

Official Budget Forms
City of Flagstaff
Fiscal Year 2026-27

City of Flagstaff
Table of Contents
Fiscal Year 2026-27

Resolution for the Adoption of the Budget

Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B - Tax Levy and Tax Rate Information

Schedule C - Revenues Other Than Property Taxes

Schedule D - Other Financing Sources/(Uses) and Interfund Transfers

Schedule E - Expenditures/Expenses by Fund

Schedule F - Expenditures/Expenses by Division

Schedule G - Full-Time Employees and Personnel Compensation

City of Flagstaff
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2026-27

The final opportunity for public input on the City of Flagstaff Fiscal Year 2026-27 budget will occur on June 16, 2026 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	
2026	Adopted/ Adjusted Budgeted Expenditures/Expenses*	E	116,902,298	152,693,236	21,540,609	61,847,455	0	169,747,161	0	522,730,759
2026	Actual Expenditures/Expenses**	E	92,670,792	84,356,909	17,540,609	25,550,226	0	104,460,330	0	324,578,866
2027	Beginning Fund Balance/(Deficit) or Net Position/(Deficit) at July 1***		81,236,891	127,556,640	26,261,232	18,839,642	497,772	90,002,202	0	344,394,379
2027	Primary Property Tax Levy	B	7,801,497	0	0	0		0	0	7,801,497
2027	Secondary Property Tax Levy	B	0	0	9,552,341	0		0	0	9,552,341
2027	Estimated Revenues Other than Property Taxes	C	88,881,458	121,774,987	131,000	30,918,367	15,893	120,793,198	0	362,514,903
2027	Other Financing Sources	D	0	17,400,000	0	10,000,000	0	32,481,376	0	59,881,376
2027	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2027	Interfund Transfers In	D	3,088,054	8,281,129	18,009,315	9,966,028	0	4,818,987	0	44,163,513
2027	Interfund Transfers (Out)	D	18,338,611	12,525,445	9,305,748	865,581	0	3,128,128	0	44,163,513
2027	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
2027	Total Financial Resources Available		162,669,289	262,487,311	44,648,140	68,858,456	513,665	244,967,635	0	784,144,496
2027	Budgeted Expenditures/Expenses	E	121,808,455	215,023,018	22,009,315	68,586,163	0	199,501,509	0	626,928,460

Expenditure Limitation Comparison

1. Budgeted Expenditures/Expenses
2. Add/Subtract: Estimated Net Reconciling Items
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items
4. Less: Estimated Exclusions
5. Amount Subject to the Expenditure Limitation
6. EEC Expenditure Limitation

	2026	2027
1.	\$ 522,730,759	\$ 626,928,460
2.	0	0
3.	522,730,759	626,928,460
4.	274,123,667	371,107,093
5.	\$ 248,607,092	\$ 255,821,367
6.	\$ 248,767,277	\$ 255,853,366

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 2026-27

	2025-26	2026-27
1. Maximum Allowable Primary Property Tax Levy [ARS 42-17051.A]	\$ 8,181,322	\$ 8,383,436
2. Amount Received from Primary Property Taxation in FY 2025-26 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	\$ 7,264,408	\$ 7,801,497
B. Secondary Property Taxes	9,613,775	9,552,341
C. Total Property Tax Levy Amount	\$ 16,878,183	\$ 17,353,838
4. Property Taxes Collected *		
A. Primary Property Taxes		
(1) FY 2025-26 Levy	\$ 7,164,408	
(2) Prior Years' Levies	100,000	
(3) Total Primary Property Taxes	\$ 7,264,408	
B. Secondary Property Taxes		
(1) FY 2025-26 Levy	\$ 9,613,775	
(2) Total Secondary Property Taxes	\$ 9,613,775	
C. Total Property Taxes Collected	\$ 16,878,183	
5. Property Tax Rates		
A. City of Flagstaff Tax Rate		
(1) Primary Property Tax Rate	0.6045	0.6207
(2) Secondary Property Tax Rate	0.8000	0.7600
(3) Total City of Flagstaff Tax Rate	1.4045	1.3807

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 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
General Fund				
Taxes				
City Sales Tax	\$ 31,300,247	31,772,700	31,557,100	32,479,200
Franchise Tax	2,794,931	2,661,500	2,692,000	2,732,000
Excise Tax	613,731	618,000	569,000	586,100
Licenses and Permits				
Business Licenses	31,432	30,000	30,000	30,000
Building Permits	2,814,775	2,000,000	2,250,000	2,020,000
Other Licenses and Permits	3,311,464	1,237,880	1,832,880	1,508,142
Intergovernmental				
State Income Tax Sharing	16,291,982	15,062,100	15,113,600	16,201,000
State Shared Sales Tax	11,759,311	11,855,200	11,960,000	12,294,900
Auto Lieu Tax	4,781,169	4,722,600	4,733,000	4,875,000
Federal Grants	790,111	1,784,578	1,699,404	1,392,976
State/Local Grants	1,687,985	3,061,262	3,055,262	5,668,758
Local Intergovernmental Agreements	1,987,682	1,521,932	1,735,997	1,658,869
Charges for Services				
Planning and Development	1,941,751	745,000	1,011,000	756,000
Parks and Recreation	1,298,332	1,322,350	1,322,350	1,322,350
Public Safety	956,123	690,505	773,601	777,366
Cemetery/General Government	279,408	200,571	200,571	202,562
Fines and Forfeitures	713,057	775,562	745,562	750,698
Investment Earnings	3,381,953	1,530,995	3,282,858	1,402,289
Leases	1,546,945	1,378,988	1,378,988	1,379,291
Miscellaneous	1,292,447	767,450	1,073,876	843,957
Total General Fund	89,574,836	83,739,173	87,017,049	88,881,458
Special Revenue Funds				
Housing and Community Services Fund				
Intergovernmental				
Federal Grants	1,374,270	1,109,806	1,041,311	849,397
Investment Earnings	65,277	78,106	101,300	31,403
Miscellaneous	305,084	-	285,204	-
Total Housing and Comm Svcs Fund	1,744,631	1,187,912	1,427,815	880,800
COVID Relief Fund				
Intergovernmental				
Federal Grants	1,410,061	304,956	356,360	-
Total COVID Relief Fund	1,410,061	304,956	356,360	-

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Library Fund				
Intergovernmental				
Library District Taxes	\$ 4,994,445	5,076,467	5,498,329	5,702,814
Federal Grants	2,638	-	-	25,000
State/Local Grants	30,075	25,000	25,000	25,000
Investment Earnings	176,762	62,399	207,274	17,648
Miscellaneous	116,048	26,843	26,843	26,843
Total Library Fund	5,319,968	5,190,709	5,757,446	5,797,305
Highway User Revenue Fund				
Intergovernmental				
Highway User Tax	10,449,243	10,343,348	10,229,104	10,331,395
Licenses and Permits	239,999	-	-	-
Investment Earnings	513,737	170,000	597,051	193,000
Miscellaneous	75,768	-	-	-
Total Highway User Revenue Fund	11,278,747	10,513,348	10,826,155	10,524,395
Transportation Fund				
Transportation Tax	37,843,815	44,297,800	44,164,100	45,453,400
Intergovernmental				
Federal Grants	-	6,400,000	788,450	10,826,460
State/Local Grants	-	600,000	1,176,084	18,278,067
Investment Earnings	3,335,516	1,797,000	2,767,650	700,000
Miscellaneous	595,107	-	500,000	700,000
Total Transportation Fund	41,774,438	53,094,800	49,396,284	75,957,927
Beautification Fund				
Bed, Board, and Beverage Tax	2,512,167	2,557,100	2,529,600	2,613,500
Investment Earnings	456,442	288,000	457,390	128,000
Miscellaneous	5,501	-	-	-
Total Beautification Fund	2,974,110	2,845,100	2,986,990	2,741,500
Economic Development Fund				
Bed, Board, and Beverage Tax	1,194,128	1,214,600	1,201,600	1,241,400
Intergovernmental				
State Grants	85,291	-	-	-
Investment Earnings	33,066	19,363	28,562	12,500
Leases	466,153	389,965	389,965	397,764
Total Economic Development Fund	1,778,638	1,623,928	1,620,127	1,651,664
Tourism Fund				
Bed, Board, and Beverage Tax	3,770,674	3,835,600	3,794,400	3,920,300
Retail Sales	165,005	183,717	183,717	185,554
Investment Earnings	131,916	70,557	107,829	35,677

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Tourism Fund - Continued				
Miscellaneous	\$ 21,081	16,676	16,676	16,843
Total Tourism Fund	4,088,676	4,106,550	4,102,622	4,158,374
Arts and Science Fund				
Bed, Board, and Beverage Tax	941,456	958,900	948,600	980,100
Investment Earnings	56,038	30,000	47,383	10,000
Total Arts and Science Fund	997,494	988,900	995,983	990,100
Recreation Fund				
Bed, Board, and Beverage Tax	4,147,257	4,219,200	4,173,800	4,312,300
Intergovernmental				
State Grants	-	-	-	2,162,254
Investment Earnings	281,808	203,000	272,889	68,000
Total Recreation Fund	4,429,065	4,422,200	4,446,689	6,542,554
Parking District Fund				
Parking Fee	1,230,255	1,840,988	1,286,700	2,207,402
Investment Earnings	108,295	67,500	160,000	31,600
Miscellaneous	248,913	-	-	-
Total Parking District Fund	1,587,463	1,908,488	1,446,700	2,239,002
Water Resource and Infrastructure Protection (WRIP) Fund				
Water Resource Protection Fee	1,212,946	1,276,295	1,276,295	1,289,058
Intergovernmental				
Federal Grants	423,690	3,149,154	691,368	2,570,286
State/Local Grants	116,102	94,452	94,452	6,415,000
Investment Earnings	61,815	43,136	62,529	17,022
Miscellaneous	920	-	-	-
Total WRIP Fund	1,815,473	4,563,037	2,124,644	10,291,366
Total Special Revenue Funds	79,198,764	90,749,928	85,487,815	121,774,987
Debt Service Funds				
GO Bonds Fund				
Investment Earnings	47,586	-	-	-
Miscellaneous	5,774	-	-	-
Total GO Bonds Fund	53,360	-	-	-
Secondary Property Tax Fund				
Investment Earnings	110,521	85,000	85,000	46,000
Total Secondary Property Tax Fund	110,521	85,000	85,000	46,000

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Pension Debt Service Fund				
Investment Earnings	\$ 806,471	164,000	726,856	85,000
Total Pension Debt Service Fund	806,471	164,000	726,856	85,000
Total Debt Service Funds	970,352	249,000	811,856	131,000
Permanent Funds				
Perpetual Care Fund				
Cemetery	12,340	10,807	10,807	10,915
Investment Earnings	17,335	11,752	17,238	4,978
Total Perpetual Care Fund	29,675	22,559	28,045	15,893
Total Permanent Funds	29,675	22,559	28,045	15,893
Capital Project Funds				
Non GO Bonds Projects Fund				
Sale of Property	-	2,000,000	2,850,000	-
Intergovernmental				
Federal Grants	-	3,384,026	-	16,885,731
State/Local Grants	-	312,757	-	1,560,891
Investment Earnings	76,328	37,000	62,500	-
Miscellaneous	-	1,386,774	72,000	5,586,765
Total Non GO Bonds Projects Fund	76,328	7,120,557	2,984,500	24,033,387
GO Bonds Projects Fund				
Intergovernmental				
Federal Grants	3,131,639	3,412,658	2,450,833	1,981,329
State/Local Grants	63,412	3,150,000	190,167	4,903,651
Investment Earnings	1,540,403	-	695,574	-
Total GO Bonds Projects Fund	4,735,454	6,562,658	3,336,574	6,884,980
Total Capital Projects Funds	4,811,782	13,683,215	6,321,074	30,918,367
Enterprise Funds				
Drinking Water Fund				
Intergovernmental				
Federal Grants	926,418	-	60,498	-
State/Local Grants	6,900,931	-	1,726	-
Water Fees	21,548,421	21,666,278	21,966,551	24,361,083
Investment Earnings	991,346	584,511	1,033,803	287,092
Leases	35,204	5,150	20,000	5,150

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Drinking Water Fund - Continued				
Contributions	\$ 10,938	-	-	-
Miscellaneous	30,758	-	25,000	-
Total Drinking Water Fund	30,444,016	22,255,939	23,107,578	24,653,325
Wastewater Fund				
Intergovernmental				
Federal Grants	4,396	-	-	-
State/Local Grants	(454)	-	-	-
Wastewater Fees	15,379,412	15,274,729	15,235,636	17,399,457
Investment Earnings	1,264,335	802,000	1,292,708	236,000
Miscellaneous	80,650	-	-	-
Total Wastewater Fund	16,728,339	16,076,729	16,528,344	17,635,457
Reclaimed Water Fund				
Intergovernmental				
Federal Grants	3	-	-	-
State/Local Grants	(2)	-	-	-
Reclaimed Water Fees	1,521,011	1,194,116	1,373,538	1,285,914
Investment Earnings	175,884	91,965	196,623	47,942
Total Reclaimed Water Fund	1,696,896	1,286,081	1,570,161	1,333,856
Stormwater Fund				
Intergovernmental				
Federal Grants	91,468	2,700,000	93,750	1,950,000
State/Local Grants	-	-	1,000,000	545,707
Stormwater Fees	6,640,327	7,465,378	7,446,987	8,438,581
Investment Earnings	316,839	115,567	149,013	53,735
Contributions	-	125,000	15,625	-
Miscellaneous	1,803	-	-	-
Total Stormwater Fund	7,050,437	10,405,945	8,705,375	10,988,023
Solid Waste Fund				
Solid Waste	15,192,922	14,859,298	14,859,298	15,083,200
Intergovernmental	1,138,705	-	-	-
Investment Earnings	799,175	450,000	761,319	212,000
Miscellaneous	5,388	-	-	-
Total Solid Waste Fund	17,136,190	15,309,298	15,620,617	15,295,200
Sustainability and Environmental Management Fund				
Intergovernmental				
Federal Grants	645,608	4,550,000	5,378,358	5,000,000
State/Local Grants	167,028	522,500	614,200	273,000
Environmental Services	1,415,420	1,507,068	1,549,571	1,655,050

City of Flagstaff
Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Actual Revenues 2024-25	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Sustainability and Environmental Management Fund - Continued				
Charges for Services	\$ -	30,000	30,000	50,000
Investment Earnings	66,568	75,000	49,786	11,000
Miscellaneous	555	-	-	-
Total Sustainability and Env Mgmt Fund	2,295,179	6,684,568	7,621,915	6,989,050
Airport Fund				
Intergovernmental				
Federal Grants	2,880,443	9,553,844	615,338	15,809,238
State/Local Grants	21,710	1,863,052	14,400	5,558,957
Airport	1,284,876	1,317,410	1,175,835	1,328,488
Leases	957,238	905,156	943,954	971,258
Parking	559,468	561,412	599,620	683,841
Investment Earnings	57,186	62,000	79,511	27,000
Miscellaneous	34,654	33,093	38,268	43,619
Total Airport Fund	5,795,575	14,295,967	3,466,926	24,422,401
Flagstaff Housing Authority Fund				
Intergovernmental				
Federal Grants	10,738,241	16,290,620	16,290,620	16,571,830
Rents and Other Tenant Income	1,972,742	2,000,000	2,000,000	2,100,000
Miscellaneous	872,179	770,042	770,042	804,056
Total Flagstaff Housing Authority Fund	13,583,162	19,060,662	19,060,662	19,475,886
Total Enterprise Funds	94,729,794	105,375,189	95,681,578	120,793,198
Total Revenues	\$ 269,315,203	293,819,064	275,347,417	362,514,903

* 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 2026-27

Fund	Other	Interfund Transfers	
	Financing 2026-27 Sources	2026-27 In	(Out)
General Fund	\$ -	3,088,054	18,338,611
Special Revenue Funds			
Housing and Community Services	-	414,490	-
Library	-	2,678,313	137,577
Highway User Revenue	-	417,795	8,000
Transportation	17,400,000	3,322,581	5,882,525
Beautification	-	-	3,077,897
Economic Development	-	247,000	41,060
Tourism	-	-	585,126
Arts and Science	-	-	10,000
Recreation	-	85,102	2,609,189
Parking District	-	267,848	-
Water Resource and Infrastructure Protection	-	848,000	174,071
Total Special Revenue Funds	<u>17,400,000</u>	<u>8,281,129</u>	<u>12,525,445</u>
Debt Service Funds			
General Obligation Bonds	-	9,305,748	-
Secondary Property Tax	-	-	9,305,748
Pension Debt Service	-	8,703,567	-
Total Debt Service Funds	<u>-</u>	<u>18,009,315</u>	<u>9,305,748</u>
Capital Project Funds			
Non General Obligation Bond Funded Projects	-	9,962,028	-
General Obligation Bond Funded Projects	10,000,000	4,000	865,581
Total Capital Projects Funds	<u>10,000,000</u>	<u>9,966,028</u>	<u>865,581</u>
Enterprise Funds			
Drinking Water	11,836,223	2,680,309	24,658
Wastewater	5,338,953	-	2,275,854
Reclaimed Water	-	-	327,385
Stormwater	15,306,200	-	208,814
Solid Waste	-	-	12,709
Sustainability and Environmental Management	-	886,294	17,601
Airport	-	1,252,384	261,107
Total Enterprise Funds	<u>32,481,376</u>	<u>4,818,987</u>	<u>3,128,128</u>
Total All Funds	<u>\$ 59,881,376</u>	<u>44,163,513</u>	<u>44,163,513</u>

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2026-27

Fund/Division	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses* 2025-26	Budgeted Expenditures/ Expenses 2026-27
General Fund					
General Administration	\$ 16,880,769	22,304,691	-	18,428,965	24,502,146
Management Services	5,342,473	7,431,432	-	6,538,087	7,170,666
Fire	18,044,142	22,972,796	-	17,678,856	25,132,371
Police	24,763,506	31,126,623	-	31,523,871	34,462,495
Planning and Development Services	5,191,802	5,137,216	-	4,873,762	4,652,326
Public Works	6,802,957	10,509,306	-	4,704,157	9,707,409
Economic Vitality	138,133	255,305	-	255,305	172,870
Non-Departmental	(3,526,252)	310,535	-	(4,767,970)	(964,053)
City Engineering	2,185,748	2,526,781	-	2,521,781	2,740,910
Parks, Recreation, Open Space and Events	9,322,633	11,238,447	-	10,242,312	11,040,633
Housing	-	606,166	-	571,666	707,682
Contingency	(49,239)	2,483,000	-	100,000	2,483,000
Total General Fund	85,096,672	116,902,298	-	92,670,792	121,808,455
Special Revenue Funds					
Housing and Community Service Fund					
Planning and Development Services	2,441,783	-	-	-	-
Non-Departmental	35,037	51,500	-	51,500	52,000
Housing	-	4,451,072	-	2,131,244	4,264,804
	2,476,820	4,502,572	-	2,182,744	4,316,804
COVID Relief Fund					
Non-Departmental	1,410,061	304,956	-	356,360	-
	1,410,061	304,956	-	356,360	-
Library Fund					
General Administration	357,049	383,453	-	383,453	310,588
Management Services	127,436	146,289	-	146,289	136,683
Public Works	62,997	52,778	-	52,778	192,353
Economic Vitality	5,549,376	10,026,948	-	7,181,961	9,591,109
Non-Departmental	86,220	68,188	-	68,188	65,754
City Engineering	12,930	-	-	-	-
Contingency	-	100,000	-	-	100,000
	6,196,008	10,777,656	-	7,832,669	10,396,487
Highway User Revenue Fund					
General Administration	369,439	378,696	-	378,696	378,348
Management Services	83,927	78,846	-	78,846	88,917
Public Works	9,298,870	9,549,490	-	8,341,116	16,263,237
Non-Departmental	76,672	122,624	-	122,624	116,358
City Engineering	7,750,228	850,862	-	850,862	370,998
Contingency	-	100,000	-	-	100,000
	17,579,136	11,080,518	-	9,772,144	17,317,858
Transportation Fund					
General Administration	75,208	98,680	-	98,680	147,925
Management Services	81,295	139,602	-	139,602	166,189
Public Works	7,663,085	13,627,594	-	10,211,720	12,964,119
Non-Departmental	14,806,709	17,059,829	-	11,942,296	19,909,041
City Engineering	18,991,677	67,465,763	-	26,388,843	110,692,497
	41,617,974	98,391,468	-	48,781,141	143,879,771

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2026-27

Fund/Division	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses* 2025-26	Budgeted Expenditures/ Expenses 2026-27
Beautification Fund					
General Administration	\$ -	-	-	-	2,232
Management Services	-	-	-	-	4,275
Public Works	-	-	-	-	659
Economic Vitality	1,754,292	4,532,593	-	2,021,451	5,686,712
Non-Departmental	-	-	-	-	1,654
Contingency	-	10,000	-	-	10,000
	<u>1,754,292</u>	<u>4,542,593</u>	<u>-</u>	<u>2,021,451</u>	<u>5,705,532</u>
Economic Development Fund					
General Administration	-	-	-	-	6,873
Management Services	-	-	-	-	17,128
Planning and Development Services	-	-	-	-	4,539
Public Works	-	-	-	-	7,563
Economic Vitality	1,729,163	2,273,879	-	1,597,759	2,825,308
Non-Departmental	-	-	-	-	3,856
Contingency	-	45,000	-	-	45,000
	<u>1,729,163</u>	<u>2,318,879</u>	<u>-</u>	<u>1,597,759</u>	<u>2,910,267</u>
Tourism Fund					
General Administration	-	-	-	-	35,803
Management Services	-	-	-	-	11,534
Public Works	-	-	-	-	12,786
Economic Vitality	4,291,450	4,237,794	-	4,229,794	4,531,883
Non-Departmental	-	-	-	-	7,728
Contingency	-	175,000	-	-	175,000
	<u>4,291,450</u>	<u>4,412,794</u>	<u>-</u>	<u>4,229,794</u>	<u>4,774,734</u>
Arts and Science Fund					
Management Services	-	-	-	-	2,090
Economic Vitality	1,120,168	1,686,828	-	1,515,681	1,488,072
Contingency	-	10,000	-	-	10,000
	<u>1,120,168</u>	<u>1,696,828</u>	<u>-</u>	<u>1,515,681</u>	<u>1,500,162</u>
Recreation Fund					
General Administration	-	-	-	-	2,924
Management Services	-	-	-	-	2,365
Non-Departmental	-	-	-	-	1,992
Parks, Recreation, Open Space and Events	1,139,904	5,731,063	-	2,608,722	8,306,774
	<u>1,139,904</u>	<u>5,731,063</u>	<u>-</u>	<u>2,608,722</u>	<u>8,314,055</u>
Parking District Fund					
General Administration	55,820	68,361	-	68,361	76,395
Management Services	11,794	5,523	-	5,523	9,309
Public Works	301	603	-	603	541
Economic Vitality	838,061	3,613,107	-	1,348,428	4,599,152
Non-Departmental	6,957	7,871	-	7,871	7,920
Contingency	-	30,000	-	-	30,000
	<u>912,933</u>	<u>3,725,465</u>	<u>-</u>	<u>1,430,786</u>	<u>4,723,317</u>
Water Resource and Infrastructure Protection Fund					
General Administration	72,707	75,174	-	75,174	89,639
Management Services	9,986	17,673	-	17,673	23,888
Fire	1,317,536	5,053,338	-	1,922,552	11,002,648

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2026-27

Fund/Division	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses* 2025-26	Budgeted Expenditures/ Expenses 2026-27
Water Resource and Infrastructure Protection Fund - Continued					
Public Works	\$ 4,194	2,278	-	2,278	4,440
Non-Departmental	39,535	9,981	-	9,981	13,416
Contingency	-	50,000	-	-	50,000
	<u>1,443,958</u>	<u>5,208,444</u>	<u>-</u>	<u>2,027,658</u>	<u>11,184,031</u>
Total Special Revenue Funds	<u>81,671,867</u>	<u>152,693,236</u>	<u>-</u>	<u>84,356,909</u>	<u>215,023,018</u>
Debt Service Funds					
General Obligation Bonds Fund					
Non-Departmental	15,484,809	8,833,470	-	8,833,470	9,305,748
	<u>15,484,809</u>	<u>8,833,470</u>	<u>-</u>	<u>8,833,470</u>	<u>9,305,748</u>
Pension Debt Service Fund					
Non-Departmental	8,704,053	8,707,139	-	8,707,139	8,703,567
Contingency	-	4,000,000	-	-	4,000,000
	<u>8,704,053</u>	<u>12,707,139</u>	<u>-</u>	<u>8,707,139</u>	<u>12,703,567</u>
Total Debt Service Funds	<u>24,188,862</u>	<u>21,540,609</u>	<u>-</u>	<u>17,540,609</u>	<u>22,009,315</u>
Capital Project Funds					
Non GO Bond Funded Projects Fund					
Non-Departmental	1,168,789	14,682,650	-	7,170,000	34,407,352
	<u>1,168,789</u>	<u>14,682,650</u>	<u>-</u>	<u>7,170,000</u>	<u>34,407,352</u>
GO Bonds Funded Projects Fund					
Fire	-	1,180,085	-	-	1,180,085
Planning and Development Services	101,344	-	-	-	-
Water Services	15,588,271	26,629,298	-	15,188,908	11,916,153
Non-Departmental	138,397	3,263,851	-	65,607	3,988,568
Housing	-	16,091,571	-	3,125,711	17,094,005
	<u>15,828,012</u>	<u>47,164,805</u>	<u>-</u>	<u>18,380,226</u>	<u>34,178,811</u>
Total Capital Project Funds	<u>16,996,801</u>	<u>61,847,455</u>	<u>-</u>	<u>25,550,226</u>	<u>68,586,163</u>
Enterprise Funds					
Drinking Water Fund					
General Administration	559,251	584,689	-	584,689	575,179
Management Services	1,239,444	1,418,139	-	1,418,139	1,303,183
Planning and Development Services	20,114	24,200	-	24,200	90,561
Public Works	11,188	23,829	-	23,829	18,949
Water Services	26,421,022	40,439,751	-	21,360,230	54,721,555
Non-Departmental	178,337	180,861	-	180,861	179,371
Contingency	-	1,000,000	-	-	1,000,000
	<u>28,429,356</u>	<u>43,671,469</u>	<u>-</u>	<u>23,591,948</u>	<u>57,888,798</u>
Wastewater Fund					
General Administration	281,634	327,215	-	327,215	373,546
Management Services	365,075	339,978	-	339,978	368,370
Public Works	10,769	14,540	-	14,540	14,049
Water Services	9,715,033	30,363,055	-	26,378,445	36,899,787
Non-Departmental	62,090	58,514	-	58,514	60,627

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2026-27

Fund/Division	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses* 2025-26	Budgeted Expenditures/ Expenses 2026-27
Wastewater Fund - Continued					
Contingency	\$ -	800,000	-	-	1,000,000
	10,434,601	31,903,302	-	27,118,692	38,716,379
Reclaimed Water Fund					
General Administration	49,621	51,707	-	51,707	51,289
Management Services	35,090	41,811	-	41,811	62,371
Water Services	454,455	1,680,805	-	1,610,541	3,946,687
Non-Departmental	3,824	3,869	-	3,869	3,374
Contingency	-	50,000	-	-	50,000
	542,990	1,828,192	-	1,707,928	4,113,721
Stormwater Fund					
General Administration	91,646	99,779	-	99,779	152,290
Management Services	194,275	208,384	-	208,384	193,760
Planning and Development Services	33,905	48,401	-	48,401	90,561
Public Works	2,648	4,796	-	4,796	4,589
Water Services	12,608,098	29,529,125	-	6,380,100	24,529,270
Non-Departmental	31,960	26,903	-	26,903	23,275
Contingency	-	2,000,000	-	-	2,000,000
	12,962,532	31,917,388	-	6,768,363	26,993,745
Solid Waste Fund					
General Administration	625,149	606,470	-	606,470	616,285
Management Services	544,957	534,485	-	534,485	527,252
Public Works	16,868,791	13,180,061	-	11,799,368	14,983,710
Non-Departmental	188,923	197,374	-	197,374	179,979
Contingency	-	500,000	-	-	500,000
	18,227,820	15,018,390	-	13,137,697	16,807,226
Sustainability and Environmental Management Fund					
General Administration	101,038	123,166	-	123,166	200,031
Management Services	84,876	70,153	-	70,153	89,892
Public Works	8,251	48,760	-	48,760	10,322
Non-Departmental	60,669	31,192	-	31,192	41,342
Sustainability	2,889,187	10,016,300	-	8,409,868	8,174,155
Contingency	-	30,000	-	-	30,000
	3,144,021	10,319,571	-	8,683,139	8,545,742
Airport Fund					
General Administration	152,686	219,596	-	219,596	195,958
Management Services	128,370	158,632	-	158,632	135,677
Public Works	112,020	37,305	-	37,305	75,465
Economic Vitality	3,867,325	15,692,537	-	4,156,251	26,347,186
Non-Departmental	46,844	68,381	-	68,381	53,380
Contingency	-	100,000	-	-	300,000
	4,307,245	16,276,451	-	4,640,165	27,107,666
Flagstaff Housing Authority Fund					
Planning and Development Services	13,599,192	-	-	-	-
Housing	-	17,811,148	-	17,898,548	18,326,982
Contingency	-	1,001,250	-	913,850	1,001,250
	13,599,192	18,812,398	-	18,812,398	19,328,232
Total Enterprise Funds	91,647,757	169,747,161	-	104,460,330	199,501,509

City of Flagstaff
Expenditures/Expenses by Fund
Fiscal Year 2026-27

Fund/Division	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses* 2025-26	Budgeted Expenditures/ Expenses 2026-27
Total All Funds	\$ 299,601,959	522,730,759	-	324,578,866	626,928,460

* 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 2026-27

Division/Fund	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses * 2025-26	Budgeted Expenditures/ Expenses 2026-27
General Administration					
General Fund	\$ 16,880,769	22,304,691	-	18,428,965	24,502,146
Library	357,049	383,453	-	383,453	310,588
HURF	369,439	378,696	-	378,696	378,348
Transportation	75,208	98,680	-	98,680	147,925
Beautification	-	-	-	-	2,232
Economic Development	-	-	-	-	6,873
Tourism	-	-	-	-	35,803
Recreation	-	-	-	-	2,924
Parking District	55,820	68,361	-	68,361	76,395
Water Resource and Infrastructure Fund	72,707	75,174	-	75,174	89,639
Drinking Water	559,251	584,689	-	584,689	575,179
Wastewater	281,634	327,215	-	327,215	373,546
Reclaimed Water	49,621	51,707	-	51,707	51,289
Stormwater	91,646	99,779	-	99,779	152,290
Solid Waste	625,149	606,470	-	606,470	616,285
Sustainability and Environmental Mgmt	101,038	123,166	-	123,166	200,031
Airport	152,686	219,596	-	219,596	195,958
	<u>19,672,017</u>	<u>25,321,677</u>	-	<u>21,445,951</u>	<u>27,717,451</u>
Planning and Development Services					
General Fund	5,191,802	5,137,216	-	4,873,762	4,652,326
Housing and Community Services	2,441,783	-	-	-	-
Economic Development	-	-	-	-	4,539
GO Bonds Funded Projects	101,344	-	-	-	-
Drinking Water	20,114	24,200	-	24,200	90,561
Stormwater	33,905	48,401	-	48,401	90,561
Flagstaff Housing Authority	13,599,192	-	-	-	-
	<u>21,388,140</u>	<u>5,209,817</u>	-	<u>4,946,363</u>	<u>4,837,987</u>
Management Services					
General Fund	5,342,473	7,431,432	-	6,538,087	7,170,666
Library	127,436	146,289	-	146,289	136,683
HURF	83,927	78,846	-	78,846	88,917
Transportation	81,295	139,602	-	139,602	166,189
Beautification	-	-	-	-	4,275
Economic Development	-	-	-	-	17,128
Tourism	-	-	-	-	11,534
Arts and Science	-	-	-	-	2,090
Recreation	-	-	-	-	2,365
Parking District	11,794	5,523	-	5,523	9,309
Water Resource and Infrastructure Fund	9,986	17,673	-	17,673	23,888
Drinking Water	1,239,444	1,418,139	-	1,418,139	1,303,183
Wastewater	365,075	339,978	-	339,978	368,370
Reclaimed Water	35,090	41,811	-	41,811	62,371
Stormwater	194,275	208,384	-	208,384	193,760
Solid Waste	544,957	534,485	-	534,485	527,252
Sustainability and Environmental Mgmt	84,876	70,153	-	70,153	89,892
Airport	128,370	158,632	-	158,632	135,677
	<u>8,248,998</u>	<u>10,590,947</u>	-	<u>9,697,602</u>	<u>10,313,549</u>
Fire					
General Fund	18,044,142	22,972,796	-	17,678,856	25,132,371
Water Resource and Infrastructure Fund	1,317,536	5,053,338	-	1,922,552	11,002,648

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2026-27

Division/Fund	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses * 2025-26	Budgeted Expenditures/ Expenses 2026-27
Fire - Continued					
GO Bonds Funded Projects	\$ -	1,180,085	-	-	1,180,085
	19,361,678	29,206,219	-	19,601,408	37,315,104
Police					
General Fund	24,763,506	31,126,623	-	31,523,871	34,462,495
	24,763,506	31,126,623	-	31,523,871	34,462,495
Public Works					
General Fund	6,802,957	10,509,306	-	4,704,157	9,707,409
Library	62,997	52,778	-	52,778	192,353
HURF	9,298,870	9,549,490	-	8,341,116	16,263,237
Transportation	7,663,085	13,627,594	-	10,211,720	12,964,119
Beautification	-	-	-	-	659
Economic Development	-	-	-	-	7,563
Tourism	-	-	-	-	12,786
Parking District	301	603	-	603	541
Water Resource and Infrastructure Fund	4,194	2,278	-	2,278	4,440
Drinking Water	11,188	23,829	-	23,829	18,949
Wastewater	10,769	14,540	-	14,540	14,049
Stormwater	2,648	4,796	-	4,796	4,589
Solid Waste	16,868,791	13,180,061	-	11,799,368	14,983,710
Sustainability and Environmental Mgmt	8,251	48,760	-	48,760	10,322
Airport	112,020	37,305	-	37,305	75,465
	40,846,071	47,051,340	-	35,241,250	54,260,191
Economic Vitality					
General Fund	138,133	255,305	-	255,305	172,870
Library	5,549,376	10,026,948	-	7,181,961	9,591,109
Beautification	1,754,292	4,532,593	-	2,021,451	5,686,712
Economic Development	1,729,163	2,273,879	-	1,597,759	2,825,308
Tourism	4,291,450	4,237,794	-	4,229,794	4,531,883
Arts and Science	1,120,168	1,686,828	-	1,515,681	1,488,072
Parking District	838,061	3,613,107	-	1,348,428	4,599,152
Airport	3,867,325	15,692,537	-	4,156,251	26,347,186
	19,287,968	42,318,991	-	22,306,630	55,242,292
Water Services					
GO Bonds Funded Projects	15,588,271	26,629,298	-	15,188,908	11,916,153
Drinking Water	26,421,022	40,439,751	-	21,360,230	54,721,555
Wastewater	9,715,033	30,363,055	-	26,378,445	36,899,787
Reclaimed Water	454,455	1,680,805	-	1,610,541	3,946,687
Stormwater	12,608,098	29,529,125	-	6,380,100	24,529,270
	64,786,879	128,642,034	-	70,918,224	132,013,452
Non-Departmental					
General Fund	(3,526,252)	310,535	-	(4,767,970)	(964,053)
COVID Relief Fund	1,410,061	304,956	-	356,360	-
Library	86,220	68,188	-	68,188	65,754
HURF	76,672	122,624	-	122,624	116,358
Transportation	14,806,709	17,059,829	-	11,942,296	19,909,041
Housing and Community Services	35,037	51,500	-	51,500	52,000
Beautification	-	-	-	-	1,654
Economic Development	-	-	-	-	3,856

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2026-27

Division/Fund	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses * 2025-26	Budgeted Expenditures/ Expenses 2026-27
Non-Departmental - Continued					
Tourism	\$ -	-	-	-	7,728
Recreation	-	-	-	-	1,992
Parking District	6,957	7,871	-	7,871	7,920
General Obligation Bonds	15,484,809	8,833,470	-	8,833,470	9,305,748
Pension Debt Service Fund	8,704,053	8,707,139	-	8,707,139	8,703,567
GO Bond Funded Projects	138,397	3,263,851	-	65,607	3,988,568
Non GO Bond Funded Projects	1,168,789	14,682,650	-	7,170,000	34,407,352
Water Resource and Infrastructure Fund	39,535	9,981	-	9,981	13,416
Drinking Water	178,337	180,861	-	180,861	179,371
Wastewater	62,090	58,514	-	58,514	60,627
Reclaimed Water	3,824	3,869	-	3,869	3,374
Stormwater	31,960	26,903	-	26,903	23,275
Solid Waste	188,923	197,374	-	197,374	179,979
Sustainability and Environmental Mgmt	60,669	31,192	-	31,192	41,342
Airport	46,844	68,381	-	68,381	53,380
	<u>39,003,634</u>	<u>53,989,688</u>	-	<u>33,134,160</u>	<u>76,162,249</u>
City Engineering					
General Fund	2,185,748	2,526,781	-	2,521,781	2,740,910
Library	12,930	-	-	-	-
HURF	7,750,228	850,862	-	850,862	370,998
Transportation	18,991,677	67,465,763	-	26,388,843	110,692,497
	<u>28,940,583</u>	<u>70,843,406</u>	-	<u>29,761,486</u>	<u>113,804,405</u>
Parks, Recreation, Open Space and Events					
General Fund	9,322,633	11,238,447	-	10,242,312	11,040,633
Recreation	1,139,904	5,731,063	-	2,608,722	8,306,774
	<u>10,462,537</u>	<u>16,969,510</u>	-	<u>12,851,034</u>	<u>19,347,407</u>
Sustainability					
Sustainability and Environmental Mgmt	2,889,187	10,016,300	-	8,409,868	8,174,155
	<u>2,889,187</u>	<u>10,016,300</u>	-	<u>8,409,868</u>	<u>8,174,155</u>
Housing					
General Fund	-	606,166	-	571,666	707,682
Housing and Community Services	-	4,451,072	-	2,131,244	4,264,804
GO Bonds Funded Projects	-	16,091,571	-	3,125,711	17,094,005
Flagstaff Housing Authority	-	17,811,148	-	17,898,548	18,326,982
	<u>-</u>	<u>38,959,957</u>	-	<u>23,727,169</u>	<u>40,393,473</u>
Reserves/Contingencies					
General Fund	(49,239)	2,483,000	-	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	-	-	50,000
Pension Debt Service	-	4,000,000	-	-	4,000,000
Drinking Water	-	1,000,000	-	-	1,000,000
Wastewater	-	800,000	-	-	1,000,000

City of Flagstaff
Expenditures/Expenses by Division
Fiscal Year 2026-27

Division/Fund	Actual Expenditures/ Expenses 2024-25	Adopted Budgeted Expenditures/ Expenses 2025-26	Expenditure/ Expense Adjustments Approved 2025-26	Actual Expenditures/ Expenses * 2025-26	Budgeted Expenditures/ Expenses 2026-27
Reserves/Contingencies - Continued					
Reclaimed Water	\$ -	50,000	-	-	50,000
Stormwater	-	2,000,000	-	-	2,000,000
Solid Waste	-	500,000	-	-	500,000
Sustainability and Environmental Mgmt	-	30,000	-	-	30,000
Airport	-	100,000	-	-	300,000
Flagstaff Housing Authority	-	1,001,250	-	913,850	1,001,250
	(49,239)	12,484,250	-	1,013,850	12,884,250
All Funds Total	\$ 299,601,959	522,730,759	-	324,578,866	626,928,460

*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 2026-27

Fund	Full-Time Equivalent (FTE) 2026-27	Employee Salaries and Hourly Costs 2026-27	Retirement Costs 2026-27	Healthcare Costs 2026-27	Other Benefit Costs 2026-27	Total Estimated Personnel Compensation 2026-27
General Fund	657.21	\$ 58,165,500	\$ 6,724,746	\$ 6,687,173	\$ 4,859,122	\$ 76,436,541
Special Revenue Funds						
Housing and Community Services	1.00	84,648	10,141	9,778	7,839	112,406
Library	58.50	3,714,844	391,781	536,500	279,493	4,922,618
Highway User Revenue	46.17	2,990,416	411,080	415,800	349,126	4,166,422
Transportation	0.48	18,521	-	-	2,374	20,895
Beautification	3.65	377,200	45,232	46,188	29,791	498,411
Economic Development	0.65	263,056	31,578	28,017	20,765	343,416
Tourism	18.80	1,455,737	160,186	158,499	111,455	1,885,877
Arts and Science	1.00	95,134	11,419	10,375	7,543	124,471
Parking District	7.30	425,776	50,827	98,694	39,897	615,194
Water Resource & Infrastructure Protection	9.00	835,200	98,331	105,780	44,386	1,083,697
Total Special Revenue Funds	<u>146.55</u>	<u>10,260,532</u>	<u>1,210,575</u>	<u>1,409,631</u>	<u>892,669</u>	<u>13,773,407</u>
Capital Project Funds						
GO Bonds	1.23	87,472	10,479	2,947	8,132	109,030
Total Capital Project Funds	<u>1.23</u>	<u>87,472</u>	<u>10,479</u>	<u>2,947</u>	<u>8,132</u>	<u>109,030</u>
Enterprise Funds						
Drinking Water	62.93	5,119,739	605,436	629,886	443,136	6,798,197
Wastewater	22.95	1,554,132	186,184	228,271	146,509	2,115,096
Reclaimed Water	1.55	116,431	13,949	15,083	10,757	156,220
Stormwater	10.05	874,809	104,803	98,101	74,417	1,152,130
Solid Waste	49.40	3,622,184	422,935	501,465	358,897	4,905,481
Sustainability and Environmental Mgmt	14.38	1,170,308	134,366	113,165	91,027	1,508,866
Airport	14.63	1,306,455	183,872	192,390	67,694	1,750,411
Flagstaff Housing Authority	30.20	1,980,994	223,306	293,042	173,005	2,670,347
Total Enterprise Funds	<u>206.09</u>	<u>15,745,052</u>	<u>1,874,851</u>	<u>2,071,403</u>	<u>1,365,442</u>	<u>21,056,748</u>
Total All Funds	<u>1,011.08</u>	<u>\$ 84,258,556</u>	<u>\$ 9,820,651</u>	<u>\$ 10,171,154</u>	<u>\$ 7,125,365</u>	<u>\$ 111,375,726</u>