	600,000	618,000
Licenses and Permits				
Business Licenses	30,028	30,000	30,000	30,000
Building Permits	3,028,243	1,862,000	2,540,000	2,000,000
Other Licenses and Permits	1,206,856	1,238,395	2,043,081	1,237,880
Intergovernmental				
State Income Tax Sharing	20,114,712	15,996,000	16,292,000	15,062,100
State Shared Sales Tax	11,447,923	11,628,000	11,600,000	11,855,200
Auto Lieu Tax	4,414,392	4,343,000	4,630,000	4,722,600
Federal Grants	1,283,568	2,617,617	2,515,421	1,789,578
State/Local Grants	2,743,522	2,166,756	1,728,490	3,344,300
Local Intergovernmental Agreements	1,816,073	1,316,218	1,329,218	1,233,894
Charges for Services				
Community Development	899,919	745,000	1,195,000	745,000
Parks and Recreation	1,250,606	1,622,870	1,325,916	1,322,350
Public Safety	656,990	730,511	932,290	690,505
Cemetery/General Government	253,636	189,631	235,581	200,571
Fines and Forfeitures	776,922	821,973	770,503	775,562
Rents	1,271,182	1,655,709	1,378,688	1,378,988
Investment Earnings	3,304,965	1,013,489	2,886,543	1,530,995
Miscellaneous	857,099	761,512	670,044	767,450
Total General Fund	89,072,716	82,709,881	86,404,275	83,739,173
Special Revenue Funds				
Housing and Community Services Fund				
Intergovernmental				
Federal Grants	320,737	1,704,946	1,605,036	1,109,806
State Grants	-	780,000	780,000	-
Investment Earnings	97,505	28,914	70,127	78,106
Miscellaneous	250,437	-	213,256	-
Total Housing and Comm Svcs Fund	668,679	2,513,860	2,668,419	1,187,912
COVID Relief Fund				
Intergovernmental				
Federal Grants	929,595	2,091,210	1,461,465	304,956
Total COVID Relief Fund	929,595	2,091,210	1,461,465	304,956

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
Library Fund				
Intergovernmental				
Federal Grants	\$ 7,056	-	-	-
State/Local Grants	34,863	50,000	50,000	25,000
Library District Taxes	4,522,848	4,484,037	4,811,285	5,076,467
Miscellaneous	100,041	26,843	26,843	26,843
Investment Earnings	193,460	34,299	115,000	62,399
Total Library Fund	<u>4,858,268</u>	<u>4,595,179</u>	<u>5,003,128</u>	<u>5,190,709</u>
Highway User Revenue Fund				
Intergovernmental				
Highway User Tax	10,276,958	10,040,136	10,240,939	10,343,348
State Grants	48,298	-	-	-
Licenses and Permits	118,510	-	235,999	-
Investment Earnings	500,545	197,000	517,677	170,000
Miscellaneous	433,344	-	20,700	-
Total Highway User Revenue Fund	<u>11,377,655</u>	<u>10,237,136</u>	<u>11,015,315</u>	<u>10,513,348</u>
Transportation Fund				
Transportation Tax	37,771,819	37,274,400	37,390,000	44,297,800
Intergovernmental				
Federal Grants	-	1,100,000	1,232,500	7,000,000
State/Local Grants	-	-	77,500	-
Investment Earnings	3,395,768	1,662,000	3,245,473	1,797,000
Miscellaneous	230,011	724,441	1,095,107	-
Total Transportation Fund	<u>41,397,598</u>	<u>40,760,841</u>	<u>43,040,580</u>	<u>53,094,800</u>
Beautification Fund				
BBB Tax	2,495,047	2,498,000	2,499,200	2,557,100
Investment Earnings	430,209	203,000	416,860	288,000
Miscellaneous	1,300	-	-	-
Total Beautification Fund	<u>2,926,556</u>	<u>2,701,000</u>	<u>2,916,060</u>	<u>2,845,100</u>
Economic Development Fund				
BBB Tax	1,186,082	1,186,600	1,187,100	1,214,600
Intergovernmental				
State Grants	5,010	-	-	-
Investment Earnings	47,011	19,809	38,620	19,363
Rents	393,170	412,769	383,979	389,965
Total Economic Development Fund	<u>1,631,273</u>	<u>1,619,178</u>	<u>1,609,699</u>	<u>1,623,928</u>
Tourism Fund				
BBB Tax	3,745,241	3,747,100	3,748,800	3,835,600
Intergovernmental				
Federal Grants	162,878	-	-	-

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
Tourism Fund - Continued				
Retail Sales	\$ 185,432	128,369	181,898	183,717
Investment Earnings	139,398	68,489	135,068	70,557
Miscellaneous	19,008	16,511	16,511	16,676
Total Tourism Fund	4,251,957	3,960,469	4,082,277	4,106,550
Arts and Science Fund				
BBB Tax	934,975	936,800	937,200	958,900
Investment Earnings	61,027	28,000	52,912	30,000
Total Arts and Science Fund	996,002	964,800	990,112	988,900
Recreation Fund				
BBB Tax	4,119,231	4,121,800	4,123,700	4,219,200
Intergovernmental				
State Grants	-	350,000	-	-
Investment Earnings	236,666	76,000	249,380	203,000
Miscellaneous	4,000	-	-	-
Total Recreation Fund	4,359,897	4,547,800	4,373,080	4,422,200
Parking District Fund				
Parking	1,236,009	1,268,023	1,268,023	1,840,988
Investment Earnings	95,485	45,500	90,480	67,500
Miscellaneous	7,131	-	-	-
Total Parking District Fund	1,338,625	1,313,523	1,358,503	1,908,488
Water Resource and Infrastructure Protection (WRIP) Fund				
Water Resource Protection Fee	1,221,088	1,263,658	1,263,658	1,276,295
Intergovernmental				
Federal Grants	35,689	2,654,200	220,821	3,149,154
State/Local Grants	4,092	423,000	96,456	94,452
Investment Earnings	63,609	32,139	55,080	43,136
Total WRIP Fund	1,324,478	4,372,997	1,636,015	4,563,037
Total Special Revenue Funds	76,060,583	79,677,993	80,154,653	90,749,928
Debt Service Funds				
GO Bonds Fund				
Investment Earnings	-	-	47,586	-
Total GO Bonds Fund	-	-	47,586	-
Secondary Property Tax Fund				
Investment Earnings	247,237	109,000	109,000	85,000
Total Secondary Property Tax Fund	247,237	109,000	109,000	85,000

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
Pension Debt Service Fund				
Investment Earnings	\$ 854,950	156,000	825,549	164,000
Total Pension Debt Service Fund	854,950	156,000	825,549	164,000
Total Debt Service Funds	1,102,187	265,000	982,135	249,000
Permanent Funds				
Perpetual Care Fund				
Contributions	9,670	10,700	10,700	10,807
Investment Earnings	17,200	8,760	19,312	11,752
Total Perpetual Care Fund	26,870	19,460	30,012	22,559
Total Permanent Funds	26,870	19,460	30,012	22,559
Capital Project Funds				
Non GO Bonds Projects Fund				
Real Estate Proceeds	-	2,000,000	-	2,000,000
Intergovernmental				
Federal Grants	336,592	4,688,760	-	3,384,026
State/Local Grants	-	423,304	-	312,757
Investment Earnings	89,904	19,000	63,824	37,000
Miscellaneous	-	1,552,114	-	1,386,774
Total Non GO Bonds Projects Fund	426,496	8,683,178	63,824	7,120,557
GO Bonds Projects Fund				
Intergovernmental				
Federal Grants	76,738	7,727,233	4,465,409	6,562,658
State/Local Grants	-	121,375	36,229	-
Investment Earnings	136,594	-	1,353,073	-
Total GO Bonds Projects Fund	213,332	7,848,608	5,854,711	6,562,658
Total Capital Projects Funds	639,828	16,531,786	5,918,535	13,683,215
Enterprise Funds				
Drinking Water Fund				
Intergovernmental				
Federal Grants	2,425	750,000	-	-
State/Local Grants	8,184,727	12,135,357	7,743,304	-
Water Fees	21,210,459	23,162,980	20,599,879	21,666,278
Investment Earnings	1,165,115	468,288	805,000	584,511
Rents	35,204	5,150	20,000	5,150

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
Drinking Water Fund - Continued				
Miscellaneous	\$ 25,976	-	-	-
Total Drinking Water Fund	30,623,906	36,521,775	29,168,183	22,255,939
Wastewater Fund				
Intergovernmental				
Federal Grants	2,270	-	-	-
State/Local Grants	454	-	-	-
Wastewater Fees	13,955,460	13,542,735	14,350,431	15,274,729
Investment Earnings	1,098,894	640,000	1,000,000	802,000
Miscellaneous	66,395	-	-	-
Total Wastewater Fund	15,123,473	14,182,735	15,350,431	16,076,729
Reclaimed Water Fund				
Intergovernmental				
Federal Grants	9	-	-	-
State/Local Grants	2	-	-	-
Reclaimed Water Fees	1,409,252	1,141,919	1,136,320	1,194,116
Investment Earnings	156,904	76,140	150,000	91,965
Total Reclaimed Water Fund	1,566,167	1,218,059	1,286,320	1,286,081
Stormwater Fund				
Intergovernmental				
Federal Grants	546,063	549,383	-	2,700,000
State/Local Grants	9,758,239	7,951,979	1,000,000	-
Stormwater Fees	5,853,947	6,216,135	6,605,395	7,465,378
Investment Earnings	372,614	180,956	287,163	115,567
Contributions	-	-	-	125,000
Miscellaneous	27	650,000	-	-
Total Stormwater Fund	16,530,890	15,548,453	7,892,558	10,405,945
Solid Waste Fund				
Solid Waste	14,685,783	14,630,761	14,639,761	14,859,298
Intergovernmental	1,220,000	-	1,138,705	-
Investment Earnings	1,084,812	439,000	920,400	450,000
Miscellaneous	64,237	9,000	-	-
Total Solid Waste Fund	17,054,832	15,078,761	16,698,866	15,309,298
Sustainability and Environmental Management Fund				
Intergovernmental				
Federal Grants	73,723	17,424,969	6,924,969	4,550,000
State/Local Grants	35,341	347,500	347,500	522,500
Environmental Services	1,306,532	1,324,795	1,392,236	1,507,068
Charges for Services	-	30,000	-	30,000
Investment Earnings	109,722	38,000	86,748	75,000

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2025-26

Source of Revenues	Actual Revenues 2023-24	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
Sustainability and Environmental Management Fund - Continued				
Miscellaneous	\$ 457	-	-	-
Total Sustainability and Env Mgmt Fund	1,525,775	19,165,264	8,751,453	6,684,568
Airport Fund				
Intergovernmental				
Federal Grants	9,355,793	18,897,220	3,904,899	9,553,845
State/Local Grants	31,175	6,297,294	31,718	1,863,051
Airport	960,175	1,533,510	1,307,989	1,317,410
Rents	762,893	898,747	762,416	937,249
Parking	509,612	562,610	550,404	561,412
Investment Earnings	51,998	38,000	46,684	62,000
Miscellaneous	55,051	26,000	18,359	1,000
Total Airport Fund	11,726,697	28,253,381	6,622,469	14,295,967
Flagstaff Housing Authority Fund				
Intergovernmental				
Federal Grants	8,068,130	11,184,337	11,184,337	16,290,620
Rents and Other Tenant Income	1,738,960	1,750,000	1,700,000	2,000,000
Miscellaneous	459,655	881,046	881,046	770,042
Total Flagstaff Housing Authority Fund	10,266,745	13,815,383	13,765,383	19,060,662
Total Enterprise Funds	104,418,485	143,783,811	99,535,663	105,375,189
Total Revenues	<u>\$ 271,320,669</u>	<u>322,987,931</u>	<u>273,025,273</u>	<u>293,819,064</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 2025-26

Fund	Other Financing 2025-26	Interfund Transfers 2025-26	
	Sources	In	(Out)
General Fund	\$ -	3,424,055	23,656,050
Special Revenue Funds			
Housing and Community Services	-	514,000	-
Library	-	2,708,313	24,192
Highway User Revenue	-	505,000	13,000
Transportation	5,000,000	250,000	1,795,864
Beautification	-	-	702,399
Economic Development	-	247,000	82,275
Tourism	-	-	759,194
Recreation	-	-	2,574,189
Water Resource and Infrastructure Protection	-	648,000	174,143
Total Special Revenue Funds	<u>5,000,000</u>	<u>4,872,313</u>	<u>6,125,256</u>
Debt Service Funds			
General Obligation Bonds	-	8,833,470	-
Secondary Property Tax	-	-	8,833,470
Pension Debt Service	-	8,707,139	-
Total Debt Service Funds	<u>-</u>	<u>17,540,609</u>	<u>8,833,470</u>
Capital Project Funds			
Non General Obligation Bond Funded Projects	-	5,695,794	-
General Obligation Bond Funded Projects	17,079,140	459,955	-
Total Capital Projects Funds	<u>17,079,140</u>	<u>6,155,749</u>	<u>-</u>
Enterprise Funds			
Drinking Water	4,100,000	2,375,694	-
Wastewater	-	-	2,086,414
Reclaimed Water	-	-	194,736
Stormwater	16,000,000	4,980,830	1,074,942
Solid Waste	-	126,570	-
Sustainability and Environmental Management	-	1,271,463	224,000
Airport	-	1,708,799	261,214
Total Enterprise Funds	<u>20,100,000</u>	<u>10,463,356</u>	<u>3,841,306</u>
Total All Funds	<u>\$ 42,179,140</u>	<u>42,456,082</u>	<u>42,456,082</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2025-26

Fund/Division	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses* 2024-25	Budgeted Expenditures/ Expenses 2025-26
General Fund					
General Administration	\$ 15,769,793	19,633,599	65,000	17,674,037	22,910,857
Management Services	5,308,009	6,886,150	-	6,249,890	7,431,432
Fire	14,615,697	22,176,319	-	19,278,882	22,972,796
Police	28,500,379	27,855,509	-	25,842,857	31,126,623
Community Development	5,104,620	5,525,601	-	5,163,197	5,137,216
Public Works	4,343,998	9,436,602	-	4,741,932	10,509,306
Economic Vitality	187,197	253,451	-	154,451	255,305
Non-Departmental	(1,043,208)	5,544,168	(65,000)	(1,925,513)	310,535
City Engineering	2,042,986	2,354,908	-	2,345,063	2,526,781
Parks, Recreation, Open Space & Events	8,952,735	11,387,951	-	10,237,984	11,238,447
Contingency	49,430	2,514,000	-	100,000	2,483,000
Total General Fund	83,831,636	113,568,258	-	89,862,780	116,902,298
Special Revenue Funds					
Housing and Community Service Fund					
General Administration	-	-	-	-	4,451,072
Community Development	757,563	5,802,036	-	3,436,099	-
Non-Departmental	39,585	51,500	-	51,500	51,500
	797,148	5,853,536	-	3,487,599	4,502,572
COVID Relief Fund					
Non-Departmental	929,595	2,091,210	-	1,461,465	304,956
	929,595	2,091,210	-	1,461,465	304,956
Library Fund					
General Administration	328,134	357,048	-	357,048	383,453
Management Services	151,562	127,436	-	127,436	146,289
Public Works	37,541	62,997	-	62,997	52,778
Economic Vitality	5,605,539	8,404,439	-	5,804,981	10,026,948
Non-Departmental	70,981	86,221	-	86,221	68,188
City Engineering	-	12,930	-	12,930	-
Contingency	-	100,000	-	-	100,000
	6,193,757	9,151,071	-	6,451,613	10,777,656
Highway User Revenue Fund					
General Administration	376,704	369,439	-	369,439	378,696
Management Services	82,011	83,927	-	83,927	78,846
Public Works	6,563,228	12,219,573	-	11,703,578	9,549,490
Non-Departmental	182,781	76,671	-	76,671	122,624
City Engineering	8,813,433	10,293,512	-	9,793,512	850,862
Contingency	-	100,000	-	-	100,000
	16,018,157	23,143,122	-	22,027,127	11,080,518
Transportation Fund					
General Administration	56,447	75,209	-	75,209	98,680
Management Services	77,553	81,293	-	81,293	139,602
Public Works	3,971,574	11,043,115	-	7,385,737	13,627,594
Non-Departmental	10,337,732	16,533,864	-	16,137,864	17,059,829
City Engineering	11,065,282	81,857,354	-	17,191,453	67,465,763
	25,508,588	109,590,835	-	40,871,556	98,391,468
Beautification Fund					
Economic Vitality	730,890	5,559,192	-	2,431,825	4,532,593
Contingency	-	10,000	-	-	10,000
	730,890	5,569,192	-	2,431,825	4,542,593

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2025-26

Fund/Division	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses* 2024-25	Budgeted Expenditures/ Expenses 2025-26
Economic Development Fund					
Economic Vitality	\$ 1,657,827	2,415,093	-	1,848,593	2,273,879
Contingency	-	45,000	-	-	45,000
	<u>1,657,827</u>	<u>2,460,093</u>	<u>-</u>	<u>1,848,593</u>	<u>2,318,879</u>
Tourism Fund					
Economic Vitality	3,473,070	4,462,332	-	4,438,732	4,237,794
Contingency	-	175,000	-	-	175,000
	<u>3,473,070</u>	<u>4,637,332</u>	<u>-</u>	<u>4,438,732</u>	<u>4,412,794</u>
Arts and Science Fund					
Economic Vitality	950,783	1,286,551	-	1,111,551	1,686,828
Contingency	-	10,000	-	-	10,000
	<u>950,783</u>	<u>1,296,551</u>	<u>-</u>	<u>1,111,551</u>	<u>1,696,828</u>
Recreation Fund					
Parks, Recreation, Open Space & Events	321,759	2,520,400	-	429,574	5,731,063
	<u>321,759</u>	<u>2,520,400</u>	<u>-</u>	<u>429,574</u>	<u>5,731,063</u>
Parking District Fund					
General Administration	46,293	55,821	-	55,821	68,361
Management Services	12,031	11,794	-	11,794	5,523
Public Works	414	302	-	302	603
Economic Vitality	934,100	2,280,174	-	1,050,173	3,613,107
Non-Departmental	9,327	6,956	-	6,956	7,871
Contingency	-	30,000	-	-	30,000
	<u>1,002,165</u>	<u>2,385,047</u>	<u>-</u>	<u>1,125,046</u>	<u>3,725,465</u>
Water Resource and Infrastructure Protection Fund					
General Administration	61,444	72,707	-	72,707	75,174
Management Services	13,705	9,986	-	9,986	17,673
Fire	919,825	4,048,089	-	1,221,637	5,053,338
Public Works	3,249	4,194	-	4,194	2,278
Non-Departmental	10,206	8,664	-	8,664	9,981
Contingency	-	-	-	-	50,000
	<u>1,008,429</u>	<u>4,143,640</u>	<u>-</u>	<u>1,317,188</u>	<u>5,208,444</u>
Total Special Revenue Funds	<u>58,592,168</u>	<u>172,842,029</u>	<u>-</u>	<u>87,001,869</u>	<u>152,693,236</u>
Debt Service Funds					
General Obligation Bonds Fund					
Non-Departmental	5,644,765	11,085,460	-	15,470,513	8,833,470
	<u>5,644,765</u>	<u>11,085,460</u>	<u>-</u>	<u>15,470,513</u>	<u>8,833,470</u>
Pension Debt Service Fund					
Non-Departmental	8,705,430	8,705,303	-	8,705,303	8,707,139
Contingency	-	-	-	-	4,000,000
	<u>8,705,430</u>	<u>8,705,303</u>	<u>-</u>	<u>8,705,303</u>	<u>12,707,139</u>
Total Debt Service Funds	<u>14,350,195</u>	<u>19,790,763</u>	<u>-</u>	<u>24,175,816</u>	<u>21,540,609</u>
Capital Project Funds					
Non GO Bond Funded Projects Fund					
Non-Departmental	1,854,319	16,961,397	-	1,040,691	14,682,650
	<u>1,854,319</u>	<u>16,961,397</u>	<u>-</u>	<u>1,040,691</u>	<u>14,682,650</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2025-26

Fund/Division	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses* 2024-25	Budgeted Expenditures/ Expenses 2025-26
GO Bonds Funded Projects Fund					
General Administration	\$ -	-	-	-	16,091,571
Fire	1,208,268	2,295,000	-	-	1,180,085
Community Development	242,958	11,005,555	-	121,170	-
Water Services	9,022,253	32,473,867	-	13,383,598	26,629,298
Non-Departmental	506,503	3,682,137	-	130,195	3,263,851
	<u>10,979,982</u>	<u>49,456,559</u>	-	<u>13,634,963</u>	<u>47,164,805</u>
Total Capital Project Funds	<u>12,834,301</u>	<u>66,417,956</u>	-	<u>14,675,654</u>	<u>61,847,455</u>
Enterprise Funds					
Drinking Water Fund					
General Administration	471,325	559,252	-	559,252	584,689
Management Services	1,126,157	1,239,444	-	1,239,444	1,418,139
Community Development	77,525	20,114	-	20,114	24,200
Public Works	19,269	11,189	-	11,189	23,829
Water Services	33,386,864	50,563,544	-	28,730,400	40,439,751
Non-Departmental	158,635	178,339	-	178,339	180,861
Contingency	-	1,000,000	-	-	1,000,000
	<u>35,239,775</u>	<u>53,571,882</u>	-	<u>30,738,738</u>	<u>43,671,469</u>
Wastewater Fund					
General Administration	250,970	281,635	-	281,635	327,215
Management Services	344,188	365,074	-	365,074	339,978
Public Works	14,621	10,769	-	10,769	14,540
Water Services	8,910,638	28,162,977	-	12,551,696	30,363,055
Non-Departmental	49,627	62,091	-	62,091	58,514
Contingency	-	800,000	-	-	800,000
	<u>9,570,044</u>	<u>29,682,546</u>	-	<u>13,271,265</u>	<u>31,903,302</u>
Reclaimed Water Fund					
General Administration	45,107	49,620	-	49,620	51,707
Management Services	35,129	35,089	-	35,089	41,811
Water Services	557,015	2,211,434	-	1,313,282	1,680,805
Non-Departmental	5,109	3,825	-	3,825	3,869
Contingency	-	50,000	-	-	50,000
	<u>642,360</u>	<u>2,349,968</u>	-	<u>1,401,816</u>	<u>1,828,192</u>
Stormwater Fund					
General Administration	92,389	91,646	-	91,646	99,779
Management Services	116,991	194,275	-	194,275	208,384
Community Development	68,150	33,905	-	33,905	48,401
Public Works	1,091	2,648	-	2,648	4,796
Water Services	11,341,328	36,572,202	-	13,572,619	29,529,125
Non-Departmental	16,741	31,960	-	31,960	26,903
Contingency	-	819,721	-	396,419	2,000,000
	<u>11,636,690</u>	<u>37,746,357</u>	-	<u>14,323,472</u>	<u>31,917,388</u>
Solid Waste Fund					
General Administration	522,768	625,150	-	625,150	606,470
Management Services	505,305	544,957	-	544,957	534,485
Public Works	20,251,907	19,272,056	-	16,595,413	13,180,061
Non-Departmental	233,796	188,923	-	188,923	197,374
Contingency	-	500,000	-	500,000	500,000
	<u>21,513,776</u>	<u>21,131,086</u>	-	<u>18,454,443</u>	<u>15,018,390</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2025-26

Fund/Division	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses* 2024-25	Budgeted Expenditures/ Expenses 2025-26
Sustainability and Environmental Management Fund					
General Administration	\$ 92,872	101,039	-	101,039	123,166
Management Services	78,246	84,875	-	84,875	70,153
Public Works	17,522	8,251	-	8,251	48,760
Non-Departmental	15,828	24,452	-	24,452	31,192
Sustainability	2,252,109	20,589,159	-	8,004,237	10,016,300
Contingency	-	30,000	-	-	30,000
	<u>2,456,577</u>	<u>20,837,776</u>	-	<u>8,222,854</u>	<u>10,319,571</u>
Airport Fund					
General Administration	116,847	152,686	-	152,686	219,596
Management Services	128,646	128,370	-	128,370	158,632
Public Works	140,657	112,020	-	112,020	37,305
Economic Vitality	9,738,100	27,533,597	-	4,812,814	15,692,537
Non-Departmental	13,777	46,844	-	46,844	68,381
Contingency	-	100,000	-	-	100,000
	<u>10,138,027</u>	<u>28,073,517</u>	-	<u>5,252,734</u>	<u>16,276,451</u>
Flagstaff Housing Authority Fund					
General Administration	-	-	-	-	17,811,148
Community Development	10,485,241	12,419,384	-	12,419,784	-
Contingency	-	1,001,250	-	1,001,250	1,001,250
	<u>10,485,241</u>	<u>13,420,634</u>	-	<u>13,421,034</u>	<u>18,812,398</u>
Total Enterprise Funds	<u>101,682,490</u>	<u>206,813,766</u>	-	<u>105,086,356</u>	<u>169,747,161</u>
Total All Funds	<u>\$ 271,290,790</u>	<u>579,432,772</u>	-	<u>320,802,475</u>	<u>522,730,759</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 2025-26

Division/Fund	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses * 2024-25	Budgeted Expenditures/ Expenses 2025-26
General Administration					
General Fund	\$ 15,769,793	19,633,599	65,000	17,674,037	22,910,857
Housing and Community Services	-	-	-	-	4,451,072
Library	328,134	357,048	-	357,048	383,453
HURF	376,704	369,439	-	369,439	378,696
Transportation	56,447	75,209	-	75,209	98,680
Parking District	46,293	55,821	-	55,821	68,361
Water Resource & Infrastructure Fund	61,444	72,707	-	72,707	75,174
GO Bonds Funded Projects	-	-	-	-	16,091,571
Drinking Water	471,325	559,252	-	559,252	584,689
Wastewater	250,970	281,635	-	281,635	327,215
Reclaimed Water	45,107	49,620	-	49,620	51,707
Stormwater	92,389	91,646	-	91,646	99,779
Solid Waste	522,768	625,150	-	625,150	606,470
Sustainability and Environmental Mgmt	92,872	101,039	-	101,039	123,166
Airport	116,847	152,686	-	152,686	219,596
Flagstaff Housing Authority	-	-	-	-	17,811,148
	<u>18,231,093</u>	<u>22,424,851</u>	<u>65,000</u>	<u>20,465,289</u>	<u>64,281,634</u>
Community Development					
General Fund	5,104,620	5,525,601	-	5,163,197	5,137,216
Housing and Community Services	757,563	5,802,036	-	3,436,099	-
GO Bonds Funded Projects	242,958	11,005,555	-	121,170	-
Drinking Water	77,525	20,114	-	20,114	24,200
Stormwater	68,150	33,905	-	33,905	48,401
Flagstaff Housing Authority	10,485,241	12,419,384	-	12,419,784	-
	<u>16,736,057</u>	<u>34,806,595</u>	<u>-</u>	<u>21,194,269</u>	<u>5,209,817</u>
Management Services					
General Fund	5,308,009	6,886,150	-	6,249,890	7,431,432
Library	151,562	127,436	-	127,436	146,289
HURF	82,011	83,927	-	83,927	78,846
Transportation	77,553	81,293	-	81,293	139,602
Parking District	12,031	11,794	-	11,794	5,523
Water Resource & Infrastructure Fund	13,705	9,986	-	9,986	17,673
Drinking Water	1,126,157	1,239,444	-	1,239,444	1,418,139
Wastewater	344,188	365,074	-	365,074	339,978
Reclaimed Water	35,129	35,089	-	35,089	41,811
Stormwater	116,991	194,275	-	194,275	208,384
Solid Waste	505,305	544,957	-	544,957	534,485
Sustainability and Environmental Mgmt	78,246	84,875	-	84,875	70,153
Airport	128,646	128,370	-	128,370	158,632
	<u>7,979,533</u>	<u>9,792,670</u>	<u>-</u>	<u>9,156,410</u>	<u>10,590,947</u>
Fire					
General Fund	14,615,697	22,176,319	-	19,278,882	22,972,796
Water Resource & Infrastructure Fund	919,825	4,048,089	-	1,221,637	5,053,338
GO Bonds Funded Projects	1,208,268	2,295,000	-	-	1,180,085
	<u>16,743,790</u>	<u>28,519,408</u>	<u>-</u>	<u>20,500,519</u>	<u>29,206,219</u>
Police					
General Fund	28,500,379	27,855,509	-	25,842,857	31,126,623
	<u>28,500,379</u>	<u>27,855,509</u>	<u>-</u>	<u>25,842,857</u>	<u>31,126,623</u>

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2025-26

Division/Fund	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses * 2024-25	Budgeted Expenditures/ Expenses 2025-26
Public Works					
General Fund	\$ 4,343,998	9,436,602	-	4,741,932	10,509,306
Library	37,541	62,997	-	62,997	52,778
HURF	6,563,228	12,219,573	-	11,703,578	9,549,490
Transportation	3,971,574	11,043,115	-	7,385,737	13,627,594
Parking District	414	302	-	302	603
Water Resource & Infrastructure Fund	3,249	4,194	-	4,194	2,278
Drinking Water	19,269	11,189	-	11,189	23,829
Wastewater	14,621	10,769	-	10,769	14,540
Stormwater	1,091	2,648	-	2,648	4,796
Solid Waste	20,251,907	19,272,056	-	16,595,413	13,180,061
Sustainability and Environmental Mgmt	17,522	8,251	-	8,251	48,760
Airport	140,657	112,020	-	112,020	37,305
	35,365,071	52,183,716	-	40,639,030	47,051,340
Economic Vitality					
General Fund	187,197	253,451	-	154,451	255,305
Library	5,605,539	8,404,439	-	5,804,981	10,026,948
Beautification	730,890	5,559,192	-	2,431,825	4,532,593
Economic Development	1,657,827	2,415,093	-	1,848,593	2,273,879
Tourism	3,473,070	4,462,332	-	4,438,732	4,237,794
Arts and Science	950,783	1,286,551	-	1,111,551	1,686,828
Parking District	934,100	2,280,174	-	1,050,173	3,613,107
Airport	9,738,100	27,533,597	-	4,812,814	15,692,537
	23,277,506	52,194,829	-	21,653,120	42,318,991
Water Services					
GO Bonds Funded Projects	9,022,253	32,473,867	-	13,383,598	26,629,298
Drinking Water	33,386,864	50,563,544	-	28,730,400	40,439,751
Wastewater	8,910,638	28,162,977	-	12,551,696	30,363,055
Reclaimed Water	557,015	2,211,434	-	1,313,282	1,680,805
Stormwater	11,341,328	36,572,202	-	13,572,619	29,529,125
	63,218,098	149,984,024	-	69,551,595	128,642,034
Non-Departmental					
General Fund	(1,043,208)	5,544,168	(65,000)	(1,925,513)	310,535
COVID Relief Fund	929,595	2,091,210	-	1,461,465	304,956
Library	70,981	86,221	-	86,221	68,188
HURF	182,781	76,671	-	76,671	122,624
Transportation	10,337,732	16,533,864	-	16,137,864	17,059,829
Housing and Community Services	39,585	51,500	-	51,500	51,500
Parking District	9,327	6,956	-	6,956	7,871
Water Resource & Infrastructure Fund	10,206	8,664	-	8,664	9,981
General Obligation Bonds	5,644,765	11,085,460	-	15,470,513	8,833,470
Pension Debt Service Fund	8,705,430	8,705,303	-	8,705,303	8,707,139
GO Bond Funded Projects	506,503	3,682,137	-	130,195	3,263,851
Non GO Bond Funded Projects	1,854,319	16,961,397	-	1,040,691	14,682,650
Drinking Water	158,635	178,339	-	178,339	180,861
Wastewater	49,627	62,091	-	62,091	58,514
Reclaimed Water	5,109	3,825	-	3,825	3,869
Stormwater	16,741	31,960	-	31,960	26,903
Solid Waste	233,796	188,923	-	188,923	197,374
Sustainability and Environmental Mgmt	15,828	24,452	-	24,452	31,192

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2025-26

Division/Fund	Actual Expenditures/ Expenses 2023-24	Adopted Budgeted Expenditures/ Expenses 2024-25	Expenditure/ Expense Adjustments Approved 2024-25	Estimated Expenditures/ Expenses * 2024-25	Budgeted Expenditures/ Expenses 2025-26
Non-Departmental - Continued					
Airport	\$ 13,777	46,844	-	46,844	68,381
	27,741,529	65,369,985	(65,000)	41,786,964	53,989,688
City Engineering					
General Fund	2,042,986	2,354,908	-	2,345,063	2,526,781
Library	-	12,930	-	12,930	-
HURF	8,813,433	10,293,512	-	9,793,512	850,862
Transportation	11,065,282	81,857,354	-	17,191,453	67,465,763
	21,921,701	94,518,704	-	29,342,958	70,843,406
Parks, Recreation, Open Space & Events					
General Fund	8,952,735	11,387,951	-	10,237,984	11,238,447
BBB-Recreation	321,759	2,520,400	-	429,574	5,731,063
	9,274,494	13,908,351	-	10,667,558	16,969,510
Sustainability					
Sustainability and Environmental Mgmt	2,252,109	20,589,159	-	8,004,237	10,016,300
	2,252,109	20,589,159	-	8,004,237	10,016,300
Reserves/Contingencies					
General Fund	49,430	2,514,000	-	100,000	2,483,000
Library	-	100,000	-	-	100,000
HURF	-	100,000	-	-	100,000
Beautification	-	10,000	-	-	10,000
Economic Development	-	45,000	-	-	45,000
Tourism	-	175,000	-	-	175,000
Arts and Science	-	10,000	-	-	10,000
Parking District	-	30,000	-	-	30,000
Water Resource and Infra Protection	-	-	-	-	50,000
Pension Debt Service Fund	-	-	-	-	4,000,000
Drinking Water	-	1,000,000	-	-	1,000,000
Wastewater	-	800,000	-	-	800,000
Reclaimed Water	-	50,000	-	-	50,000
Stormwater	-	819,721	-	396,419	2,000,000
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	1,001,250
	49,430	7,284,971	-	1,997,669	12,484,250
All Funds Total	\$ 271,290,790	579,432,772	-	320,802,475	522,730,759

*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 2025-26

Fund	Full-Time Equivalent (FTE) 2025-26	Employee Salaries and Hourly Costs 2025-26	Retirement Costs 2025-26	Healthcare Costs 2025-26	Other Benefit Costs 2025-26	Total Estimated Personnel Compensation 2025-26
General Fund	643.83	\$ 56,838,824	\$ 6,491,773	\$ 6,167,420	\$ 4,645,073	\$ 74,143,090
Special Revenue Funds						
Housing and Community Services	1.00	87,500	10,500	9,211	8,039	115,250
Library	58.17	3,556,584	383,974	503,973	274,581	4,719,112
Highway User Revenue	36.27	2,521,664	290,886	324,079	289,727	3,426,356
Transportation	2.00	114,974	13,797	18,662	14,650	162,083
Beautification	2.75	252,251	30,314	26,771	20,014	329,350
Economic Development	2.60	245,316	29,480	17,113	19,351	311,260
Tourism	18.80	1,350,805	150,875	159,118	104,720	1,765,518
Arts and Science	0.90	83,817	10,080	8,978	6,637	109,512
Parking District	7.35	406,988	48,854	68,527	38,245	562,614
Water Resource & Infrastructure Protection	8.00	726,549	86,284	81,969	38,816	933,618
Total Special Revenue Funds	<u>137.84</u>	<u>9,346,448</u>	<u>1,055,044</u>	<u>1,218,401</u>	<u>814,780</u>	<u>12,434,673</u>
Capital Project Funds						
GO Bonds	1.23	89,266	10,712	11,323	8,234	119,535
Total Capital Project Funds	<u>1.23</u>	<u>89,266</u>	<u>10,712</u>	<u>11,323</u>	<u>8,234</u>	<u>119,535</u>
Enterprise Funds						
Drinking Water	60.68	4,788,190	572,359	581,463	415,291	6,357,303
Wastewater	22.95	1,526,400	183,170	198,389	143,369	2,051,328
Reclaimed Water	1.55	115,738	13,889	12,596	10,660	152,883
Stormwater	9.30	776,714	93,204	94,046	66,455	1,030,419
Solid Waste	48.50	3,409,277	408,185	440,728	343,295	4,601,485
Sustainability and Environmental Mgmt	15.36	1,171,161	133,211	134,179	92,390	1,530,941
Airport	15.20	1,344,280	164,398	177,913	60,647	1,747,238
Flagstaff Housing Authority	24.80	1,628,055	194,404	254,509	142,645	2,219,613
Total Enterprise Funds	<u>198.34</u>	<u>14,759,815</u>	<u>1,762,820</u>	<u>1,893,823</u>	<u>1,274,752</u>	<u>19,691,210</u>
Total All Funds	<u><u>981.24</u></u>	<u><u>\$ 81,034,353</u></u>	<u><u>\$ 9,320,349</u></u>	<u><u>\$ 9,290,967</u></u>	<u><u>\$ 6,742,839</u></u>	<u><u>\$ 106,388,508</u></u>