



**MEETING NOTICE
CITY OF PAGE
CITY COUNCIL**

**CITY COUNCIL WORK SESSION MEETING
CITY HALL, 697 VISTA AVE
PAGE, ARIZONA**

**MAY 15, 2025
8:00 A.M.**

NOTICE OF PUBLIC MEETING AND AGENDA

Page City Council may discuss and take action on any item listed on the agenda.

CALL TO ORDER

ROLL CALL

Mayor Steven Kidman	
Vice Mayor Mike Farrow	Councilor David Auge
Councilor Amanda Hammond	Councilor Tom Preller
Councilor Kenna Hettinger	Councilor Debi Roundtree

WORK SESSION ITEMS

1. City of Page Fiscal Year 2025-2026 Budget

ADJOURN

FOR YOUR INFORMATION

Next Regular Meeting Wednesday, May 28, 2025 at 5:30 p.m.

Pursuant to A.R.S. 38.431.02, notice is hereby given to the members of the City Council and to the general public that the Page City Council will hold a meeting open to the public. Supporting documents and Staff reports, which were furnished to the City Council, with this agenda, are available for review at www.cityofpage.org or at the City Clerk's Office. Council Members of the City of Page City Council will attend either in person or by telephonic conference. City Council may vote to go into Executive Session for the purpose of obtaining legal advice from the City Attorney on any item listed on the agenda, pursuant to A.R.S. 38-431.03 (A)(3). City Council may modify the agenda order, if necessary. This agenda may be subject to change up to 24 hours prior to the meeting. Persons with disabilities should call the City Clerk's Office, at 928-645-4205 for program and services information and accessibility. NOTICE TO PARENTS: Parents and legal guardians have the right to consent before the City of Page makes a video or voice recording of a minor child A.R.S. §1-602.A.9. City Council meetings are audio and video recorded. Parents or guardians may either submit a written consent to the City Clerk's Office, or by allowing a minor to be present and/or participate in the meeting, parents or guardians waive this right. If you would like to receive City Council agendas via email, please send your email address to cityclerk@pageaz.gov or call 928-645-4205.

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that a copy of the attached notice was duly posted at the following places: City Hall Bulletin Board located at 697 Vista Avenue, Page, Arizona, Justice Building Bulletin Board located at 547 Vista Avenue, Page, Arizona, U. S. Post Office Lobby located at 44 Sixth Avenue, Page, Arizona, on the ____ day of _____, 2025, at ____ a.m./p.m. in accordance with the statement filed by the City of Page City Council with the City Clerk.
CITY OF PAGE

By: _____
CITY CLERK'S OFFICE

WORK SESSION ITEM 1.

City Council Work Session Agenda

Meeting Date: 05/15/2025

Title: City of Page Fiscal Year 2025-2026 Budget

Presented by: Darren Coldwell

Subject:

City of Page Fiscal Year 2025-2026 Budget

Attachments

City of Page FY26 Preliminary Budget



**Annual Budget
Fiscal Year 2026
(July 2025—June 2026)**

Preliminary 5/1/25

FY 2026 Preliminary Budget

Table of Contents

	Page #
FY 2026 Overall Budget and Estimated Fund Balance	1
Interfund Transfer	2
New Personnel Request	3
Revenue	4

Expenses

Expenses Cont.

Department / Fund	Page #	Department / Fund	Page #
City Manager	12	Public Works Administration	36
General Services	13	Central Garage	37
City Council	14	Building Maintenance	38
City Clerk	15	Information Technology	39
City Attorney	16	Interfund Transfer	42
Planning & Zoning	17	Magistrate	43
Building Safety	18	Airport Fund	44
Community Center	19	Capital Fund	46
Library	20	Cemetery Fund	47
Economic Development	21	Debt Fund	48
Recreation	22	Donation Fund	49
Special Events (Community Engagement)	23	Emergency Reserve Fund	50
Parks & Trails Maintenance	26	Fire Pension Fund	51
Human Resource / Risk Management	27	Golf Fund	52
Finance	28	Highway Use Fund	54
Police Department Administration	29	Horseshoe Bend Fund	55
Patrol	30	Land Fund	57
Investigations	31	Misc Grants Fund	58
Communications	32	Magistrate (Special Rev) Funds	
Fire Department	33	- Court Improvement Fund	60
		- Fill the Gap Fund	61
		- JCEF Fund	62
		- Substance Abuse Fund	63
		Capital Breakdown	64
		CIP Breakdown	68

Table of Contents in Alphabetical Order

Department / Fund	Page #	Department / Fund	Page #
Airport Fund	44	General Services	13
Building Maintenance	38	Golf Fund	52
Building Safety	18	Highway Use Fund	54
Capital Fund	46	Horseshoe Bend Fund	55
Cemetery Fund	47	Human Resource / Risk Mngmt	27
Central Garage	37	Information Technology	39
City Attorney	16	Interfund Transfer	42
City Clerk	15	Investigations	31
City Council	14	JCEF Fund	62
City Manager	12	Land Fund	57
Communications	32	Library	20
Community Center	19	Magistrate	43
Court Improvement Fund	60	Misc Grants Fund	58
Debt Fund	48	Parks & Trails Maintenance	26
Donation Funds	49	Patrol	30
Economic Development	21	Planning & Zoning	17
Emergency Reserve Fund	50	Police Department Admin.	29
Fill the Gap Fund	61	Public Works Admin	36
Finance	28	Recreation	22
Fire Department	33	Revenue	4
Fire Pension Fund	51	Special Events	23
		Substance Abuse Fund	63

FY 2026 Overall Budget and Estimated Fund Balance - AS OF 5/1/25 Fund Balances
INCLUDES Transfers

Fund	Starting Fund Balance as of 4-30-25	Revenue	Expense	Ending Fund Balance	Net Change
City of Page					
10-General Fund - Personnel* +8% increase	29,690,165	29,278,794	(32,103,994)	26,864,965	(2,825,200)
12-Emergency Reserve Fund	11,749,458	0	0	11,749,458	0
15-Highway User Fund	1,255,188	1,095,273	(2,856,850)	(506,389)	(1,761,577)
16-Substance Abuse	39,785	2,500	(30,000)	12,285	(27,500)
20-Debt Service Fund**	0	2,000,000	(2,000,000)	0	0
25-Miscellaneous Grants Fund	(102,814)	17,365,189	(16,566,837)	695,538	798,352
32-JCEF Fund	13,096	3,050	(12,000)	4,146	(8,950)
33-Magistrate Court Imprvmnt Fund	21,061	15,000	(20,000)	16,061	(5,000)
34-Fill the Gap	4,297	2,000	(5,000)	1,297	(3,000)
36-Donation Funds	33,419	100,800	(127,000)	7,219	(26,200)
40-Capital Project Fund	9,874,355	18,513,270	(28,117,770)	269,855	(9,604,500)
45-Horseshoe Bend - Personnel* +8% increase	6,226,212	4,182,500	(6,900,222)	3,508,490	(2,717,722)
46-Airport Fund - Personnel* +8% increase	6,362,254	755,000	(1,509,778)	5,607,476	(754,778)
48-Land Fund	718,594	4,000,000	(4,000,000)	718,594	0
55-Golf Fund - Personnel* +8% increase	1,063,359	1,797,500	(2,733,190)	127,668	(935,690)
57-Cemetery Fund - Personnel* +8% increase	306,989	70,000	(178,298)	198,690	(108,298)
72-Fire Pension Fund	578,763	97,000	(80,000)	595,763	17,000
Total in ClearGov Operational Budget	67,834,181	79,277,876	(97,240,939)	49,871,117	(17,963,063)
ITEMS TO IMPORT INTO OPERATIONAL BUDGETING					
Requested New Positions			(1,276,261)		
City of Page Total	67,834,181	79,277,876	(98,517,200)	49,871,117	(17,963,063)

Page Utility Enterprises					
50-Electric Fund				0	0
51-Water Fund				0	0
52-Sewer Fund				0	0
53-Garbage Fund				0	0
Page Utility Enterprises Total	0	0	0	0	0

Grand Total	67,834,181	79,277,876	(98,517,200)	49,871,117	(17,963,063)
--------------------	-------------------	-------------------	---------------------	-------------------	---------------------

Without Transfers	60,312,323	(79,551,647)
--------------------------	-------------------	---------------------

* Personnel include overtime and on-call. Imported with 8% increases.
Note: Personnel updated as of 4/10/25 Payroll.

FY2026 Transfers - as of 5/1/25

	Transfer In	Transfer Out
General Fund	\$3,318,053	(\$6,094,000)
10-38-75100 TRANSFER FROM OTHER FUNDS	\$50,000	
10-38-75850 TRANSFER FROM AIRPORT	\$349,559	
10-38-75950 TRANSFERS FROM HORSESHOE BEND	\$2,918,494	
10-407-9815 TRANSFER TO DEBT SERVICE		(\$1,000,000)
10-407-9838 TRANSFER TO EMERGENCY RESERVE		\$0
10-407-9840 TRANSFER TO CAPITAL FUND		(\$4,719,000)
10-407-9817 TRANSFER TO GOLF FUNDS		(\$375,000)
Emergency Reserve Fund	\$0	\$0
12-38-41100 TRANSFER FROM GENERAL FUND	\$0	
Highway User Fund (HURF)	\$0	(\$1,800,000)
15-459-9720 TRANSFER TO CAPITAL FUND		(\$1,800,000)
Debt Service Fund	\$1,000,000	(\$1,000,000)
20-38-75120 TRANSFER FROM GENERAL FUND	\$1,000,000	
20-488-9712 TRANSFER TO GENERAL FUND		\$0
20-488-9800 TRANSFER TO CAPITAL FUND		(\$1,000,000)
Misc Grant Fund	\$0	(\$50,000)
25-433-9712 TRANSFER TO GENERAL FUND		(\$50,000)
Capital Fund	\$14,272,500	\$0
40-38-75210 TRANSFER FROM GENERAL FUND	\$4,719,000	
40-38-75215 TRANSFER FROM HURF	\$1,800,000	
40-38-75225 TRANSFER FROM HORSESHOE BEND	\$1,627,500	
40-36-25315 TRANSFER FROM AIRPORT	\$388,000	
40-38-75205 TRANSFER FROM LAND	\$4,000,000	
40-38-75325 TRANSFER FROM GOLF	\$738,000	
40-38-75220 TRANSFER FROM CEMETERY	\$0	
40-38-75300 TRANSFER FROM DEBT SERVICES	\$1,000,000	
Horseshoe Bend Fund	\$0	(\$4,545,994)
45-450-9715 TRANSFER TO GENERAL FUND		(\$2,918,494)
45-450-9840 TRANSFER TO CAPITAL FUND		(\$1,627,500)
Airport Fund	\$0	(\$737,559)
46-489-9715 TRANSFER TO GENERAL FUND		(\$349,559)
46-489-9719 TRANSFER TO CAPITAL FUND		(\$388,000)
Golf Fund	\$375,000	(\$738,000)
55-39-10200 TRANSFER FROM GENERAL FUND	\$375,000	
55-468-9712 TRANSFER TO CAPITAL FUND		(\$738,000)
Land Fund	\$0	(\$4,000,000)
48-488-9715 TRANSFER TO CAPITAL FUND		(\$4,000,000)
Cemetery Fund	\$0	\$0
57-456-9650 TRANSFER TO CAPITAL FUND		\$0
	\$18,965,553	(\$18,965,553)

FY2026 Requested New Positions - as of 5/1/25

General Fund

Include?	Position	Department	Type	FTE	Wages	Max. Benefits	Max. Additional Pay	Total
	Admin Assistant	City Clerk	Full Time	1	\$47,028.80	\$42,425.13	\$625.00	\$90,078.93
	Comm. & Public Affairs Assoc.	Economic Dev.	Full Time	1	\$53,331.20	\$44,331.11	\$901.00	\$98,563.31
	Account Clerk/Account Payable	Finance	Full Time	1	\$41,995.20	\$40,929.22	\$625.00	\$83,549.42
	Grant Specialist	Finance	Full Time	1	\$75,004.80	\$50,739.18	\$625.00	\$126,368.98
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
	EMT / Firefighter	Fire Department	Full Time - 7K Exempt	1	\$48,929.66	\$49,572.24	\$26,662.31	\$125,164.21
TOTAL for General Fund				10.00	510,937.96	475,858.08	162,749.86	1,149,545.90

Golf Fund

Include?	Position	Department	Type	FTE	Wages	Max. Benefits	Max. Additional Pay	Total
	Cart Service Worker	Golf Clubhouse	Part Time - 20 hrs/wk -8 months	0.35	\$12,521.60	\$957.90	\$0.00	\$13,479.50
	Cart Service Worker	Golf Clubhouse	Part Time - 20 hrs/wk -8 months	0.35	\$12,521.60	\$957.90	\$0.00	\$13,479.50
	Cart Service Worker	Golf Clubhouse	Part Time - 20 hrs/wk -8 months	0.35	\$12,521.60	\$957.90	\$0.00	\$13,479.50
	Maintenance Worker	Golf Maintenance	Full Time	1	\$44,553.60	\$41,722.54	\$901.00	\$86,276.14
TOTAL for Golf Fund				2.05	82,118.40	44,596.25	901.00	126,714.65

TOTAL for ALL FUNDS				12.05	593,056.36	520,454.33	163,650.86	1,276,260.55
----------------------------	--	--	--	--------------	-------------------	-------------------	-------------------	---------------------

Note: Manually calculated benefits for Cart Service Workers, They will not have Medical, Dental, Vision.

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
General Fund						
City Sales Tax						
CITY SALES TAX	10-31-10000	\$16,584,777	\$16,745,000	\$19,000,000	13.47%	
SMART & SAFE FUNDS	10-31-20000	\$99,660	\$110,000	\$110,000	0.00%	
Total City Sales Tax:		\$16,684,437	\$16,855,000	\$19,110,000	13.38%	
Permits and Fees						
FRANCHISE FEE - GAS COMPANY	10-32-10000	\$77,627	\$55,000	\$65,000	18.18%	
FRANCHISE FEE - CABLE TV	10-32-20000	\$2,613	\$0	\$0	0.00%	
FRANCHISE FEE - ELECTRIC	10-32-25000	\$218,507	\$300,000	\$250,000	-16.67%	
PLANNING & ZONING FEES	10-32-40000	\$7,275	\$30,000	\$8,000	-73.33%	
DOG LICENSE	10-32-50000	\$61	\$300	\$300	0.00%	
BUILDING FEES	10-32-60000	\$112,384	\$130,000	\$100,000	-23.08%	
BUSINESS REGISTRATION FEES	10-32-93500	\$10,725	\$10,000	\$10,000	0.00%	
LIQUOR LICENSE	10-32-93700	\$500	\$1,000	\$1,000	0.00%	
SPECIAL EVENT PERMITS/FEES	10-32-95000	\$6,519	\$0	\$2,500	100.00%	
FIRE DEPT PERMITS	10-32-96000	\$231	\$500	\$500	0.00%	
COMMERCIAL WASTE LICENSE FEES	10-32-97000	\$63,917	\$65,000	\$65,000	0.00%	
Total Permits and Fees:		\$500,360	\$591,800	\$502,300	-15.12%	
Intergovernmental						
STATE SALES TAX	10-33-10000	\$1,109,355	\$1,120,000	\$1,128,341	0.74%	Preliminary numbers received as of March 19, 2025 have been entered.
VEHICLE LICENSE TAX	10-33-20000	\$427,498	\$452,000	\$469,409	3.85%	Preliminary numbers received as of March 19, 2025 have been entered.
STATE REVENUE SHARING	10-33-30000	\$1,949,543	\$1,980,000	\$1,456,541	-26.44%	Preliminary numbers received as of March 19, 2025 have been entered.
Total Intergovernmental:		\$3,486,396	\$3,552,000	\$3,054,291	-14.01%	
Transfers						
TRANSFER FROM OTHER FUNDS	10-38-75100	\$203,037	\$350,000	\$50,000	-85.71%	
TRANSFER FROM AIRPORT	10-38-75850	\$245,990	\$301,000	\$349,559	16.13%	Personnel Allocations
TRANSFERS FROM HORSESHOE BEND	10-38-75950	\$2,133,482	\$2,627,470	\$2,918,494	11.08%	Personnel Allocations & \$127,470 Loan Repayment
Total Transfers:		\$2,582,509	\$3,278,470	\$3,318,053	1.21%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
Other Revenue						
COURT FINES	10-39-20100	\$180,937	\$200,000	\$200,000	0.00%	
MUNI COURT ALLOCATION FTG	10-39-20120	\$0	\$2,000	\$0	-100.00%	
LIBRARY SERVICES	10-39-20200	\$20,346	\$25,000	\$25,000	0.00%	
COCO COMMUNITY COLLEGE IGA	10-39-20300	\$8,000	\$8,000	\$8,000	0.00%	
LIBRARY-WIFI REVENUE	10-39-20350	\$1,783	\$2,000	\$2,000	0.00%	
COUNTY LIBRARY DISTRICT	10-39-20400	\$336,846	\$337,000	\$337,000	0.00%	
COUNTY MISCELLANEOUS REVENUE	10-39-20500	\$6,662	\$5,000	\$7,000	40.00%	
RECREATION PROGRAM FEES	10-39-40000	\$27,439	\$40,000	\$35,000	-12.50%	
RECREATION INCOME	10-39-40100	\$1,800	\$0	\$0	0.00%	
COMMUNITY CENTER RENTALS	10-39-60100	\$4,280	\$0	\$0	0.00%	
BALLOON REGATTA SPONSORSHIP	10-39-60120	\$22,700	\$25,000	\$25,000	0.00%	
BALLOON REGATTA PILOT REGISTR	10-39-60130	\$2,160	\$500	\$500	0.00%	
BALLOON REGATTA REVENUE	10-39-60140	\$3,755	\$4,000	\$4,000	0.00%	
TOWN HOUSE RENT	10-39-60200	\$10,085	\$0	\$0	0.00%	
RESCUE SERVICE	10-39-60300	\$559,964	\$800,000	\$800,000	0.00%	
RESCUE SERVICE -- A/R	10-39-60325	\$5,500	\$7,500	\$4,000	-46.67%	
INTERFACILITY TRANSPORTS	10-39-60350	\$20,219	\$75,000	\$75,000	0.00%	
FIRE SERVICE CHARGES	10-39-60400	\$2,000	\$2,500	\$20,000	700.00%	
INTEREST INCOME	10-39-90100	\$1,223,414	\$2,000,000	\$1,500,000	-25.00%	
COPIES/FAX FEE	10-39-90500	\$1,963	\$2,000	\$2,000	0.00%	
PD INCOME	10-39-90600	\$12,579	\$15,000	\$0	-100.00%	
PD-DISPATCH IGA	10-39-90625	\$15,000	\$15,000	\$15,000	0.00%	
POLICE DEPT-IMPOUND FEES	10-39-90800	\$11,917	\$9,000	\$12,000	33.33%	
SALE OF CITY OWNED ASSETS	10-39-91100	\$160,909	\$40,000	\$40,000	0.00%	
PROPERTY LEASE	10-39-91700	\$127,810	\$120,000	\$20,000	-83.33%	
COMMUNITY CENTER MEAL INCOME	10-39-91800	\$11,607	\$9,000	\$12,000	33.33%	
COMMUNITY CENTER MEAL DONATION	10-39-91850	\$3,337	\$5,000	\$5,000	0.00%	
LIBRARY INTERNET FEES	10-39-93600	\$100	\$0	\$650	100.00%	
ADMIN FEES REIMBURSEMENT	10-39-99500	\$25,000	\$45,000	\$45,000	0.00%	
MISCELLANEOUS RECEIPTS	10-39-99900	\$164,263	\$150,000	\$100,000	-33.33%	
Total Other Revenue:		\$2,972,377	\$3,943,500	\$3,294,150	-16.47%	
Total General Fund:		\$26,226,079	\$28,220,770	\$29,278,794	3.75%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
AIRPORT FUND						
Airport Revenue						
FBO FUEL	46-38-91200	\$66,564	\$50,000	\$50,000	0.00%	
LAND LEASE	46-38-91300	\$288,234	\$380,000	\$380,000	0.00%	
AUTO STORAGE	46-38-91400	\$2,560	\$0	\$0	0.00%	
AIRCRAFT TIE DOWNS	46-38-91500	\$50,379	\$33,000	\$50,000	51.52%	
HANGAR LAND LEASE	46-38-91600	\$78,413	\$0	\$180,000	100.00%	
UTILITIES	46-38-91700	\$61,348	\$75,000	\$75,000	0.00%	
CUSTODIAL SERVICES	46-38-91750	\$8,294	\$7,000	\$8,000	14.29%	
MAINTENANCE HANGAR	46-38-91800	\$68,990	\$75,000	\$0	-100.00%	
CARES ACT REVENUE	46-38-99000	\$378,269	\$0	\$0	0.00%	
MISCELLANEOUS RECEIPTS	46-38-99900	\$6,501	\$12,000	\$12,000	0.00%	
Total Airport:		\$1,009,552	\$632,000	\$755,000	19.46%	
CAPITAL FUND						
Transfers						
TRANSFER FROM AIRPORT	40-36-25315	\$241,781	\$594,915	\$388,000	-34.78%	
TRANSFER FROM OTHER FUNDS	40-38-75201	\$0	\$0	\$4,719,000	100.00%	70% of 1% of City Sales Tax and 15% of 1% of City Sales Tax (as the Emergency Reserve Fund is over \$12 Million)
TRANSFER FROM LAND	40-38-75205	\$1,700,370	\$3,315,000	\$4,000,000	20.66%	
TRANSFER FROM GENERAL FUND	40-38-75210	\$3,332,590	\$4,436,500	\$0	-100.00%	
TRANSFER FROM HURF	40-38-75215	\$0	\$1,365,000	\$1,800,000	31.87%	
TRANSFER FROM CEMETERY	40-38-75220	\$24,408	\$0	\$0	0.00%	
TRANSFER FROM HORSESHOE BEND	40-38-75225	\$327,166	\$1,807,167	\$1,627,500	-9.94%	
TRANSFER FROM DEBT SERVICE	40-38-75300	\$0	\$0	\$1,000,000	100.00%	
TRANSFER FROM GOLF	40-38-75325	\$0	\$375,000	\$738,000	96.80%	
Total Transfers:		\$5,626,315	\$11,893,582	\$14,272,500	20.00%	
Capital Project Revenue						
AIRPORT IMPROVEMENTS-FEDERAL	40-36-25300	\$4,699,877	\$3,461,320	\$4,060,770	17.32%	
AIRPORT IMPROVEMENTS-STATE	40-36-25310	\$401,767	\$169,915	\$180,000	5.94%	
ADOT GRANT REVENUE	40-36-25350	\$352,894	\$0	\$0	0.00%	
CDBG REVENUE	40-36-25400	\$0	\$0	\$0	0.00%	
Total Capital Project Revenue:		\$5,454,537	\$3,631,235	\$4,240,770	16.79%	
Total Capital:		\$11,080,853	\$15,524,817	\$18,513,270	19.25%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
CEMETERY FUND						
Other Revenue						
SALE OF CEMETERY LOTS	57-39-30000	\$18,515	\$20,000	\$20,000	0.00%	
CEMETERY-PERPETUAL CARE	57-39-30250	\$18,113	\$20,000	\$20,000	0.00%	
CEMETERY LABOR	57-39-30500	\$36,473	\$30,000	\$30,000	0.00%	
Total Cemetery:		\$73,100	\$70,000	\$70,000	0.00%	
DEBT FUND						
Transfers						
TRANSFER FROM GENERAL FUND	20-38-75120	\$200,000	\$2,045,000	\$1,000,000	-51.10%	15% of 1% of City Sales Tax per Ordinance
BOND PROCEEDS	20-38-99913	\$0	\$0	\$1,000,000	100.00%	Bond Proceeds to build the Swimming Pool and North Fire/ARFF Station
Total Transfers:		\$200,000	\$2,045,000	\$2,000,000	-2.20%	
Total Debt Fund:		\$200,000	\$2,045,000	\$2,000,000	-2.20%	
DONATIONS FUND						
Donations						
MEMORIAL PLAZA DONATION REV	36-33-20100	\$100	\$500	\$500	0.00%	
SHOP WITH A COP & FIREMAN	36-33-20130	\$9,499	\$15,000	\$20,000	33.33%	
LPNGC DONATION REVENUE	36-33-20135	\$8,500	\$24,000	\$24,000	0.00%	
SPECIAL EVENT REVENUE	36-33-20140	\$0	\$20,000	\$20,000	0.00%	
CITY MANAGER DONATIONS	36-33-20145	\$5,500	\$25,000	\$25,000	0.00%	
COMMUNITY CTR DONATION REVENUE	36-33-20155	\$1,944	\$2,000	\$2,000	0.00%	
FIRE DONATION REVENUE	36-33-20165	\$0	\$12,500	\$3,000	-76.00%	
LIBRARY DONATION REVENUE	36-33-20175	\$10,508	\$8,500	\$5,000	-41.18%	
HSB DONATION REVENUE	36-33-20180	\$384	\$500	\$500	0.00%	
COMMUNITY GARDEN DONATION	36-33-20190	\$0	\$500	\$500	0.00%	
POLICE DEPT DONATIONS REVENUE	36-33-20195	\$1,000	\$300	\$300	0.00%	
Total Donation Revenue:		\$37,435	\$108,800	\$100,800	-7.35%	
EMERGENCY RESERVE FUND						
Transfers						
TRANSFER FROM GENERAL FUND	12-38-41100	\$623,398	\$0	\$0	0.00%	
Total Transfers:		\$623,398	\$0	\$0	0.00%	
Other Revenue						
INTEREST INCOME	12-38-90100	\$544,663	\$0	\$0	0.00%	Interest to be put toward the Capital Projects Fund.
Total Other Revenue:		\$544,663	\$0	\$0	0.00%	
Total Emergency Reserve:		\$1,168,062	\$0	\$0	0.00%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
FIRE PENSION FUND						
Intergovernmental						
FIRE PENSION REVENUE	72-33-50000	\$22,670	\$15,000	\$30,000	100.00%	PSPRS bi-weekly transfer from Fire Dept to the Volunteer Pension Fund
Total Intergovernmental:		\$22,670	\$15,000	\$30,000	100.00%	
Other Revenue						
INTEREST INCOME	72-39-90100	\$20,385	\$35,000	\$35,000	0.00%	Interest earned on Volunteer Pension Account
UNREALIZED GAIN OR LOSS	72-39-99120	\$14,555	\$20,000	\$20,000	0.00%	
CITY CONTRIBUTIONS	72-39-99700	\$1,465	\$2,500	\$3,500	40.00%	
EMPLOYEE CONTRIBUTIONS	72-39-99710	\$2,472	\$3,500	\$6,000	71.43%	
MISC FF CONTRIBUTIONS	72-39-99715	\$65,000	\$2,500	\$2,500	0.00%	
Total Other Revenue:		\$103,877	\$63,500	\$67,000	5.51%	
Total Fire Pension:		\$126,547	\$78,500	\$97,000	23.57%	
GOLF COURSE FUND						
Service Fee Revenue						
TRANSFER FROM GENERAL FUND	55-39-10200	\$0	\$200,000	\$375,000	87.50%	Interfund Transfer from the General Fund to the Golf Fund to take care of any shortages that they might have.
GOLF COURSE GREEN FEES	55-39-70100	\$441,559	\$340,000	\$450,000	32.35%	
GOLF COURSE CART FEES	55-39-70125	\$263,682	\$275,000	\$275,000	0.00%	
GOLF MERCHANDISE	55-39-70200	\$195,515	\$175,000	\$230,000	31.43%	
GOLF FOOD & BEVERAGE SALES	55-39-70300	\$348,391	\$350,000	\$450,000	28.57%	
GOLF SPECIAL EVENTS	55-39-70400	\$0	\$10,000	\$10,000	0.00%	
GOLF LESSONS	55-39-70500	\$0	\$500	\$0	-100.00%	
MISCELLANEOUS RECEIPTS	55-39-99900	\$1,864	\$0	\$7,500	100.00%	
CONTRIBUTED CAPITAL	55-39-99990	\$0	\$5,000	\$0	-100.00%	
Total Golf Course:		\$1,251,012	\$1,355,500	\$1,797,500	32.61%	
HIGHWAY USER FUND						
Intergovernmental						
HIGHWAY USER REVENUE	15-33-70000	\$995,535	\$1,000,000	\$1,035,273	3.53%	Preliminary numbers received as of March 19, 2025 have been entered.
Total Intergovernmental:		\$995,535	\$1,000,000	\$1,035,273	3.53%	
Other Revenue						
INTEREST INCOME	15-39-90100	\$65,882	\$45,000	\$60,000	33.33%	
Total Other Revenue:		\$65,882	\$45,000	\$60,000	33.33%	
Total Highway User Fund:		\$1,061,418	\$1,045,000	\$1,095,273	4.81%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
HORSESHOE BEND FUND						
Other Revenue						
INTEREST INCOME	45-39-90100	\$43,231	\$150,000	\$175,000	16.67%	
Total Other Revenue:		\$43,231	\$150,000	\$175,000	16.67%	
Service Fee Revenue						
PARKING FEE REVENUE	45-36-25400	\$4,477,683	\$3,025,000	\$4,000,000	32.23%	
WATER SALES REVENUE	45-36-26000	\$5,176	\$6,500	\$5,500	-15.38%	
RETAIL SALES REVENUE	45-36-27000	\$2,057	\$2,000	\$2,000	0.00%	
Total Service Fee Revenue:		\$4,484,916	\$3,033,500	\$4,007,500	32.11%	
Total Horseshoe Bend Fund:		\$4,528,146	\$3,183,500	\$4,182,500	31.38%	
LAND FUND						
Other Revenue						
LAND SALES	48-38-56000	\$1,700,370	\$2,315,000	\$4,000,000	72.79%	
MISCELLANEOUS REVENUE	48-38-99900	\$0	\$1,000,000	\$0	-100.00%	
Total Land:		\$1,700,370	\$3,315,000	\$4,000,000	20.66%	
MISG GRANT FUND						
Grant Revenue						
Police Grant Revenue						
POLICE GRANT REVENUE	25-32-90000	\$0	\$30,000	\$628,000	1993.33%	Based on potential grants being applied for.
BULLET PROOF VEST GRANT REV	25-32-92000	\$3,752	\$6,000	\$10,000	66.67%	
Total Police Grant Revenue:		\$3,752	\$36,000	\$638,000	1672.22%	
Community Center Grant Revenue						
NACOG GRANT REV- MEALS	25-33-40850	\$61,920	\$62,000	\$62,000	0.00%	
NACOG - STIMULUS REVENUE	25-33-40885	\$0	\$2,306	\$0	-100.00%	
COMMUNITY CTR MISC GRANT REV	25-33-49750	\$13,797	\$50,000	\$50,000	0.00%	
Total Community Center Grant Revenue:		\$75,717	\$114,306	\$112,000	-2.02%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
Misc Grant Revenue						
OPIOID SETTLEMENT REVENUE	25-34-70000	\$32,899	\$20,000	\$25,000	25.00%	
ALT ESSENTIAL AIR SERV REVENUE	25-34-80000	\$4,334,862	\$4,400,000	\$4,400,000	0.00%	
MISCELLANEOUS GRANTS	25-34-99900	\$25,000	\$8,900,000	\$8,450,000	-5.06%	\$5M EDA Disaster Relief Grant, \$450K Haul/Coppermine, \$3M Misc
MAGISTRATE MISC GRANT REVENUE	25-39-90100	\$117,709	\$250,000	\$125,000	-50.00%	
FIRE DEPT. GRANT REVENUE	25-39-99503	\$0	\$30,000	\$30,000	0.00%	
Total Misc Grant Revenue:		\$4,510,470	\$13,600,000	\$13,030,000	-4.19%	
Community Dev Grant Revenue						
Comm Dev. Grant Revenue	25-35-85000	\$39,050	\$3,340,000	\$2,460,000	-26.35%	
Total Community Dev Grant Revenue:		\$39,050	\$3,340,000	\$2,460,000	-26.35%	
Recreation Grants						
RECREATION GRANTS	25-36-99100	\$26,102	\$100,000	\$650,000	550.00%	Splash Pad 500K; BMK 150K
Total Recreation Grants:		\$26,102	\$100,000	\$650,000	550.00%	
Library Grant Revenue						
LIBRARY MISC GRANT REVENUE	25-37-99100	\$1,200	\$350,000	\$75,000	-78.57%	
COLLABORATIVE/CULTURAL GRANT	25-37-99200	\$18,000	\$0	\$8,750	100.00%	
YOUNG ADULT/CH PROG REV	25-37-99250	\$16,500	\$0	\$16,500	100.00%	
LIBRARY OUTREACH TRAINING	25-37-99300	\$14,000	\$0	\$17,000	100.00%	
LIBRARY OUTREACH GRANT	25-37-99400	\$34,000	\$0	\$23,993	100.00%	
MISC COUNTY FUNDS - REVENUE	25-37-99500	\$165,487	\$0	\$315,946	100.00%	
LTSA GRANT REVENUE	25-37-99600	\$15,500	\$20,000	\$18,000	-10.00%	
Total Library Grant Revenue:		\$264,687	\$370,000	\$475,189	28.43%	
Total Grant Revenue:		\$4,919,777	\$17,560,306	\$17,365,189	28.43%	

REVENUE Fund / Account Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY 2026 Proposed	FY2025 Budgeted vs. FY2026- Proposed (% Change)	Notes
MAGISTRATE - COURT IMPROVEMENT FUND						
Court Improvement Fees						
COURT IMPROVEMENT FEE	33-39-20100	\$7,559	\$5,000	\$15,000	200.00%	
Total Court Improvement Fund:		\$7,559	\$5,000	\$15,000	200.00%	
MAGISTRATE - FILL THE GAP FUND						
Fill The Gap Fund Revenue						
FILL THE GAP REVENUE	34-39-20100	\$1,625	\$2,000	\$2,000	0.00%	
Total Fill the Gap Fund:		\$1,625	\$2,000	\$2,000	0.00%	
MAGISTRATE - JCEF FUND						
Other Revenue						
JCEF REVENUE	32-39-20100	\$3,331	\$2,500	\$3,000	20.00%	
INTEREST INCOME	32-39-90100	\$5	\$50	\$50	0.00%	
Total JCEF Fund:		\$3,336	\$2,550	\$3,050	19.61%	
MAGISTRATE - SUBSTANCE ABUSE FUND						
Other Revenue						
SUBSTANCE ABUSE REVENUE	16-39-10100	\$2,259	\$2,500	\$2,500	0.00%	
Total Substance Abuse:		\$2,259	\$2,500	\$2,500	0.00%	
TOTALS ALL FUNDS		\$53,397,130	\$73,151,243	\$79,277,876	8.38%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
City Administration						
City Manager						
Personnel Expenses						
SALARIES	10-401-1101	\$255,789.28	\$266,686.78	\$329,030.55	23.38%	
OVERTIME	10-401-1105	\$241.24	\$1,337.96	\$1,000.00	-25.26%	
INDUSTRIAL INSURANCE	10-401-1201	\$3,201.93	\$3,165.36	\$4,590.37	45.02%	
MEDICAL INSURANCE	10-401-1202	\$22,584.68	\$26,738.65	\$29,898.37	11.82%	
FICA	10-401-1203	\$18,889.83	\$20,503.89	\$25,072.33	22.28%	
ASRS	10-401-1204	\$31,587.55	\$32,886.64	\$39,329.14	19.59%	
Total Personnel Expenses:		\$332,294.51	\$351,319.28	\$428,920.76	22.09%	
Operating Expenses						
OPERATING SUPPLIES	10-401-2101	\$1,124.16	\$3,500.00	\$3,500.00	0.00%	Supplies and equipment unique to CM office.
CELL PHONES	10-401-2402	\$1,746.29	\$1,320.00	\$1,320.00	0.00%	City Administration cell phones and supplies.
CONTRACT SERVICES	10-401-2590	\$118,325.49	\$350,000.00	\$350,000.00	0.00%	\$120K for lobbyist, \$150K for child care services IGA, grant writer and other professional services.
TRAVEL, MEALS AND SCHOOLS	10-401-2700	\$17,440.36	\$14,000.00	\$28,000.00	100.00%	Increased by \$14K to attend ICMA conference, ACMA conferences, board meetings, League and Legislative meetings and classes.
SUBSCRIPTIONS/MEMBERSHIPS	10-401-2804	\$5,143.13	\$6,200.00	\$6,200.00	0.00%	Membership dues ICMA, EDAC, Chamber, NACOG, ACMA, and PA (Robin)
Total Operating Expenses:		\$143,779.43	\$375,020.00	\$389,020.00	3.73%	
Total City Manager:		\$476,073.94	\$726,339.28	\$817,940.76	12.61%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
General Services						
Operating Expenses						
OPERATING SUPPLIES	10-411-2101	\$37,948.22	\$14,500.00	\$14,500.00	0.00%	Office supplies, potential equipment repair and replacement, shirts for staff and miscellaneous.
OFFICE EQUIPMENT REPAIR/MAIN	10-411-2115	\$0.00	\$0.00	\$0.00	0.00%	Potential new copier and copier repairs. Xerox machine is no longer leased.
OFFICE EQUIPMENT LEASES	10-411-2119	\$10,156.81	\$15,300.00	\$15,300.00	0.00%	Pitney Bowes lease
POSTAGE	10-411-2403	\$6,013.37	\$16,700.00	\$16,700.00	0.00%	Postage varies each year with postage increases, bills sent out, business registration renewals and tourism.
UTILITIES	10-411-2404	\$562,691.87	\$640,376.00	\$690,376.00	7.81%	Increased by \$50K to cover the splashpad and Pera Club.
COPY PAPER	10-411-2425	\$2,391.42	\$3,500.00	\$3,500.00	0.00%	
CONTRACT SERVICES	10-411-2590	\$17,908.38	\$18,500.00	\$22,000.00	18.92%	Increased by \$3,500 to cover the increased fees for pest control at PERA Club and other buildings having rodent issues, this past year. JC Floor Care, Canyon Telecom, and Iron Mountain Shredding.
CONTINGENCY	10-411-9600	\$0.00	\$1,000,000.00	\$3,000,000.00	200.00%	
Total Operating Expenses:		\$637,110.07	\$1,708,876.00	\$3,762,376.00	120.17%	
Total General Services:		\$637,110.07	\$1,708,876.00	\$3,762,376.00	120.17%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
City Council						
Personnel Expenses						
SALARIES	10-402-1101	\$53,999.70	\$54,000.00	\$54,000.00	0.00%	
INDUSTRIAL INSURANCE	10-402-1201	\$138.15	\$145.80	\$142.83	-2.04%	
FICA	10-402-1203	\$3,393.12	\$4,131.00	\$4,131.00	0.00%	
Total Personnel Expenses:		\$57,530.97	\$58,276.80	\$58,273.83	-0.01%	
Operating Expenses						
OPERATING SUPPLIES	10-402-2101	\$690.89	\$2,500.00	\$3,000.00	20.00%	Business cards, name plates, picture frames, photographs, toner, and other applicable supplies for the support of Council.
CELL PHONES	10-402-2402	\$660.00	\$660.00	\$660.00	0.00%	Cell phone stipend for the Mayor.
CONTRACT SERVICES	10-402-2590	\$5.97	\$0.00	\$0.00	0.00%	
CITY PROMOTIONAL ITEMS	10-402-2680	\$158.12	\$0.00	\$0.00	0.00%	
TRAVEL, MEALS AND SCHOOLS	10-402-2700	\$9,221.53	\$22,250.00	\$30,000.00	34.83%	For the Annual League Conference, GAMA, NACOG, RTAC, and other conferences, Newly Elected Officials training, and other training programs for Council. In town meeting expenses.
IN TOWN MEETINGS	10-402-2701	\$158.71	\$10,600.00	\$0.00	-100.00%	Combined with Travel, Meals & Schools.
SUBSCRIPTIONS/MEMBERSHIPS	10-402-2804	\$9,254.00	\$9,000.00	\$12,000.00	33.33%	Annual League membership and other applicable subscriptions and memberships for Council.
Total Operating Expenses:		\$20,149.22	\$45,010.00	\$45,660.00	1.44%	
Total City Council:		\$77,680.19	\$103,286.80	\$103,933.83	0.63%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
City Clerk						
Personnel Expenses						
SALARIES	10-404-1101	\$191,630.36	\$170,793.60	\$172,189.04	0.82%	
OVERTIME	10-404-1105	\$633.95	\$2,930.40	\$2,930.00	-0.01%	
INDUSTRIAL INSURANCE	10-404-1201	\$685.85	\$461.14	\$434.05	-5.87%	
MEDICAL INSURANCE	10-404-1202	\$13,401.49	\$53,852.49	\$27,286.98	-49.33%	
FICA	10-404-1203	\$14,854.07	\$13,289.89	\$12,553.80	-5.54%	
ASRS	10-404-1204	\$21,100.44	\$21,315.93	\$11,605.20	-45.56%	
Total Personnel Expenses:		\$242,306.16	\$262,643.45	\$226,999.07	-13.57%	
Operating Expenses						
OPERATING SUPPLIES	10-404-2101	\$1,685.69	\$1,500.00	\$5,000.00	233.33%	Toner, business registration supplies, and other applicable operating supplies for the Clerk's office.
OFFICE EQUIPMENT	10-404-2116	\$0.00	\$1,000.00	\$2,000.00	100.00%	Desk for additional employee.
CELL PHONES	10-404-2402	\$2,305.16	\$1,320.00	\$660.00	-50.00%	Cell phone stipend for the City Clerk.
CONTRACT SERVICES	10-404-2590	\$2,038.82	\$35,650.00	\$30,000.00	-15.85%	Elections and City Code codification services.
TRAVEL, MEALS AND SCHOOLS	10-404-2700	\$4,886.56	\$17,500.00	\$25,000.00	42.86%	AMCA trainings and conference, IIMC trainings and conference, best practices, region meetings, Elections training.
SUBSCRIPTIONS/MEMBERSHIPS	10-404-2804	\$1,337.58	\$1,550.00	\$2,500.00	61.29%	For the Lake Powell Chronicle, IIMC, AMCA, EOA, and other
PUBLICATIONS AND ADVERTISING	10-404-2805	\$15,771.40	\$20,000.00	\$20,000.00	0.00%	Publication for legal and regular ads in the newspaper and other applicable publication and advertising expenses.
BUSINESS REGISTRATION	10-404-2850	\$1,285.81	\$1,000.00	\$0.00	-100.00%	
COUNCIL CHAMBER UPGRADES	10-404-2880	\$0.00	\$5,000.00	\$2,500.00	-50.00%	Upgrades to Council Chambers as needed.
Total Operating Expenses:		\$29,311.02	\$84,520.00	\$87,660.00	3.72%	
Total City Clerk:		\$271,617.18	\$347,163.45	\$314,659.07	-9.36%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
City Attorney						
Personnel Expenses						
SALARIES	10-405-1101	\$216,269.98	\$340,631.00	\$386,692.24	13.52%	
OVERTIME	10-405-1105	\$1,309.95	\$643.85	\$2,500.00	288.29%	
INDUSTRIAL INSURANCE	10-405-1201	\$525.84	\$862.74	\$952.06	10.35%	
MEDICAL INSURANCE	10-405-1202	\$33,105.45	\$61,040.78	\$64,452.55	5.59%	
FICA	10-405-1203	\$16,809.16	\$26,107.53	\$29,581.96	13.31%	
ASRS	10-405-1204	\$27,318.60	\$41,874.42	\$46,403.07	10.81%	
Total Personnel Expenses:		\$295,338.98	\$471,160.32	\$530,581.88	12.61%	
Operating Expenses						
OPERATING SUPPLIES	10-405-2101	\$718.61	\$3,000.00	\$3,000.00	0.00%	
OFFICE EQUIPMENT	10-405-2116	\$0.00	\$2,500.00	\$2,500.00	0.00%	
CELL PHONES	10-405-2402	\$660.00	\$1,320.00	\$1,980.00	50.00%	3 cell phones - added 1 for Executive Admin Asst to work with victims and the way pretrials are handled at the court.
CONTRACT SERVICES	10-405-2590	\$102,936.10	\$50,000.00	\$80,000.00	60.00%	There has been a marked uptick in the need for outside counsel for issues such as the initiative litigation and the recall. With the potential for ongoing litigation relating to the initiative and other election issues.
TRAVEL, MEALS AND SCHOOLS	10-405-2700	\$1,243.04	\$5,000.00	\$5,000.00	0.00%	
SUBSCRIPTIONS/MEMBERSHIPS	10-405-2804	\$705.00	\$1,500.00	\$1,500.00	0.00%	
PUBLICATIONS AND ADVERTISING	10-405-2805	\$0.00	\$750.00	\$750.00	0.00%	
Total Operating Expenses:		\$106,262.75	\$64,070.00	\$94,730.00	47.85%	
Total City Attorney:		\$401,601.73	\$535,230.32	\$625,311.88	16.83%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Planning & Zoning						
Planning & Zoning						
Personnel Expenses						
SALARIES	10-445-1101	\$128,478.38	\$220,945.60	\$219,736.91	-0.55%	
OVERTIME	10-445-1105	\$0.00	\$0.00	\$0.00	0.00%	
INDUSTRIAL INSURANCE	10-445-1201	\$2,122.77	\$12,393.57	\$2,755.26	-77.77%	
MEDICAL INSURANCE	10-445-1202	\$14,300.31	\$37,271.87	\$11,324.27	-69.62%	
FICA	10-445-1203	\$9,774.99	\$16,902.34	\$16,809.87	-0.55%	
ASRS	10-445-1204	\$15,850.56	\$27,110.02	\$26,368.43	-2.74%	
Total Personnel Expenses:		\$170,527.01	\$314,623.40	\$276,994.74	-11.96%	
Operating Expenses						
OPERATING SUPPLIES	10-445-2101	\$215.93	\$1,350.00	\$3,200.00	137.04%	Increased for New Engineering design software and hardware.
EQUIPMENT REPAIR/MAINTENANCE	10-445-2115	\$0.00	\$500.00	\$300.00	-40.00%	Majority of these repairs are covered by IT.
CELL PHONES	10-445-2402	\$660.00	\$660.00	\$660.00	0.00%	
BOOKS/MANUALS	10-445-2450	\$0.00	\$300.00	\$700.00	133.33%	Increase for New Engineering & Updated Planning & Zoning Reference books needed.
CONTRACT SERVICES	10-445-2590	\$154,944.36	\$40,000.00	\$34,000.00	-15.00%	Budgeted based off of last years expenses. Decrease since many functions are now done by New City Engineer.
TRAVEL, MEALS AND SCHOOLS	10-445-2700	\$4,338.95	\$3,500.00	\$7,500.00	114.29%	Engineering and Planning & Zoning Training, Conferences & Schools.
IN TOWN MEETINGS	10-445-2701	\$0.00	\$300.00	\$300.00	0.00%	
SUBSCRIPTIONS/MEMBERSHIPS	10-445-2804	\$901.56	\$1,000.00	\$2,000.00	100.00%	New Engineering and updated Planning & Zoning Subscriptions & Memberships.
Total Operating Expenses:		\$161,060.80	\$47,610.00	\$48,660.00	2.21%	
Total Planning & Zoning:		\$331,587.81	\$362,233.40	\$325,654.74	-10.10%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Building Safety						
Personnel Expenses						
SALARIES	10-446-1101	\$79,499.48	\$97,201.73	\$104,974.27	8.00%	
OVERTIME	10-446-1105	\$2.18	\$560.78	\$1,000.00	78.32%	
INDUSTRIAL INSURANCE	10-446-1201	\$1,511.47	\$1,924.59	\$2,024.64	5.20%	
MEDICAL INSURANCE	10-446-1202	\$22,955.65	\$23,716.86	\$24,858.96	4.82%	
FICA	10-446-1203	\$5,290.42	\$7,478.83	\$8,030.53	7.38%	
ASRS	10-446-1204	\$9,831.52	\$11,995.46	\$12,596.91	5.01%	
Total Personnel Expenses:		\$119,090.72	\$142,878.25	\$153,485.31	7.42%	
Operating Expenses						
OPERATING SUPPLIES	10-446-2101	\$161.30	\$700.00	\$700.00	0.00%	Large Plotter Ink Cartridges and other operational supplies/equipment.
EQUIPMENT REPAIR/MAINTENANCE	10-446-2115	\$0.00	\$500.00	\$500.00	0.00%	Funding set-aside to pay for outside Repair/Maintenance of plotter if required.
BOOKS	10-446-2260	\$0.00	\$400.00	\$400.00	0.00%	Update of City Building Codes, as required annually or bi-annually.
CELL PHONES	10-446-2402	\$1,221.76	\$660.00	\$660.00	0.00%	Stipend for Business Safety Position.
CONTRACT SERVICES	10-446-2590	\$0.00	\$4,000.00	\$4,000.00	0.00%	Contract Building Permitting/Inspections or Plan Review, as-needed.
TRAVEL, MEALS AND SCHOOLS	10-446-2700	\$3,191.13	\$3,000.00	\$3,000.00	0.00%	Training, Conferences & Schools for Continuing Education purposes.
SUBSCRIPTIONS/MEMBERSHIPS	10-446-2804	\$420.00	\$700.00	\$700.00	0.00%	Renewals & Grand Canyon Chapter Subscriptions & Memberships.
Total Operating Expenses:		\$4,994.19	\$9,960.00	\$9,960.00	0.00%	
Total Planning & Zoning:		\$124,084.91	\$152,838.25	\$163,445.31	6.94%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Community Center						
Personnel Expenses						
SALARIES	10-410-1101	\$204,562.09	\$273,836.08	\$302,580.58	10.50%	
OVERTIME	10-410-1105	\$262.58	\$2,559.60	\$1,000.01	-60.93%	
INDUSTRIAL INSURANCE	10-410-1201	\$3,447.93	\$8,171.74	\$6,142.77	-24.83%	
MEDICAL INSURANCE	10-410-1202	\$37,578.01	\$97,555.22	\$59,524.36	-38.98%	
FICA	10-410-1203	\$15,458.38	\$21,144.27	\$23,147.41	9.47%	
ASRS	10-410-1204	\$21,501.57	\$26,894.14	\$28,647.63	6.52%	
Total Personnel Expenses:		\$282,810.56	\$430,161.05	\$421,042.76	-2.12%	
Operating Expenses						
OPERATING SUPPLIES	10-410-2101	\$8,995.09	\$7,500.00	\$7,500.00	0.00%	
UNIFORM ALLOWANCE	10-410-2102	\$669.19	\$900.00	\$2,000.00	122.22%	Additional money is needed to compensate for additional staff hired and the cost increase in uniforms.
EQUIPMENT REPAIR/MAINTENANCE	10-410-2115	\$3,164.12	\$10,000.00	\$10,000.00	0.00%	For refrigerator, washer & dryer
CELL PHONES	10-410-2402	\$744.11	\$1,320.00	\$1,200.00	-9.09%	For Meals on Wheels Driver & Stipend for Manager
SPECIAL EVENT PROMOTIONS	10-410-2530	\$0.00	\$4,000.00	\$2,000.00	-50.00%	For Out of Town Trips and items for Special Events.
CONTRACT SERVICES	10-410-2590	\$0.00	\$700.00	\$700.00	0.00%	
LICENSE & PERMIT	10-410-2592	\$545.44	\$1,350.00	\$1,000.00	-25.93%	Reduction in amount will continue to cover required licenses and permits.
ACTIVITIES EXPENSE	10-410-2595	\$6,281.67	\$4,500.00	\$5,500.00	22.22%	Cost inflation of activity and craft supplies, games, yoga, etc. has limited what we can offer.
MEALS PROGRAMS	10-410-2650	\$76.22	\$60,000.00	\$60,000.00	0.00%	Budgeted in case we don't get NACOG Grant (awarded in June or July).
TRAVEL, MEALS AND SCHOOLS	10-410-2700	\$788.96	\$3,500.00	\$3,500.00	0.00%	
Total Operating Expenses:		\$21,264.80	\$93,770.00	\$93,400.00	-0.39%	
Total Community Center:		\$304,075.36	\$523,931.05	\$514,442.76	-1.81%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Library						
Personnel Expenses						
SALARIES	10-444-1101	\$458,169.11	\$561,530.52	\$579,092.53	3.13%	
OVERTIME	10-444-1105	\$3,198.52	\$3,312.63	\$1,000.00	-69.81%	
INDUSTRIAL INSURANCE	10-444-1201	\$1,335.30	\$5,873.46	\$1,427.72	-75.69%	
MEDICAL INSURANCE	10-444-1202	\$142,534.73	\$185,554.62	\$141,990.96	-23.48%	
FICA	10-444-1203	\$33,652.60	\$43,210.50	\$41,293.21	-4.44%	
ASRS	10-444-1204	\$56,045.70	\$72,370.76	\$72,890.12	0.72%	
Total Personnel Expenses:		\$694,935.96	\$871,852.49	\$837,694.54	-3.92%	
Operating Expenses						
OPERATING SUPPLIES	10-444-2101	\$15,843.99	\$29,000.00	\$30,450.00	5.00%	5% increase in operational expenses for library materials and supplies. This encompasses book processing materials, office supplies, printer cartridges, notary supplies, laminating materials, library cards, xerox supplies, and maintenance. Additionally, funding is allocated for programming and events, such as Trunk or Treat.
LIBRARY MATERIAL-AUDIOS	10-444-2106	\$866.29	\$1,500.00	\$2,000.00	33.33%	Digital eBooks are being purchased to meet the high demand for digital resources. Books on CD will continue to be bought based on demand, though at a lower volume compared to digital formats.
LIBRARY MATERIAL-VIDEOS	10-444-2108	\$4,735.69	\$6,000.00	\$6,000.00	0.00%	Physical DVDs remain in high demand and are among the most frequently circulated items.
LIBRARY MATERIAL-BOOKS	10-444-2109	\$25,907.34	\$27,000.00	\$28,350.00	5.00%	5% increase due to the rising costs of books and shipping.
JANITORIAL SUPPLIES	10-444-2110	\$1,533.29	\$1,600.00	\$2,000.00	25.00%	Supplies not provided by public works include disinfectant, furniture polish, dusters, rags, gloves, etc., to maintain a safe and clean environment in the library.
LICENSING FEES	10-444-2265	\$0.00	\$1,100.00	\$1,100.00	0.00%	Movie License and World Trade databases
CELL PHONES	10-444-2402	\$1,279.52	\$660.00	\$660.00	0.00%	Stipend for Library Manager
CONTRACT SERVICES	10-444-2590	\$2,930.82	\$3,800.00	\$4,180.00	10.00%	Security Controls (alarm and detecting monitoring (anticipate a 10% increase) Security Unlimited and Canyon Lands Water.
TRAVEL, MEALS AND SCHOOLS	10-444-2700	\$3,210.16	\$3,600.00	\$3,600.00	0.00%	Stay updated on new technologies, best practices in information retrieval, customer service skills, and to effectively manage evolving library services and resources.
SUBSCRIPTIONS/MEMBERSHIPS	10-444-2804	\$3,371.44	\$2,300.00	\$2,300.00	0.00%	Magazine subscription, ARSL, ALA, and PLA (Library organizations) membership. Coconino Coalition for Children and Youth and CLA memberships.
Total Operating Expenses:		\$59,678.54	\$76,560.00	\$80,640.00	5.33%	
Total Library:		\$754,614.50	\$948,412.49	\$918,334.54	-3.17%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Economic Development						
Personnel Expenses						
SALARIES	10-447-1101	\$144,900.53	\$164,122.07	\$184,238.70	12.26%	
OVERTIME	10-447-1105	\$482.38	\$1,093.50	\$1,000.00	-8.55%	
INDUSTRIAL INSURANCE	10-447-1201	\$365.10	\$443.13	\$487.31	9.97%	
MEDICAL INSURANCE	10-447-1202	\$26,873.23	\$34,133.90	\$36,006.55	5.49%	
FICA	10-447-1203	\$10,809.38	\$12,638.99	\$14,094.26	11.51%	
ASRS	10-447-1204	\$17,811.09	\$13,936.03	\$15,558.14	11.64%	
Total Personnel Expenses:		\$201,241.71	\$226,367.62	\$251,384.96	11.05%	
Operating Expenses						
OPERATING SUPPLIES	10-447-2101	\$6,507.96	\$3,000.00	\$3,000.00	0.00%	Operating supplies consist of toner, computer needs for social media, regular business items, and postage.
OFFICE EQUIPMENT	10-447-2116	\$2,157.29	\$1,500.00	\$1,500.00	0.00%	Office equipment will pay for needs such as: chairs, furniture, lighting, and computers.
CELL PHONES	10-447-2402	\$1,162.02	\$1,480.00	\$1,480.00	0.00%	Cell phone and accessories. Economic Development and Social Media.
MARKETING & PROMOTION	10-447-2540	\$375,354.48	\$356,000.00	\$356,000.00	0.00%	Marketing & Promotion is for anything unrelated to the marketing of Horseshoe Bend. This includes the Lake Powell National Golf Course, event promotions, recreational opportunities and promotions, and swag promotional items.
MEETINGS	10-447-2550	\$4,928.32	\$5,000.00	\$10,000.00	100.00%	Increase due to marketing co-op training and fees associated.
CONTRACT SERVICES	10-447-2590	\$31,721.01	\$20,000.00	\$25,000.00	25.00%	Increase due to new and additional marketing videos and publications.
TRAVEL, MEALS AND SCHOOLS	10-447-2700	\$19,517.92	\$25,600.00	\$25,600.00	0.00%	Includes Youth Advisory Council to attend League (4 people)
SUBSCRIPTIONS/MEMBERSHIPS	10-447-2804	\$17,435.11	\$35,000.00	\$35,000.00	0.00%	Membership to Arizona Association of Economic Development, Arizona Lodging and Tourism Association (\$15K), and ACMA. Potential partnership with Arizona Small Business Association (\$15k)
FAMILIARIZATION TOURS	10-447-3290	\$22,774.18	\$20,000.00	\$25,000.00	25.00%	This money covers the costs for journalist and influencers who are writing and/or producing video footage of our tourism economy.
BUSINESS FACADE PROGRAM	10-447-9825	\$0.00	\$200,000.00	\$200,000.00	0.00%	To inspire change of the facade to businesses facing Lake Powell Blvd.
MARKETING CO-OP PROGRAM	10-447-9840	\$0.00	\$0.00	\$150,000.00	100.00%	Initiative to help small businesses with their marketing by providing dollar for dollar matching for all external marketing efforts.
CHAMBER OF COMMERCE	10-447-9866	\$20,000.00	\$30,000.00	\$35,000.00	16.67%	Increase to help support The Welcome Hub.
Total Operating Expenses:		\$501,558.29	\$697,580.00	\$867,580.00	24.37%	
Total Economic Development:		\$702,800.00	\$923,947.62	\$1,118,964.96	21.11%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Recreation						
Personnel Expenses						
SALARIES	10-465-1101	\$113,023.44	\$146,201.60	\$177,783.46	21.60%	
OVERTIME	10-465-1105	\$3,501.04	\$2,964.00	\$4,000.00	34.95%	
INDUSTRIAL INSURANCE	10-465-1201	\$1,734.13	\$3,040.71	\$3,563.22	17.18%	
MEDICAL INSURANCE	10-465-1202	\$13,424.96	\$1,196.72	\$20,855.99	1642.76%	
FICA	10-465-1203	\$8,622.94	\$10,952.17	\$13,600.43	24.18%	
ASRS	10-465-1204	\$13,381.45	\$12,140.55	\$19,181.21	57.99%	
Total Personnel Expenses:		\$153,687.96	\$176,495.75	\$238,984.31	35.41%	
Operating Expenses						
OPERATING SUPPLIES	10-465-2101	\$11,576.50	\$2,500.00	\$3,000.00	20.00%	Increase due to summer camps.
UNIFORM ALLOWANCE	10-465-2102	\$689.23	\$600.00	\$1,000.00	66.67%	Increase due to summer camps.
JANITORIAL SUPPLIES	10-465-2105	\$327.59	\$0.00	\$0.00	0.00%	
EQUIPMENT REPAIR/MAINTENANCE	10-465-2115	\$10,520.05	\$10,000.00	\$30,000.00	200.00%	Increase due to desire to upgrade and maintain the sports complex overall.
PROGRAM EXPENSES	10-465-2130	\$38,173.07	\$40,000.00	\$50,000.00	25.00%	Increase for growth in participation among leagues for youth and adults. More adult activities have been developed which requires more equipment. More kids are being registered with ours programs.
CELL PHONES	10-465-2402	\$1,050.96	\$1,320.00	\$1,320.00	0.00%	2 stipends
SPECIAL EVENT PROMOTIONS	10-465-2530	\$1,606.69	\$7,500.00	\$15,000.00	100.00%	Increase due to marketing of youth and adult programs.
RECREATION EXPENSES	10-465-2550	\$472.27	\$0.00	\$0.00	0.00%	
SUMMER CAMP EXPENSES	10-465-2555	\$2,778.79	\$2,000.00	\$7,000.00	250.00%	Cover equipment for all summer camps.
TENNIS COURT EXPENSES	10-465-2560	\$0.00	\$2,000.00	\$2,000.00	0.00%	For annual maintenance of cracking and nets.
CONCESSION SUPPLIES/EQUIPMENT	10-465-2565	\$766.77	\$3,000.00	\$3,000.00	0.00%	
CONTRACT SERVICES	10-465-2590	\$24,666.93	\$10,000.00	\$10,000.00	0.00%	Umpire Pay
TRAVEL, MEALS AND SCHOOLS	10-465-2700	\$6,688.25	\$6,250.00	\$6,250.00	0.00%	AZRPA Conference; NPRA Conference; CPR/1st Aid Training; Food Manager's Cards, Ref/Unp Higher Cert.
SUBSCRIPTIONS/MEMBERSHIPS	10-465-2804	\$10.98	\$1,200.00	\$1,200.00	0.00%	
Total Operating Expenses:		\$99,328.08	\$86,370.00	\$129,770.00	50.25%	
Total Recreation:		\$253,016.04	\$262,865.75	\$368,754.31	40.28%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Special Events						
Personnel Expenses						
SALARIES	10-412-1101	\$65,181.97	\$158,030.91	\$187,488.00	18.64%	
OVERTIME	10-412-1105	\$5,157.91	\$7,692.61	\$5,000.00	-35.00%	
INDUSTRIAL INSURANCE	10-412-1201	\$807.68	\$1,147.84	\$3,901.63	239.91%	
MEDICAL INSURANCE	10-412-1202	\$15,715.44	\$44,730.85	\$20,554.35	-54.05%	
FICA	10-412-1203	\$5,037.95	\$12,677.85	\$14,342.83	13.13%	
ASRS	10-412-1204	\$8,536.54	\$20,334.28	\$22,498.56	10.64%	
Total Personnel Expenses:		\$100,437.49	\$244,614.34	\$253,785.37	3.75%	
Operating Expenses						
OPERATING SUPPLIES	10-412-2101	\$20,610.27	\$16,500.00	\$17,000.00	3.03%	Additional funds for equipment replacements (e.g., metal barricades, barricade sleeves, new tent, promotional materials).
CELL PHONES	10-412-2402	\$660.00	\$660.00	\$1,700.00	157.58%	Phones for Events Manager and Events Coordinator.
SPECIAL EVENTS-BALLOON REGATTA	10-412-2500	\$71,388.05	\$70,000.00	\$70,000.00	0.00%	Morning launch & dinner events; promotional material; Fuel for balloon crews; boat rental costs, wag bag items & packaging; Marketing & advertising. The event generated \$22,000 in sponsorship revenue in 2024.
SPECIAL EVENTS-CAR SHOW	10-412-2505	\$641.00	\$1,000.00	\$10,000.00	900.00%	Additional funds if Lake Powell Cruisers can no longer sponsor; the City Events Team would manage the event.
SPECIAL EVENTS-CHRISTMAS/PARK	10-412-2510	\$34,733.03	\$30,000.00	\$15,000.00	-50.00%	Current budget sufficient for 2025-26, with remaining funds used for new lights. 2026 request to support further light decorations.
SPECIAL EVENTS-EASTER EGG HUNT	10-412-2515	\$4,485.99	\$5,000.00	\$5,000.00	0.00%	Current budget sufficient for this family-friendly event.
SPECIAL EVENTS-FOURTH OF JULY	10-412-2520	\$42,368.82	\$60,000.00	\$60,000.00	0.00%	Cover fireworks and advance payment for 2027.
SPECIAL EVENTS-HOOPFEST BSKTBL	10-412-2525	\$47,646.53	\$20,000.00	\$10,000.00	-50.00%	Decreased due to partnership with PUSD.
SPECIAL EVENTS-CONCERTS	10-412-2530	\$27,641.31	\$50,000.00	\$50,000.00	0.00%	(4) Family Field Days and (4) Summer Concerts
SPECIAL EVENTS-MISC EVENTS	10-412-2535	\$28,889.80	\$10,000.00	\$16,800.00	68.00%	Increase to support various community events (e.g., Veterans Day Parade, PAAA adoption, Glen Canyon Conservancy events) & additional events such as Free Movies at Mesa Theatre & Roller Rink event).
SPECIAL EVENTS-MOVIES IN PARK	10-412-2540	\$615.65	\$2,000.00	\$0.00	-100.00%	The library is now responsible for running this event.
SPECIAL EVENTS-OUTDOOR MARKET	10-412-2542	\$2,050.00	\$500.00	\$6,000.00	1100.00%	Increase for portable toilet costs and marketing to attract vendors.
SPECIAL EVENTS-PAGE ATTACKS TR	10-412-2545	\$7,178.75	\$10,000.00	\$10,000.00	0.00%	Current budget sufficient for logistical support and t-shirt giveaways.

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
SPECIAL EVENTS-PAGE FINE ARTS	10-412-2550	\$22,462.70	\$25,000.00	\$25,000.00	0.00%	Plans to expand into a month-long celebration, including food trucks, performance arts, a film festival, and the main arts festival.
SPECIAL EVENTS-TRUNK OR TREAT	10-412-2555	\$6,744.92	\$0.00	\$0.00	0.00%	The library is now responsible for running this event
SPECIAL EVENTS - PAGE 50TH ANNIV	10-412-2580	\$0.00	\$50,000.00	\$25,000.00	-50.00%	Additional funds for special events in 2025, including time capsule renewal, carousel rental for 4th of July, and Fall Festival (DATE TBD).
SPECIAL EVENTS - OCKTOBERFEST	10-412-2585	\$0.00	\$0.00	\$40,000.00	100.00%	Increase to cover high band costs and additional family activities, including performances by cover bands and marketing.
PUBLICATIONS AND ADVERTISING	10-412-2805	\$0.00	\$0.00	\$7,500.00	100.00%	\$7,500 for marketing through the LP Chronicle to promote events year-round.
Total Operating Expenses:		\$318,116.82	\$350,660.00	\$369,000.00	5.23%	
Total Special Events:		\$418,554.31	\$595,274.34	\$622,785.37	4.62%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Community Engagement						
Personnel Expenses						
SALARIES	10-408-1101	\$68,449.50	\$0.00	\$0.00	0.00%	
OVERTIME	10-408-1105	\$0.00	\$0.00	\$0.00	0.00%	
INDUSTRIAL INSURANCE	10-408-1201	\$2,792.25	\$0.00	\$0.00	0.00%	
MEDICAL INSURANCE	10-408-1202	\$6,083.14	\$0.00	\$0.00	0.00%	
FICA	10-408-1203	\$5,041.31	\$0.00	\$0.00	0.00%	
ASRS	10-408-1204	\$8,459.74	\$0.00	\$0.00	0.00%	
Total Personnel Expenses:		\$90,825.94	\$0.00	\$0.00	0.00%	
Operating Expenses						
OPERATING SUPPLIES	10-408-2101	\$220.30	\$0.00	\$0.00	0.00%	
CELL PHONES	10-408-2402	\$385.00	\$0.00	\$0.00	0.00%	
TRAVEL, MEALS AND SCHOOLS	10-408-2700	\$2,225.89	\$0.00	\$0.00	0.00%	
SUBSCRIPTIONS/MEMBERSHIPS	10-408-2804	\$948.78	\$0.00	\$0.00	0.00%	
Total Operating Expenses:		\$3,779.97	\$0.00	\$0.00	0.00%	
Total Community Engagement:		\$94,605.91	\$0.00	\$0.00	0.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Parks & Trails Maintenance						
Personnel Expenses						
SALARIES	10-462-1101	\$368,712.05	\$454,058.13	\$529,345.24	16.58%	
OVERTIME	10-462-1105	\$10,314.87	\$6,691.95	\$10,000.00	49.43%	
INDUSTRIAL INSURANCE	10-462-1201	\$12,035.52	\$18,576.99	\$18,232.45	-1.85%	
MEDICAL INSURANCE	10-462-1202	\$102,865.17	\$181,770.17	\$88,508.97	-51.31%	
FICA	10-462-1203	\$28,104.08	\$35,247.37	\$40,494.91	14.89%	
ASRS	10-462-1204	\$46,556.98	\$56,534.03	\$63,521.43	12.36%	
Total Personnel Expenses:		\$568,588.67	\$752,878.64	\$750,103.00	-0.37%	
Operating Expenses						
OPERATING SUPPLIES	10-462-2101	\$16,684.57	\$16,000.00	\$18,000.00	12.50%	Trash bags, shovels, rakes, hand sprayers, rubber gloves. Increase in prices for many products.
UNIFORM ALLOWANCE	10-462-2102	\$2,732.21	\$4,000.00	\$5,000.00	25.00%	Uniform Shirts for 9 staff
SAFETY SUPPLIES	10-462-2103	\$2,394.19	\$1,500.00	\$2,000.00	33.33%	Price of safety equipment has gone up.
CLOTHING ALLOWANCE	10-462-2104	\$1,389.92	\$800.00	\$1,500.00	87.50%	Pants reimbursement - 10 FTE x \$150
EQUIPMENT REPAIR/MAINTENANCE	10-462-2115	\$16,860.03	\$20,000.00	\$22,000.00	10.00%	Increase for additional equipment for expanding trails and city property to maintain.
CELL PHONES	10-462-2402	\$660.00	\$660.00	\$1,320.00	100.00%	Adding stipend for Supervisor
CONTRACT SERVICES	10-462-2590	\$772.00	\$7,000.00	\$2,000.00	-71.43%	Canyonlands Water
SANITATION FACILITIES/SERVICES	10-462-2600	\$4,932.00	\$7,000.00	\$8,000.00	14.29%	Porta Potties
PARK & PLAYGROUND MAINTENANCE	10-462-2650	\$15,810.33	\$40,000.00	\$40,000.00	0.00%	New handicap equipment at a couple of playgrounds & increase in price for fertilizer & sprinklers.
TRAVEL, MEALS AND SCHOOLS	10-462-2700	\$5,159.21	\$6,000.00	\$6,000.00	0.00%	Additional staff certified in herbicide and pesticide, and CDL drivers license.
EQUIPMENT RENTAL	10-462-2750	\$62.45	\$2,500.00	\$3,000.00	20.00%	Increase for rental of more equipment
Total Operating Expenses:		\$67,456.91	\$105,460.00	\$108,820.00	3.19%	
Total Parks & Trails Maintenance:		\$636,045.58	\$858,338.64	\$858,923.00	0.07%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Human Resource/Risk Management						
Personnel Expenses						
SALARIES	10-441-1101	\$140,817.60	\$151,778.56	\$176,774.40	16.47%	
OVERTIME	10-441-1105	\$18.07	\$503.88	\$0.00	-100.00%	
INDUSTRIAL INSURANCE	10-441-1201	\$354.58	\$409.80	\$467.57	14.10%	
MEDICAL INSURANCE	10-441-1202	\$31,988.00	\$32,916.44	\$34,511.21	4.84%	
FICA	10-441-1203	\$24,497.88	\$11,649.60	\$13,523.24	16.08%	
ASRS	10-441-1204	\$20,614.89	\$18,685.06	\$21,212.93	13.53%	
Total Personnel Expenses:		\$218,291.02	\$215,943.34	\$246,489.35	14.15%	
Operating Expenses						
OPERATING SUPPLIES	10-441-2101	\$2,146.23	\$2,000.00	\$2,000.00	0.00%	Printer cartridges, clean-up supplies, random office supplies.
CELL PHONES	10-441-2402	\$665.90	\$780.00	\$550.00	-29.49%	Cell phone for Director.
CONTRACT SERVICES	10-441-2590	\$46,217.13	\$5,000.00	\$10,000.00	100.00%	Legal services for employment issues.
TRAVEL, MEALS AND SCHOOLS	10-441-2700	\$5,416.10	\$5,000.00	\$5,000.00	0.00%	Travel/training for director. Training for HR Department.
RECRUITMENT & RETENTION	10-441-2703	\$14,338.90	\$62,000.00	\$148,000.00	138.71%	Funds for recruitment of exempt positions if needed. Including moving expenses for public safety and exempt employees. Visa application expenses. Longevity bonuses.
EMPLOYEE TRAINING	10-441-2704	\$27,139.37	\$40,000.00	\$40,000.00	0.00%	Employee training for all staff, utilizing outside trainers and obtaining train the trainer when ever possible. CPR/First Aid, Leadership Training, Executive Coaching, Safety Training, Team Training, etc. Tuition Reimbursement.
BACKGROUND/PRE-EMPLOYMENT	10-441-2750	\$5,625.12	\$6,000.00	\$6,000.00	0.00%	Background/MVR checks for all hires with the exception of sworn officers.
SUBSCRIPTIONS/MEMBERSHIPS	10-441-2804	\$448.99	\$600.00	\$600.00	0.00%	Membership for HR staff to Public Sector Human Resources Association and Arizona Public Risk Management Association.
EMPLOYEE PROGRAMS	10-441-2809	\$51,482.73	\$60,000.00	\$60,000.00	0.00%	Employee Recognition - Monthly GEM, Years of Service, Employee Appreciation, Bereavement Flowers, New Baby Flowers, Christmas Party, etc.
EMPLOYEE SAFETY	10-441-2815	\$24,464.89	\$29,000.00	\$30,000.00	3.45%	Funds for employee safety team - \$2K and FF Cancer Insurance.
RISK MANAGEMENT	10-441-2816	\$377,059.47	\$30,000.00	\$30,000.00	0.00%	Repair damage to city property due to criminal acts that will not be claimed on insurance.
UNEMPLOYMENT INSURANCE-CITY	10-441-2820	\$8,846.48	\$8,000.00	\$8,000.00	0.00%	Monies paid to the state for unemployment cases.
PERSONNEL COMPENSATION	10-441-2830	\$0.00	\$56,000.00	\$62,000.00	10.71%	This line item accommodates any increases that may be given by City Council to the Appointed Positions within the next fiscal year.
RETIREMENT/LEAVE BENEFIT DISB	10-441-2835	\$191,122.63	\$395,000.00	\$395,000.00	0.00%	Budget Amount for employee retirements and leave payouts upon termination of employment.
CLASS & COMPENSATION STUDY	10-441-2840	\$0.00	\$100,000.00	\$0.00	-100.00%	
PUBLICATIONS AND ADVERTISING	10-441-9601	\$0.00	\$2,500.00	\$0.00	-100.00%	
LIABILITY & PROPERTY INSURANCE	10-441-9850	\$127,620.73	\$661,007.88	\$925,150.00	39.96%	10-15% increase expected this year. Large increase expected for airport insurance. \$500K for PSPRS Unfunded Liability
Total Operating Expenses:		\$882,594.67	\$1,462,887.88	\$1,722,300.00	17.73%	
Total Human Resource/Risk Management:		\$1,100,885.69	\$1,678,831.22	\$1,968,789.35	17.27%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Finance						
Personnel Expenses						
SALARIES	10-442-1101	\$335,902.77	\$364,455.98	\$402,703.38	10.49%	
OVERTIME	10-442-1105	\$6,277.66	\$337.77	\$7,000.00	1972.42%	
INDUSTRIAL INSURANCE	10-442-1201	\$873.03	\$984.04	\$1,065.15	8.24%	
MEDICAL INSURANCE	10-442-1202	\$82,435.52	\$81,251.36	\$68,397.27	-15.82%	
FICA	10-442-1203	\$24,252.80	\$27,906.73	\$30,806.81	10.39%	
ASRS	10-442-1204	\$42,085.41	\$44,760.19	\$48,324.41	7.96%	
Total Personnel Expenses:		\$491,827.19	\$519,696.07	\$558,297.02	7.43%	
Operating Expenses						
OPERATING SUPPLIES	10-442-2101	\$4,203.07	\$6,200.00	\$7,105.00	14.60%	\$4,000-Toner Cartridges for Department; \$1,200- Misc Office Supplies for 7 Staff Members; \$705- Verizon Remote Hot Spot; \$1,200- Office Uniforms
EQUIPMENT REPAIR/MAINTENANCE	10-442-2115	\$0.01	\$500.00	\$750.00	50.00%	Finance Dept. has a variety of equipment such as printers, scanners and a fax machine that may require minor repair and and maintenance.
OFFICE EQUIPMENT	10-442-2116	\$395.40	\$2,000.00	\$3,000.00	50.00%	Increased \$1,000 for two additional staff, office chairs, scanners printers.
BANK FEES	10-442-2215	\$8,971.32	\$15,500.00	\$12,000.00	-22.58%	Bank Fees: \$3,000-Xpress Bill Pay Support Costs; \$8,000-Credit card fees and BOTW Fees; \$1,000-for US Bank Fees
CELL PHONES	10-442-2402	\$700.82	\$660.00	\$660.00	0.00%	Cell Phone Stipend-Finance Director
CONTRACT SERVICES	10-442-2590	\$45,839.44	\$31,620.00	\$45,000.00	42.31%	Audit Services \$66,000 minus \$18,565 from PUE and total of \$15,450 from HSB, Golf and Airport. \$8700 for Single Audit (\$4200); plus 2 programs (\$4500); \$1,150 ADEQ Annual Report; \$650 Shredding Services; \$805 - GFOA Budget Award \$345; ACFR Award \$460; \$1,710-IRS Tax Reconciliations
TRAVEL, MEALS AND SCHOOLS	10-442-2700	\$2,723.77	\$8,000.00	\$9,000.00	12.50%	Training/Travel for 7 staff - GFOAz/GFOA/Caselle Training
OVER AND SHORT	10-442-2803	\$20.00	\$50.00	\$50.00	0.00%	Cover minor shortages that may occur over the year
SUBSCRIPTIONS/MEMBERSHIPS	10-442-2804	\$319.00	\$610.00	\$740.00	21.31%	GFOA Membership \$170 + GAAFR Review \$150; GFOAz Membership \$80; APA Membership \$340
PRINTING & BINDING	10-442-2806	\$1,599.20	\$1,800.00	\$2,250.00	25.00%	W-2's & 1099's \$250;Receipts \$850; A/P checks \$1000; Business Cards \$150
BAD DEBT EXPENSE	10-442-9612	\$25.19	\$0.00	\$100.00	100.00%	Cover slight bad debt expenses in addition to bank fees charged.
SPLIT TRANSACTIONS	10-442-9999	\$233.66	\$0.00	\$0.00	0.00%	
Total Operating Expenses:		\$65,030.88	\$66,940.00	\$80,655.00	20.49%	
Total Finance:		\$556,858.07	\$586,636.07	\$638,952.02	8.92%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Police						
Police Department Administration						
Personnel Expenses						
SALARIES	10-420-1101	\$449,862.31	\$611,925.47	\$704,125.85	15.07%	
OVERTIME	10-420-1105	\$15,009.15	\$14,809.75	\$15,000.00	1.28%	
INDUSTRIAL INSURANCE	10-420-1201	\$23,521.28	\$31,321.14	\$31,978.01	2.10%	
MEDICAL INSURANCE	10-420-1202	\$89,502.65	\$129,687.20	\$149,265.57	15.10%	
FICA	10-420-1203	\$34,286.19	\$47,945.26	\$51,478.83	7.37%	
ASRS	10-420-1204	\$17,430.91	\$19,149.40	\$20,570.73	7.42%	
PSPRS	10-420-1206	\$52,624.75	\$47,888.75	\$50,770.36	6.02%	
Total Personnel Expenses:		\$682,237.24	\$902,726.97	\$1,023,189.35	13.34%	
Operating Expenses						
OPERATING SUPPLIES	10-420-2101	\$19,003.88	\$7,500.00	\$7,500.00	0.00%	Operating Supplies \$7,500
UNIFORM ALLOWANCE	10-420-2102	\$10,470.67	\$8,880.00	\$8,880.00	0.00%	Chief, Captain, (2) Lieutenants 4,000; EAA 520; Records Clerks 360; Additional Uniform Expenses 4000
CELL PHONES	10-420-2402	\$2,640.00	\$3,300.00	\$4,680.00	41.82%	Chief, Captain, 2 Lieutenants, EAA, FT Records Clerk \$3,960, FT/PT Records Clerk \$720
CONTRACT SERVICES	10-420-2590	\$16,848.65	\$3,490.00	\$148,490.00	4154.73%	Polygraph 0; Background 750; Department Water 800; Records Destruction 1440; Transient Fund 500; PowerDMS 50,000; Report Software 95,000
TRAVEL, MEALS AND SCHOOLS	10-420-2700	\$23,629.92	\$33,000.00	\$33,000.00	0.00%	Chief 5,000; Captain, (2) Lieutenants 15,000; EAA 3,000; FT Records 4,000; PT Records 1,000; On-site Expenses 2,000; Awards/Department Travel 3,000
SPECIAL EVENTS	10-420-2780	\$5,407.31	\$3,000.00	\$3,000.00	0.00%	Employee Appreciation Events
SUBSCRIPTIONS/MEMBERSHIPS	10-420-2804	\$13,563.60	\$19,994.00	\$20,896.00	4.51%	AZLERMA 75; NAGARA 350; AZWIN 35; AACOP Chief 350; AACOP Captain 175; IACP 220; Scribble Maps 206; Jot Form 525; Zoom 160; Deputy 2592; Notary Dues 500; ARS Manuals 700; RMIN 100; CLEAR 2900; A Child is Missing 500; Edwards & Amato 3,000; Lexipol/Police1 4,508; PowerFTO 0; PowerPolicy 0; PowerRecall 4,000; PowerTraining 0
Total Operating Expenses:		\$91,564.03	\$79,164.00	\$226,446.00	186.05%	
Total Police Department Administration:		\$773,801.27	\$981,890.97	\$1,249,635.35	27.27%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Patrol						
Personnel Expenses						
SALARIES	10-421-1101	\$1,085,829.10	\$1,420,025.79	\$1,701,676.59	19.83%	
OVERTIME	10-421-1105	\$180,988.29	\$75,303.73	\$180,000.00	139.03%	
INDUSTRIAL INSURANCE	10-421-1201	\$60,885.63	\$74,161.15	\$84,986.74	14.60%	
MEDICAL INSURANCE	10-421-1202	\$281,367.71	\$436,620.65	\$425,469.84	-2.55%	
FICA	10-421-1203	\$94,844.16	\$116,610.53	\$125,304.83	7.46%	
ASRS	10-421-1204	\$19,795.52	\$22,991.07	\$27,398.89	19.17%	
PSPRS	10-421-1206	\$167,230.14	\$125,867.51	\$133,723.11	6.24%	
Total Personnel Expenses:		\$1,890,940.55	\$2,271,580.43	\$2,678,560.00	17.92%	
Operating Expenses						
OPERATING SUPPLIES	10-421-2101	\$27,663.20	\$16,000.00	\$18,000.00	12.50%	General Patrol Supplies 6,500; Cones/Barricades 4,500; Ammunitions 5,000; Drug Kits 2,000
UNIFORM ALLOWANCE	10-421-2102	\$38,362.28	\$41,600.00	\$42,100.00	1.20%	18 Annual Uniform Replacement 21,600; Patches/Embroidery/Badges 1,000; New Hire Outfitting/Vest 12,000; CRO 1,000; ACO FT 3,000; ACO PT 500; Vest Replacement Expenses 3,000
EQUIPMENT REPAIR/MAINTENANCE	10-421-2115	\$15,671.27	\$12,000.00	\$8,850.00	-26.25%	Repair/Parts Patrol Weapons 1,000; Ear Pieces 500; Boat Maintenance 1,000; BioOne 3750; Juvenile Holding Cleaning 600; Car Washes 2,000
OFFICE EQUIPMENT LEASES	10-421-2119	\$397.09	\$0.00	\$0.00	0.00%	
CELL PHONES	10-421-2402	\$17,732.99	\$19,932.00	\$19,932.00	0.00%	3 Sergeants \$1,980, Cell Phone Services \$17,952
ANIMAL SHELTER EXPENSES	10-421-2425	\$7,207.50	\$10,700.00	\$10,700.00	0.00%	City Tags 100; Tranquilizer Supplies 100; Animal Food 1,500; Miscellaneous Supplies 2,000; Emergency Vet Services 5,000; Cleaning Supplies 2,000
CONTRACT SERVICES	10-421-2590	\$25,974.46	\$41,900.00	\$41,900.00	0.00%	Axon 31,000; Fire Extinguisher Services 900; Community Clean-up Assistance 10,000;
TRAVEL, MEALS AND SCHOOLS	10-421-2700	\$52,992.10	\$88,916.00	\$97,916.00	10.12%	Officers 36,000; ACO/CRO 2,000; Police Academy 59,916
PROGRAM EXPENSES	10-421-2705	\$14,726.39	\$10,000.00	\$15,000.00	50.00%	NNO, SWAH, Breast Cancer Awareness, DV Awareness, Coffee with Cop, Pop with a Cop, Balloon Regatta, July 4th, Halloween, Parade of Lights, Heat Safety Program, Neighborhood Watch, Service Our Seniors, Promotional Items
K-9 EXPENSE	10-421-2750	\$4,977.58	\$8,300.00	\$8,300.00	0.00%	400; Vet Services 1,000; Training and Certifications 3,000; Food 2,400; Facility Dog Expenses 1,500
SUBSCRIPTIONS/MEMBERSHIPS	10-421-2804	\$0.00	\$0.00	\$500.00	100.00%	Waiver Forever Subscription
PRINTING & BINDING	10-421-2806	\$0.00	\$2,500.00	\$2,500.00	0.00%	Patrol Forms 2,500
FIREARMS RANGE EXPENSES	10-421-2825	\$561.89	\$2,000.00	\$4,000.00	100.00%	Miscellaneous Supplies 3,000; Targets/Stands 1,000
DRUG COURT EXPENSES	10-421-2850	\$0.00	\$2,680.00	\$5,000.00	86.57%	Additional Drug Court Expenses not funded through the grant. Drug Testing Kits, incentives, other supplies.
Total Operating Expenses:		\$206,266.75	\$256,528.00	\$274,698.00	7.08%	
Total Patrol:		\$2,097,207.30	\$2,528,108.43	\$2,953,258.00	16.82%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Investigations						
Personnel Expenses						
SALARIES	10-426-1101	\$263,115.79	\$391,292.35	\$511,592.92	30.74%	
OVERTIME	10-426-1105	\$15,082.95	\$13,567.10	\$25,000.00	84.27%	
INDUSTRIAL INSURANCE	10-426-1201	\$15,034.71	\$20,589.88	\$22,689.58	10.20%	
MEDICAL INSURANCE	10-426-1202	\$52,198.14	\$96,850.59	\$129,782.75	34.00%	
FICA	10-426-1203	\$20,489.40	\$26,471.43	\$38,818.62	46.64%	
ASRS	10-426-1204	\$15,591.33	\$20,288.55	\$36,184.11	78.35%	
PSPRS	10-426-1206	\$26,786.03	\$24,308.12	\$20,326.53	-16.38%	
Total Personnel Expenses:		\$408,298.35	\$593,368.02	\$784,394.51	32.19%	
Operating Expenses						
OPERATING SUPPLIES	10-426-2101	\$5,071.59	\$4,500.00	\$4,500.00	0.00%	Printer Supplies 1,000; CI Division Supplies 1,000; Evidence Room Supplies 2,500
UNIFORM ALLOWANCE	10-426-2102	\$2,357.66	\$6,100.00	\$8,100.00	32.79%	Detectives 3,600; Evidence Tech 500; CSS 4,000
EQUIPMENT REPAIR/MAINTENANCE	10-426-2115	\$1,697.90	\$500.00	\$2,000.00	300.00%	PPE \$500, Fridge Maintenance \$1,500
INVESTIGATIONS	10-426-2190	\$1,126.00	\$7,000.00	\$7,000.00	0.00%	High Profile Investigations/Trial Expenses \$7,000
CELL PHONES	10-426-2402	\$660.00	\$1,320.00	\$1,320.00	0.00%	2 Detectives 1,320
CONTRACT SERVICES	10-426-2590	\$2,467.82	\$12,820.00	\$14,315.00	11.66%	Towing 6,000; Drug Takeback Bin 500; Evidence Audit 5,500; DataPilot 995; Trackers 1,320
TRAVEL, MEALS AND SCHOOLS	10-426-2700	\$9,630.36	\$16,000.00	\$20,000.00	25.00%	CSS 8,000; Detectives 7,500; Evidence Tech 2,000; Miscellaneous Travel 2,500
SILENT WITNESS	10-426-2710	\$4,000.00	\$4,650.00	\$4,650.00	0.00%	Tip Software 650; Buy Money 3,000; Silent Witness Reward 1,000
SUBSCRIPTIONS/MEMBERSHIPS	10-426-2804	\$165.00	\$230.00	\$230.00	0.00%	AAPE \$100, IAPE \$130
PRINTING & BINDING	10-426-2806	\$3,500.74	\$3,313.00	\$3,313.00	0.00%	CI Forms \$3,313
Total Operating Expenses:		\$30,677.07	\$56,433.00	\$65,428.00	15.94%	
Total Investigations:		\$438,975.42	\$649,801.02	\$849,822.51	30.78%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Communications						
Personnel Expenses						
SALARIES	10-422-1101	\$405,098.34	\$446,986.95	\$509,912.41	14.08%	
OVERTIME	10-422-1105	\$31,975.98	\$11,702.01	\$30,000.00	156.37%	
INDUSTRIAL INSURANCE	10-422-1201	\$20,540.87	\$23,745.28	\$26,552.57	11.82%	
MEDICAL INSURANCE	10-422-1202	\$80,833.32	\$111,599.36	\$133,403.38	19.54%	
FICA	10-422-1203	\$32,966.96	\$34,659.38	\$38,801.75	11.95%	
ASRS	10-422-1204	\$53,753.86	\$53,844.53	\$54,277.77	0.80%	
Total Personnel Expenses:		\$625,169.33	\$682,537.51	\$792,947.88	16.18%	
Operating Expenses						
OPERATING SUPPLIES	10-422-2101	\$4,472.51	\$3,200.00	\$3,200.00	0.00%	Ear Buds/Voice Tubes 500; Headsets 1,000; Cleaning Supplies 1,000; Office Supplies 500; Testing Supplies 200
UNIFORM ALLOWANCE	10-422-2102	\$673.94	\$1,500.00	\$1,350.00	-10.00%	9 Uniform Expenses 1,350
EQUIPMENT REPAIR/MAINTENANCE	10-422-2115	\$488.48	\$3,500.00	\$4,500.00	28.57%	Mobile Command Trailer Maintenance 500; Repair Maintenance 4,000
CELL PHONES	10-422-2402	\$1,016.54	\$1,196.00	\$1,196.00	0.00%	Communications Supervisor \$660, Dispatch Cell Phone, \$536
CONTRACT SERVICES	10-422-2590	\$0.00	\$16,029.00	\$16,029.00	0.00%	Niles 15,380; Priority Dispatch Cardset License 49; Language Line 600
TRAVEL, MEALS AND SCHOOLS	10-422-2700	\$7,366.35	\$10,750.00	\$7,000.00	-34.88%	8 Dispatch Training 6,000; Communications Supervisor 1,000
SUBSCRIPTIONS/MEMBERSHIPS	10-422-2804	\$976.00	\$1,144.00	\$1,500.00	31.12%	NENA Membership \$750, Notary Renewals \$750
Total Operating Expenses:		\$14,993.82	\$37,319.00	\$34,775.00	-6.82%	
Total Communications:		\$640,163.15	\$719,856.51	\$827,722.88	14.98%	
Total Police:		\$3,950,147.14	\$4,879,656.93	\$5,880,438.74	20.51%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Fire Department						
Personnel Expenses						
SALARIES	10-427-1101	\$1,406,517.11	\$1,614,467.71	\$1,735,804.70	7.52%	
SALARIES-VOLUNTEERS/RESERVES	10-427-1102	\$13,455.64	\$36,750.00	\$37,800.00	2.86%	
TRANSPORT SALARIES	10-427-1103	\$22,880.00	\$38,800.00	\$49,400.00	27.32%	
OVERTIME	10-427-1105	\$202,034.46	\$223,947.07	\$225,984.60	0.91%	
INDUSTRIAL INSURANCE	10-427-1201	\$75,534.23	\$88,380.96	\$94,588.37	7.02%	
MEDICAL INSURANCE	10-427-1202	\$321,659.48	\$403,609.32	\$433,869.31	7.50%	
FICA	10-427-1203	\$122,347.98	\$146,418.33	\$142,002.79	-3.02%	
ASRS	10-427-1204	\$6,587.90	\$7,207.81	\$17,791.49	146.84%	
PSPRS	10-427-1206	\$278,763.30	\$189,999.08	\$172,628.64	-9.14%	
Total Personnel Expenses:		\$2,449,780.10	\$2,749,580.28	\$2,909,869.90	5.83%	
Operating Expenses						
OPERATING SUPPLIES	10-427-2101	\$24,795.42	\$30,000.00	\$30,000.00	0.00%	Used to conduct department business in all areas of fire and emergency services to include; office supplies, printed forms, Ambulance registrations, Oxygen and cylinder rentals, Bio-waste disposal, station consumables and furniture replacement.
UNIFORM ALLOWANCE	10-427-2102	\$19,424.71	\$25,000.00	\$25,000.00	0.00%	Provides uniforms for the full time employees and the fluctuating level of reserve employees. Includes small personal specialty tools and equipment for firefighting and rescue.
RESCUE SUPPLIES	10-427-2104	\$4,619.72	\$7,000.00	\$7,000.00	0.00%	Cover special rescue supplies including Airport Rescue and Firefighting (ARFF), Technical Rescue, and Hazardous Material incidents. Requested amount could be exhausted in one or two events. If no major incidents occur, purchases for these supplies are made at the later part of the fiscal year.
RESCUE EQUIPMENT	10-427-2106	\$5,902.74	\$7,000.00	\$7,000.00	0.00%	Specialized rescue equipment including technical rescue and hazardous materials response. Equipment is typically purchased in the later part of the fiscal year if no major losses have occurred. Specialized equipment purchases can be costly.

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
EQUIPMENT REPAIR/MAINTENANCE	10-427-2115	\$51,689.29	\$75,000.00	\$100,000.00	33.33%	Cost of repairs and maintenance to all of our fire and rescue apparatus and equipment. Also annual inspection and testing of self contained breathing apparatus (SCBA), aerial device on Ladder 1, and ground ladders used on fire grounds. Covers certified maintenance and repair of specialized fire apparatus beyond the expertise of the local shop. Annual maintenance and repair of cardiac monitors, SCBA compressor, other state and federal requirements on various pieces of equipment.
TURNOUT REPLACEMENT	10-427-2226	\$19,495.27	\$20,000.00	\$25,000.00	25.00%	Needed to repair and replace firefighter personal protective equipment (PPE) on a routine basis for normal wear and tear and replace gear that has reached the end of service life. All PPE for firefighting has a 10-year service life per National Fire Protection Association (NFPA, Occupational Safety and Health Administration (OSHA) and National Institute for Occupational Safety and Health (NIOSH).
CELL PHONES	10-427-2402	\$8,843.16	\$12,000.00	\$12,000.00	0.00%	Covers department cell phones, wireless cards, and cradle points necessary to conduct daily business. Cradle points allow for mobile access.
SAFETY SUPPLIES & EQUIP	10-427-2450	\$7,360.26	\$7,000.00	\$7,000.00	0.00%	Covers department cell phones, wireless cards, and cradle points necessary to conduct daily business.
FIRE TRAINING GROUNDS	10-427-2480	\$2,797.25	\$3,000.00	\$3,000.00	0.00%	Fire training grounds purchases are typically for improvements in our training facility and equipment needed for these events.
CONTRACT SERVICES	10-427-2590	\$68,834.60	\$100,000.00	\$100,000.00	0.00%	Covers the 10% fee charged for third party ambulance billing. Amount fluctuates yearly based on the number of medical calls received and the funds collected. Also includes our data management systems, communications maintenance contracts, and annual services.
MEDICAL SUPPLIES	10-427-2595	\$48,850.88	\$75,000.00	\$75,000.00	0.00%	Covers expendable supplies used in the ambulance. The use and cost will vary by the number of calls and types of emergencies we respond to. These supplies are required by the AZ Bureau of EMS to maintain active ambulance status.
INTERFACILITY TRANSPORT EXP	10-427-2600	\$2,049.44	\$4,000.00	\$5,000.00	25.00%	Covers the monthly fee to Flagstaff Medical Center (FMC) and medical control for our ambulance service for administration of interfacility transports. Also used for additional estimated expenses not covered by other accounts for the transport business.

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
RADIO TOWER RENT	10-427-2650	\$5,898.27	\$6,550.00	\$7,000.00	6.87%	Covers the radio tower rent for the Jack's Peak repeaters which provide radio coverage for the department equipment and personnel in our normal response area. Both leases are subject to an approximate 8% increase annually. The communication towers provide radio coverage for all out of city responses.
TRAVEL, MEALS AND SCHOOLS	10-427-2700	\$40,999.89	\$70,000.00	\$70,000.00	0.00%	Covers required annual training in Emergency Medical and Fire. Also used for administrative training and other applicable Fire and EMS training including but not limited to: Emergency Reporting System (ERS) training, Paramedic training, Safety Officer course, Fire Inspector and Fire investigator training, Driver/Operator course, Technical Rescue course, etc...
SUBSCRIPTIONS/MEMBERSHIPS	10-427-2804	\$4,435.25	\$5,000.00	\$5,000.00	0.00%	Maintains professional memberships and subscriptions included but not limited to: National Fire Protection Association (NFPA), National Fire Codes (NFCSS), International Association of Fire Chiefs (IAFC), and the Lake Powell Chronicle.
SCBA EQUIPMENT & CYLINDERS	10-427-2875	\$0.00	\$4,000.00	\$5,000.00	25.00%	Used to stay current on our Self-Contained Breathing Apparatus (SCBA) bottle replacement and maintenance program. PFD maintains an SCBA bottle replacement program to avoid a mass replacement in the future. Cylinders only have a 15 year service life and this fund can replace 3 cylinders per year. The purchase of the cylinders are usually completed in the spring.
FIRE HOSE REPLACEMENT	10-427-2900	\$6,506.95	\$7,000.00	\$7,000.00	0.00%	Needed for annual fire hose replacement due to loss on the fire grounds, failure during testing, and normal deterioration. Hose testing is completed in the spring and is required by the National Fire Protection Association (NFPA) standards as well as the Insurance Services Office (ISO) rating criteria.
FIRE PREVENTION EDUCATION	10-427-2950	\$4,516.30	\$4,000.00	\$4,000.00	0.00%	Fire prevention and Education materials. We provide presentations and programs to the community throughout the year.
Total Operating Expenses:		\$327,019.40	\$461,550.00	\$494,000.00	7.03%	
Total Fire Department:		\$2,776,799.50	\$3,211,130.28	\$3,403,869.90	6.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Public Works						
Public Works Administration						
Personnel Expenses						
SALARIES	10-460-1101	\$394,588.85	\$416,747.21	\$451,396.01	8.31%	
OVERTIME	10-460-1105	\$1,846.99	\$2,041.50	\$2,000.00	-2.03%	
INDUSTRIAL INSURANCE	10-460-1201	\$28,196.38	\$30,273.69	\$31,819.92	5.11%	
MEDICAL INSURANCE	10-460-1202	\$88,588.59	\$82,374.58	\$98,305.84	19.34%	
FICA	10-460-1203	\$29,702.11	\$32,037.34	\$34,630.30	8.09%	
ASRS	10-460-1204	\$49,088.51	\$51,385.38	\$54,322.05	5.71%	
Total Personnel Expenses:		\$592,011.43	\$614,859.70	\$672,474.12	9.37%	
Operating Expenses						
OPERATING SUPPLIES	10-460-2101	\$2,411.25	\$3,500.00	\$5,500.00	57.14%	Office supplies & Xerox copier repairs/maintenance
UNIFORM ALLOWANCE	10-460-2102	\$946.70	\$700.00	\$700.00	0.00%	Shirts, safety apparel -2 FTE's @ \$350
CLOTHING ALLOWANCE	10-460-2104	\$200.00	\$250.00	\$300.00	20.00%	Pants reimbursement - 2 FTE x \$150
OFFICE EQUIPMENT LEASES	10-460-2119	\$0.00	\$1,500.00	\$0.00	-100.00%	Xerox Copier no longer leased
CELL PHONES	10-460-2402	\$660.00	\$1,320.00	\$1,320.00	0.00%	Administrative phones/ On-call phone and Tablet
CONTRACT SERVICES	10-460-2590	\$0.00	\$30,000.00	\$30,000.00	0.00%	Annual contracted services, ADEQ, Engineering Services (testing, survey, planning), software
TRAVEL MEALS & SCHOOLS	10-460-2700	\$2,049.87	\$2,000.00	\$4,500.00	125.00%	Increase to attend additional, Public Works, RTAC, DOT, AZDOT and national trainings,
Total Operating Expenses:		\$6,267.82	\$39,270.00	\$42,320.00	7.77%	
Total Public Works Administration:		\$598,279.25	\$654,129.70	\$714,794.12	9.27%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Public Works - Central Garage						
Personnel Expenses						
SALARIES	10-448-1101	\$105,863.27	\$118,497.60	\$132,582.53	11.89%	
OVERTIME	10-448-1105	\$584.23	\$512.73	\$2,300.00	348.58%	
INDUSTRIAL INSURANCE	10-448-1201	\$3,163.02	\$1,704.29	\$6,940.70	307.25%	
MEDICAL INSURANCE	10-448-1202	\$17,878.55	\$18,456.75	\$27,180.76	47.27%	
FICA	10-448-1203	\$8,084.51	\$9,104.30	\$10,142.56	11.40%	
ASRS	10-448-1204	\$13,071.79	\$14,602.57	\$15,909.90	8.95%	
Total Personnel Expenses:		\$148,645.37	\$162,878.24	\$195,056.45	19.76%	
Operating Expenses						
OPERATING SUPPLIES	10-448-2101	\$1,481.54	\$2,500.00	\$3,000.00	20.00%	Increase to purchase additional small tools for service truck.
UNIFORM ALLOWANCE	10-448-2102	\$700.00	\$700.00	\$700.00	0.00%	2 FTE's @ \$350 each
CLOTHING ALLOWANCE	10-448-2104	\$300.00	\$300.00	\$300.00	0.00%	Pants reimbursement - 2 FTE x \$150
EQUIPMENT REPAIR/MAINTENANCE	10-448-2115	\$3,088.29	\$3,000.00	\$3,000.00	0.00%	Expendable for equipment
CONTRACT SERVICES	10-448-2590	\$690.00	\$2,500.00	\$3,500.00	40.00%	Snap On license software is anticipated to be \$2,500 and All Data \$1,000
FUEL	10-448-2601	\$145,598.80	\$180,000.00	\$180,000.00	0.00%	White Fleet and equipment fuel reimbursements. Central Garage maintains a fuel contract with Lake Powell Convenience Center.
VEHICLE REPAIR/MAINTENANCE	10-448-2603	\$47,500.96	\$60,000.00	\$66,000.00	10.00%	Anticipate increase of 10% for all parts for City fleet.
OIL	10-448-2607	\$9,923.35	\$12,000.00	\$12,000.00	0.00%	Engine fluid, transmission fluid, hydraulic fluids, freon, additives and specialty fluids.
HEAVY EQUIPMENT REPAIR	10-448-2608	\$33,842.90	\$30,000.00	\$50,000.00	66.67%	Projected to exceed the FY 25 budget line by nearly 75%. costs to repair heavy equipment have continued to increase year after year.
TIRES	10-448-2610	\$18,627.41	\$55,000.00	\$30,000.00	-45.45%	White Fleet and Equipment Tires.
TRAVEL, MEALS AND SCHOOLS	10-448-2700	\$242.57	\$2,500.00	\$2,500.00	0.00%	Out of town travel, certifications.
SUBSCRIPTIONS/MEMBERSHIPS	10-448-2804	\$334.11	\$1,000.00	\$1,000.00	0.00%	ASC Memberships
Total Operating Expenses:		\$262,329.93	\$349,500.00	\$352,000.00	0.72%	
Total Central Garage:		\$410,975.30	\$512,378.24	\$547,056.45	6.77%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Public Works - Building Maintenance						
Personnel Expenses						
SALARIES	10-457-1101	\$190,521.04	\$215,125.20	\$227,643.96	5.82%	
OVERTIME	10-457-1105	\$2,305.32	\$2,290.28	\$800.00	-65.07%	
INDUSTRIAL INSURANCE	10-457-1201	\$1,817.19	\$8,680.66	\$8,972.99	3.37%	
MEDICAL INSURANCE	10-457-1202	\$37,204.23	\$38,184.09	\$39,223.20	2.72%	
FICA	10-457-1203	\$14,581.64	\$16,632.29	\$17,414.76	4.70%	
ASRS	10-457-1204	\$23,798.84	\$26,676.87	\$27,317.27	2.40%	
Total Personnel Expenses:		\$270,228.26	\$307,589.39	\$321,372.18	4.48%	
Operating Expenses						
OPERATING SUPPLIES	10-457-2101	\$1,635.10	\$2,000.00	\$2,000.00	0.00%	Misc hardware, chemicals, fasteners and hand tools.
UNIFORM ALLOWANCE	10-457-2102	\$1,750.00	\$1,750.00	\$2,450.00	40.00%	Increased to include Cemetery staff not previously included in budgets. 7 FTE's @ \$350 Each
SAFETY SUPPLIES	10-457-2103	\$186.94	\$500.00	\$500.00	0.00%	Personal Protective Equipment
CLOTHING ALLOWANCE	10-457-2104	\$500.00	\$625.00	\$875.00	40.00%	Pants reimbursement - 5 FTE x \$150
JANITORIAL SUPPLIES	10-457-2105	\$22,240.29	\$22,000.00	\$24,000.00	9.09%	Increase to include new and expanding facilities.
BUILDING MATERIALS	10-457-2110	\$277.00	\$3,000.00	\$3,000.00	0.00%	Building materials to facilitate small repairs to infrastructure, cabinets and furniture.
EQUIPMENT REPAIR/MAINTENANCE	10-457-2115	\$3,754.86	\$12,500.00	\$12,500.00	0.00%	Small tool repair, facility equipment repair - compressors and pumps
CELL PHONES	10-457-2402	\$660.00	\$660.00	\$660.00	0.00%	Monthly stipend
CONTRACT SERVICES	10-457-2590	\$18,677.66	\$24,750.00	\$25,000.00	1.01%	1% increase over FY25 for Professional services for MEP. Carpet cleaning; Annual Fire extinguisher service and certification; Elevator inspections; Backflow Inspections; Grease Trap(s) pumping and service.
TRAVEL, MEALS AND SCHOOLS	10-457-2700	\$19.45	\$3,000.00	\$3,000.00	0.00%	MEP certification trainings
FACILITIES MAINTENANCE	10-457-2850	\$94,954.60	\$125,000.00	\$200,000.00	60.00%	General Facility Maintenance expenses. Include all non-capital improvement and remodels, furniture and cabinets. Increase to cover exterior painting of the Public Safety Building (Est \$90,000).
HVAC EXPENSES	10-457-2900	\$0.00	\$25,000.00	\$25,000.00	0.00%	Direct costs to replace Major unit as needed.- Average cost to replace 15 Ton unit
Total Operating Expenses:		\$144,655.90	\$220,785.00	\$298,985.00	35.42%	
Total Public Works - Building Maintenance:		\$414,884.16	\$528,374.39	\$620,357.18	17.41%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Information Technology						
Personnel Expenses						
SALARIES	10-455-1101	\$274,211.37	\$297,204.71	\$321,000.04	8.01%	
OVERTIME	10-455-1105	\$1,223.41	\$1,119.31	\$1,000.00	-10.66%	
INDUSTRIAL INSURANCE	10-455-1201	\$696.60	\$802.45	\$849.05	5.81%	
MEDICAL INSURANCE	10-455-1202	\$49,975.93	\$51,487.43	\$44,992.29	-12.62%	
FICA	10-455-1203	\$20,001.10	\$22,821.79	\$24,556.50	7.60%	
ASRS	10-455-1204	\$34,034.54	\$36,604.36	\$38,520.01	5.23%	
Total Personnel Expenses:		\$380,142.95	\$410,040.05	\$430,917.89	5.09%	
Operating Expenses						
OPERATING SUPPLIES	10-455-2101	\$2,836.28	\$2,000.00	\$3,000.00	50.00%	Non IT Equipment like office supplies, installation hardware, safety equipment, etc.
EQUIPMENT REPAIR AND UPGRADES	10-455-2115	\$57,427.14	\$46,000.00	\$46,000.00	0.00%	General Infrastructure upgrades, network, printers, pc's etc.; Infrastructure 30,000; Cradlepoint for Vehicles PD and Fire 6,000; Security Cameras 5,000; Council Chambers 5,000
SOFTWARE LICENSING	10-455-2265	\$272,721.78	\$310,805.00	\$357,955.00	15.17%	Software licensing for the city. The software list has been attached. Added 3 new systems this year for Clerks Office and Fire Department. Clerks was an increase of \$7,500 and Fire Department was an increase of \$9,000. The rest of the increase is due to software increases.
CELL PHONES	10-455-2402	\$1,980.00	\$2,700.00	\$2,640.00	-2.22%	Cell Phone Stipend for Team
UTILITIES	10-455-2404	\$21,378.48	\$23,000.00	\$23,000.00	0.00%	South Central Communications 8,000; Commnet Erate 15,000
CONTRACT SERVICES	10-455-2590	\$26,967.48	\$19,500.00	\$21,300.00	9.23%	AWS Hosted 7,000; Website Maintenance 5,000; Spillman Consulting 5,000; Adobe 3,800; Misc. Hosted Services 500
TRAVEL, MEALS AND SCHOOLS	10-455-2700	\$754.73	\$3,000.00	\$3,000.00	0.00%	Travel, Meals & Schools covers training the IT team
Total Operating Expenses:		\$384,065.89	\$407,005.00	\$456,895.00	12.26%	
Total Information Technology:		\$764,208.84	\$817,045.05	\$887,812.89	8.66%	

455-2265 SOFTWARE LICENSING	Amount	
Archive Social	\$8,600.00	
Arista NG Firewall	\$4,450.00	
Canva	\$150.00	
Clerk CivicPlus NextRequest	\$11,000.00	New
Clerk Agenda Management	\$5,900.00	New
Clerk CDI Laserfiche – 9 Clients	\$1,700.00	
Cradlepoint Licencing & Support	\$6,300.00	
Team Alert Electronic Panic Button	\$3,960.00	
Dot Gov Domain Renewal	\$800.00	
Freshdesk Helpdesk Ticket System	\$1,600.00	
FD ImageTrend Fire and EMS Software	\$18,000.00	New
ESRI GIS Software	\$950.00	
Finance ACA Reporting	\$500.00	
Finance Asset Kepper	\$350.00	
Finance Caselle	\$20,300.00	
Finance Clear Gov	\$36,000.00	
Garage All Data	\$2,000.00	
GoDaddy / Domain Registration	\$2,400.00	
HR ClearCompany	\$26,000.00	
IWorq PW, Comm Dev, P&Z	\$18,500.00	
Johnson Controls Annual Maintenance	\$4,200.00	
Mailchimp	\$500.00	
Microsoft Action Pack	\$550.00	
Misc Software		
Network Solutions	\$1,700.00	
Office 365	\$29,000.00	
PD 3D Scanner Software	\$6,000.00	
PD Avtec Motorola Console	\$9,000.00	
PD Axon Storage	\$34,000.00	
PD CI Technologies	\$1,900.00	
PD Goserco Call Recording	\$5,000.00	
PD Lexus Nexus for CM	\$2,000.00	
PD Precise Digital	\$1,745.00	
PD Redhat License Spillman	\$1,700.00	
PD Spillman	\$46,000.00	
Planning ClearGov ClearPlans	\$12,000.00	
Planning Sixis Mapping	\$2,000.00	
Recreation Software	\$3,000.00	
Form Builder	\$6,000.00	
SolarWinds Monitoring	\$3,200.00	
SolarWinds Remote Support	\$1,400.00	
SpyCare Monitoring	\$5,000.00	
Survey Monkey	\$500.00	

Veeam Backup and Recovery	\$4,500.00
Veeam O365 Backup Yearly	\$3,500.00
VMWare	\$300.00
Windows Server Licenses	
Wordfence Website Firewall	\$650.00
Xpress Bill Pay	\$2,400.00
Zoom Video Conference	\$750.00
Total	\$357,955.00

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Other						
Interfund Transfer						
Operating Expenses						
TRANSFER TO DEBT SERVICE	10-407-9815	\$200,000.00	\$2,045,000.00	\$1,000,000.00	-51.10%	
TRANSFER TO GOLF FUND	10-407-9817	\$0.00	\$200,000.00	\$375,000.00	87.50%	Interfund Transfer from the General Fund to the Golf Fund to take care of any shortages that they might have.
TRANSFER TO EMERGENCY RESERVE	10-407-9838	\$623,398.26	\$0.00	\$0.00	0.00%	\$0 Interfund Transfer as the Emergency Reserve has reached \$12 Million
TRANSFER TO CAPITAL FUND	10-407-9840	\$3,332,590.14	\$4,436,500.00	\$4,719,000.00	6.37%	70% of 1% City Sales Tax and 15% of 1% of City Sales Tax not going to Emergency Fund
TRANSFER TO OTHER FUNDS	10-407-9845	\$0.00	\$0.00	\$0.00	0.00%	
Total Operating Expenses:		\$4,155,988.40	\$6,681,500.00	\$6,094,000.00	-8.79%	
Total Other - Interfund Transfers:		\$4,155,988.40	\$6,681,500.00	\$6,094,000.00	-8.79%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Magistrate						
Magistrate						
Personnel Expenses						
SALARIES	10-443-1101	\$316,025.47	\$362,661.37	\$420,004.54	15.81%	
OVERTIME	10-443-1105	\$13,458.92	\$13,257.84	\$10,000.00	-24.57%	
INDUSTRIAL INSURANCE	10-443-1201	\$2,787.72	\$3,116.69	\$3,607.21	15.74%	
MEDICAL INSURANCE	10-443-1202	\$73,204.00	\$63,285.56	\$65,510.86	3.52%	
FICA	10-443-1203	\$25,051.61	\$28,757.84	\$32,130.35	11.73%	
ASRS	10-443-1204	\$39,577.03	\$63,857.05	\$69,323.46	8.56%	
Total Personnel Expenses:		\$470,104.75	\$534,936.35	\$600,576.42	12.27%	
Operating Expenses						
OPERATING SUPPLIES	10-443-2101	\$3,880.84	\$5,000.00	\$5,000.00	0.00%	Office supplies
OFFICE EQUIPMENT	10-443-2116	\$3,458.21	\$0.00	\$0.00	0.00%	
OFFICE EQUIPMENT LEASES	10-443-2119	\$1,757.75	\$2,200.00	\$0.00	-100.00%	Copier no longer on lease.
CELL PHONES	10-443-2402	\$660.00	\$660.00	\$1,320.00	100.00%	Hettinger and Court Supervisor Dawn Joslen
CONTRACT SERVICES	10-443-2590	\$131,266.09	\$165,000.00	\$194,000.00	17.58%	Approximate costs: - Public Defenders \$106k. Includes main contract for approximately 350 cases at the rate of \$257 per case (\$90k), Conflict cases (\$7k), New internet line for State computers split 50/50 with County (\$6k), DV Court (\$3k). - \$83k. Two full-time Court Security Officers, training and equipment (split 50/50 with County). - \$5k. Interpretation services, document shredding and water for staff.
TRAVEL, MEALS AND SCHOOLS	10-443-2700	\$4,355.11	\$5,000.00	\$9,000.00	80.00%	- Magistrate: Judicial Conference, Recovery Court Conference, Magistrate's Conference, Coconino County Judges Workshop - Assistant Magistrates: Coconino County Judges Workshop
SUBSCRIPTIONS/MEMBERSHIPS	10-443-2804	\$340.00	\$500.00	\$500.00	0.00%	Hettinger annual dues for State Bar, Arizona Association of Treatment Court Professionals, and Limited Jurisdiction Judges Association.
RECOVERY COURT	10-443-2850	\$0.00	\$0.00	\$22,000.00	100.00%	\$8,500 Public Defender, \$7,000 UA drug testing cups, \$2,500 incentives and graduations, \$2,000 DIMS case management software, \$2,000 RANT screening tool
Total Operating Expenses:		\$145,718.00	\$178,360.00	\$231,820.00	29.97%	
Total Magistrate:		\$615,822.75	\$713,296.35	\$832,396.42	16.70%	
Total General Fund Expenditures:		\$20,828,316.63	\$28,311,715.62	\$32,103,993.60	13.39%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Public Works - Airport						
Interfund Transfer						
Operating Expenses						
TRANSFER TO CAPITAL FUND	46-489-9719	\$241,781.17	\$594,915.00	\$388,000.00	-34.78%	
Total Operating Expenses:		\$241,781.17	\$594,915.00	\$388,000.00	-34.78%	
Total Interfund Transfer:		\$241,781.17	\$594,915.00	\$388,000.00	-34.78%	
Airport						
Airport						
Personnel Expenses						
SALARIES	46-489-1101	\$131,812.96	\$189,608.96	\$249,388.10	31.53%	
OVERTIME	46-489-1105	\$773.51	\$712.80	\$1,200.00	68.35%	
INDUSTRIAL INSURANCE	46-489-1201	\$1,844.27	\$7,560.43	\$5,782.12	-23.52%	
MEDICAL INSURANCE	46-489-1202	\$16,208.72	\$43,571.16	\$54,194.18	24.38%	
FICA	46-489-1203	\$10,006.29	\$14,559.60	\$19,078.19	31.04%	
ASRS	46-489-1204	\$16,294.58	\$23,352.49	\$29,926.57	28.15%	
Total Personnel Expenses:		\$176,940.33	\$279,365.44	\$359,569.16	28.71%	
Operating Expenses						
OPERATING SUPPLIES	46-489-2101	\$2,013.38	\$1,500.00	\$2,800.00	86.67%	Office Supplies, badging and security supplies. Includes Longevity Bonuses.
UNIFORM ALLOWANCE	46-489-2102	\$900.00	\$1,050.00	\$1,050.00	0.00%	4 FTE's @ \$350 Each
CLOTHING ALLOWANCE	46-489-2104	\$300.00	\$345.00	\$450.00	30.43%	Pants reimbursement - 3 FTE x \$150
JANITORIAL SUPPLIES	46-489-2110	\$0.00	\$100.00	\$100.00	0.00%	Additional cleaning supplies not provided by Building Maintenance.
EQUIPMENT REPAIR/MAINTENANCE	46-489-2115	\$631.64	\$2,000.00	\$5,500.00	175.00%	Cover radio equipment costs. Increase over FY25 for equipping two vehicles with base mounted radios. Xerox services - non-contracted
OFFICE EQUIPMENT LEASES	46-489-2119	\$187.16	\$0.00	\$0.00	0.00%	No lease, moved repair/maint. to 2115
BUILDINGS REPAIR & MAINTENANCE	46-489-2125	\$21,348.86	\$50,000.00	\$100,000.00	100.00%	Repairs are not included in the Building Maintenance. Repairs for non-capital repairs, HVAC, roofing, Interior painting of terminal.
CELL PHONES	46-489-2402	\$0.00	\$1,110.00	\$1,500.00	35.14%	Tablets, internet connectivity. Anticipate purchasing additional tablet and service plan.
UTILITIES	46-489-2404	\$87,915.13	\$130,000.00	\$130,000.00	0.00%	Costs for facility operation - airside and landside.

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
CONTRACT SERVICES	46-489-2590	\$122,263.50	\$77,000.00	\$75,000.00	-2.60%	\$25,000 Custodial, \$5,000 ADEQ MSGP compliance, \$7,000 SWPPP - Tri-annual submission and training, \$15,000 Stormwater survey, \$4,000 Wildlife, \$6,000 VirTower, \$5,500 Annual Audit, \$6,500 Parking solutions
FUEL	46-489-2601	\$4,898.17	\$4,000.00	\$4,000.00	0.00%	Operation vehicles, airfield equipment.
VEHICLE REPAIR/MAINTENANCE	46-489-2603	\$1,192.35	\$8,000.00	\$8,000.00	0.00%	Three Operation truck, mowers and JD tractor.
TRAVEL, MEALS AND SCHOOLS	46-489-2700	\$14,277.93	\$24,000.00	\$24,000.00	0.00%	FD ARFF training, AzAA Conference, ADOT Aeronautics meetings
SUBSCRIPTIONS/MEMBERSHIPS	46-489-2804	\$242.02	\$1,250.00	\$1,250.00	0.00%	AzAA memberships, AOPA memberships,
AIRFIELD MAINTENANCE	46-489-2820	\$10,469.17	\$9,500.00	\$50,000.00	426.32%	FAA compliance requires stripping every two years., alternating Taxiway and Runway. FY26 ACIP projects do not include Stripping of the Runway.
TRANSFER TO GENERAL FUND	46-489-9715	\$245,989.62	\$301,000.00	\$349,559.00	16.13%	Personnel Allocations
LIABILITY & PROPERTY INSURANCE	46-489-9850	\$7,095.00	\$0.00	\$9,000.00	100.00%	Insurance for Airport
MISC EXPENSE	46-489-9862	\$6,500.00	\$15,000.00	\$0.00	-100.00%	
Total Operating Expenses:		\$526,223.93	\$625,855.00	\$762,209.00	21.79%	
Total Public Works - Airport:		\$944,945.43	\$1,500,135.44	\$1,509,778.16	0.64%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Capital						
Capital Equipment Expenses						SEE DETAILED NOTES IN CAPITAL BREAKDOWN
PUBLIC WORKS - STREETS	40-480-9800	\$40,755.82	\$365,000.00	\$0.00	-100.00%	
PUBLIC WORKS	40-480-9805	\$13,094.40	\$180,000.00	\$0.00	-100.00%	
PUBLIC SAFETY - FIRE	40-480-9810	\$849,580.32	\$203,500.00	\$190,000.00	-6.63%	
PUBLIC SAFETY - POLICE	40-480-9815	\$441,950.65	\$80,000.00	\$342,500.00	328.13%	
GENERAL GOVERNMENT	40-480-9830	\$111,338.20	\$0.00	\$100,000.00	100.00%	
INFORMATION TECHNOLOGY	40-480-9832	\$0.00	\$20,000.00	\$75,000.00	275.00%	
PARKS & TRAILS	40-480-9840	\$0.00	\$153,000.00	\$410,000.00	167.97%	
HORSESHOE BEND	40-480-9850	\$0.00	\$450,000.00	\$377,500.00	-16.11%	
GOLF	40-480-9860	\$0.00	\$85,000.00	\$688,000.00	709.41%	
AIRPORT	40-480-9953	\$0.00	\$25,000.00	\$0.00	-100.00%	
Total Capital Equipment Expenses:		\$1,456,719.39	\$1,561,500.00	\$2,183,000.00	39.80%	
Capital Improvement Expenses						
TRANSFERS TO GENERAL FUND	40-485-9715	\$0.00	\$0.00	\$0.00	0.00%	
PUBLIC WORKS - STREETS	40-485-9800	\$904,917.44	\$1,000,000.00	\$7,050,000.00	605.00%	
PUBLIC WORKS	40-485-9805	\$269,040.99	\$600,000.00	\$600,000.00	0.00%	
PUBLIC SAFETY - FIRE	40-485-9810	\$33,609.51	\$0.00	\$1,300,000.00	100.00%	
PUBLIC SAFETY - POLICE	40-485-9815	\$19,672.51	\$100,000.00	\$228,000.00	128.00%	
GENERAL GOVERNMENT	40-485-9830	\$82,902.50	\$5,275,000.00	\$9,850,000.00	86.73%	
INFORMATION TECHNOLOGY	40-485-9832	\$0.00	\$25,000.00	\$0.00	-100.00%	
COMMUNITY CENTER	40-485-9835	\$0.00	\$32,000.00	\$0.00	-100.00%	
PARKS & TRAILS	40-485-9840	\$0.00	\$470,000.00	\$370,000.00	-21.28%	
RECREATION	40-485-9845	\$0.00	\$350,000.00	\$600,000.00	71.43%	
HORSESHOE BEND	40-485-9850	\$19,998.11	\$1,050,000.00	\$1,250,000.00	19.05%	
GOLF	40-485-9860	\$24.05	\$290,000.00	\$50,000.00	-82.76%	
AIRPORT IMPROVEMENTS	40-485-9953	\$4,700,220.06	\$3,461,320.00	\$4,060,770.00	17.32%	
AIRPORT IMPROVEMENTS-STATE	40-485-9965	\$399,535.78	\$169,915.00	\$188,000.00	10.64%	
AIRPORT IMPRV-CITY EXPENSES	40-485-9966	\$242,535.45	\$569,915.00	\$388,000.00	-31.92%	
Total Capital Improvement Expenses:		\$6,672,456.40	\$13,393,150.00	\$25,934,770.00	93.64%	
Total Capital:		\$8,129,175.79	\$14,954,650.00	\$28,117,770.00	88.02%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Public Works - Cemetery						
Interfund Transfer						
Operating Expenses						
TRANSFER TO CAPITAL FUND	57-456-9650	\$24,407.75	\$0.00	\$0.00	0.00%	
Total Operating Expenses:		\$24,407.75	\$0.00	\$0.00	0.00%	
Total Interfund Transfer:		\$24,407.75	\$0.00	\$0.00	0.00%	
Cemetery Expenses						
Personnel Expenses						
SALARIES	57-456-1101	\$45,828.17	\$92,664.00	\$100,077.12	8.00%	
OVERTIME	57-456-1105	\$2,244.40	\$1,731.09	\$3,000.00	73.30%	
INDUSTRIAL INSURANCE	57-456-1201	\$7,304.76	\$6,251.17	\$6,569.82	5.10%	
MEDICAL INSURANCE	57-456-1202	\$9,284.87	\$25,218.23	\$19,086.30	-24.32%	
FICA	57-456-1203	\$3,670.41	\$7,221.22	\$7,655.90	6.02%	
ASRS	57-456-1204	\$5,908.02	\$11,582.28	\$12,009.25	3.69%	
Total Personnel Expenses:		\$74,240.63	\$144,667.99	\$148,398.39	2.58%	
Operating Expenses						
CLOTHING ALLOWANCE	57-456-2104	\$0.00	\$0.00	\$300.00	100.00%	Pants reimbursement - 2 FTE x \$150
EQUIPMENT REPAIR & MAINT.	57-456-2115	\$0.00	\$0.00	\$7,000.00	100.00%	Minor repairs on Cemetery equipment.
MISC EXPENSE	57-456-9690	\$8,614.22	\$16,500.00	\$11,600.00	-29.70%	Small Tool consumables, software lease and access. Includes Longevity bonuses.
UTILITIES	57-456-9925	\$7,557.29	\$10,920.00	\$11,000.00	0.73%	
Total Operating Expenses:		\$16,171.51	\$27,420.00	\$29,900.00	9.04%	
Total Cemetery Expenses:		\$16,171.51	\$27,420.00	\$29,900.00	9.04%	
Total Public Works - Cemetery:		\$114,819.89	\$172,087.99	\$178,298.39	3.61%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Debt Service Fund						
Other						
Interfund Transfer						
Operating Expenses						
TRANSFER TO GENERAL FUND	20-488-9712	\$200,000.00	\$300,000.00	\$0.00	-100.00%	
TRANSFER TO CAPITAL FUND	20-488-9800	\$0.00	\$0.00	\$1,000,000.00	100.00%	Interfund Transfer to cover Bonded Capital Items - Swimming Pool & North Fire/ARFF Station
TRANSFER TO EMERGENCY RES FUND	20-488-9850	\$0.00	\$0.00	\$0.00	0.00%	
Total Operating Expenses:		\$200,000.00	\$300,000.00	\$1,000,000.00	233.33%	
Total Interfund Transfer:		\$200,000.00	\$300,000.00	\$1,000,000.00	233.33%	
Debt Service Expenses						
Operating Expenses						
BOND PRINCIPAL	20-406-9888	\$0.00	\$735,000.00	\$1,000,000.00	36.05%	Principal Bond Debt for the Swimming Pool & North Fire/ARFF Station
BOND INTEREST	20-406-9889	\$0.00	\$637,500.00	\$0.00	-100.00%	
Total Operating Expenses:		\$0.00	\$1,372,500.00	\$1,000,000.00	-27.14%	
Total Debt Service Expenses:		\$0.00	\$1,372,500.00	\$1,000,000.00	-27.14%	
Total Debt Fund Expenditures:		\$200,000.00	\$1,672,500.00	\$2,000,000.00	19.58%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Donation Expenses						
Operating Expenses						
MEMORIAL PLAZA DONATION EXP	36-433-2200	\$77.07	\$3,250.00	\$3,500.00	7.69%	
LAKE POWELL BLVD STREET BANNER	36-433-2225	\$0.00	\$600.00	\$600.00	0.00%	
SHOP WITH A COP & FIREMAN	36-433-2230	\$11,190.52	\$15,000.00	\$20,000.00	33.33%	
LPNGC DONATION EXPENSE	36-433-2235	\$0.00	\$24,000.00	\$30,000.00	25.00%	
SPECIAL EVENT EXPENSES	36-433-2240	\$0.00	\$20,000.00	\$20,000.00	0.00%	
CITY MANAGER DONATION EXPENSES	36-433-2245	\$5,500.00	\$25,000.00	\$25,000.00	0.00%	
TRANSIENT EXPENSES	36-433-2250	\$648.34	\$2,600.00	\$2,500.00	-3.85%	
COMMUNITY CTR DONATION EXP	36-433-2275	\$842.03	\$5,000.00	\$2,400.00	-52.00%	
FIRE DONATION EXPENSES	36-433-2285	\$0.00	\$12,500.00	\$5,000.00	-60.00%	
LIBRARY DONATION EXPENSES	36-433-2295	\$2,547.14	\$6,500.00	\$15,000.00	130.77%	
HSB DONATION EXPENSES	36-433-2297	\$148.40	\$300.00	\$1,000.00	233.33%	
COMMUNITY GARDEN EXPENSES	36-433-2350	\$58.24	\$1,000.00	\$1,000.00	0.00%	
POLICE DEPT DONATION EXPENSES	36-433-2375	\$0.00	\$100.00	\$1,000.00	900.00%	
Total Operating Expenses:		\$21,011.74	\$115,850.00	\$127,000.00	9.62%	
Total Donation Expenses:		\$21,011.74	\$115,850.00	\$127,000.00	9.62%	
NOTE:						
Donation Revenue received for these Departments.						
Funds budgeted according to Fund Balance and Deposits Received.						
Expenses are used for specific projects or programs through out the year.						

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Emergency Reserve Fund						
Other						
Emergency Reserve Expenses						
Operating Expenses						
BANK FEES	12-439-2215	\$1,346	\$0	\$0	0.00%	
EXPENDITURES	12-439-9814	\$0	\$0	\$0	0.00%	
Total Operating Expenses:		\$1,346	\$0	\$0	0.00%	
Total Emergency Reserve Expenses:		\$1,346	\$0	\$0	0.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Voluntary Fire Pension Expenses						
Operating Expenses						
PENSION PAYMENTS	72-428-2852	\$91,015	\$75,000	\$75,000	0.00%	Payouts for Volunteer Pension Payments requested throughout the year.
FISCAL AGENT FEES	72-428-2854	\$4,965	\$3,000	\$5,000	66.67%	Payment for Fiscal Agent to manage the Volunteer Pension Account.
Total Operating Expenses:		\$95,979	\$78,000	\$80,000	2.56%	
Total Voluntary Fire Pension Expenses:		\$95,979	\$78,000	\$80,000	2.56%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Golf						
Golf Clubhouse						
Personnel Expenses						
SALARIES	55-463-1101	\$295,198	\$416,687	\$428,672	2.88%	
OVERTIME	55-463-1105	\$9,385	\$6,714	\$10,000	48.95%	
INDUSTRIAL INSURANCE	55-463-1201	\$6,303	\$13,353	\$9,124	-31.67%	
MEDICAL INSURANCE	55-463-1202	\$67,371	\$106,189	\$74,970	-29.40%	
FICA	55-463-1203	\$27,013	\$32,390	\$32,793	1.25%	
ASRS	55-463-1204	\$42,858	\$39,684	\$45,506	14.67%	
Total Personnel Expenses:		\$448,127	\$615,018	\$601,066	-2.27%	
Operating Expenses						
OPERATING SUPPLIES	55-463-2101	\$5,238	\$5,000	\$12,100	142.00%	Includes office and cleaning supplies, scorecards, tees, and pencils. Increase based on demand. Includes Longevity Bonuses.
UNIFORM ALLOWANCE	55-463-2102	\$860	\$1,000	\$1,000	0.00%	Staff logo polos and jackets.
EQUIPMENT REPAIR/MAINTENANCE	55-463-2115	\$3,254	\$2,000	\$2,000	0.00%	HVAC maintenance and service.
CLUBHOUSE EQUIPMENT	55-463-2120	\$10,896	\$10,000	\$10,000	0.00%	Equipment upgrades for the kitchen.
GOLF MERCHANDISE	55-463-2121	\$127,059	\$140,000	\$140,000	0.00%	Based on revenue projection of \$230k.
GOLF FOOD & BEVERAGE	55-463-2122	\$165,498	\$160,000	\$180,000	12.50%	Based on revenue projection of \$450k.
BUILDING REPAIR AND MAINT	55-463-2125	\$860	\$2,000	\$2,000	0.00%	Unforeseen repairs to the building.
CARTS REPAIRS AND MAINT	55-463-2126	\$0	\$4,000	\$4,000	0.00%	Covers cart repairs not under warranty.
DRIVING RANGE EXPENSES	55-463-2127	\$5,690	\$5,000	\$5,000	0.00%	Range equipment including, range balls and baskets.
SPECIAL EVENT EXPENSES	55-463-2130	\$2,682	\$4,000	\$4,000	0.00%	Cost associated with hosting events.
BANK FEES	55-463-2215	\$44,847	\$40,000	\$45,000	12.50%	Increase in revenue increases bank fees.
CELL PHONES	55-463-2402	\$660	\$660	\$660	0.00%	
POSTAGE	55-463-2403	\$157	\$250	\$250	0.00%	
UTILITIES	55-463-2404	\$46,198	\$51,000	\$40,000	-21.57%	Based on prior year expense.
CONTRACT SERVICES	55-463-2590	\$13,443	\$12,000	\$17,150	42.92%	Includes TV bill, linen, and water. USGA handicap fees to be reimbursed approx \$6000. Audit Services \$5150.
TRAVEL, MEALS AND SCHOOLS	55-463-2700	\$110	\$2,500	\$2,500	0.00%	PGA meetings, Merchandise Shows, Trade Shows
SUBSCRIPTIONS/MEMBERSHIPS	55-463-2804	\$2,898	\$2,500	\$2,500	0.00%	Includes PGA of America fees and dues. \$800 reimbursed for Golf Software.
OVER/SHORT	55-463-2810	\$18	\$0	\$0	0.00%	
PUBLICATIONS AND ADVERTISING	55-463-9601	\$9,280	\$20,000	\$20,000	0.00%	Regional advertising and Google Ads.
INTEREST EXPENSE	55-463-9896	\$10,691	\$8,354	\$2,985	-64.27%	Golf Cart Lease Payments - last payment Nov. 2025
CAPITAL LEASES	55-463-9902	\$4,927	\$47,966	\$18,991	-60.41%	Golf Cart Lease Payments - last payment Nov. 2025
Total Operating Expenses:		\$455,267	\$518,229	\$510,136	-1.56%	
Total Golf Clubhouse:		\$903,394	\$1,133,247	\$1,111,202	-1.95%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Golf Maintenance						
Personnel Expenses						
SALARIES	55-468-1101	\$273,583	\$310,877	\$335,741	8.00%	
OVERTIME	55-468-1105	\$18,506	\$4,351	\$10,000	129.85%	
INDUSTRIAL INSURANCE	55-468-1201	\$5,922	\$7,057	\$7,400	4.87%	
MEDICAL INSURANCE	55-468-1202	\$62,409	\$74,532	\$67,903	-8.89%	
FICA	55-468-1203	\$21,768	\$24,115	\$25,684	6.51%	
ASRS	55-468-1204	\$34,655	\$36,066	\$37,529	4.06%	
Total Personnel Expenses:		\$416,844	\$456,998	\$484,259	5.97%	
Operating Expenses						
OPERATING SUPPLIES	55-468-2101	\$2,754	\$2,000	\$2,000	0.00%	
AGRICULTURAL	55-468-2103	\$17,448	\$40,000	\$50,000	25.00%	Seed, sand, pesticide, herbicide and fertilizer for the golf course.
EQUIPMENT REPAIR/MAINTENANCE	55-468-2115	\$45,278	\$30,000	\$30,000	0.00%	Seeing rising costs across the board.
BUILDING REPAIR AND MAINT	55-468-2125	\$0	\$1,000	\$1,000	0.00%	General and unforeseen cost to maintain equipment.
CART REPAIRS & MAINTENANCE	55-468-2126	\$2,119	\$0	\$5,000	100.00%	Unforeseen repairs to the building.
MAINTENANCE SUPPLIES	55-468-2135	\$10,270	\$12,000	\$15,000	25.00%	Minor Repair for 60 + carts.
CELL PHONES	55-468-2402	\$1,125	\$1,980	\$1,980	0.00%	Rakes, cups, flags, shovels, etc.
UTILITIES	55-468-2404	\$10,925	\$15,680	\$12,000	-23.47%	Covers 3 staff stipends
CONTRACT SERVICES	55-468-2590	\$75	\$0	\$3,000	100.00%	Based on previous years projections.
FUEL	55-468-2601	\$14,124	\$19,000	\$18,000	-5.26%	USGA Soil Samples & Pest Control & Canyon Lands Water
TRAVEL, MEALS AND SCHOOLS	55-468-2700	\$1,515	\$1,000	\$1,000	0.00%	Based on previous years projections.
SUBSCRIPTIONS/MEMBERSHIPS	55-468-2804	\$875	\$750	\$750	0.00%	GCGAA School & Trade Show
TRANSFER TO CAPITAL FUND	55-468-9712	\$0	\$375,000	\$738,000	96.80%	GCGAA fees and dues. Pesticide license.
CAPITAL LEASES	55-468-9902	\$7,434	\$6,797	\$0	-100.00%	To cover Capital Fund purchases made.
INTEREST EXPENSE	55-468-9903	\$895	\$47	\$0	-100.00%	
DEPRECIATION EXPENSE	55-500-9500	\$242,975	\$0	\$260,000	100.00%	
Total Operating Expenses:		\$357,811	\$505,254	\$1,137,730	125.18%	Added this fiscal year per Auditors
Total Golf Maintenance:		\$774,655	\$962,252	\$1,621,989	68.56%	
Total Golf:		\$1,678,049	\$2,095,499	\$2,733,190	30.43%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Highway User Fund						
Public Works						
Interfund Transfer						
Operating Expenses						
TRANSFERS TO CAPITAL PROJECTS	15-459-9720	\$0	\$1,365,000	\$1,800,000	31.87%	To cover Capital Fund purchases made this year.
Total Operating Expenses:		\$0	\$1,365,000	\$1,800,000	31.87%	
Total Interfund Transfer:		\$0	\$1,365,000	\$1,800,000	31.87%	
Operating Expenses						
OPERATING SUPPLIES	15-459-2101	\$8,035	\$10,000	\$10,000	0.00%	Tools, Striping, sign supplies, signal components
UNIFORM ALLOWANCE	15-459-2102	\$1,950	\$2,100	\$2,100	0.00%	6 FTE's @ \$350 each. Shirts, boots
SAFETY SUPPLIES	15-459-2103	\$2,323	\$3,500	\$3,500	0.00%	Personal Protective Equipment - vests, eye protection, gloves, respirators, etc.
CLOTHING ALLOWANCE	15-459-2104	\$600	\$750	\$750	0.00%	Pants reimbursement - 5 FTE x \$150
STREET REPAIR	15-459-2114	\$1,020,439	\$800,000	\$800,000	0.00%	Street Repair and Maintenance. Non-capital Improvement projects.
SIDEWALK, CURB AND GUTTER	15-459-2117	\$14,662	\$35,000	\$35,000	0.00%	Sidewalk Repair and Maintenance. Non-capital Improvement projects.
STREET LIGHTING	15-459-2118	\$144,407	\$140,000	\$140,000	0.00%	Pays for electrical for all city owned light poles.
CELL PHONES	15-459-2402	\$1,924	\$1,500	\$1,500	0.00%	Cell reimbursements, 2 FTE's @ \$60
CONTRACT SERVICES	15-459-2590	\$0	\$10,000	\$10,000	0.00%	Professional services - Traffic signal technical support.
FUEL	15-459-2601	\$24,426	\$30,000	\$33,000	10.00%	Fuel expense covered by HURF - 10% increase over FY25
VEHICLE REPAIR/MAINTENANCE	15-459-2603	\$8,362	\$16,000	\$16,000	0.00%	Streets vehicle repair and maintenance funded by HURF.
TRAVEL, MEALS AND SCHOOLS	15-459-2700	\$470	\$2,000	\$4,000	100.00%	Increase Over FY25 for additional FTE's seeking certifications and trainings.
RENTALS	15-459-2801	\$323	\$1,000	\$1,000	0.00%	Specialty rental tool expense, saws, lifts, gas powered equipment.
Total Operating Expenses:		\$1,227,921	\$1,051,850	\$1,056,850	0.48%	
Total Highway User Expenses:		\$1,227,921	\$2,416,850	\$2,856,850	18.21%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Horseshoe Bend						
Horseshoe Bend						
Personnel Expenses						
SALARIES	45-450-1101	\$359,608	\$593,576	\$671,041	13.05%	
OVERTIME	45-450-1105	\$12,741	\$3,274	\$10,000	205.41%	
INDUSTRIAL INSURANCE	45-450-1201	\$5,239	\$8,731	\$11,785	34.99%	
MEDICAL INSURANCE	45-450-1202	\$65,281	\$141,635	\$97,455	-31.19%	
FICA	45-450-1203	\$27,233	\$39,142	\$51,335	31.15%	
ASRS	45-450-1204	\$21,926	\$61,127	\$78,712	28.77%	
Total Personnel Expenses:		\$492,028	\$847,486	\$920,328	8.60%	
Operating Expenses						
OPERATING SUPPLIES	45-450-2101	\$15,068	\$24,970	\$31,800	27.35%	Everyday operating supply costs have increased 6-9% over 2024-25. CC paper, Kleenex, pens, Swiffer's/broom for booths, etc. Includes Longevity Bonuses.
UNIFORM ALLOWANCE	45-450-2102	\$9,083	\$6,500	\$10,000	53.85%	New uniform shirt price up over 2024 year by \$4.00 per shirt. Jackets increased by \$20 each for full time staff only.
JANITORIAL SUPPLIES	45-450-2110	\$1,579	\$5,500	\$6,800	23.64%	Cleaning supplies have not gone down since COVID. A lot of cleaning & sanitation safety supplies are used as there is no running water at HSB.. - Germ X, Clorox wipes, wet wipes, toilet paper, vacuums, trash bags etc.
EQUIPMENT REPAIR/MAINTENANCE	45-450-2115	\$9,087	\$8,500	\$11,500	35.29%	New tires for company truck, 2 trash gators, and our emergency gator due to sun rot. Also, replace pressure washer. Sun and weather take a toll on all vehicles.
WATER EXPENSES	45-450-2122	\$777	\$2,700	\$2,850	5.56%	We had a very mild summer last year and did not sell as much bottled water. More visitors are bringing drinking water.
RETAIL EXPENSES	45-450-2123	\$1,100	\$5,600	\$4,000	-28.57%	Sale of small \$2.00 HSB stickers in each booth for visitors who request a souvenir.
BANK FEES	45-450-2215	\$84,395	\$80,000	\$90,000	12.50%	
CELL PHONES	45-450-2402	\$1,130	\$660	\$1,800	172.73%	We will need a cell phone stipend for lead cashier training.

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
UTILITIES	45-450-2404	\$16,953	\$19,500	\$25,000	28.21%	
MARKETING & PROMOTIONS	45-450-2540	\$0	\$0	\$500,000	100.00%	
CONTRACT SERVICES	45-450-2590	\$267,096	\$390,000	\$485,150	24.40%	All yearly contracts have increased this past year. 3 Peaks cleaning service for public restrooms stayed the same. Includes \$5150 for audit services.
FUEL	45-450-2601	\$2,120	\$6,000	\$4,800	-20.00%	Less fuel used in prior year.
TRAVEL, MEALS AND SCHOOLS	45-450-2700	\$1,411	\$1,225	\$2,000	63.27%	CPR/1st Aid/ AED training - Train 2 new FT employees and refresher course those that need it.
OVER AND SHORT	45-450-2803	\$285	\$150	\$200	33.33%	
FACILITIES MAINTENANCE	45-450-2850	\$45,900	\$63,000	\$68,000	7.94%	Work on the star gazing area - adding more fencing and gravel. Parking lot markings needs to be repainted, springs for spikes at exit are replaced monthly & price increased. Paint the 10 public restrooms yearly.
DEPRECIATION EXPENSE	45-450-9500	\$118,433	\$135,000	\$135,000	0.00%	
PUBLICATIONS AND ADVERTISING	45-450-9601	\$54,841	\$50,000	\$55,000	10.00%	All advertising for events/posters/star gazing, any printed info for visitors. Paper/printer cartridges costs have doubled.
Total Operating Expenses:		\$629,260	\$799,305	\$1,433,900	79.39%	
Interfund Transfer						
Operating Expenses						
TRANSFER TO GENERAL FUND	45-450-9715	\$2,133,482	\$2,627,470	\$2,918,494	11.08%	Personnel Allocations & loan \$127,470
TRANSFER TO CAPITAL FUND	45-450-9840	\$327,166	\$1,807,167	\$1,627,500	-9.94%	To cover Capital purchases paid for in the Capital Fund
Total Operating Expenses:		\$2,460,648	\$4,434,637	\$4,545,994	2.51%	
Total Interfund Transfer:		\$2,460,648	\$4,434,637	\$4,545,994	2.51%	
Total Horseshoe Bend:		\$3,581,936	\$6,081,428	\$6,900,222	13.46%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Land						
Operating Expenses						
TRANSFER TO CAPITAL FUND	48-488-9715	\$1,700,370	\$3,315,000	\$4,000,000	20.66%	
Total Operating Expenses:		\$1,700,370	\$3,315,000	\$4,000,000	20.66%	
Total Land:		\$1,700,370	\$3,315,000	\$4,000,000	20.66%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Miscellaneous Grant Expenses						
Community Center Grant Expenses						
Operating Expenses						
MISC COMM CENTER GRANTS	25-433-9750	\$13,797	\$50,000	\$0	-100.00%	
NACOG GRANT EXP- MEALS	25-433-9800	\$58,883	\$62,000	\$62,000	0.00%	
NACOG- STIMULUS EXPENSES	25-433-9885	\$0	\$2,306	\$0	-100.00%	
Total Community Center Grant Expenses:		\$72,679	\$114,306	\$62,000	-45.76%	
Fire Grant Expenses						
Operating Expenses						
MISCELLANEOUS GRANT	25-419-8000	\$0	\$30,000	\$0	-100.00%	No grants for FY2026
FIRE DEPT. GRANT EXPENSES	25-419-9760	\$2,326	\$0	\$0	0.00%	
Total Fire Grant Expenses:		\$2,326	\$30,000	\$0	-100.00%	
Library Grant Expenses						
Operating Expenses						
MISC GRANT EXPENSE	25-425-9900	\$2,200	\$350,000	\$350,000	0.00%	County Funds for Library Grants
COLLABORATIVE/CULTURAL GRANTS	25-425-9955	\$7,092	\$0	\$0	0.00%	
YOUNG ADULT/CHILDREN'S PROGRAM	25-425-9980	\$10,628	\$0	\$0	0.00%	
LIBRARY OUTREACH TRAINING	25-425-9984	\$14,568	\$0	\$0	0.00%	
LIBRARY OUTREACH GRANT	25-425-9985	\$41,370	\$0	\$0	0.00%	
LTSA GRANT EXPENSE	25-425-9990	\$16,266	\$20,000	\$18,000	-10.00%	
MISC COUNTY FUNDS - EXPENSE	25-425-9995	\$156,576	\$0	\$123,837	100.00%	2 Library staff positions funded by County Grant Funds
Total Library Grant Expenses:		\$248,699	\$370,000	\$491,837	32.93%	
Miscellaneous Grant Expenses						
Operating Expenses						
MAGISTRATE MISC GRANT EXPENSES	25-421-7000	\$121,279	\$252,649	\$125,000	-50.52%	Drug Court Grant - Year 4 of Grant. Grant ends Oct 2025
OPIOID SETTLEMENT EXPENSES	25-421-7500	\$0	\$20,000	\$100,000	400.00%	Regulated Funds from Legal Settlements
ALT ESSENTIAL AIR SERV EXPENSE	25-421-8000	\$4,334,862	\$4,400,000	\$4,400,000	0.00%	Contour Airlines
MISCELLANEOUS GRANTS	25-421-9000	\$0	\$8,900,000	\$8,450,000	-5.06%	\$5M EDA Disaster Relief Grant, \$450K Haul/Coppermine, \$3M Misc
Total Miscellaneous Grant Expenses:		\$4,456,141	\$13,572,649	\$13,075,000	-3.67%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Police Grant Expenses						
Operating Expenses						
POLICE GRANT EXPENSE	25-437-9944	\$0	\$30,000	\$628,000	1993.33%	\$15,000 LPR; \$200,000 Vehicles; \$255,000 Drone First Responder; \$100,000 Dispatch Consoles; \$30,000 Community Room Upgrades; \$20,000 Pepperball; \$8,000 Red Dots
BULLET PROOF VEST GRANT EXP	25-437-9949	\$876	\$6,000	\$10,000	66.67%	
Total Police Grant Expenses:		\$876	\$36,000	\$638,000	1672.22%	
Recreation Grant Expenses						
Operating Expenses						
RECREATION GRANTS	25-420-9700	\$11,462	\$100,000	\$350,000	250.00%	\$150K BMX; \$200K Splash Pad
Total Recreation Grant Expenses:		\$11,462	\$100,000	\$350,000	250.00%	
Community Development Grant Expenses						
Operating Expenses						
COMM DEV GRANT EXPENSES	25-426-8500	\$40,247	\$3,340,000	\$1,900,000	-43.11%	Detox Facility Renovations
Total Community Development Grant Expenses:		\$40,247	\$3,340,000	\$1,900,000	-43.11%	
Total Miscellaneous Grant Expenses:		\$4,508,726	\$17,048,649	\$15,963,000	-6.37%	
Other						
Interfund Transfer						
Operating Expenses						
TRANSFER TO GENERAL FUND	25-433-9712	\$3,037	\$50,000	\$50,000	0.00%	If unused funds from NACOG Meals Grant then Interfund Transfer to General Fund to partially cover payroll.
Total Other:		\$3,037	\$50,000	\$50,000	0.00%	
Total Misc Grants Expenditures:		\$4,835,467	\$17,612,955	\$16,566,837	-5.94%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Court Improvement Fund						
Operating Expenses						
Court Improvement Fund						
COURT IMPROVEMENT FUND EXPENSES	33-413-9690	\$0	\$5,000	\$20,000	300.00%	New desks for Court Supervisor and Clerks
Total Operating Expenses:		\$0	\$5,000	\$20,000	300.00%	
Total Court Improvement Fund Expense:		\$0	\$5,000	\$20,000	300.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Fill the Gap Fund						
Operating Expenses						
Fill The Fund						
FILL THE GAP EXPENSES	34-423-2500	\$0	\$0	\$5,000	100.00%	Budgeted Fund Balance
Total Operating Expenses:		\$0	\$0	\$5,000	100.00%	
Total Fill the Gap Expense:		\$0	\$0	\$5,000	100.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
JCEF Fund						
Operating Expenses						
JCEF EXPENSES	32-425-2400	\$3,311	\$0	\$12,000	100.00%	State computers, printer, software and internet
Total Operating Expenses:		\$3,311	\$0	\$12,000	100.00%	
Total JCEF Expenses:		\$3,311	\$0	\$12,000	100.00%	

EXPENSE Fund/Department - Expense Type	Account ID	2024 Actual	2025 Budgeted	Proposed FY2026	FY2025 Budgeted vs. Proposed FY2026 (% Change)	Note
Substance Abuse Fund						
Operating Expenses						
SUBSTANCE ABUSE EXPENSES	16-480-9940	\$0	\$31,000	\$30,000	-3.23%	Substance Abuse expenses are budgeted off the funds showing in the fund balance. Projected Fund Balance for end of FY 2025 will be around \$40K...budgeted \$30K
Total Operating Expenses:		\$0	\$31,000	\$30,000	-3.23%	
Total Substance Abuse Expenses:		\$0	\$31,000	\$30,000	-3.23%	

FY2026 Capital Breakdown - as of 5/1/25

Fund / Line Item / Project	FY2026 Capital Costs
Misc Grant Fund - 25	8,000,000
Grant Fund - 25	8,000,000
25-421-9000 General Government	5,650,000
BMX	
TTL \$500,000 (\$150K in General & \$350K in Grants)	150,000
Downtown Revitalization Plan	
TTL \$9,750,00 (\$4.75M in General & \$5M in Grants)	5,000,000
Splash Pad	
TTL \$2,000,000 (\$1,500,000 in General & 500K in Grants)	500,000
25-421-9000 Streets	450,000
Round About Haul & Coppermine BUILD Grant	450,000
25-426-8500 Community Services	1,900,000
Treatment Facility - CDBG	1,900,000

FY2026 Capital Breakdown - as of 5/1/25

Fund / Line Item / Project	FY2026 Capital Costs
Capital Fund - 40	28,117,770
Equipment	2,183,000
40-480-9810 Public Safety - Fire	190,000
Ferno, Power Gurney	40,000
Transport Ambulance	150,000
40-480-9815 Public Safety - PD	342,500
Drone First Responder (1)	127,500
LPR - License Plate Recognition (1)	15,000
Patrol Vehicles and Wheeled Equipment	200,000
40-480-9830 General Government	100,000
Electronic Messaging Boards	100,000
40-480-9832 Information Technology	75,000
New Computers (PC Refresh Windows 11)	50,000
Server and Network Upgrades	25,000
40-480-9840 Parks & Trails	410,000
Aerial Articulating 75 Foot Boom Lift	175,000
E60 Mini Excavator with Breaking Hammer CIP	110,000
F350 4x4 New Truck with Utility Bed CIP	75,000
New Laser Leveling Groomer for Sports Complex	50,000
40-480-9850 Horseshoe Bend	377,500
2 Gas Trolleys - 2nd payment	250,000
Drone First Responder (1)	127,500
40-480-9860 Golf	688,000
Golf Carts (65) CIP	658,000
Ventrac Tractor Attachments	30,000

FY2026 Capital Breakdown - as of 5/1/25

Fund / Line Item / Project	FY2026 Capital Costs
Improvements	25,934,770
40-485-9800 Public Works - Streets	7,050,000
Coppermine and Haul Road Street Improvements (Design)	600,000
Future Road Development	900,000
Haul Road Improvements & Sidewalk - HURF Funds	1,000,000
Industrial Road Overlay	800,000
Road Improvements	2,000,000
South Lake Powell BLVD Sidewalk	850,000
Vista Ave Overlay	900,000
40-485-9805 Public Works	600,000
Public Works Building Improvements	600,000
40-485-9810 Public Safety - Fire	1,300,000
Fire Department Storage	1,300,000
40-485-9815 Public Safety - PD	228,000
Animal Shelter HVAC - Current Building	28,000
Animal Shelter Improvements	100,000
Dispatch Consoles	100,000
40-485-9830 General Government	9,850,000
BMX TTL \$500,000 (\$350K in General & \$150K in Grants)	350,000
Downtown Revitalization Plan CIP TTL \$9,750,00 (\$4.75M in General & \$5M in Grants)	4,750,000
Potential Facility Improvements	2,250,000
Splash Pad CIP TTL \$2,000,000 (\$1,500,000 in General & 500K in Grants)	1,500,000
Swimming Pool CIP & BOND	1,000,000
40-485-9840 Parks & Trails	370,000
BMX/Pump Track - Solar Lighting around Walking Trail	60,000
BMX/Pump Track - Walking Trail Around	30,000
Disc Golf Course - Second Back 9	20,000
Restrooms for JCPMP - two stall prefab	240,000
Trail Maintenance	20,000
40-485-9845 Recreation	600,000
Lighting at Sports Complex	600,000
40-485-9850 Horseshoe Bend	1,250,000
HSB Resurface Parking Lot	250,000
HSB Road (Sandhill Rd) Improvements - Engineering, Water, Sewer	1,000,000

FY2026 Capital Breakdown - as of 5/1/25

Fund / Line Item / Project	FY2026 Capital Costs
40-485-9860 Golf	50,000
Clubhouse Carpet	20,000
Patio Shade	30,000
40-485-9953 Airport - Fed.	4,060,770
North Fire/ARFF Station (Design) - Fed.	365,000
RSA Phase 2 Const. - Fed.	182,000
Taxiway A Reconstruction Design - Fed.	326,770
Terminal Building Const. - Fed.	1,821,000
T-Hanger Taxilane/Apron Rehab. - Fed.	1,366,000
40-485-9965 Airport - State	188,000
North Fire/ARFF Station (Design) - State	18,000
RSA Phase 2 Const. - State	4,000
Taxiway A Reconstruction Design - State	9,000
Terminal Building Const.. - State	89,000
T-Hanger Taxilane/Apron Rehab. - State	68,000
40-485-9966 Airport - City	388,000
New Roof for Airport Maintenance Hanger	200,000
North Fire/ARFF Station (Design) - City	18,000
RSA Phase 2 Constr. - City	4,000
Taxiway A Reconstruction Design - City	9,000
Terminal Building Const. - City	89,000
T-Hanger Taxilane/Apron Rehab. - City	68,000
Golf Fund - 55	22,000
Golf Fund - 55	22,000
55-463-9896	3,000
Golf Cart Lease - Interest - last payment 11/25	3,000
55-463-9902	19,000
Golf Cart Lease - Principal - last payment 11/25	19,000
Grand Total	36,139,770

FY2026 Capital Breakdown
CIP Breakdown - as of 5/1/25

Item / Project	FY2023 CIP Rollover	FY2024 CIP Rollover	FY2025 CIP Costs	FY 2026 CIP Costs	FY 2027 CIP Costs	FY 2028 CIP Costs	Used in FY2024	Used in FY2025	Sum of CIP Balance
40-480-9805 Public Works				250,000					250,000
Vehicles and Equipment				250,000					250,000
40-480-9810 Public Safety - Fire	-	400,000	400,000	400,000	400,000	400,000	-	-	1,200,000
105' Platform Truck CIP (Vehicle Cost)	-	400,000	400,000	400,000	400,000	400,000	-	-	1,200,000
40-480-9815 Public Safety - PD	150,000	200,000	200,000	200,000			357,324	35,471	357,205
Patrol Vehicles CIP - Fund (Vehicle Cost)	150,000	200,000	200,000	200,000			357,324	35,471	357,205
40-480-9860 Golf	-	108,000	350,000	200,000			-		658,000
Golf Cart Equipment CIP (Equipment)	-	108,000	350,000	200,000			-		658,000
40-485-9800 Public Works - Streets			1,000,000	2,500,000	1,500,000	1,500,000			3,500,000
Coppermine & Haul Road				1,500,000	1,500,000	1,500,000			1,500,000
HSB Road Extension (Sandhill Rd) - Sidewalk & Street (Construction)			1,000,000	1,000,000					2,000,000
40-485-9815 Public Safety - PD		50,000	50,000						100,000
Animal Shelter Improvements		50,000	50,000						100,000
40-485-9850 Horseshoe Bend			1,000,000	-					1,000,000
HSB Road Extension (Sandhill Rd) - Engineering, Water, Sewer (Construction)			1,000,000	-					1,000,000
40-485-9810 Public Safety - Fire			500,000						500,000
North Fire Station CIP (Construction)			500,000						500,000
40-485-9830 General Government	-	3,550,000	2,750,000	450,000			-		6,750,000
Downtown Revitalization Plan CIP	-	2,750,000	2,000,000				-		4,750,000
Splash Pad CIP (Construction) TTL \$2M (1M in General & 500K in Grants)	-	800,000	250,000	450,000			-		1,500,000
Swimming Pool CIP (Construction)	-		500,000				-		500,000
40-480-9840 Parks & Trails			100,000	125,000	25,000				225,000
New F 250 work truck CIP (Equipment)			50,000	50,000					100,000
New Mini Excavator CIP (Vehicle Cost)			50,000	50,000					100,000
Ditch Witch HX 20 Htdro Vacuum				25,000	25,000				25,000
Grand Total	150,000	4,308,000	6,350,000	4,125,000	1,925,000	1,900,000	357,324	35,471	14,540,205
In the Budget for FY2026									