



Proposed Budget Information

May 13, 2025 – Kirsten Lennon, Financial Services Director

Inspiring a Vibrant Community

Budgets by Fund



Account Code	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual 04-17-2025	Budget FY 2025	Dept Head Estimate	FY 2026 Budget Request
Revenues							
General Fund	\$ 30,481,184	\$ 33,658,304	\$ 38,266,733	\$ 18,640,934	\$ 69,524,408	\$ 65,818,415	\$ 72,038,475
Library	\$ 1,239,134	\$ 1,210,494	\$ 1,534,945	\$ 615,088	\$ 1,270,030	\$ 1,151,645	\$ 1,425,706
Cemetery	\$ 76,975	\$ 142,239	\$ 64,198	\$ 31,560	\$ 62,470	\$ 74,045	\$ 76,825
Airport	\$ 481,461	\$ 506,869	\$ 748,434	\$ 281,733	\$ 1,007,916	\$ 525,415	\$ 673,417
Highway User Revenue Fund(HURF)	\$ 7,936,796	\$ 3,068,638	\$ 3,831,687	\$ 1,632,299	\$ 14,574,390	\$ 8,116,684	\$ 17,129,096
Transit	\$ 2,150,864	\$ 2,634,925	\$ 3,167,657	\$ 1,417,134	\$ 3,602,735	\$ 4,386,860	\$ 3,875,635
Grants?CDBG	\$ 803,821	\$ 269,803	\$ 965,032	\$ 173,527	\$ 3,345,000	\$ 1,773,645	\$ 4,523,545
Debt Service	\$ 1,651,549	\$ 1,648,153	\$ 1,644,568	\$ 823,699	\$ 2,021,905	\$ 2,014,140	\$ 2,011,280
Capital Improvements	\$ 2,957,298	\$ 461,532	\$ 412,435	\$ 263,724	\$ 2,206,290	\$ 1,961,310	\$ 10,800,500
Water	\$ 8,593,660	\$ 9,035,300	\$ 9,808,694	\$ 7,552,486	\$ 27,320,712	\$ 37,739,960	\$ 35,329,824
Wastewater	\$ 8,612,552	\$ 5,185,052	\$ (364,671)	\$ 4,595,931	\$ 14,951,915	\$ 21,064,115	\$ 24,930,270
Employee Benefits & Volunteer Fire	\$ (61,754)	\$ 51,368	\$ 46,105	\$ 1,878	\$ 356,190	\$ 72,300	\$ 70,800
	\$ 64,923,540	\$ 57,872,676	\$ 60,125,817	\$ 36,029,993	\$ 140,243,961	\$ 144,698,534	\$ 172,885,373
Account Code	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual 04-17-2025	Budget FY 2025	Dept Head Estimate	FY 2026 Budget Request
Expenses							
General Fund	\$ 30,565,277	\$ 26,424,681	\$ 33,520,794	\$ 21,803,561	\$ 69,524,408	\$ 31,787,084	\$ 72,038,475
Library	\$ 1,239,134	\$ 1,210,494	\$ 1,534,945	\$ 751,318	\$ 1,270,030	\$ 1,151,645	\$ 1,425,706
Cemetery	\$ 64,640	\$ 142,239	\$ 64,198	\$ 44,334	\$ 62,470	\$ 74,045	\$ 76,825
Airport	\$ 481,461	\$ 506,869	\$ 748,434	\$ 242,502	\$ 1,007,916	\$ 525,415	\$ 673,417
Highway User Revenue Fund(HURF)	\$ 5,768,488	\$ 3,385,636	\$ 3,886,655	\$ 4,003,375	\$ 14,574,390	\$ 8,116,684	\$ 17,129,096
Transit	\$ 2,048,880	\$ 2,451,956	\$ 2,959,154	\$ 2,254,016	\$ 3,602,735	\$ 4,386,860	\$ 3,875,635
Grants/CDBG	\$ 800,813	\$ 266,594	\$ 965,032	\$ 280,564	\$ 3,345,000	\$ 1,773,645	\$ 4,523,545
Debt Service	\$ 1,643,849	\$ 1,648,225	\$ 1,650,643	\$ 825,424	\$ 2,021,905	\$ 2,014,140	\$ 2,011,280
Capital Improvements	\$ 2,957,298	\$ 450,597	\$ 80,680	\$ 63,480	\$ 2,206,290	\$ 1,961,310	\$ 10,800,500
Water	\$ 5,946,469	\$ 7,173,993	\$ 8,242,986	\$ 6,673,981	\$ 27,320,712	\$ 37,739,960	\$ 35,329,824
Wastewater	\$ 3,314,066	\$ 3,444,751	\$ 3,968,905	\$ 6,361,481	\$ 14,951,915	\$ 21,064,115	\$ 24,930,270
Employee Benefits & Volunteer Fire	\$ 6,360	\$ 10,589	\$ 312,113	\$ -	\$ 356,190	\$ 72,300	\$ 70,800
Capital Asset Depreciation	\$ 2,982,509	\$ 3,291,396	\$ 3,565,473				
	\$ 57,819,243	\$ 50,408,019	\$ 61,500,012	\$ 43,304,036	\$ 140,243,961	\$ 110,667,203	\$ 172,885,373
	\$ 7,104,297	\$ 7,464,657	\$ (1,374,196)	\$ (7,274,043)	\$ -	\$ 34,031,331	\$ -

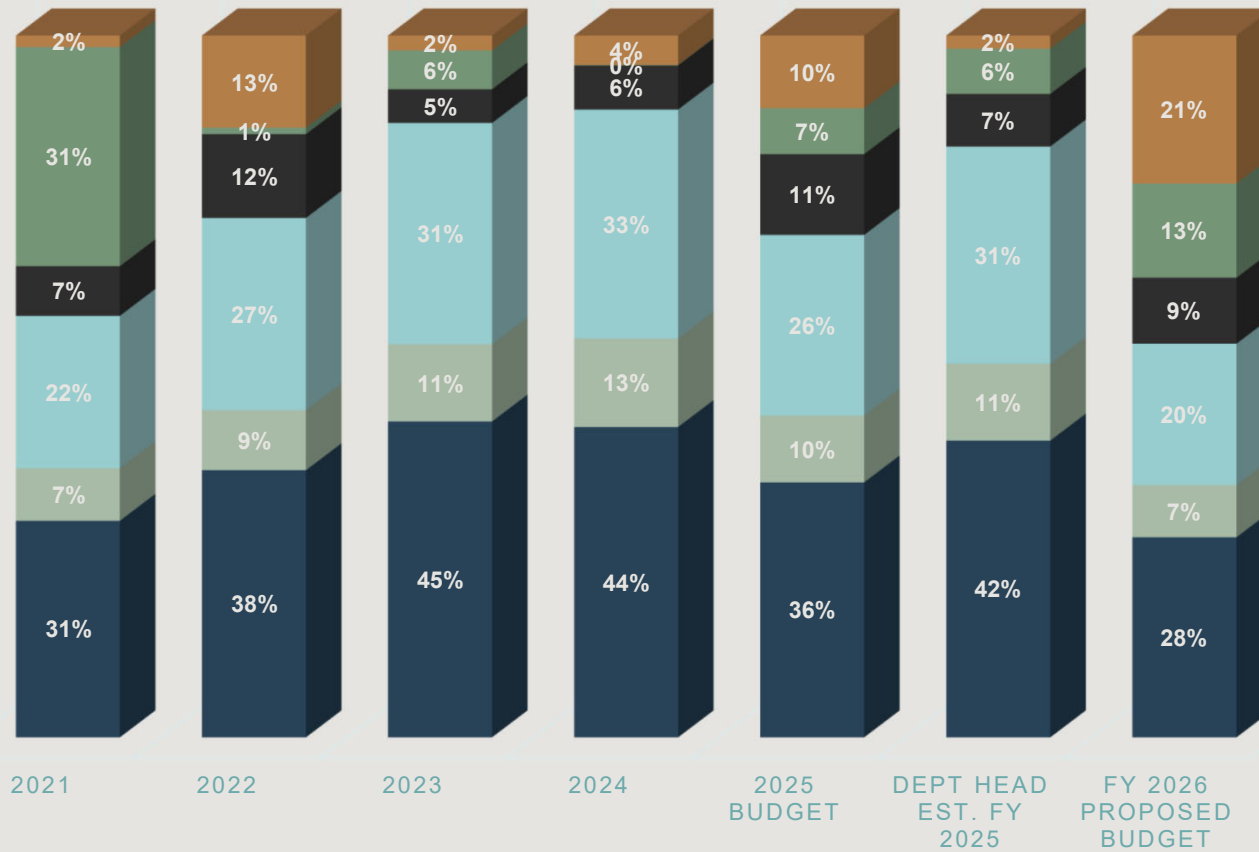
Inspiring a Vibrant Community

General Fund Budget



Account Code	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual 04-17-2025	Budget FY 2025	Dept Head Estimate	FY 2026 Budget Request
General Fund Revenues	\$ 30,481,184	\$ 33,658,304	\$ 38,266,733	\$ 18,640,934	\$ 69,524,408	\$ 65,818,415	\$ 72,038,475
City Council	\$ 271,911	\$ 282,547	\$ 389,266	\$ 325,890	\$ 26,699,282	\$ 482,005	\$ 13,638,397
Administration	\$ 586,253	\$ 542,312	\$ 692,995	\$ 609,734	\$ 1,010,322	\$ 733,447	\$ 1,035,347
City Clerk	\$ 265,883	\$ 297,738	\$ 244,453	\$ 221,655	\$ 273,595	\$ 290,797	\$ 292,053
Finance	\$ 502,334	\$ 626,760	\$ 1,046,824	\$ 702,227	\$ 964,166	\$ 1,021,645	\$ 1,062,695
Human Resources	\$ 242,415	\$ 522,507	\$ 476,097	\$ 413,184	\$ 712,315	\$ 592,765	\$ 801,454
Purchasing	\$ 123,040	\$ 190,529	\$ -	\$ -	\$ -	\$ -	\$ -
IT	\$ 1,494,707	\$ 1,357,873	\$ 1,897,822	\$ 1,229,358	\$ 2,321,060	\$ 1,986,547	\$ 2,977,928
Legal	\$ 393,712	\$ 567,105	\$ 571,582	\$ 320,574	\$ 778,694	\$ 500,410	\$ 791,029
Municipal Court	\$ 552,753	\$ 660,092	\$ 722,352	\$ 576,505	\$ 847,599	\$ 778,835	\$ 822,654
Community Development	\$ 781,203	\$ 1,055,185	\$ 1,218,261	\$ 887,761	\$ 1,684,152	\$ 1,314,710	\$ 1,641,236
Engineering	\$ 354,772	\$ 624,039	\$ 533,574	\$ 354,683	\$ 441,017	\$ 492,806	\$ 722,731
Public Works	\$ 187,114	\$ 139,967	\$ 207,245	\$ 207,072	\$ 324,082	\$ 287,105	\$ 408,293
Transfers Out	\$ 1,453	\$ 1,109	\$ 941	\$ 358	\$ -	\$ -	\$ -
Parks & Building Maintenance	\$ 722,869	\$ 987,677	\$ 1,052,864	\$ 850,579	\$ 1,261,091	\$ 1,155,705	\$ 1,421,343
Police	\$ 6,446,713	\$ 7,170,118	\$ 9,581,454	\$ 5,640,185	\$ 9,021,309	\$ 8,269,300	\$ 9,963,104
Communications	\$ 1,707,824	\$ 1,862,214	\$ 2,125,910	\$ 1,699,705	\$ 2,576,039	\$ 2,381,286	\$ 2,797,478
Fire	\$ 3,915,654	\$ 4,106,777	\$ 5,334,740	\$ 3,410,655	\$ 6,905,591	\$ 5,093,910	\$ 6,075,411
Animal Control	\$ 213,551	\$ 253,097	\$ 236,509	\$ 221,575	\$ 294,304	\$ 302,631	\$ 318,303
Parks & Recreation	\$ 517,080	\$ 603,480	\$ 699,275	\$ 633,968	\$ 1,356,526	\$ 874,160	\$ 1,756,288
Recreation Center	\$ 1,190,706	\$ 1,444,944	\$ 1,814,389	\$ 1,139,661	\$ 1,515,762	\$ 1,551,165	\$ 2,140,923
Outdoor Pool	\$ 145,626	\$ 148,289	\$ 202,238	\$ 84,344	\$ 186,910	\$ 191,530	\$ 201,560
Youth Center	\$ 84,657	\$ 86,163	\$ 122,504	\$ 130,832	\$ 176,086	\$ 186,945	\$ 216,227
Economic Development & Tourism	\$ 385,595	\$ 507,218	\$ 603,522	\$ 513,531	\$ 739,164	\$ 630,030	\$ 805,879
Housing	\$ 48,853	\$ 64,944	\$ 163,053	\$ 85,750	\$ 300,000	\$ 100,000	\$ 260,000
Non-Departmental	\$ 969,494	\$ 1,089,750	\$ 1,269,491	\$ 966,317	\$ 1,656,895	\$ 1,366,945	\$ 1,619,685
Transfers Out	\$ 8,459,105	\$ 1,232,247	\$ 2,313,434	\$ 577,458	\$ 7,478,447	\$ 1,202,405	\$ 20,268,457
Total Expenses	\$ 30,565,277	\$ 26,424,681	\$ 33,520,794	\$ 21,803,561	\$ 69,524,408	\$ 31,787,084	\$ 72,038,475
	\$ (84,092)	\$ 7,233,623	\$ 4,745,939	\$ (3,162,627)	\$ -	\$ 34,031,331	\$ -

Inspiring a Vibrant Community



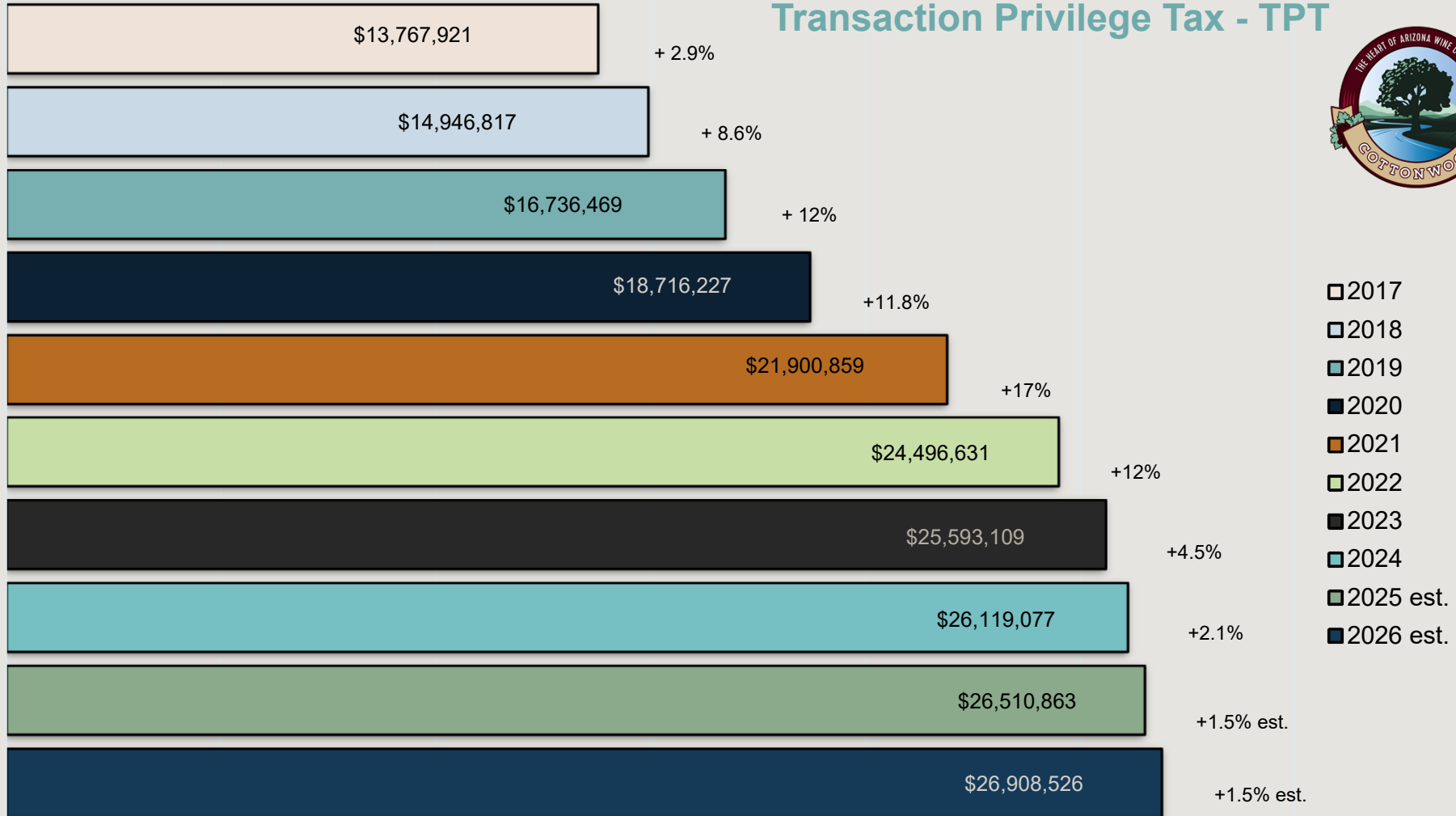
- Transfers In
- Other Revenues & Sources
- Intergovernmental and Grants
- Fines, Fees and Charges for Service
- State Shared Taxes
- TPT and Franchise Tax

	2021	2022	2023	2024	2025 Budget	Dept Head Estimate FY 2025	FY 2026 Proposed
TPT Taxes & Franchise Taxes	22,312,058	24,674,939	26,044,429	26,578,334	27,267,960	27,064,875	27,397,440
State Shared Revenues	5,423,793	5,546,906	6,450,463	7,675,077	7,144,560	7,099,535	7,152,105
Fines , Fees & Charges for Service	15,783,691	17,845,908	18,241,184	19,590,613	19,419,735	19,809,245	19,480,235
Intergovernmental & Grants	5,113,764	7,739,183	2,783,918	3,786,495	8,634,320	4,797,510	9,039,509
Other Revenues & Sources	22,570,089	597,076	3,200,173	41,284	4,911,790	4,124,319	12,898,900
Transfers In	1,192,082	8,519,531	1,232,247	2,516,132	7,777,592	1,202,405	20,268,457
	-	-	-	-	-	-	-
Total Revenues	72,395,477	64,923,543	57,952,414	60,187,935	75,155,957	64,097,889	96,236,646
Fund Balance Carryover					65,088,004	80,600,646	76,648,727
	72,395,477	64,923,543	57,952,414	60,187,935	140,243,961	144,698,535	172,885,373

City Revenue Sources



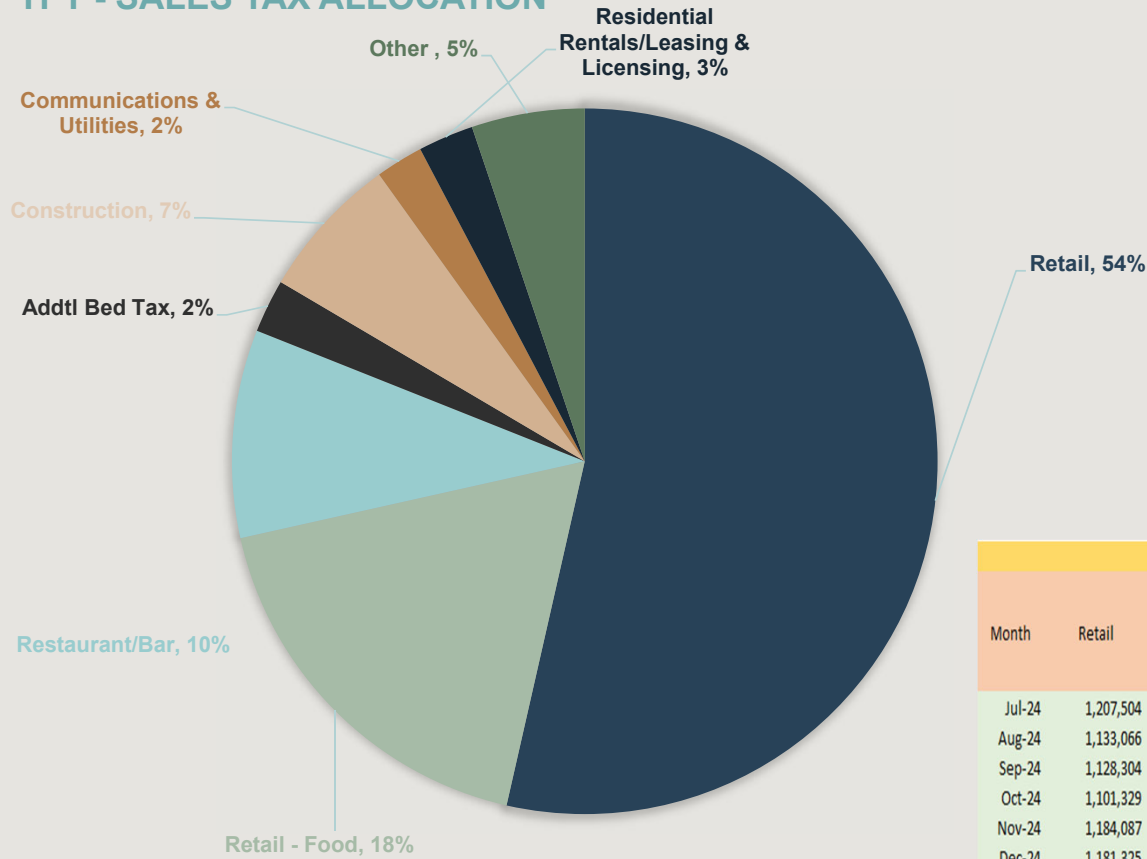
Transaction Privilege Tax - TPT



Inspiring a Vibrant Community



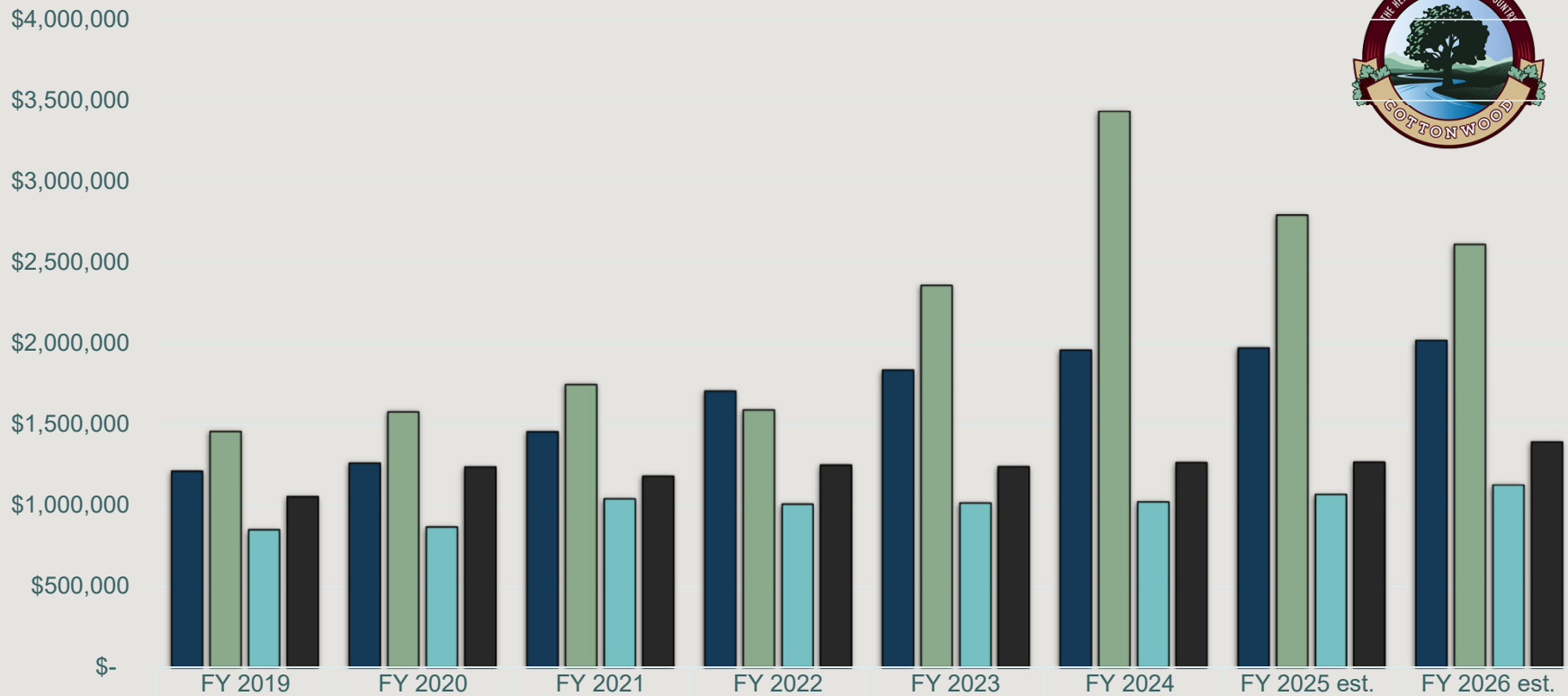
TPT - SALES TAX ALLOCATION



Sales Tax Revenues									
Month	Retail	Retail - Food for Home Consumption	Restaurant & Bar	Additional Hotel/Motel	Construction	Communications & Utilities	Residential Rental Leasing/ Licensing	Amusement & Others	Fiscal Year Total
Jul-24	1,207,504	368,529	215,291	47,850	96,465	48,008	71,230	133,272	2,188,150
Aug-24	1,133,066	383,669	179,182	40,067	181,133	62,655	61,404	107,188	2,148,364
Sep-24	1,128,304	367,840	184,603	36,987	230,604	39,458	63,652	113,088	2,164,538
Oct-24	1,101,329	364,861	226,773	49,703	162,747	58,256	76,369	107,848	2,147,886
Nov-24	1,184,087	405,331	199,456	70,394	141,816	47,598	70,589	104,251	2,223,521
Dec-24	1,181,325	390,434	230,882	46,018	125,857	42,494	85,587	130,921	2,233,518
Jan-25	1,280,708	504,898	203,371	53,691	217,638	42,351	96,772	107,627	2,507,057
Feb-25	1,101,985	391,425	190,173	46,388	137,021	47,759	748	132,271	2,047,771
Mar-25	1,091,423	364,959	211,830	52,452	43,100	43,541	9,521	94,656	\$ 1,911,481
Apr-25	1,260,903	368,688	235,260	90,133	106,154	42,383	18,288	96,929	\$ 2,218,738
May-25									
Jun-25									
	\$ 11,670,636	\$ 3,910,635	\$ 2,076,820	\$ 533,685	\$ 1,442,537	\$ 474,502	\$ 554,161	\$ 1,128,050	\$ 21,791,025
Year	266,417	(15,369)	(59,635)	8,727	(10,547)	7,990	(60,139)	145,437	282,880
% Change	2%	0%	-2%	1%	-1%	1%	-9%	12%	1.1%



State Shared Revenues



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 est.	FY 2026 est.
State Shared Sales Tax	\$1,210,830	\$1,260,498	\$1,453,612	\$1,704,031	\$1,838,893	\$1,961,470	\$1,974,780	\$2,022,995
Urban Revenue Sharing	\$1,455,984	\$1,577,507	\$1,751,125	\$1,588,475	\$2,359,887	\$3,429,785	\$2,791,840	\$2,611,425
M.V. Lieu	\$848,579	\$866,283	\$1,039,271	\$1,006,423	\$1,013,079	\$1,020,640	\$1,066,480	\$1,126,095
HURF	\$1,054,486	\$1,236,881	\$1,179,785	\$1,247,977	\$1,238,604	\$1,263,182	\$1,266,435	\$1,391,590

Inspiring a Vibrant Community

Budgeted Grants

	FY 2024	FY 2025	FY 2026
Revenues			
ADOT - Transit	2,598,445	1,919,350	2,795,575
Police Department	538,000	364,585	796,500
Police Department - SRO	208,000	249,340	242,445
Police Department - Pant	76,075	75,000	-
Animal Control		5,000	50,000
Fire Department	2,500	1,349,000	256,500
IT Department		300,000	446,000
Library	75,000	35,000	72,000
Community Development	12,000	87,000	26,000
Airport Grants	1,240,205	2,679,855	2,509,775
WIFA - Library Drainage			308,545
Yavapai County - Flood Control	400,000	400,000	400,000
Streets - ADOT Sidewalk		1,488,460	1,488,460
Revenues	5,150,225	8,952,590	9,391,800
Expenses			
	FY 2024	FY 2025	
ADOT - Transit	4,256,990	3,602,735	3,875,635
Police Department	538,000	364,585	862,445
Animal Control	5,000	5,000	
Fire Department	2,500	1,349,000	256,500
IT Department		300,000	595,000
Library	116,885	35,000	102,000
Community Development	20,000	95,000	43,335
Airport Grants	1,358,125	2,979,000	2,554,045
WIFA - Library Drainage	-	-	439,290
Yavapai County - Flood Control	400,000	400,000	400,000
Streets - ADOT Sidewalk		1,578,435	1,578,435
Total Expenses	6,697,500	10,708,755	10,706,685
City Matching	(1,547,275)	(1,756,165)	(1,314,885)



- GF Reserves
- 25% - \$8,240,065
- Accumulation CIP- \$1,000,000
- Sidewalks - \$384,405
- Undesignated - \$1,572,342
- CIP - \$906,405
- Housing - \$ 1,000,000

Inspiring a Vibrant Community

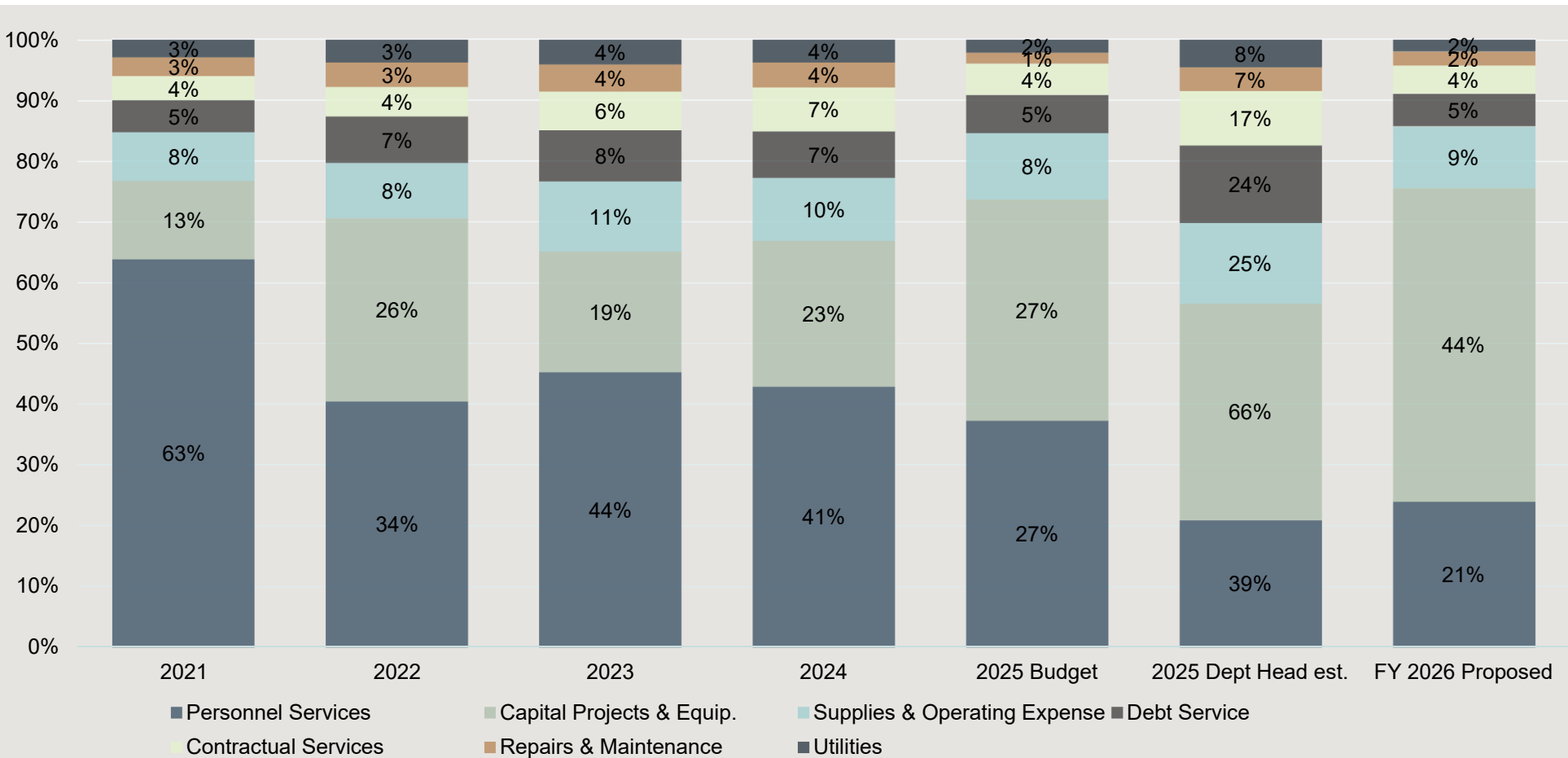
Fund Balance



Fund Balance/Net Position							
Government Funds	Fund Balance 06/2024	2025 Revenues Est.	2025 Expenses Est.	Projected Fund Balance 2025	2026 Revenues Est.	2026 Expenses Est.	Projected Fund Balance 2026
OPERATING FUND							
General Fund	\$ 30,166,629	\$ 35,651,786	\$ 31,787,084	\$ 34,031,331	\$ 38,007,144	\$ 58,935,258	\$ 13,103,217
SPECIAL REVENUE FUNDS							
HURF	\$ 4,813,947	\$ 3,302,739	\$ 6,302,315	\$ 1,814,371	\$ 15,314,725	\$ 17,129,096	\$ -
Transit	\$ 706,771	\$ 4,386,860	\$ 4,386,860	\$ 706,771	\$ 3,434,575	\$ 3,875,635	\$ 265,711
Grants	\$ 1,424,106	\$ 349,540	\$ 323,855	\$ 1,449,791	\$ 3,073,754	\$ 4,523,545	\$ -
Capital Projects Fund	\$ 1,490,113	\$ 471,197	\$ 70,500	\$ 1,890,810	\$ 8,909,690	\$ 10,800,500	\$ -
Debt Service Funds	\$ 363,739	\$ 1,650,400	\$ 1,648,150	\$ 365,990	\$ 1,645,290	\$ 2,011,280	\$ -
Proprietary Funds	Net Position 06/2024	2025 Revenues	2025 Expenses	Projected Net Position 2025	2026 Revenues	2026 Expenses	Projected Net Position 2026
ENTERPRISE FUNDS							
Water Utilities	\$ 26,479,002	\$ 10,419,260	\$ 11,774,056	\$ 25,124,206	\$ 9,363,920	\$ 30,858,637	\$ 3,629,489
Wastewater Utilities	\$ 33,422,795	\$ 6,112,200	\$ 21,064,115	\$ 18,470,880	\$ 6,459,390	\$ 24,930,270	\$ -
INTERNAL SERVICES							\$ -
Employee Benefit Trust	\$ 99,035	\$ 2,800	\$ 2,000	\$ 99,835	\$ 500	\$ 2,000	\$ 98,335
Volunteer Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance represents the difference between a fund's assets and liabilities, showing the financial resources available at the end of a fiscal year. It includes cash and cash equivalents. The latter are assets that can be quickly converted to cash, such as land and property. Any assets that cannot be immediately spent are considered restricted and will be noted in the budget and Annual Comprehensive Financial Report as such.							

Inspiring a Vibrant Community

City Expenditures



	2021	2022	2023	2024	2025 Budget	Dept Head Est. 2025	FY 2026 Proposed
Personnel Services	37,187,355	19,824,278	22,080,008	24,983,057	27,256,330	25,822,081	29,923,048
Supplies & Operating Expenses	4,648,249	4,471,341	5,627,510	6,075,576	11,225,925	6,648,538	12,725,703
Contractual Services	2,307,281	2,376,352	3,109,439	4,241,472	5,276,920	4,491,641	5,742,890
Utilities	1,718,437	1,863,064	2,008,824	2,214,023	2,237,616	2,292,480	2,473,933
Repairs & Maintenance	1,796,344	1,975,469	2,196,255	2,411,634	1,860,700	1,953,790	2,869,443
Capital Projects, Equip. & Depr.	7,542,059	14,866,863	9,786,170	14,122,628	37,569,445	17,943,060	64,400,900
Debt Service	3,089,713	3,767,820	4,132,642	4,486,129	6,463,815	6,405,815	6,677,610
Transfers Out	1,192,082	8,519,531	1,232,247	2,516,132	7,777,592	1,202,405	20,268,457
Total	\$ 59,481,520	\$ 57,664,718	\$ 50,173,095	\$ 61,050,651	\$ 99,668,343	\$ 66,759,810	\$ 145,081,984
Reserves	203,338	198,535	234,975	450,151	40,575,618	43,907,393	27,803,389
Total Expenses	59,684,858	57,863,253	50,408,070	61,500,802	140,243,961	110,667,203	172,885,373

	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual Current	Budget FY 2025	Dept. Head Est.	FY 2026 Request
From GF to Library Fund	\$ 1,001,039	\$ 1,004,495	\$ 1,320,438	\$ 548,298	\$ 1,096,595	\$ 988,210	\$ 1,232,976
From GF to Cemetery	\$ -	\$ 138,339	\$ 58,748	\$ 29,160	\$ 58,320	\$ 70,545	\$ 73,325
From GF to Airport	\$ 60,757	\$ 89,413	\$ 311,361	\$ -	\$ 564,121	\$ 143,650	\$ 269,767
From GF to HURF	\$ 4,876,424	\$ -	\$ 619,887	\$ -	\$ 5,759,411	\$ -	\$ 10,572,112
From GF to Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From GF to CDBG	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
From GF to Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Form GF to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From GF to Capital Fund	\$ 2,520,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,120,277
	\$ 8,459,105	\$ 1,232,247	\$ 2,313,434	\$ 577,458	\$ 7,478,447	\$ 1,202,405	\$ 20,268,457



City Expenditures

Inspiring a Vibrant Community



	Personnel Services					
	FY2022	FY2023	FY2024	FY2025 Budget	FY 2025 Dept Head Est.	FY 2026 Request
General Fund	14,617,692	16,125,682	17,742,680	20,140,688	18,952,826	21,929,771
Library Fund	591,111	622,640	740,888	530,445	555,910	557,107
Highway User Revenue Fund	438,995	545,050	623,915	611,860	605,210	632,126
Airport Fund	111,913	143,288	194,330	201,966	117,740	232,642
Transit Fund	1,247,609	1,578,551	1,745,288	1,820,016	1,936,470	2,024,808
Water System Fund	1,953,996	2,172,144	2,469,811	2,680,510	2,470,690	3,132,927
Wastewater System Fund	861,162	891,003	1,160,348	1,270,845	1,183,235	1,413,667
	19,824,278	22,080,008	24,983,057	27,256,330	25,822,081	29,923,048
		11.38%	13.15%	9.10%	-5.26%	15.88%

FY 2026 – Cost of Living Adjustment – 2.5%

Wage Adjustment \$2080

Tuition Reimbursement Program

Referral Bonus Program

Certification Pay Programs

Inspiring a Vibrant Community

AUTHORIZED POSITIONS BY FISCAL YEAR

Job Classifications	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
City Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Administration Department	5.00	5.00	5.00	5.00	5.00	4.00	3.50	4.50	4.50	5.50	5.50
City Clerk's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Economic Development	2.00	2.00	2.00	2.00	3.00	3.00	1.75	1.50	1.50	2.50	2.50
Finance & Purchasing Department	3.50	3.50	3.50	3.50	4.50	4.50	4.50	5.50	5.50	5.50	5.50
Human Resources Department	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.50	3.50	4.50	4.50
IT Services	5.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	9.00
Legal Department	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Natural Resources	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal Court	5.00	5.00	5.00	5.00	4.60	4.80	4.80	4.80	4.80	4.80	4.80
Community Development	6.00	7.00	7.00	8.00	8.00	7.00	8.00	9.00	10.00	10.00	10.00
Engineering Services Department	5.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00	4.00	5.00
Public Works	4.00	4.00	4.00	4.00	3.00	2.25	3.00	1.50	2.50	2.50	2.50
Parks & Bldg Maintenance Department	5.50	5.50	5.50	5.50	5.50	7.00	9.00	9.00	9.00	10.00	10.00
Parks & Recreation, Recreation	12.00	12.00	12.00	12.00	12.00	6.00	6.75	10.75	11.00	11.00	11.00
Police Department	39.00	39.50	37.50	39.00	39.00	39.00	43.00	44.00	45.00	45.00	46.00
Communications Division	22.50	22.50	21.50	21.00	21.00	21.00	21.00	21.00	21.00	22.00	23.00
Animal Control/Ord. Enforcement	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fire Department	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	29.00	30.00	30.00
General Fund Totals	151.00	151.50	148.50	151.50	152.10	145.05	150.80	159.05	163.30	170.30	174.30
Streets Maintenance	4.50	4.50	4.50	4.50	4.50	4.75	5.75	6.50	6.50	6.50	6.50
CAT/LYNX	14.00	17.00	14.00	14.00	18.00	19.00	19.00	21.00	21.00	21.00	21.00
Cottonwood Public Library	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	6.00	6.00
Municipal Airport	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	2.00	2.00	2.00
Special Revenue Funds	27.50	30.50	27.50	27.50	31.50	31.75	34.00	36.75	37.50	35.50	35.50
Wastewater Facility	10.75	10.40	10.40	10.40	10.40	11.40	11.40	11.40	11.40	13.40	13.40
Water System Facility	19.25	18.60	18.60	19.60	19.60	23.60	24.60	24.60	25.60	25.60	25.60
Enterprise Funds	30.00	29.00	29.00	30.00	30.00	35.00	36.00	36.00	37.00	39.00	39.00
Total City-wide Authorized Full-Time Equivalents	208.50	211.00	205.00	209.00	213.60	211.80	220.80	231.80	237.80	244.80	248.80
With Council	215.50	218.00	212.00	216.00	220.60	218.80	227.80	238.80	244.80	251.80	255.80
	12.50	2.50	-6.00	4.00	4.60	-1.80	9.00	11.00	6.00	7.00	4.00
	6%	1%	-3%	2%	2%	-1%	4%	5%	3%	3%	2%



Personnel - New

FY 2026 PROPOSED NEW FULL TIME POSITIONS BUDGETED								
Department	Job Title	Requested Range	Range Parameters			Est. Salary (min. + 5%)	Est. Benefits	Est. Annual Costs for 2026
			min	mid	max			
Information Technology	Radio Tech Trainee	22	50,172.01	62,715.01	75,258.01	57,697.81	28,848.90	86,546.71
Engineering	Public Works Inspector I (range 21) or II (range 23) (Title change from PW Inspector)	21	47,782.86	59,728.58	71,674.29	54,950.29	27,475.15	82,425.44
Police Department	Police Aide	16	37,439.12	46,798.90	56,158.68	39,311.08	19,655.54	58,966.62
Communications	Communications Specialist	22	50,172.01	62,715.01	75,258.01	52,680.61	26,340.30	79,020.91
						-	-	-
					Total	204,639.78	102,319.89	306,959.68
FY 2026 - PROPOSED FULL-TIME POSITION RECLASSIFICATIONS								
Department	Job Title (incl. title change if applicable)	Current Range	Requested Range	Current Minimum	New Min	Salary Increase	Est. Increase Benefits	Est. Annual Costs for 2026
Recreation Center/Library	Recreation Coord I - GS & MS to Recreation Coord II GS & MS	17	20					
FY 2026 - PROPOSED FULL-TIME POSITION RANGE ADJUSTMENTS								
Department	Job Title (incl. title change if applicable)	Current Range	Requested Range	Current Minimum	New Min	Salary Increase	Est. Increase Benefits	Est. Annual Costs for 2026
Animal Control	Animal Control Officer - (2) Range Adjustment	18	20					
Transit, Finance, Community	Administrative Assistant to Senior Administrative Assistant and Underfill	16	18					
Municipal Court	Court Clerk I (2) Court Clerk III - Range Change and	16	20					
Municipal Court	Court Clerk II to Court Clerk III Budget Range Change	18	20					
					Total	-	-	-
FY 2026 - PROPOSED NEW PART-TIME POSITIONS								
Department	Job Title	Requested Range	Range Parameters			Est. Salary (min. + 5%)	Est. Benefits	Est. Annual Costs for 2026
			min	mid	max			
Community Development	Ordinance Enforcement Officer (20 hrs?) @ 22.00 HR.	20	22,880.00			22,880.00	5,720.00	28,600.00
Recreation Center	Active Adult Programs Coord. (29 hrs @ \$17 hr)	1,508 hrs/year	25,636.00			25,636.00	11,536.20	37,172.20
					Total	48,516.00	17,256.20	65,772.20
Total Amount for All Full-time Positions & Reclassifications - Requested								1,029,083.36
Total Amount for All Full-time Positions, Reclassifications and Part-time Personnel Requested - Unbudgeted								656,351.48
FY 2026 - Total Amount for All FT, Reclassifications & PT Personnel - Proposed								372,731.88

Insurance Rates FY 2025-2026

Core Plan				Co - Pay Plan				PPO 1200			
Employee	Spouse	Children	Family	Employee	Spouse	Children	Family	Employee	Spouse	Children	Family
1,407.00	1,629.00	1,150.00	2,372.00	1,305.00	1,426.00	982.00	2,116.00	1,188.00	1,187.00	785.00	1,813.00
Core Plan				Co - Pay Plan				PPO 1200			
Core Plan	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly	Core Plan	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly	Core Plan	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly
Employee	1,188.00	219.00	109.50	Employee	1,188.00	117.00	54.00	Employee	1,188.00	-	-
Spouse	1,058.85	570.15	285.08	Spouse	926.90	499.10	249.55	Spouse	771.55	415.45	207.73
Children	805.00	345.00	172.50	Children	687.40	294.60	147.30	Children	549.50	235.50	117.75
Family	1,423.20	948.80	474.40	Family	1,269.60	846.40	423.20	Family	1,087.80	725.20	362.60
HDHP \$1650				HDHP \$2500				HDHP \$5000			
Employee	Spouse	Children	Family	Employee	Spouse	Children	Family	Employee	Spouse	Children	Family
958.00	957.00	630.00	1,465.00	863.00	858.00	566.00	1,317.00	720.00	717.00	473.00	1,097.00
HDHP \$1650 W/OUT DENTAL				HDHP \$2500				HDHP \$5000 W/OUT DENTAL			
HDHP \$1500	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly	HDHP \$2500	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly* Max IRS Contribution is \$4300 Annually	HDHP \$1500	Employer Cost	Employee Cost Monthly	Employee Cost Bi-Monthly* Max IRS Contribution is \$4300 Annually
Employee	958.00	(230.00)	(115.00)	Employee	863.00	(290.00)	(145.00)	Employee	720.00	(350.00)	(175.00)
Spouse	622.05	334.95	167.48	Spouse	557.70	300.30	150.15	Spouse	466.05	250.95	125.48
Children	441.00	189.00	94.50	Children	396.20	169.80	84.90	Children	331.10	141.90	70.95
Family	879.00	586.00	293.00	Family	790.20	526.80	263.40	Family	658.20	438.80	219.40
Dental				Vision Insurance							
	Employer Cost	Employee Cost Monthly	Employee Cost Bi-monthly	Vision	Employer Cost	Employee Cost Monthly	Employee Bi-Monthly				
Employee	44.00	-		Employee	-	7.19	3.60				
Spouse	76.90	14.10	7.05	Spouse	-	14.39	7.20				
Children	68.80	6.20	3.10	Children	-	15.39	7.70				
Family	87.20	28.80	14.40	Family	-	24.60	12.30				

Contribution Rates

Fiscal Year 2024-25. Effective July 1, 2024

	PENSION & HEALTH INSURANCE BENEFIT	LONG TERM DISABILITY INCOME PLAN	TOTAL
Employee	12.12%	0.15%	12.27%
Employer	12.12%	0.15%	12.27%

Fiscal Year 2025-26. Effective July 1, 2025

	PENSION & HEALTH INSURANCE BENEFIT	LONG TERM DISABILITY INCOME PLAN	TOTAL
Employee	11.86%	0.14%	12.00%
Employer	11.86%	0.14%	12.00%



Your investment.
Your future.
Secure for your lifetime.



Arizona State Retirement –
FY 2023 Pension Liability - \$ 16,181,444,945
FY 2024 Pension Liability - \$ 16,001,505,252

City of Cottonwood’s Portion
FY 2023 Pension Liability - \$ 12,213,755
FY 2024 Pension Liability - \$ 13,044,427

Inspiring a Vibrant Community

Police Department Rates

Contribution Rate

Tier 1 & Tier 2 Members

Tier 3 Members *

Valuation Date	Pension	Health	Total	Pension	Health	Total
June 30, 2023	11.85%	0.00%	11.85%	8.63%	0.12%	8.75%
June 30, 2024	17.49%	0.00%	17.49%	8.41%	0.11%	8.52%

Funded Status

Tier 1 & Tier 2 Members

Tier 3 Members

Valuation Date	Pension	Health	Total	Pension	Health	Total
June 30, 2023	98.3%	162.8%	99.0%	107.3%	212.5%	108.9%
June 30, 2024	92.7%	167.1%	93.4%	107.9%	216.2%	109.5%

* The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.



Unfunded Liability

Fire - \$(679,877) Over funded 104.4%

Police - \$1,985,127 under funded – 92.7%

Fire Department Rates



Contribution Rate

Tier 1 & Tier 2 Members

Tier 3 Members *

Valuation Date	Pension	Health	Total	Pension	Health	Total
June 30, 2023	12.90%	0.48%	13.38%	8.63%	0.12%	8.75%
June 30, 2024	11.11%	0.19%	11.30%	8.41%	0.11%	8.52%

Funded Status

Tier 1 & Tier 2 Members

Tier 3 Members

Valuation Date	Pension	Health	Total	Pension	Health	Total
June 30, 2023	101.3%	100.5%	101.3%	107.3%	212.5%	108.9%
June 30, 2024	104.4%	128.5%	104.7%	107.9%	216.2%	109.5%

* The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.

	FY 2026 Requests	FY 2026 Budgeted
General Fund	\$ 6,637,925	\$ 4,962,925
	FY 2026 Requests	FY 2026 Budgeted
Specical Revenue Funds	\$ 35,241,730	\$ 30,118,010
	FY 2026 Requests	FY 2026 Budgeted
Enterprise Funds	\$ 43,132,330	\$ 43,130,330

	FY 2026 Requests	FY 2026 Budgeted
City Clerk	\$ 17,975	\$ 17,975
IT Department	\$ 973,000	\$ 923,000
Community Development	\$ 285,835	\$ 150,835
Police Department	\$ 1,105,015	\$ 1,105,015
Communications Department	\$ 50,000	\$ 50,000
Fire Department	\$ 1,526,900	\$ 1,026,900
Public Works	\$ 63,200	\$ 63,200
Engineering	\$ 16,000	\$ 16,000
Maintenance	\$ 205,000	\$ 180,000
Parks & Recreation	\$ 1,670,000	\$ 890,000
Recreation Center	\$ 540,000	\$ 540,000
Youth Center	\$ 185,000	\$ -
General Fund	\$ 6,637,925	\$ 4,962,925

- Clerk
 - Laserfiche
- IT
 - Server
 - Switches
 - Radios
 - Radio Reception Upgrade(grant)
- Police
 - Remodel Bathrooms
 - Various Grants
- Fire
 - Fire Truck
 - Various Grants
- Public Works
 - Storm Water Station
- Parks
 - Riverwalk trail
- Recreation Center
 - HVAC
 - Exercise Equipment



Inspiring a Vibrant Community

- Library
 - HVAC
 - Patron Computers
- Transit
 - Buses 5339 Grant Funds
- Street Construction
 - Main Street Pavement Rehab
 - Pavement Preservation
 - Sidewalks
- Airport Grants
 - Pavement Preservation,
 - Runway Rehab
- CDBG
- Habitat for Humanity Grant Carry Over
- Capital Improvements
 - Land Purchase
 - Old Town Bathrooms
 - Upgrade Council Chambers



	FY 2026 Requests	FY 2026 Budgeted
Library	\$ 240,000	\$ 240,000
Airport	\$ -	\$ -
Streets Department	\$ 680,830	\$ 520,830
Streets Construction	\$ 19,663,410	\$ 14,863,410
Airport Grants	\$ 2,574,045	\$ 2,554,045
WIFA Library Drainage	\$ 439,290	\$ 439,290
Transit	\$ 450,000	\$ 450,000
CDBG Grants	\$ 255,435	\$ 255,435
Capital Improvements	\$ 10,938,720	\$ 10,795,000
Special Revenue Funds	\$ 35,241,730	\$ 30,118,010

Inspiring a Vibrant Community



- Water
 - Arsenic Equipment Upgrades
 - Flash Gear
 - Generators
 - Trucks
 - Line Extensions
 - Crane Truck, Booster Stations
- Water Reserves
 - Resource Development
 - Adjudication
 - Water Advisory
 - Water Conservation

	FY 2026 Requests	FY 2026 Budgeted
Water	\$ 14,054,430	\$ 14,054,430
Water Reserves	\$ 8,046,360	\$ 8,046,360
Wastewater	\$ 21,031,540	\$ 21,029,540
	\$ 43,132,330	\$ 43,130,330

- Wastewater
 - Mingus Treatment Plant Rehabilitation
 - Sewer Lines
 - Mixers
 - Pumps
 - Storage Building
 - Lift Station Upgrades

Inspiring a Vibrant Community

Budgets by Fund



Account Code	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual 04-17-2025	Budget FY 2025	Dept Head Estimate	FY 2026 Budget Request
Revenues							
General Fund	\$ 30,481,184	\$ 33,658,304	\$ 38,266,733	\$ 18,640,934	\$ 69,524,408	\$ 65,818,415	\$ 72,038,475
Library	\$ 1,239,134	\$ 1,210,494	\$ 1,534,945	\$ 615,088	\$ 1,270,030	\$ 1,151,645	\$ 1,425,706
Cemetery	\$ 76,975	\$ 142,239	\$ 64,198	\$ 31,560	\$ 62,470	\$ 74,045	\$ 76,825
Airport	\$ 481,461	\$ 506,869	\$ 748,434	\$ 281,733	\$ 1,007,916	\$ 525,415	\$ 673,417
Highway User Revenue Fund(HURF)	\$ 7,936,796	\$ 3,068,638	\$ 3,831,687	\$ 1,632,299	\$ 14,574,390	\$ 8,116,684	\$ 17,129,096
Transit	\$ 2,150,864	\$ 2,634,925	\$ 3,167,657	\$ 1,417,134	\$ 3,602,735	\$ 4,386,860	\$ 3,875,635
Grants?CDBG	\$ 803,821	\$ 269,803	\$ 965,032	\$ 173,527	\$ 3,345,000	\$ 1,773,645	\$ 4,523,545
Debt Service	\$ 1,651,549	\$ 1,648,153	\$ 1,644,568	\$ 823,699	\$ 2,021,905	\$ 2,014,140	\$ 2,011,280
Capital Improvements	\$ 2,957,298	\$ 461,532	\$ 412,435	\$ 263,724	\$ 2,206,290	\$ 1,961,310	\$ 10,800,500
Water	\$ 8,593,660	\$ 9,035,300	\$ 9,808,694	\$ 7,552,486	\$ 27,320,712	\$ 37,739,960	\$ 35,329,824
Wastewater	\$ 8,612,552	\$ 5,185,052	\$ (364,671)	\$ 4,595,931	\$ 14,951,915	\$ 21,064,115	\$ 24,930,270
Employee Benefits & Volunteer Fire	\$ (61,754)	\$ 51,368	\$ 46,105	\$ 1,878	\$ 356,190	\$ 72,300	\$ 70,800
	\$ 64,923,540	\$ 57,872,676	\$ 60,125,817	\$ 36,029,993	\$ 140,243,961	\$ 144,698,534	\$ 172,885,373
Account Code	FY 22 Actuals	FY23 Actuals	FY 2024 Actual	FY 2025 Actual 04-17-2025	Budget FY 2025	Dept Head Estimate	FY 2026 Budget Request
Expenses							
General Fund	\$ 30,565,277	\$ 26,424,681	\$ 33,520,794	\$ 21,803,561	\$ 69,524,408	\$ 31,787,084	\$ 72,038,475
Library	\$ 1,239,134	\$ 1,210,494	\$ 1,534,945	\$ 751,318	\$ 1,270,030	\$ 1,151,645	\$ 1,425,706
Cemetery	\$ 64,640	\$ 142,239	\$ 64,198	\$ 44,334	\$ 62,470	\$ 74,045	\$ 76,825
Airport	\$ 481,461	\$ 506,869	\$ 748,434	\$ 242,502	\$ 1,007,916	\$ 525,415	\$ 673,417
Highway User Revenue Fund(HURF)	\$ 5,768,488	\$ 3,385,636	\$ 3,886,655	\$ 4,003,375	\$ 14,574,390	\$ 8,116,684	\$ 17,129,096
Transit	\$ 2,048,880	\$ 2,451,956	\$ 2,959,154	\$ 2,254,016	\$ 3,602,735	\$ 4,386,860	\$ 3,875,635
Grants/CDBG	\$ 800,813	\$ 266,594	\$ 965,032	\$ 280,564	\$ 3,345,000	\$ 1,773,645	\$ 4,523,545
Debt Service	\$ 1,643,849	\$ 1,648,225	\$ 1,650,643	\$ 825,424	\$ 2,021,905	\$ 2,014,140	\$ 2,011,280
Capital Improvements	\$ 2,957,298	\$ 450,597	\$ 80,680	\$ 63,480	\$ 2,206,290	\$ 1,961,310	\$ 10,800,500
Water	\$ 5,946,469	\$ 7,173,993	\$ 8,242,986	\$ 6,673,981	\$ 27,320,712	\$ 37,739,960	\$ 35,329,824
Wastewater	\$ 3,314,066	\$ 3,444,751	\$ 3,968,905	\$ 6,361,481	\$ 14,951,915	\$ 21,064,115	\$ 24,930,270
Employee Benefits & Volunteer Fire	\$ 6,360	\$ 10,589	\$ 312,113	\$ -	\$ 356,190	\$ 72,300	\$ 70,800
Capital Asset Depreciation	\$ 2,982,509	\$ 3,291,396	\$ 3,565,473				
	\$ 57,819,243	\$ 50,408,019	\$ 61,500,012	\$ 43,304,036	\$ 140,243,961	\$ 110,667,203	\$ 172,885,373
	\$ 7,104,297	\$ 7,464,657	\$ (1,374,196)	\$ (7,274,043)	\$ -	\$ 34,031,331	\$ -

Inspiring a Vibrant Community



Questions?