

City of Show Low, Arizona



FY2027 Recommended Budget

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MAYOR

John Leech, Jr.

Vice-Mayor

Connie Kakavas

Council Members

Jon Adams

Derik Whipple

Brandt Clark

Bryce Judd

Gentry Hatch

City Staff

Morgan Brown, City Manager

Anna Atencio, City Attorney

Scott Tipton, City Magistrate

Justin Johnson, Deputy City Manager

Mike Mariscal, Community Services Director

Gregory Westover, Police Chief

Shane Hemesath, Public Works Director

Justen Tregaskes, Planning & Zoning Director

Rachael Hall, City Clerk

CITY OF SHOW LOW

FY2027 RECOMMENDED BUDGET

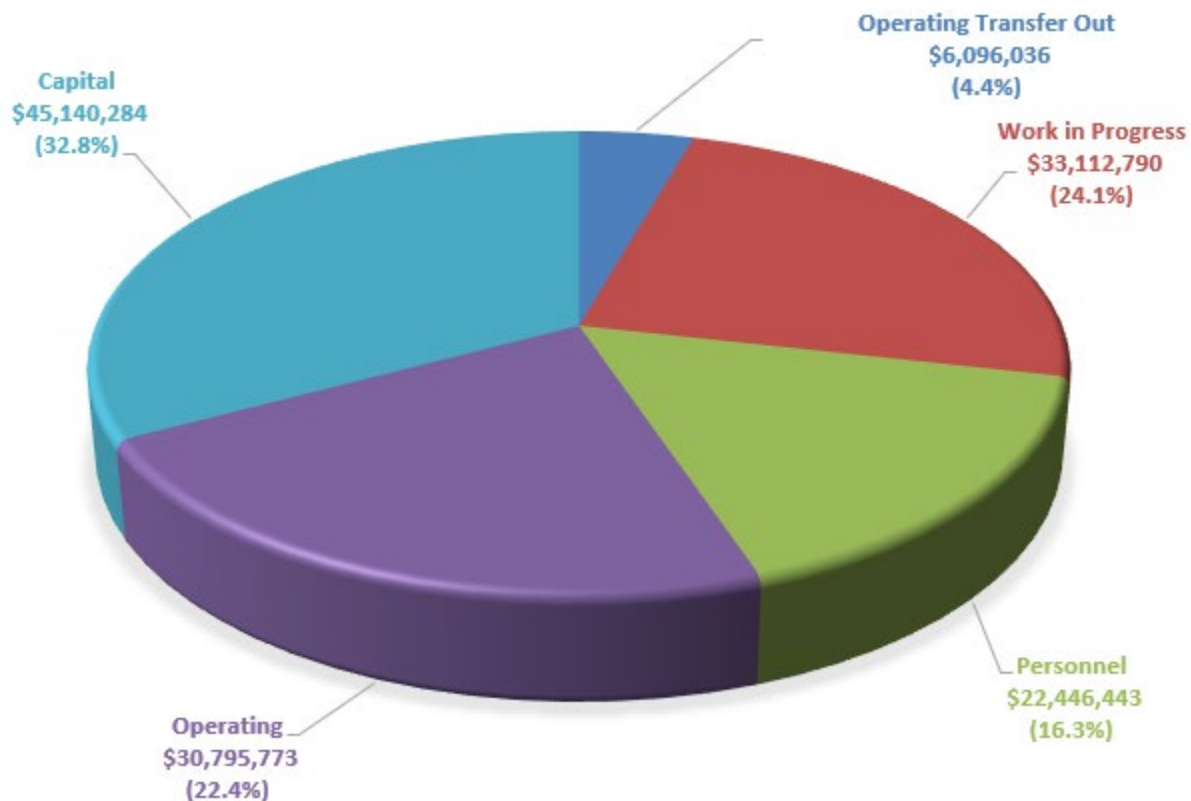
April 3, 2026

Honorable Mayor and City Council:

We are pleased to submit to you the recommended budget for the City of Show Low for fiscal year 2027 (July 1, 2026, through June 30, 2027). This budget is the culmination of a collaborative effort by all City departments to deliver a budget that meets the Council's goals for this fiscal year within existing financial constraints.

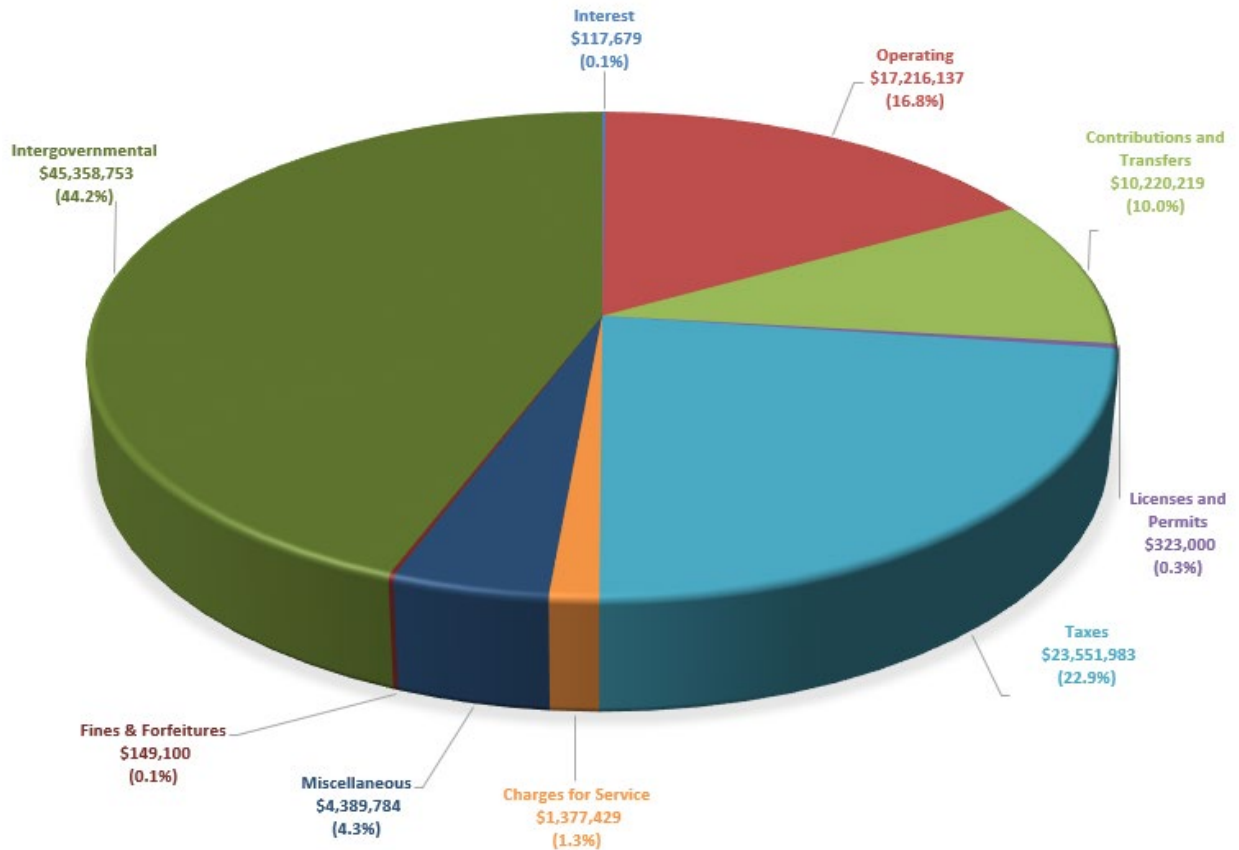
All departments submitted budget requests that focused on improving the current levels of services to the community. Based on the Council's priorities, this budget maintains infrastructure funding, provides for opportunities to impact quality of life and economic development, continues to right-size the organization, and debt service.

This year's recommended budget of **\$137,591,325** includes:



Work in Progress consists of Water and Wastewater Capital Projects
Capital Consists of all other Funds Capital

This year's Recommended Revenue Budget of **\$102,704,084** includes:

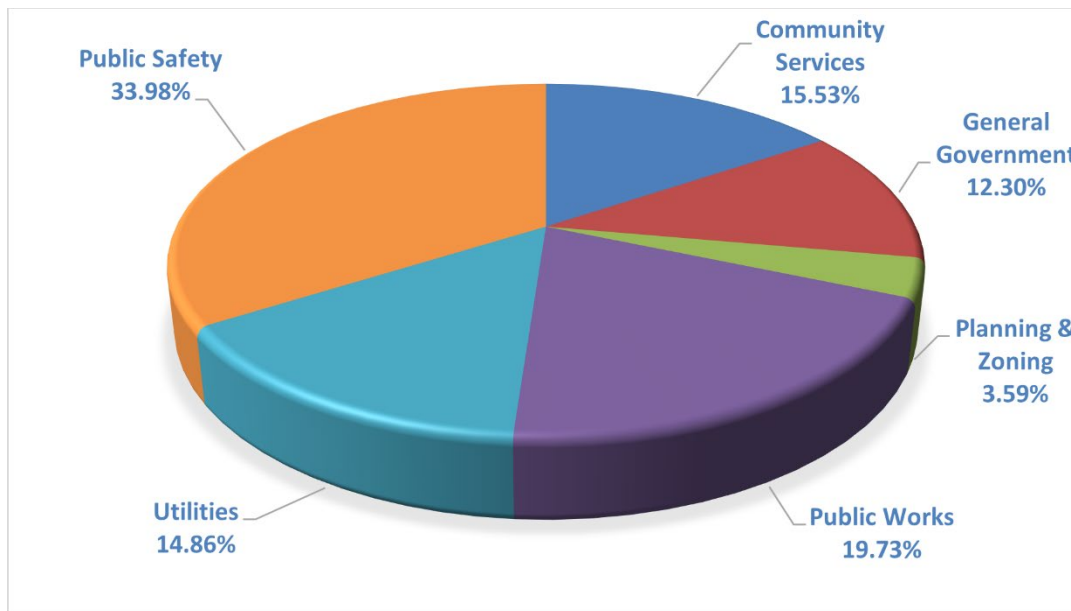


Revenue collection levels are projected to continue near current levels. Our single most significant source of General Fund income is the local sales tax (TPT). Based on current trends, sales tax collections for FY2026 are anticipated to be \$22 million, exceeding our budget estimates by \$5.27 million (30.6%). As with state-shared revenues, this is a number that is conservatively estimated and programmed in the budget at 95% of the prior year's actual or less.

State-shared revenue distributions included in the budget are based on Arizona Department of Revenue (ADOR) estimates. The recommended budget for FY2027 has remained the same as the FY2026 Final Budget as ADOR estimates have not been received. The incorporation of San Tan Valley will impact State Shared Revenue for FY2026 and FY2027. Staff will adjust the revenues once the ADOR estimates are completed.

Personnel:

Overall, the number of authorized positions citywide is 196.1 FTEs, an increase of 4.5 FTE's due to a 1.0 FTE increase at Public Works, 1.0 FTE increase in City Attorney, 0.5 FTE increase in Library, 1.0 FTE increase in Police Operations (Grant Funded), and 1.0 FTE increase in Police Communications. The details for each personnel change will be discussed in each department's detail section. Authorized personnel levels by service area continue to reflect the Council's commitment to provide services directly to our residents.



As presented, the budget includes approximately \$23,102,589 million in personnel costs across all funds and departments and an increase of 6% over the FY2026 budget. The increase is due to personnel changes. The following are some of the driving factors in this expenditure area:

- A COLA Adjustment increase is included for all eligible employees in addition to a lump sum payment, which is dependent on revenue collections. Estimated increase cost: \$629,276, plus benefits.
- Mandatory retirement contribution rates for Arizona State Retirement System decreased from a combined Employer/Employee contribution rate of 24.28% to 23.85% in FY2027. Estimated annual cost: \$1,833,633
- Mandatory retirement contribution rates have been adjusted for the Public Safety Retirement System. Due to the efforts to reduce the unfunded liability with the Public Safety Retirement System the suggested contribution rate is 13.87% for Tier 1 and Tier 2 Members and 8.69% for Tier 3 members. As of June 30, 2025, the funded status for the Public Safety Retirement System is 99.3%. Staff will continue to work to maintain our 100% funded status and will therefore budget the contribution rate for all three tiers in FY2027 at 20.0%. Staff recommends keeping the same contribution rate and will continue to evaluate funding status as information is available. Estimated annual cost: \$867,075.

Operational modifications of note:

Overall, the city continues the practice of reevaluating the services that are provided and continues to ensure that the services provided meet the goals of the Council and are at a level that is adequate. The following are a sampling of noteworthy operational changes included in the Final FY2026 budget:

- For FY2026 the tax rate for the Street Light Improvement District (SLID) is \$0.1401. This year (FY2027) the tax rate will remain at \$0.1401 due to a slight increase in assessed valuations. Staff is recommending no increase in the tax rate and the assessment to remain the same in FY2027 as FY2026 of \$225,000.

- Operational reserves have been established for all operating funds. This includes the General Fund, Water, and Wastewater Funds. The General Fund reserves include the voter-mandated \$1.0 million and cover all General Fund-subsidized funds including HURF. These reserves are NOT budgeted to be expended.

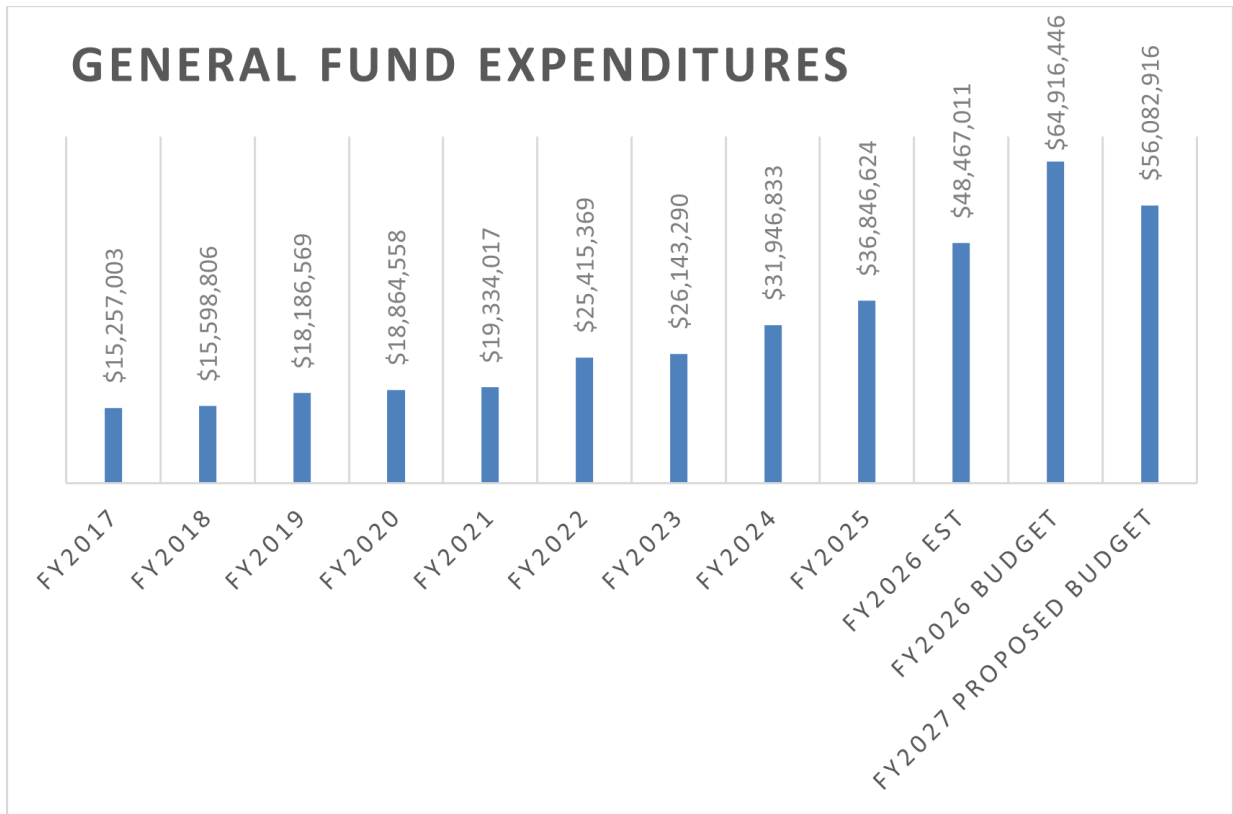
Fund	Operating Reserve Goal	FY2027 Set-aside
General Fund	\$ 5,332,826	\$ 6,699,092
Water Operations	\$ 921,197	\$ 1,000,000
Wastewater Operations	\$ 580,421	\$ 580,421

Capital Projects

For FY2027, capital projects proposed for all funds total approximately \$83,907,626, including FY2026 projects carried forward. Projects include equipment purchases, road improvements, water and sewer line replacements, regional airport enhancements, the event center and new sidewalks.

General Fund

The General Fund is the major operating fund of the City with recommended expenditures for FY2027 totaling \$56,082,916. This is a decrease of \$8,833,530 (14%) over the FY2026 budget and an increase of \$7,615,899 (16%) over the FY2026 estimated actual. The contributing factor for the increase in budget is due to an decrease in the General Operations of operating transfers out and less capital equipment than was purchased in FY2026. The details for each department are discussed beginning on page 11.



Highway User Revenue Fund (HURF)

In alignment with the Council's goals, street maintenance and repair continue to be a priority for the City and it is reflected in this budget. The annual repair and replacement account is budgeted at \$600,000; this account is used exclusively for the annual slurry-sealing, and striping projects. The intent of this program is to slurry every public street and city owned parking lots in the city every six years. This program is reevaluated as part of the CIP process each year to ensure that all our new and expanded roads are included in the program and that adequate funding is set aside.

Enterprise Funds

The Water, Wastewater, and Sanitation Funds all continue to be in good financial condition. The Water Fund has a treatment plant-reserve (\$2.7 million) account being accumulated and has a fully funded operational reserve. The Wastewater Fund is currently operating within existing resources and has a three-month operational reserve of \$580,421. The Sanitation Fund is currently operating within existing resources and has a fund balance of \$224,016.

Summary

The recommended budget for FY2027 provides for the continuation of existing services and necessary capital projects in Show Low. The budget continues to take a very conservative approach to providing necessary public services that impact the safety and enjoyment of our citizens. Staff will continue to be vigilant and monitor resources and expenses carefully as we move forward.

This message is intended to provide a brief overview of the recommended budget for FY2027. More detailed information about each City function, and proposed capital projects, is available in the various sections of this recommended budget document.

As always, we are available to answer questions that you or any citizen may have.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Morgan Brown". The signature is fluid and cursive, with the first name "Morgan" and last name "Brown" clearly distinguishable.

Morgan Brown,
City Manager

FY2027 Recommended Budget

City-wide Revenue and Expense Summary by Fund

Fund	FY2027 Revenues	FY2027 Expenditures	Surplus (Deficit)
General Fund	\$ 34,053,589	\$ 56,082,916	\$ (22,029,327)
Streets	\$ 26,238,899	\$ 28,906,313	\$ (2,667,414)
Street Lighting District	\$ 329,406	\$ 300,000	\$ 29,406
Public Transportation	\$ 1,271,935	\$ 1,829,133	\$ (557,198)
General Fund Grant-Funded Projects	\$ 15,685,919	\$ 19,628,754	\$ (3,942,835)
Transportation Development Fee	\$ 40,000	\$ 50,000	\$ (10,000)
Debt Service Funds	\$ 1,704,195	\$ 1,705,232	\$ (1,037)
Wastewater Operating	\$ 6,498,962	\$ 7,804,916	\$ (1,305,954)
Wastewater Capacity Fee	\$ 4,544,979	\$ 2,270,493	\$ 2,274,486
Water Operating	\$ 8,964,675	\$ 10,350,351	\$ (1,385,676)
Water Capacity Fee	\$ 2,157,822	\$ 1,200,000	\$ 957,822
Refuse	\$ 1,752,500	\$ 1,674,639	\$ 77,861
Insurance	\$ 5,746,273	\$ 5,620,000	\$ 126,273
Show Low Bluff CFD Special Assessment	\$ 230,083	\$ 168,580	\$ 61,503
TOTAL	\$ 109,219,237	\$ 137,591,327	\$ (28,372,090)

Overview:

- Each of the funds rely on prior year expenditure savings and fund balance to address the deficit in revenues to expenditures.
- The Streets Fund includes \$22.0 million for the Scott Ranch Road Project with \$22.0 million in grant revenue and \$767,150 from Navajo County.
- Capacity Fees will be used for Wastewater and Water projects when eligible.

The remaining sections will go into detail for each Fund/Department. The details will outline the revenue projections and requests from each department as well as the prior fiscal year (FY2025) and current fiscal year (FY2026) actuals, estimates, and year-to-date revenues and expenditures.

FY2027 Recommended Budget

General Fund Revenue and Expense Summary by Department

Department	FY2027 Revenues	FY2027 Expenditures	Surplus (Deficit)
Council	\$ 24,098,134	\$ 542,603	\$ 29,432,228
General Operations	\$ 6,000	\$ 17,669,567	\$ (27,113,016)
Human Resources	\$ 0	\$ 1,242,363	\$ (648,831)
Finance	\$ 2,000	\$ 1,493,260	\$ (1,393,805)
City Magistrate	\$ 151,600	\$ 118,167	\$ 33,433
City Attorney	\$ 0	\$ 564,741	\$ (445,424)
City Manager	\$ 0	\$ 664,915	\$ (663,429)
Planning & Zoning	\$ 385,400	\$ 1,045,250	\$ (581,898)
Library	\$ 5,000	\$ 911,219	\$ (800,468)
Information Services	\$ 0	\$ 1,253,836	\$ (1,443,364)
Parks/Facilities Maintenance	\$ 0	\$ 3,475,351	\$ (5,861,616)
Engineering	\$ 1,500	\$ 1,256,819	\$ (1,314,117)
Police Operations	\$ 1,817,555	\$ 9,026,940	\$ (6,706,541)
Police Investigations	\$ 0	\$ 80,700	\$ (77,000)
Police Administration/Operational Support	\$ 0	\$ 119,300	\$ (103,800)
Police Communications	\$ 0	\$ 2,385,297	\$ (2,356,627)
Police Animal Control	\$ 3,700	\$ 295,008	\$ (262,322)
Parks & Recreation	\$ 169,000	\$ 867,546	\$ (710,718)
City Clerk	\$ 0	\$ 396,250	\$ (235,842)
Public Information	\$ 8,400	\$ 463,319	\$ (458,602)
Community Services	\$ 0	\$ 845,570	\$ (758,191)
Cemetery	\$ 45,100	\$ 354,000	\$ (69,900)
Airport	\$ 7,265,400	\$ 10,117,569	\$ (1,733,249)
Aquatic Center	\$ 94,800	\$ 893,326	\$ (1,114,335)
TOTAL	\$ 34,043,689	\$ 56,082,916	\$ (22,039,227)

- City Council Revenues include Local Sales Tax and State Shared Revenues.
- General Operations Expenditures include \$2.5 million in Operating Transfers Out to other funds and \$10.3 million for an Event/Community Center.
- Police Operations Revenue include Dispatching Services Revenue from partners.
- Airport Revenue includes FAA and State Grant revenue for approved AICP projects.

FY2027 Recommended Budget

City Council

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 56,610	\$ 60,650	\$ 43,300	\$ 60,650	\$ 66,050	8.9%
Operating	\$ 61,064	\$ 417,554	\$ 38,192	\$ 38,192	\$ 472,100	13.06%
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 121,553	\$ 482,657	\$ 84,651	\$ 482,657	\$ 542,603	12.42%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
City Sales Tax	\$ 22,101,716	\$ 17,228,569	\$ 14,686,687	\$ 20,363,614	\$ 17,999,898	23%
TV Franchise Tax	\$ 26,072	\$ 35,000	\$ 11,078	\$ 12,000	\$ 26,000	35%
Electric Franchise Tax	\$ 388,423	\$ 275,000	\$ 192,166	\$ 207,424	\$ 275,000	0%
Gas Franchise Tax	\$ 100,791	\$ 60,000	\$ 38,383	\$ 22,531	\$ 60,000	0%
State Sales Tax	\$ 1,872,289	\$ 1,785,367	\$ 1,252,832	\$ 1,686,583	\$ 1,785,367	0%
Urban Revenue Sharing	\$ 2,593,579	\$ 2,304,677	\$ 1,807,756	\$ 2,812,066	\$ 2,304,677	0%
Vehicle License Tax	\$ 1,140,453	\$ 1,101,041	\$ 872,642	\$ 1,271,755	\$ 1,041,561	0%
Charges for Service	\$ 4,010	\$ 1,000	\$ 3,287	\$ 4,383	\$ 1,000	0%
Operating Transfers In	\$ 72,653	\$ 460,251	\$ 0	\$ 0	\$ 0	460%
Other Funding Sources	\$ 41,257	\$ 12,500	\$ 13,897	\$ 0	\$ 0	0%
Lease Income	\$ 129,064	\$ 32,400	\$ 63,306	\$ 73,000	\$ 32,400	0%
Donations	\$ 6,400	\$ 0	\$ 0	\$ 0	\$ 0	0%
Interest	\$ 1,917,558	\$ 40,000	\$ 970,808	\$ 970,808	\$ 40,000	0%
Total	\$ 30,394,264	\$ 23,323,305	\$ 19,898,945	\$ 27,424,163	\$ 23,625,383	-22.27%

Position Summary					
City Council					
	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	change
Mayor	1.0	1.0	1.0	1.0	0.0
Vice-Mayor	1.0	1.0	1.0	1.0	0.0
Council Member	5.0	5.0	5.0	5.0	0.0
	7.0	7.0	7.0	7.0	0.0

Notables:

- Preliminary State Shared Revenue Estimates are projected to be slightly less due to San Tan Valley Incorporation than FY2026. When the estimates are received the projections will be updated.
- Revenues budgeted conservatively at 95% or lower of FY2026 Actual
- Operating Budget includes \$350,000 in Council Contingency (Requires Council approval to spend)
- Expenditures Per Capita: \$44.14

FY2027-2026 Recommended Budget

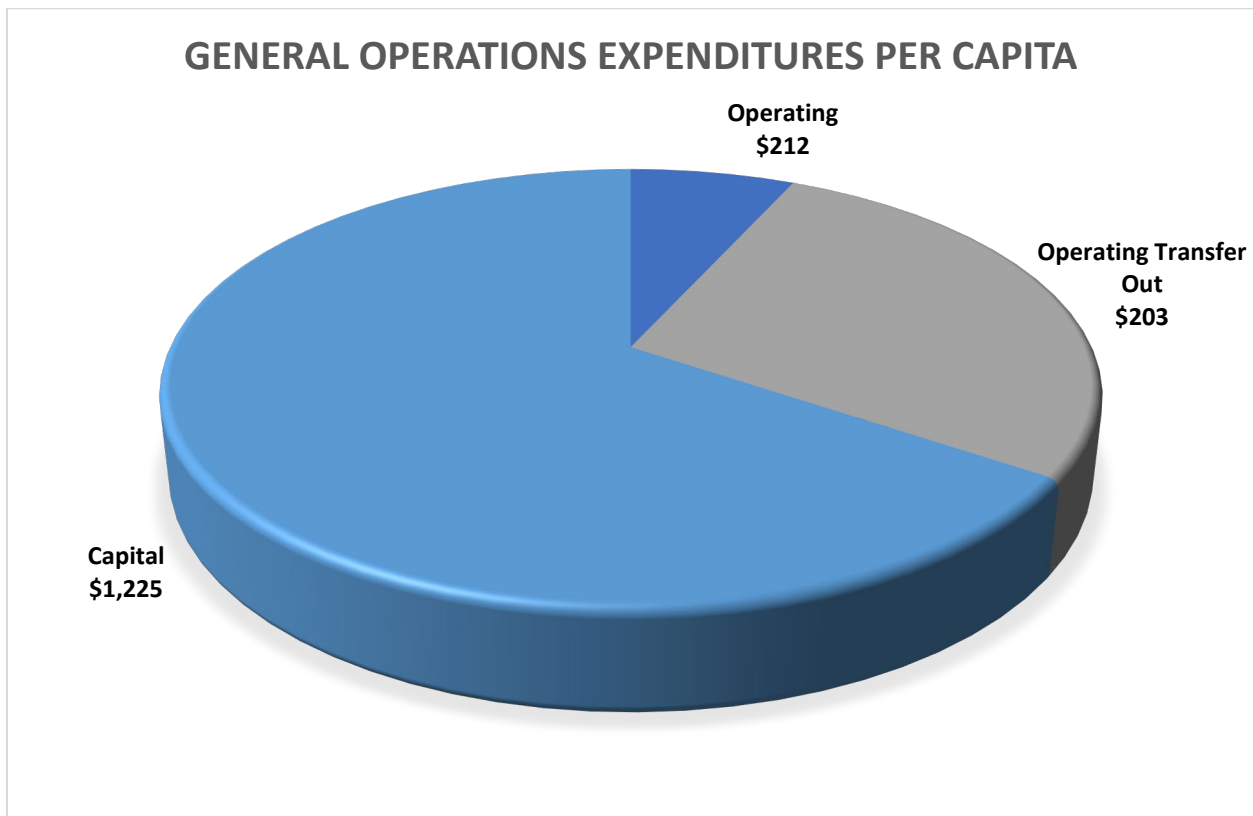
General Operations

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 1,467,796	\$ 2,050,039	\$ 638,302	\$ 1,310,039	\$ 1,861,292	-9.21%
Capital	\$ 6,756,430	\$ 22,073,715	\$ 118,001	\$ 7,050,715	\$ 25,507,724	15.56%
Total	\$ 8,224,226	\$ 24,123,754	\$ 756,303	\$ 8,360,754	\$ 27,369,016	13.45%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 990	\$ 6,000	\$ 1026	\$ 1368	\$ 6,000	0%
Intergovernmental Revenue	\$ 11,544	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 12,534	\$ 6,000	\$ 1,026	\$ 1,368	\$ 6,000	0%

Notables:

- FY2027 Capital Expenditure Budget includes \$10 million for the Event/Community Center
- FY2027 Proposed Capital Expenditure Budget includes \$2.5M in Transfers Out to other funds



FY2027 Recommended Budget

City Manager

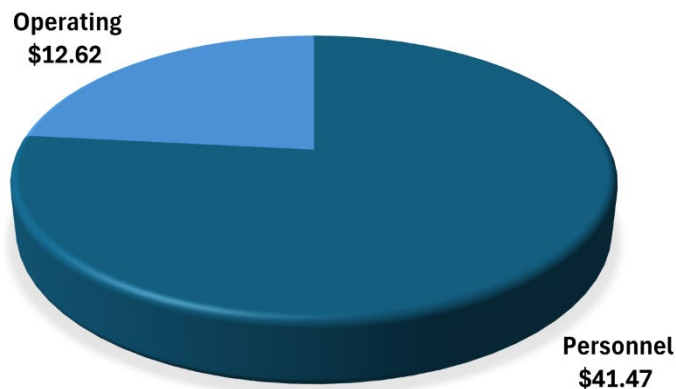
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 444,824	\$ 508,829	\$ 342,776	\$ 508,829	\$ 509,815	0.19%
Operating	\$ 92,925	\$ 154,600	\$ 80,666	\$ 154,600	\$ 155,100	0.32%
Total	\$ 537,749	\$ 663,429	\$ 423,442	\$ 663,429	\$ 664,915	0.22%

Position Summary City Manager's Office					
	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	change
City Manager	1.0	1.0	1.0	1.0	0.0
Business Development Director	1.0	1.0	1.0	1.0	0.0
	2.0	2.0	2.0	2.0	0.0

Notables:

- FY2027 Operating Budget:
 - Increase in Expendable (\$1,000 to \$1,500)

EXPENDITURES PER CAPITA



FY2027 Recommended Budget

City Clerk

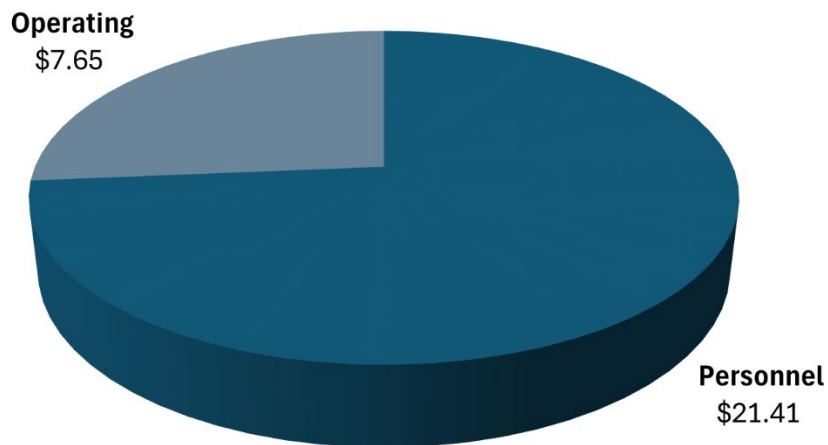
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 125,973	\$ 171,242	\$ 101,666	\$ 135,555	\$ 263,230	53.72%
Operating	\$ 55,444	\$ 4,600	\$ 18,063	\$ 44,084	\$ 94,100	45.67%
Total	\$ 181,417	\$ 235,842	\$ 119,729	\$ 159,639	\$ 357,330	51.51%

Position Summary					
City Clerk					
	Actual	Actual	Actual	Budget	
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>change</u>
City Clerk	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	0.0	0.5	0.5	0.5	0.0
Deputy City Clerk	1.0	0.5	0.5	1.0	0.5
	2.0	2.0	2.0	2.5	0.5

Notables:

- FY2027 Operating Budget for Election Expenses increased due to an election year

EXPENSE PER CAPITA



FY2027 Recommended Budget

Administrative Services/Finance

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 832,061	\$ 937,705	\$ 653,525	\$ 937,705	\$ 989,358	5.51%
Operating	\$ 411,634	\$ 398,100	\$ 338,572	\$ 398,100	\$ 521,100	30.90%
Capital	\$ 0	\$ 60,000	\$ 0	\$ 60,000	\$ 0	-100%
Total	\$ 1,243,695	\$ 1,395,805	\$ 992,097	\$ 1,395,805	\$ 1,510,458	8.21%

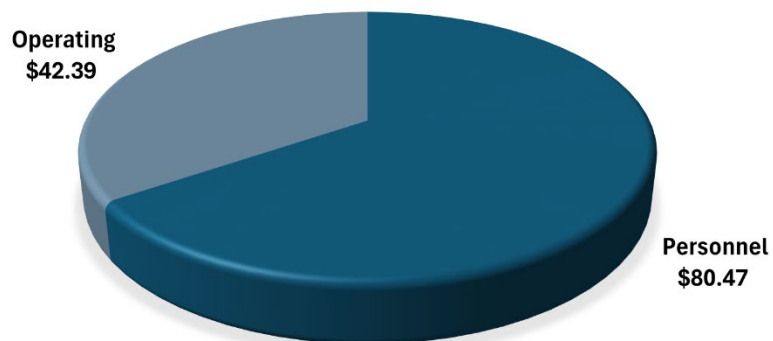
Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Other Funding Sources	\$ 2,755	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0%
Total	\$ 2,755	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0%

Position Summary					
Administrative Services/Finance					
	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	change
Administrative Services Director	1.0	1.0	1.0	1.0	0.0
Finance Manager	1.0	1.0	1.0	1.0	0.0
Administrative Services Analyst	1.0	1.0	1.0	1.0	0.0
Account Clerk 2	2.0	2.0	2.0	2.0	0.0
Account Clerk	1.0	1.0	1.0	1.0	0.0
Fleet Manager	1.0	1.0	1.0	1.0	0.0
Customer Service Representative	1.0	1.0	1.0	1.0	0.0
	8.0	8.0	8.0	8.0	0.0

Notables:

- FY2027 Professional & Consulting Services:
 - Hinton Burdick: \$70,000
 - Pelorus Methods: \$16,400

EXPENSE PER CAPITA



FY2027 Recommended Budget

Human Resources

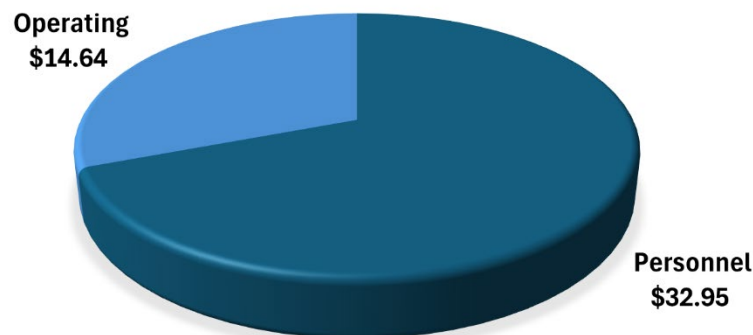
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 354,055	\$ 466,951	\$ 295,968	\$ 466,951	\$ 405,136	-13.23%
Operating	\$ 80,899	\$ 181,980	\$ 68,422	\$ 181,980	\$ 179,976	-1.1%
Total	\$ 434,954	\$ 648,931	\$ 364,390	\$ 648,931	\$ 585,112	-9.83%

Position Summary					
Human Resources Department					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Human Resources Manager	1.0	1.0	1.0	1.0	0.0
Loss Control/Safety Coordinator	1.0	1.0	1.0	1.0	0.0
Human Resources Specialist	1.0	1.0	1.0	1.0	0.0
	3.0	3.0	3.0	3.0	0.0

Notables:

- FY2027 Operating Budget Decrease for Rental & Maintenance Contracts
 - NeoGov (\$10,900)

HUMAN RESOURCES EXPENDITURES PER CAPITA



FY2027 Recommended Budget

Information Services

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 228,723	\$ 266,675	\$ 189,041	\$ 266,675	\$ 282,226	5.83%
Operating	\$ 582,857	\$ 922,832	\$ 559,272	\$ 922,832	\$ 752,175	-18.49%
Capital	\$ 62,095	\$ 185,000	\$ 64,111	\$ 185,000	\$ 0	-100%
Total	\$ 873,675	\$ 1,374,507	\$ 812,424	\$ 1,374,507	\$ 1,034,401	-24.74%

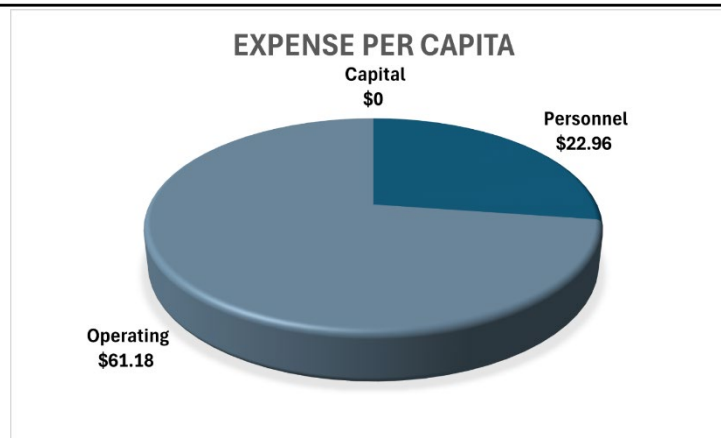
Information Systems Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Access Control	\$ 125,000	\$ 254	\$ 125,000	\$ 0
Council Chamber Video Upgrade	\$ 60,000	\$ 63,857	\$ 63,857	\$ 0
Phone System Equipment	\$ 200,000	\$ 166	\$ 200,000	\$ 0
Phone System	\$ 65,000	\$ 0	\$ 65,000	\$ 0
Total	\$ 450,000	\$ 64,277	\$ 453,857	\$ 0

Notables:

- FY2026 Completed Council Chambers Video Upgrade
- FY2026 Access Control and City Hall Phones Systems Update should be completed

Position Summary					
Information Systems					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Information Systems Manager	1.0	1.0	1.0	1.0	0.0
Information Systems Technician	1.0	1.0	1.0	1.0	0.0
	2.0	2.0	2.0	2.0	0.0



FY2027 Recommended Budget

Public Transportation

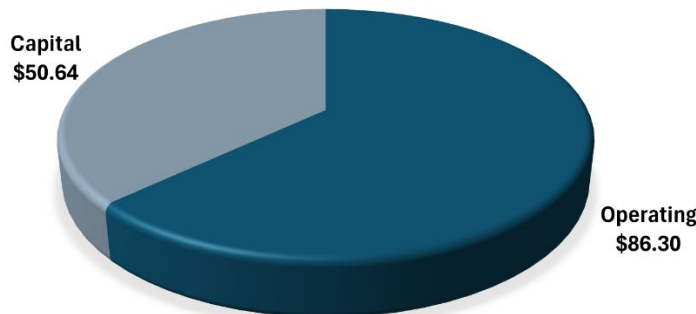
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 871,892	\$ 1,046,929	\$ 639,206	\$ 1,049,550	\$ 1,060,996	1.0%
Capital	\$ 63,384	\$ 171,479	\$ 71,832	\$ 171,479	\$ 622,594	100%
Total	\$ 935,276	\$ 1,218,408	\$ 711,038	\$ 1,221,029	\$ 1,683,590	38.0%

Public Transportation Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
3 New Busses	\$ 551,051	\$ 551,051	\$ 551,051	\$ 0
Operating Transfer Out	\$ 71,544	\$ 0	\$ 71,544	\$ 71,543
Vehicle Purchase	\$ 0	\$ 0	\$ 0	\$ 500,000
Total	\$ 622,595	\$ 622,595	\$ 622,595	\$ 571,543

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Greyhound Revenue	\$ 1,928	\$ 3,100	\$ 1,257	\$ 2,500	\$ 2,000	-35.48%
Sale of Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Miscellaneous Revenue	\$ 25,540	\$ 19,200	\$ 4,600	\$ 19,200	\$ 19,200	0%
Advertising Revenue	\$ 400	\$ 7,248	\$ 8,836	\$ 750	\$ 7,248	0%
Bus Passes	\$ 40,785	\$ 32,000	\$ 33,027	\$ 32,000	\$ 32,000	0%
Rural Transit/Section Grant	\$ 752,782	\$ 1,525,398	\$ 329,214	\$ 796,707	\$ 646,250	-57.63%
Interest Earned on Investments	\$ 916	\$ 200	\$ 149	\$ 1,200	\$ 200	0%
Contributions – Other Municipalities	\$ 205,885	\$ 328,017	\$ 66,345	\$ 282,297	\$ 237,020	-27.74%
Contribution – City of Show Low	\$ 181,604	\$ 237,020	\$ 118,510	\$ 237,020	\$ 328,017	38.39%
Total	\$ 1,028,236	\$ 2,152,183	\$ 562,055	\$ 1,316,258	\$ 1,271,935	-40.90%

EXPENDITURES PER CAPITA



FY2027 Recommended Budget

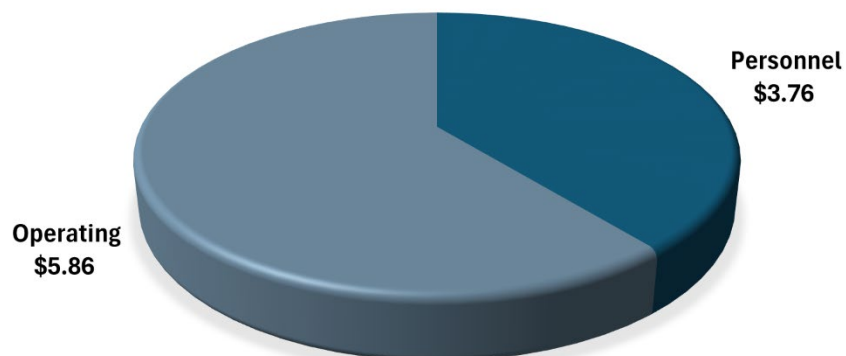
Magistrate Court

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 40,072	\$ 46,167	\$ 31,080	\$ 46,167	\$ 46,167	0%
Operating	\$ 72,613	\$ 72,000	\$ 60,788	\$ 72,000	\$ 72,000	0%
Total	\$ 112,685	\$ 118,167	\$ 91,868	\$ 118,167	\$ 118,167	0%
	\$	\$	\$	\$	\$	

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Fines and Forfeitures	\$ 183,717	\$ 149,100	\$ 268,749	\$ 358,332	\$ 149,100	0%
Other Funding Sources	\$ 5,110	\$ 2,500	\$ 3,357	\$ 4,476	\$ 2,500	0%
Total	\$ 188,827	\$ 151,600	\$ 272,106	\$ 362,808	\$ 151,600	

Position Summary					
City Magistrate					
	Actual FY2024	Actual FY2025	Budget FY2026	Budget FY2027	change
City Magistrate	0.5	0.5	0.5	0.5	0.0
Chief Judicial Clerk	1.0	0.5	0.5	0.5	0.0
Court Clerk	1.0	0.0	0.0	0.0	0.0
	2.5	1.0	1.0	1.0	0.0

EXPENSE PER CAPITA



FY2027 Recommended Budget

City Attorney

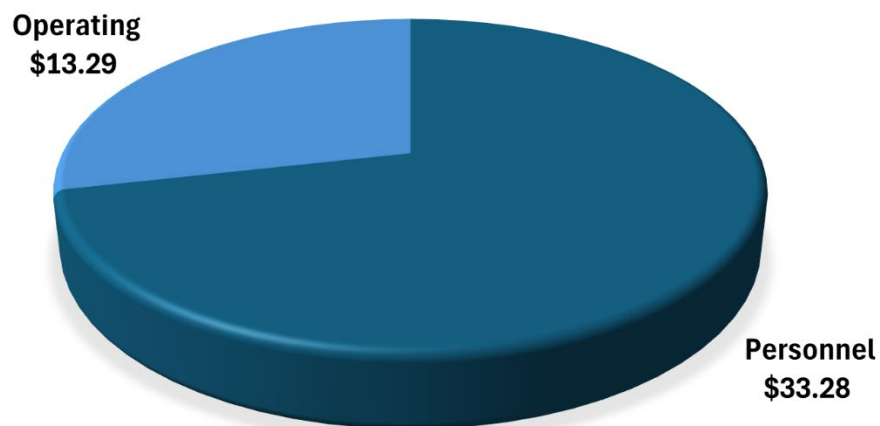
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 270,331	\$ 293,324	\$ 211,870	\$ 293,324	\$ 409,164	39.49%
Operating	\$ 49,069	\$ 152,100	\$ 49,493	\$ 152,100	\$ 163,400	7.43%
Total	\$ 319,400	\$ 445,424	\$ 261,363	\$ 445,424	\$ 572,564	28.54%

Position Summary					
City Attorney's Office					
	Actual	Actual	Budget	Budget	
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>change</u>
City Attorney	1.0	1.0	1.0	1.0	0.0
Paralegal	0.0	0.0	0.0	1.0	1.0
Administrative Assistant	0.5	0.5	0.5	0.0	(0.5)
	1.5	1.5	1.5	2.0	0.5

Notables:

- FY2027 Operating Budget:
 - Increase in Fines (\$0 to \$12,233)
 - New FTE - Paralegal

EXPENDITURES PER CAPITA



FY2027 Recommended Budget

Planning & Zoning

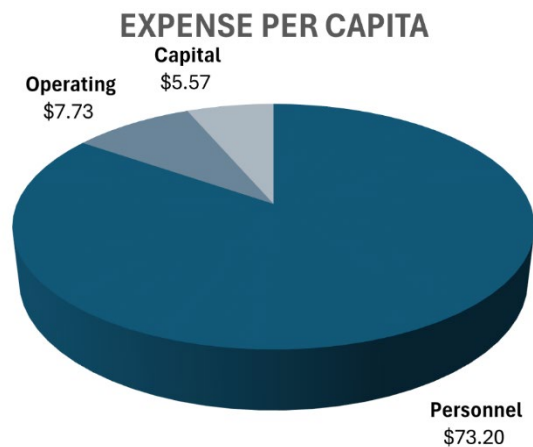
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 731,505	\$ 878,298	\$ 618,640	\$ 878,298	\$ 899,954	2.47%
Operating	\$ 110,904	\$ 89,000	\$ 14,005	\$ 89,000	\$ 95,000	6.74%
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 68,500	100%
Total	\$ 842,409	\$ 967,298	\$ 632,645	\$ 967,298	\$ 1,063,454	9.94%
	\$	\$	\$	\$	\$	

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Licenses and Permits	\$ 446,377	\$ 324,300	\$ 322,092	\$ 429,456	\$ 324,300	0%
Charges for Service	\$ 101,048	\$ 60,600	\$ 68,384	\$ 91,179	\$ 60,600	0%
Other Funding Sources	\$ 0	\$ 500	\$ 1,050	\$ 1,050	\$ 500	0%
Total	\$ 567,425	\$ 385,400	\$ 391,526	\$ 521,685	\$ 385,400	0%

Position Summary Planning & Zoning					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
P & Z Director	1.0	1.0	1.0	1.0	0.0
Building Official	1.0	1.0	1.0	1.0	0.0
Permit Technician	0.0	1.0	1.0	1.0	0.0
Plans Examiner/Bldg Inspector	1.0	1.0	1.0	1.0	0.0
Planner	0.0	1.0	1.0	1.0	0.0
Community Development Specialist	1.0	1.0	1.0	1.0	0.0
Admin Asst II	0.5	1.0	1.0	1.0	0.0
	4.5	7.0	7.0	7.0	0.0
Commissioner	7.0	7.0	7.0	7.0	0.0

Notables:

- FY2027 Operating Budget:
 - Travel & Training Increase (\$5,000 to \$6,500)
 - Equipment Purchase (\$68,500)
 - Vehicle \$50,000
 - Misc Office Equipment \$18,500



FY2027 Recommended Budget

Police Department

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operations	\$ 6,902,157	\$ 8,471,590	\$ 5,609,194	\$ 8,471,590	\$ 9,196,223	8.19%
Investigations	\$ 59,280	\$ 77,700	\$ 43,968	\$ 77,700	\$ 80,770	3.86%
Admin/Op Support	\$ 81,839	\$ 103,800	\$ 70,253	\$ 103,800	\$ 119,300	14.93%
Communications	\$ 1,699,554	\$ 2,356,627	\$ 1,241,166	\$ 2,356,627	\$ 2,388,574	1.36%
Animal Control	\$ 227,030	\$ 266,022	\$ 179,629	\$ 266,022	\$ 308,150	15.84%
Total	\$ 8,969,860	\$ 11,275,739	\$ 7,144,210	\$ 11,275,739	\$ 12,061,947	6.97%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 1,090,938	\$ 1,089,923	\$ 1,074,184	\$ 1,432,245	\$ 1,142,429	4.82%
Other Funding Sources	\$ 44,077	\$ 20,500	\$ 28,265	\$ 37,687	\$ 20,500	0%
Intergovernmental	\$ 368,828	\$ 645,626	\$ 562,883	\$ 750,511	\$ 899,626	37.43%
Licenses and Permits	\$ 1,997	\$ 2,000	\$ 1,852	\$ 2,000	\$ 2,000	0%
Donations	\$ 1,000	\$ 0	\$ 2,200	\$ 2,200	\$ 0	0%
Total	\$ 1,506,840	\$ 1,767,049	\$ 1,669,384	\$ 2,224,643	\$ 2,064,555	16.84%

The Police Department is comprised of five (5) divisions. Details for each division are included in the next section.

Position Summary Police Department					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Police Chief	1.0	1.0	1.0	1.0	0.0
Police Commander	2.0	2.0	2.0	2.0	0.0
Police Sergeant	7.0	7.0	7.0	7.0	0.0
Police Officer	22.0	26.0	27.0	29.0	2.0
Police Assistant	3.8	6.0	6.0	6.0	0.0
Communications Manager	1.0	1.0	1.0	1.0	0.0
Dispatcher	10.3	14.3	14.3	14.3	0.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Community Relations	0	1.0	1.0	1.0	0.0
IT Specialist	0	1.0	1.0	2.0	1.0
Community Action Officer	0	0.0	1.0	1.0	0.0
Communications Supervisor	0	2.0	2.0	2.0	0.0
Cadet	0	1.0	1.0	1.0	0.0
Records Custodian	1.0	2.0	2.0	2.0	0.0
	49.1	64.3	66.3	69.3	3.0
Sworn Officers					39.00

Notables:

- FY2027 Expenditure Budget increases due to addition of 3 FTE's
 - 2 Officer FTE – Both grant funded
 - 1 IT Specialist FTE
- FY2027 Revenue Budget increase overall due to an increase an increase Grant revenue

FY2027 Recommended Budget

Police Department – Operations

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 5,556,155	\$ 6,383,413	\$ 3,769,988	\$ 5,921,220	\$ 6,712,502	5.16%
Operating	\$ 732,131	\$ 744,588	\$ 506,503	\$ 726,296	\$ 912,688	22.58%
Capital	\$ 1,545,851	\$ 739,068	\$ 417,756	\$ 591,299	\$ 846,400	14.52%
Total	\$ 7,834,136	\$ 7,867,069	\$ 4,694,247	\$ 7,238,815	\$ 8,471,590	7.68%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 972,026	\$ 1,062,119	\$ 558,144	\$ 1,071,619	\$ 1,089,923	9.26%
Other Funding Sources	\$ 22,398	\$ 20,500	\$ 20,577	\$ 20,800	\$ 20,500	0%
Intergovernmental	\$ 422,290	\$ 654,626	\$ 200,601	\$ 562,883	\$ 654,626	0%
Total	\$ 1,416,714	\$ 1,737,245	\$ 779,322	\$ 1,655,302	\$ 1,765,049	25.00%

FY2027 Recommended Budget

Police Operations Capital

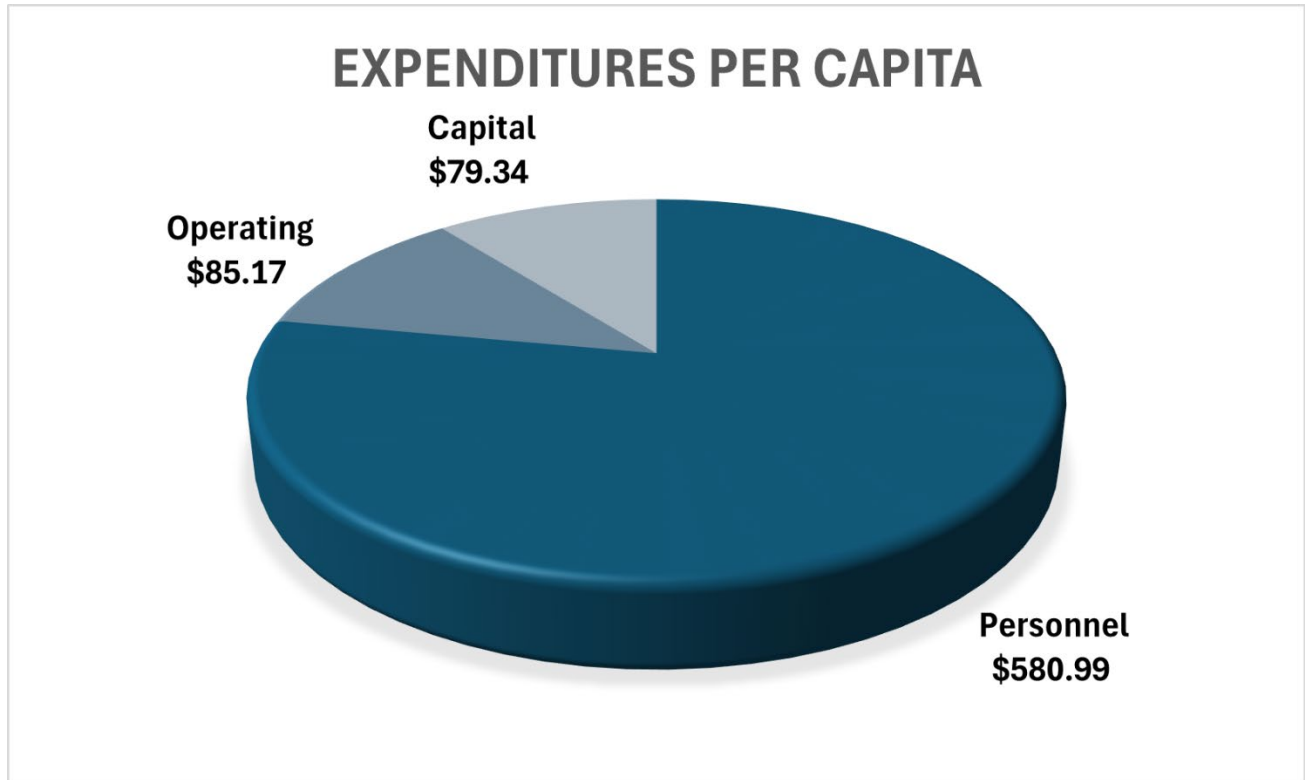
Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
IT Upgrades – Software/Hardware	\$ 40,000	\$ 11,570	\$ 40,000	\$ 40,000
Shooting Range Improvements	\$ 250,000	\$ 21,256	\$ 250,000	\$ 350,000
Total	\$ 290,000	\$ 32,826	\$ 290,000	\$ 390,000

Vehicles/Equipment	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
6 Fully Marked Patrol Units	\$ 566,400	\$ 375,506	\$ 556,400	\$ 585,450
Total	\$ 566,400	\$ 375,506	\$ 556,400	\$ 585,450

Notables:

- FY2027 Operation Budget:
 - Small Equipment/Capital (\$64,000)
 - Laptops (\$40,000)
 - Miscellaneous small equipment (\$24,000)
 - Ballistic Vests (\$20,000)
 - Rental & Maintenance Contract – Drone (\$100,000)
 - Police Dog (\$30,000)
- FY2027 Revenue:
 - Charges for service increase due to increase in Dispatching Services revenue
 - Intergovernmental increases due to additional funding for the County Task Force (MCAT) Grant

- FY2027 Capital Budget: \$975,450 projects/vehicles/equipment new requests for FY2027



FY2027 Recommended Budget *Police Department - Investigations*

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 58,526	\$ 77,700	\$ 43,954	\$ 58,605	\$ 80,700	3.86%
Total	\$ 58,526	\$ 77,700	\$ 43,954	\$ 58,605	\$ 80,700	3.86%

Notables:

- FY2027 Operating Budget increase in Travel and Training

Operating Expenditures Per Capita: \$6.56

Police Department – Administration/Operational Support

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 79,370	\$ 94,377	\$ 49,428	\$ 88,677	\$ 103,800	9.98%
Total	\$ 79,370	\$ 94,377	\$ 49,428	\$ 88,677	\$ 103,800	9.98%

Notables:

- FY2027 Operating Budget increase
 - Professional & Consulting Services (\$500)
 - Travel & Training (5,000)
 - Programs (\$5,000)
 - Rental & Maintenance Contracts (Records Redaction \$5,000)

Operating Expenditures Per Capita: \$6.56

FY2027 Recommended Budget

Police Department – Communications

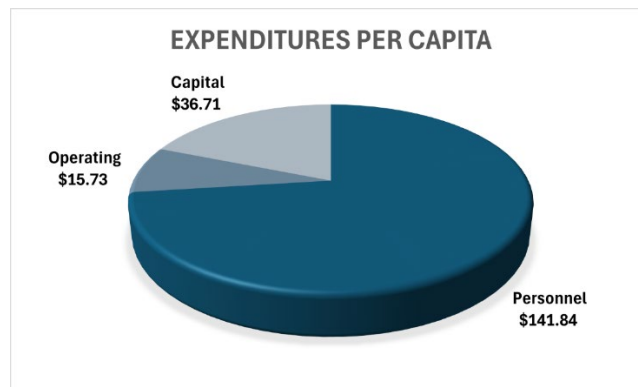
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 1,519,411	\$ 1,732,673	\$ 1,114,163	\$ 1,732,673	\$ 1,743,840	0.64%
Operating	\$ 146,089	\$ 172,620	\$ 127,003	\$ 172,620	\$ 193,400	12.04%
Capital	\$ 34,054	\$ 451,334	\$ 451,334	\$ 451,334	\$ 451,334	0%
Total	\$ 1,699,554	\$ 2,356,627	\$ 1,692,500	\$ 2,356,627	\$ 2,388,574	1.36%

FY 2027	
Dispatching Services	Amount
Heber FD	\$ 49,393
Pinedale FD	\$ 5,179
Pinetop FD	\$ 69,440
Pinetop Police	\$ 244,089
Show Low Police	\$ 785,550
Snowflake PD	\$ 275,194
Taylor Fire/Ems	\$ 90,077
Timber Mesa FD*	\$ 356,920
Vernon Fire Dept	\$ 29,137
	\$ 1,904,979

Revenue for Dispatching Services collected in the Police Operations Revenue Account

Notables:

- Dispatching revenue calculated on a three-year call average
- FY2027 Operation Budget Increase:
 - Rental and Maintenance Contracts (\$19,780)

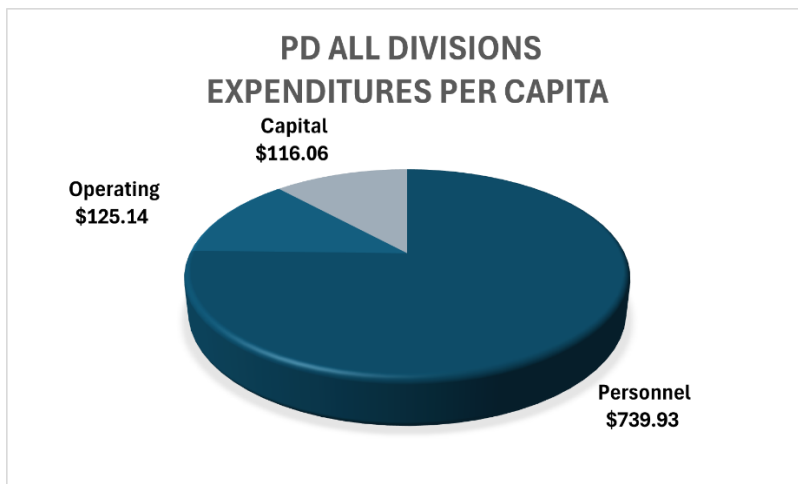
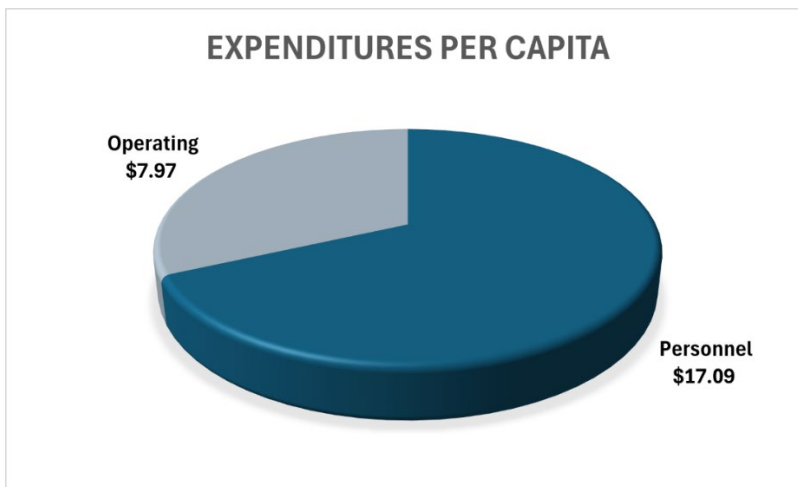


FY2027 Recommended Budget

Police Department – Animal Control

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 167,972	\$ 196,022	\$ 137,656	\$ 196,022	\$ 210,150	7.21%
Operating	\$ 59,088	\$ 70,000	\$ 41,973	\$ 70,000	\$ 98,000	40.00%
Total	\$ 227,030	\$ 266,022	\$ 179,629	\$ 266,022	\$ 308,150	15.84%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Licenses and Permits	\$ 1,997	\$ 2,000	\$ 1,852	\$ 2,000	\$ 2,000	0%
Charges for Service	\$ 390	\$ 1,700	\$ 0	\$ 0	\$ 1,700	0%
Total	\$ 2,387	\$ 3,700	\$ 1,852	\$ 2,000	\$ 3,700	0%



FY2027 Recommended Budget

Community Services

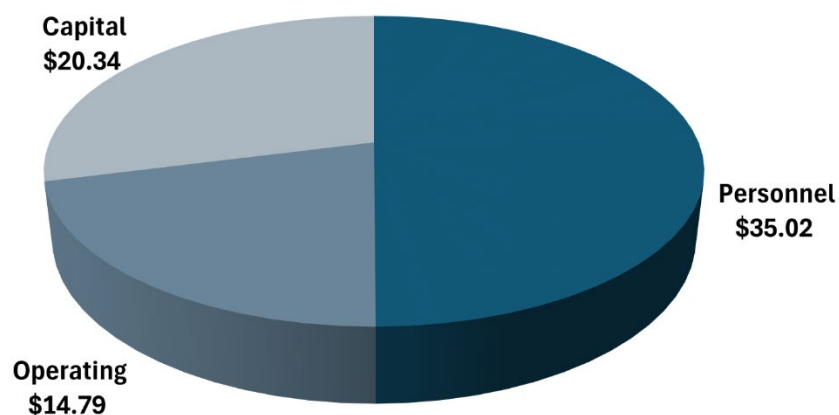
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 337,414	\$ 412,291	\$ 226,347	\$ 301,796	\$ 430,567	4.43%
Operating	\$ 69,016	\$ 95,900	\$ 48,949	\$ 65,265	\$ 181,800	89.57%
Capital	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 250,000	0%
Total	\$ 406,430	\$ 758,191	\$ 275,296	\$ 367,061	\$ 862,367	13.74%

Position Summary					
Community Services Administration					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Community Services Director	1.0	1.0	1.0	1.0	0.0
Grants Coordinator	1.0	1.0	1.0	1.0	0.0
Grants Manager	1.0	0.5	1.0	1.0	0.0
	3.0	2.5	3.0	3.0	0.0

Notables:

- FY2027 Operating Budget increase:
 - Fireworks (\$10,000)
 - Tree City USA (\$25,000)
 - Anniversary Celebrations (\$50,000)

EXPENSE PER CAPITA



FY2027 Recommended Budget

Library

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 483,553	\$ 641,868	\$ 413,056	\$ 641,868	\$ 697,963	8.74%
Operating	\$ 155,080	\$ 163,600	\$ 112,975	\$ 163,600	\$ 221,900	35.64%
Total	\$ 638,633	\$ 805,468	\$ 526,031	\$ 805,468	\$ 919,863	44.38%

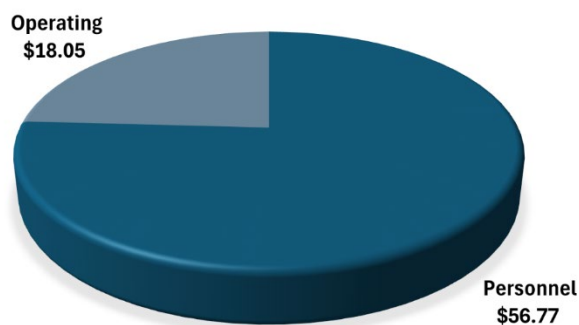
Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 14,619	\$ 5,000	\$ 11,914	\$ 15,885	\$ 5,000	0%
Donations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 14,619	\$ 5,000	\$ 11,914	\$ 15,885	\$ 5,000	0%

Position Summary					
Library					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Library Manager	1.0	1.0	1.0	1.0	0.0
Library Information Specialist	1.0	1.0	1.0	1.0	0.0
Page Clerk	0.0	0.3	0.5	0.5	0.0
Library Clerk	6.5	6.5	6.5	7.0	0.5
	8.5	8.8	9.0	9.5	0.5

Notables:

- Personnel – Part-time Computer Assistant to Full-time
- Small Equipment (\$60,000)
 - HVAC Overhaul
 - Accordion Security Grille
 - Kid's Section Shelving

EXPENSE PER CAPITA



FY2027 Recommended Budget

Parks and Recreation

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 387,066	\$ 521,357	\$ 328,632	\$ 438,176	\$ 532,716	2.18%
Operating	\$ 261,372	\$ 317,821	\$ 126,472	\$ 168,629	\$ 344,217	8.31%
Capital	\$ 0	\$ 40,000	\$ 40,833	\$ 40,833	\$ 0	-100%
Total	\$ 648,438	\$ 879,178	\$ 495,937	\$ 647,638	\$ 876,933	-0.26%

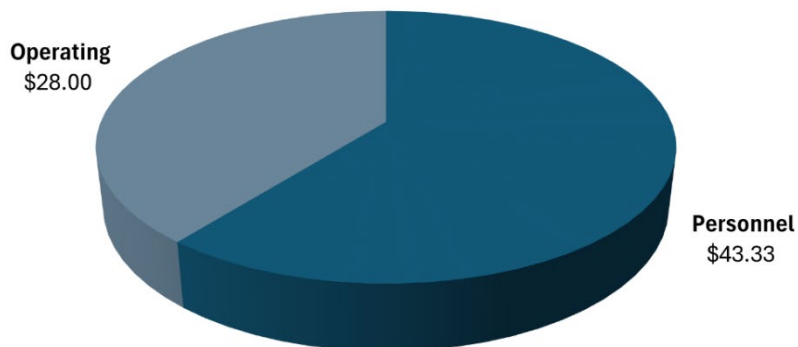
Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 177,379	\$ 151,000	\$ 114,573	\$ 157,654	\$ 151,000	0%
Other Funding Sources	\$ 18,565	\$ 18,000	\$ 17,711	\$ 20,772	\$ 18,000	0%
Total	\$ 195,944	\$ 169,000	\$ 132,284	\$ 178,426	\$ 169,000	0%

Position Summary Recreation Department					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Recreation Supervisor	1.0	0.0	0.0	0.0	0.0
Sr. Recreation Coordinator	0.0	1.0	1.0	1.0	0.0
Recreation Leader	0.0	0.5	0.5	0.5	0.0
Recreation Coordinator	2.0	2.0	3.0	3.0	0.0
PT/Seasonal Recreation Aides	3.3	3.3	3.3	3.3	0.0
	6.3	6.8	7.8	7.8	0.0

Notables:

- FY2027 Operating Budget Increase due to additional community events:
 - Adult Sports & Youth Sports
 - Miscellaneous Community Programs
 - After School Program
- FY2027 Increase in Dues & Memberships
- FY2027 Increase in Recreation Equipment
- FY2027 Increase in Repairs & Maintenance; Fuels & Lubricants; Auto Parts & Labor

EXPENSE PER CAPITA



FY2027 Recommended Budget

Public Information

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 287,761	\$ 370,433	\$ 280,651	\$ 374,201	\$ 383,441	3.51%
Operating	\$ 110,712	\$ 81,374	\$ 66,468	\$ 88,624	\$ 91,900	12.94%
Capital	\$ 0	\$ 15,195	\$ 15,165	\$ 15,165	\$ 0	-100%
Total	\$ 398,473	\$ 467,002	\$ 362,284	\$ 477,990	\$ 475,341	1.79%

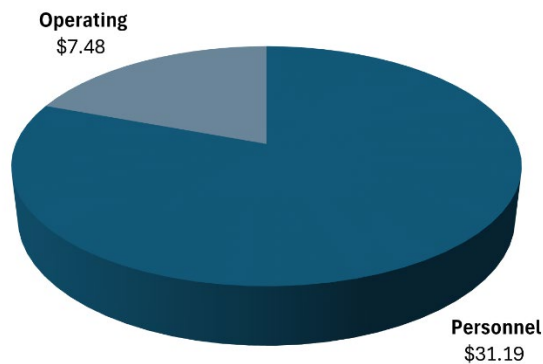
Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 7,520	\$ 8,000	\$ 50	\$ 7,500	\$ 8,000	0%
Other Funding Sources	\$ 5	\$ 200	\$ 0	\$ 0	\$ 200	0%
Total	\$ 7,525	\$ 8,200	\$ 50	\$ 7,500	\$ 8,200	

Position Summary					
Public Information					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Communications Manager	1.0	1.0	1.0	1.0	-
Media Specialist	0.5	0.5	1.0	1.0	-
Cable TV Manager	1.0	1.0	1.0	1.0	-
Video Technician	0.8	0.5	1.0	1.0	-
	3.3	3.0	4.0	4.0	-

Notables:

- FY2027 Operating Budget increases:
 - Other Contractual Service (Archive Social \$8,000)
 - Small Equipment/Capital
 - Sony A1 Camera (\$8,000)
 - Outdoor Spotlight (\$2,000)
 - Flash Photography Lights (\$2,000)
 - Uline Shelving (\$3,000)
 - FPV Drone Fleet (\$5,000)
 - Books & Subscriptions (\$2,430)

EXPENSE PER CAPITA



FY2027 Recommended Budget

Aquatic Center

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 508,245	\$ 499,710	\$ 405,702	\$ 540,936	\$ 608,468	21.76%
Operating	\$ 210,477	\$ 272,425	\$ 141,799	\$ 189,065	\$ 292,360	7.32%
Capital	\$ 26,050	\$ 307,000	\$ 300,217	\$ 307,000	\$ 0	-100%
Total	\$ 744,772	\$ 1,079,135	\$ 847,718	\$ 1,037,001	\$ 900,828	-16.52%

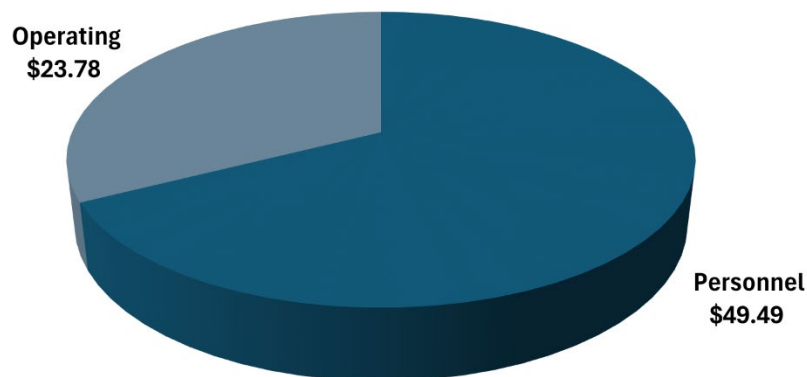
Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 96,565	\$ 94,800	\$ 79,073	\$ 99,387	\$ 94,800	0%
Total	\$ 96,565	\$ 94,800	\$ 79,073	\$ 99,387	\$ 94,800	0%

Position Summary					
Aquatic Center					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Aquatic Center Manager	1.0	1.0	1.0	1.0	0.0
Assistant Aquatic Center Manager	0.0	0.0	1.0	1.0	0.0
Recreation Specialist	0.0	0.5	0.5	0.5	0.0
PT/Seasonal Recreation Aides	7.5	7.0	7.0	7.0	0.0
	8.5	8.5	9.5	9.5	0.0

Notables:

- FY2027 Capital decrease due to completion of pool replastering and locker room updates in FY2026

EXPENSE PER CAPITA



FY2027 Recommended Budget

Engineering

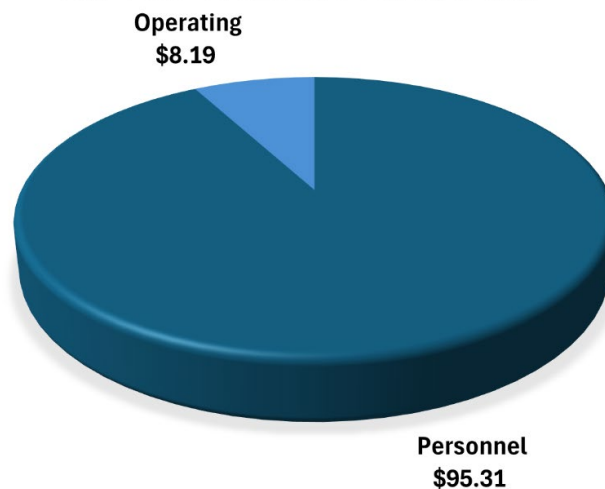
Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 874,496	\$ 982,533	\$ 659,590	\$ 990,878	\$ 1,152,017	17.25%
Operating	\$ 88,595	\$ 73,600	\$ 45,870	\$ 58,698	\$ 79,600	8.15%
Capital	\$ 94,935	\$ 48,000	\$ 47,537	\$ 0	\$ 111,000	131.25%
Total	\$ 1,058,026	\$ 1,104,133	\$ 752,997	\$ 1,049,576	\$ 1,342,617	21.60%

Position Summary Engineering Department					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Public Works Director	1.0	1.0	1.0	1.0	0.0
City Engineer	1.0	1.0	1.0	1.0	0.0
GIS Manager	1.0	1.0	1.0	1.0	0.0
Construction Inspector	2.0	2.0	2.0	2.0	0.0
Engineering Technician	1.0	1.0	1.0	1.0	0.0
Project Manager	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	0.0	0.0	1.0	1.0	0.0
Real Estate Administrator	0.5	0.0	0.0	0.0	0.0
	7.5	7.0	8.0	8.0	0.0

Notables:

- FY2027 Small Equipment increased to \$17,000
 - Valve Turner (\$12,000)
 - Generator (\$1,000)
 - Office Desks (\$4,000)
- FY2027 Auto Parts & Labor increased to \$10,000
- FY2027 Rental & Maintenance Contracts increased to \$42,000

EXPENDITURES PER CAPITA



FY2027 Recommended Budget

Airport

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 424,544	\$ 593,210	\$ 346,310	\$ 461,747	\$ 602,054	1.49%
Operating	\$ 5,255,550	\$ 7,216,440	\$ 4,664,436	\$ 6,219,248	\$ 7,211,400	-0.07%
Capital	\$ 103,013	\$ 1,801,627	\$ 1,702,326	\$ 1,801,627	\$ 2,310,000	28.22%
Total	\$ 5,783,1070	\$ 9,611,237	\$ 6,713,072	\$ 8,482,622	\$ 10,123,454	5.33%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Charges for Service	\$ 108,197	\$ 51,700	\$ 89,267	\$ 98,238	\$ 51,700	0%
Leases	\$ 369,709	\$ 260,600	\$ 340,619	\$ 345,384	\$ 260,600	0%
Fuel/Oil Sales	\$ 1,055,958	\$ 1,653,100	\$ 765,552	\$ 1,039,937	\$ 953,100	0%
Grants	\$ 4,280,702	\$ 7,476,016	\$ 4,569,402	\$ 5,296,016	\$ 6,000,000	-19.74%
Total	\$ 5,814,566	\$ 8,741,416	\$ 5,777,761	\$ 6,779,575	\$ 7,265,400	-16.89%

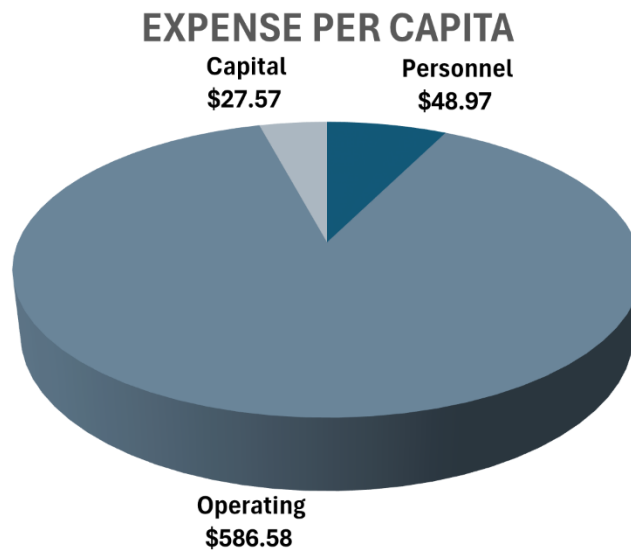
Position Summary					
Airport					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Airport Manager	1.0	1.0	1.0	1.0	0.0
Airport Lineman	3.5	4.5	5.5	5.5	0.0
	4.5	5.5	6.5	6.5	0.0

Notables:

- FY2027 Equipment
 - AVGAS Truck (\$250,000)
- FY2027 Capital Budget:
 - Terminal Expansion (\$560,000)
 - TWY B Improvements (\$200,000)
 - Runway 18/36 & Taxiway D (\$475,000)
 - Replace AWOS (\$425,000)
 - Relocate Windcone (\$200,000)
- FY2027 Revenue changes
 - TSO LEO Reimbursement is completed
 - FY2026 large number of grants completed, revenue received in FY2026

Airport Capital Projects

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Terminal Expansion - Passenger Holding Area	\$ 0	\$ 0	\$ 0	\$ 560,000
TWY B Improvements	\$ 250,000	\$ 0	\$ 0	\$ 200,000
Runway 18/36 and Taxiway D w/edge lighting Design Only	\$ 0	\$ 0	\$ 0	\$ 475,000
Replace Airport Weather Observation Systems (AWOS III)	\$ 0	\$ 0	\$ 0	\$ 425,000
Relocate Windcone with Segmented Circle - AIG	\$	\$	\$	\$
Total	\$ 250,000	\$ 0	\$ 0	\$ 1,860,000



FY2027 Recommended Budget

Parks/Facilities Maintenance

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 776,888	\$ 1,112,347	\$ 633,471	\$ 844,628	\$ 1,128,477	1.45%
Operating	\$ 1,124,874	\$ 972,850	\$ 699,842	\$ 972,850	\$ 1,077,580	10.77%
Capital	\$ 1,928,675	\$ 3,995,205	\$ 831,093	\$ 3,995,205	\$ 1,695,000	-54.57%
Total	\$ 3,830,437	\$ 6,080,402	\$ 2,164,406	\$ 5,812,683	\$ 3,901,057	-34.84%

Position Summary					
Parks & Facilities Maintenance					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	change
Parks & Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech III	1.0	1.0	1.0	1.0	0.0
Parks & Facilities Maintenance Tech II	2.0	2.0	3.0	3.0	0.0
Parks & Facilities Maintenance Tech I	3.0	4.0	4.0	4.0	0.0
Custodian	2.0	3.0	3.0	3.0	0.0
	9.0	11.0	12.0	12.0	0.0

Parks/Facilities Maintenance Capital

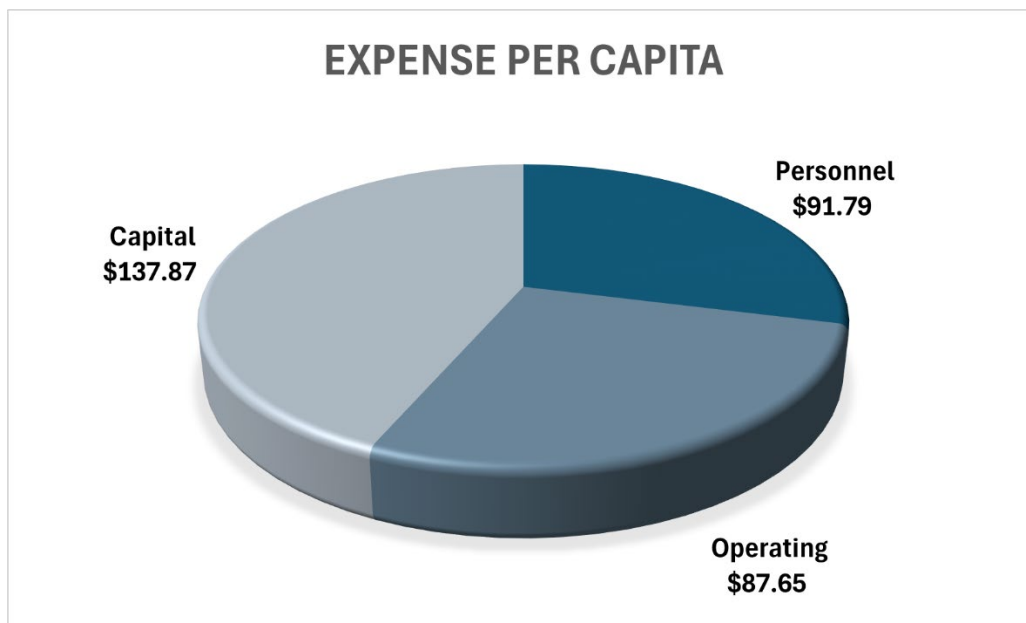
Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Security Upgrades City Hall	\$ 100,000	\$ 174	\$ 100,000	\$ 0
Downtown Parking Lot Restroom	\$ 150,000	\$ 161	\$ 150,000	\$ 0
Williams Field Improvement	\$ 98,000	\$ 2,224	\$ 98,000	\$ 0
Archibeque Park Restroom	\$ 150,000	\$ 289,151	\$ 289,151	\$ 0
City Campus Training Building Remodel	\$ 1,622,740	\$ 1,848,553	\$ 1,848,553	\$ 0
Show Low Lake Playground Replacement	\$ 140,000	\$ 213,020	\$ 140,000	\$ 0
City Park Playground	\$ 150,000	\$ 128,371	\$ 128,371	\$ 0
City Water Building	\$ 400,000	\$ 1,941	\$ 400,000	\$ 0
City Park Lighting Phase II	\$ 80,000	\$ 35,499	\$ 80,000	\$ 0
City Park Streets and Trails Makeover	\$ 196,965	\$ 22,075	\$ 196,965	\$ 25,000
Reidhead House Repairs	\$ 500,000	\$ 140	\$ 500,000	\$ 500,000
Tim McKay Park Phase I (Parking/paths)	\$ 1,753,515	\$ 310	\$ 250,000	\$ 1,753,515
Frontier Park Restroom - New	\$ 0	\$ 0	\$ 0	\$ 170,000
Meadow Trail Lights	\$ 0	\$ 0	\$ 0	\$ 200,000
Woody's Ramada	\$ 0	\$ 0	\$ 0	\$ 125,000
Woody's landscape	\$ 0	\$ 0	\$ 0	\$ 140,000
Woody's Fence	\$ 0	\$ 0	\$ 0	\$ 10,000
Move Huning House	\$ 0	\$ 0	\$ 0	\$ 100,000
Frontier Park Restroom - remodel	\$ 0	\$ 0	\$ 0	\$ 80,000
9th Place Deuce to Frontier Park	\$ 0	\$ 0	\$ 0	\$ 120,000
Lighting at Nikolus Park	\$ 0	\$ 0	\$ 0	\$ 300,000

Fence at Nikolus Park	\$ 0	\$ 0	\$ 0	\$ 50,000
Replace Basketball Court	\$ 0	\$ 0	\$ 0	\$ 125,000
Ramadas	\$ 0	\$ 0	\$ 0	\$ 200,000
Citywide HVAC	\$ 0	\$ 0	\$ 0	\$ 50,000
Total	\$ 5,341,220	\$ 2,541,600	\$ 3,837,705	\$ 3,948,515

Vehicles/Equipment	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Acid Tablet Equipment	\$ 33,000	\$ 33,000	\$ 33,000	\$ 0
Scissor Lift	\$ 15,500	\$ 15,500	\$ 15,500	\$ 0
ADA Improvement	\$ 0	\$ 0	\$ 0	\$ 10,000
BIA HVAC Replacement	\$ 0	\$ 0	\$ 0	\$ 9,500
Irrigation Crimping Tool	\$ 0	\$ 0	\$ 0	\$ 6,000
Grapple Bucket for Backhoe	\$ 0	\$ 0	\$ 0	\$ 19,000
Landscape Trailer	\$ 0	\$ 0	\$ 0	\$ 18,500
Small Hydro Seeder	\$ 0	\$ 0	\$ 0	\$ 5,000
Wheelchair Swing	\$ 0	\$ 0	\$ 0	\$ 40,680
Total	\$ 48,500	\$ 48,500	\$ 48,500	\$ 108,680

Notables:

- \$2,278,515 projects carried over from FY2026 to FY2027
- \$1,778,680 projects/vehicles/equipment new requests for FY2027
- FY2027 Operating Budget decrease due to completion of prior year Capital Carryovers
 - City Campus Training Building Remodel
 - Show Low Lake Campground Bathroom and other updates
 - City Park Lighting
- FY2027 Operating Budget increase in Small Equipment/Capital: (\$108,680)



FY2027 Recommended Budget

Streets

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 898,298	\$ 975,755	\$ 703,267	\$ 703,267	\$ 1,136,246	16.45%
Operating	\$ 421,721	\$ 762,400	\$ 348,897	\$ 588,120	\$ 763,300	0.12%
Capital	\$ 5,358,394	\$ 34,408,830	\$ 2,262,508	\$ 3,654,243	\$ 30,354,324	-11.78%
Total	\$ 6,678,413	\$ 36,146,985	\$ 3,314,672	\$ 5,190,193	\$ 32,253,870	-10.77%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Highway User's Tax	\$ 2,174,990	\$ 2,148,619	\$ 1,366,806	\$ 2,050,502	\$ 2,148,619	0%
Miscellaneous Income	\$ 258	\$ 420,106	\$ 420,106	\$ 420,106	\$ 0	-100%
Sale of Assets	\$ 20,897	\$ 0	\$ 23	\$ 23	\$ 0	0%
Interest Earned on Investments	\$ 34,629	\$ 5,000	\$ 20,000	\$ 20,000	\$ 5,000	0%
Operating Transfer In	\$ 3,762,087	\$ 5,314,372	\$ 0	\$ 2,000,000	\$ 2,085,280	-61%
Total	\$ 5,992,861	\$ 7,888,097	\$ 1,806,35	\$ 4,070,525	\$ 4,238,899	-46%

Position Summary					
Highway Users Revenue Fund (HURF) - Streets					
	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY2027	Change
Public Works Operations Manager*	1.0	1.0	1.0	1.0	0.0
Administrative Assistant*	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	1.0	0.0
Technician III	2.0	2.0	2.0	2.0	0.0
Technician II	1.0	1.0	1.0	1.0	0.0
Technician I	4.0	4.0	5.0	5.0	0.0
Mechanic	1.0	1.0	1.0	1.0	0.0
	11.0	11.0	12.0	12.0	0.0
*Split equally between Streets, Water and Wastewater					

FY2027 Streets – Grant Funded Projects

Grant	Type of Funding	Grant Revenue	Comments
Scott Ranch Road	RAIN – Federal	\$ 21,232,850	Applied For – Project cost \$22.0 million
Scott Ranch Road	Navajo County	\$ 767,150	Navajo County Commitment
Total		\$ 22,000,000	

Streets Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Annual Surry Seal Program	\$ 600,000	\$ 460,441	\$ 600,000	\$ 600,000
Scott Ranch Road	\$ 22,000,000	\$ 0	\$ 0	\$ 22,000,000
General Improvements	\$ 300,000	\$ 0	\$ 374,368	\$ 300,000
Lower Power Lines Install Lights	\$ 700,000	\$ 0	\$ 0	\$ 800,000
Downtown Parking Lot (Woody's East of Library)	\$ 600,000	\$ 340,658	\$ 600,000	\$ 0
Public Works Building (Split with Water)	\$ 616,667	\$ 56,807	\$ 616,667	\$ 0
Woolford Multi-Use Path	\$ 2,057,657	\$ 43,154	\$ 0	\$ 0
36 th Drive Curb	\$ 515,000	\$ 123	\$ 416,073	\$ 0
Multi-Use Path WMR Pine Oaks to Fawnbrook	\$ 1,300,000	\$ 418,412	\$ 418,412	\$ 0
Woolford Subdivision	\$ 365,000	\$ 2,886	\$ 390,256	\$ 0
S Central Sidewalk	\$ 0	\$ 0	\$ 0	\$ 160,000
Whipple/Deuce of Clubs	\$ 0	\$ 0	\$ 0	\$ 151,000
Event Center to Woolford	\$ 0	\$ 0	\$ 0	\$ 507,000
Pineglenn	\$ 0	\$ 0	\$ 0	\$ 1,011,000
Citywide Sidewalk Connectivity - 9th Place	\$ 0	\$ 0	\$ 0	\$ 143,000
Downtown Area Sidewalk Phase 3 & Streetscape	\$ 0	\$ 0	\$ 0	\$ 400,000
CK Peterson Subdivision	\$ 0	\$ 0	\$ 0	\$ 518,000
Total	\$ 29,054,324	\$ 1,322,481	\$ 3,415,776	\$ 26,590,000

Vehicles/Equipment	FY20255 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
F550	\$ 0	\$ 0	\$ 0	\$ 110,000
Bucket Truck	\$ 0	\$ 0	\$ 0	\$ 210,000
Crack Seal Machine	\$ 0	\$ 0	\$ 0	\$ 100,000
Total	\$ 0	\$ 0	\$ 0	\$ 420,000

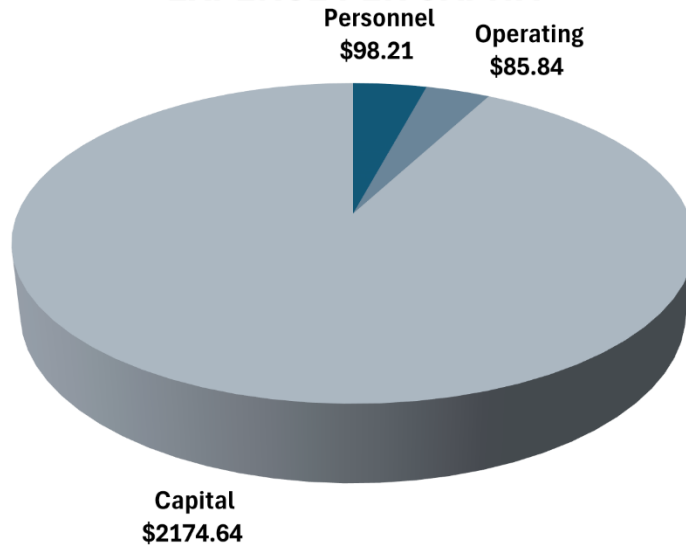
Expenditure Notables:

- FY2027 Operating Budget decrease in Equipment
 - FY2026 replaced fleet trucks, only replacing one FY2027
- FY2027 \$420,000 vehicles/equipment new requests
- FY2027 \$26,590,000 Projects
 - Scott Ranch Road (\$22M – pending grant)

Revenue Notables:

- State Shared Revenues for the Highway User's Tax remains the same as FY2026. This will be adjusted once the Preliminary State Shared Revenues are received
- Scott Ranch Road project cost is \$22.0 million with \$22 million in grant revenue and \$767,150 from Navajo County

EXPENSE PER CAPITA



FY2025-2026 Recommended Budget

Wastewater

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 1,182,149	\$ 1,390,982	\$ 803,522	\$ 1,071,363	\$ 1,285,760	-7.56%
Operating	\$ 1,139,534	\$ 1,691,241	\$ 681,428	\$ 908,571	\$ 1,892,441	8.17%
Capital	\$ 1,518,417	\$ 4,118,123	\$ 653,752	\$ 1,754,890	\$ 4,696,524	14.05%
Total	\$ 3,840,100	\$ 7,200,346	\$ 2,138,702	\$ 3,734,823	\$ 7,811,725	8.49%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Sewer Use Fees	\$ 4,025,380	\$ 4,148,269	\$ 3,117,242	\$ 4,156,323	\$ 4,148,269	0%
Sewer Tap Fees	\$ 27,408	\$ 1,500	\$ 3,840	\$ 5,120	\$ 1,500	0%
Transfers In	\$ 0	\$ 807,158	\$ 0	\$ 0	\$ 2,698,493	234.32%
Sale of Assets	\$ 15,850	\$ 0	\$ 0	\$ 0	\$ 0	0%
Proceeds from Issuance of Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Federal Grants	\$ 788,705	\$ 0	\$ 0	\$ 0	\$ 0	0%
Late Fees	\$ 76,714	\$ 68,700	\$ 48,998	\$ 65,331	\$ 68,700	0%
Interest Earned on Investments	\$ 287,444	\$ 10,000	\$ 73,106	\$ 97,475	\$ 10,000	0%
Total	\$ 5,221,501	\$ 5,035,627	\$ 3,243,186	\$ 4,324,248	\$ 6,926,962	37.56%

Position Summary					
Wastewater					
	Actual	Actual	Actual	Budget	
	FY2024	FY2025	FY2026	FY2027	change
Wastewater Plant Operator	1.0	2.0	2.0	2.0	0.0
Technician IV	2.0	1.0	1.0	1.0	0.0
Technician III	3.0	2.0	2.0	2.0	0.0
Technician II	2.0	3.0	3.0	3.0	0.0
Technician I	3.0	5.0	5.0	5.0	0.0
	11.0	13.0	13.0	13.0	0.0

Wastewater Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Annual Manhole Replacement Program (I & I)	\$ 250,000	\$ 0	\$ 250,000	\$ 250,000
General Improvements	\$ 300,000	\$ 0	\$ 0	\$ 300,000
Automatic Screen Rake – Headworks Building	\$ 250,000	\$ 0	\$ 0	\$ 250,000
Rosebud Lift Station Fence	\$ 14,000	\$ 14,000	\$ 0	\$ 14,000
Wastewater Master Plan	\$ 175,000	\$ 40,000	\$ 250,000	\$ 175,000
Replacement Pumps for Lift Stations	\$ 40,000	\$ 0	\$ 0	\$ 40,000
E Woolford-Event Center	\$ 0	\$ 0	\$ 0	\$ 428,000
SCADA Fools Hollow	\$ 0	\$ 0	\$ 0	\$ 90,000
Automatic Screen Rake - Bagnal	\$ 0	\$ 0	\$ 0	\$ 600,000
6th St Trunkline Upsizing	\$ 0	\$ 0	\$ 0	\$ 805,000
Savage Sewer 2	\$ 0	\$ 0	\$ 0	\$ 2,113,524
Total	\$ 854,000	\$ 54,000	\$ 800,000	\$ 4,586,524

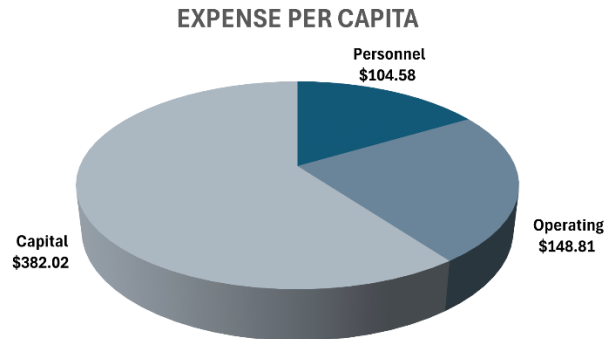
Vehicles/Equipment	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
F550 4x4 w/plow	\$ 0	\$ 0	\$ 0	\$ 110,000
Total	\$ 0	\$ 0	\$ 0	\$ 110,000

Expenditure Notables:

- FY2027 Operating Budget for Small Equipment/Capital increases due to one-time expenses for:
 - Bio Barge (\$44,000)
 - Laser Level (\$2,000)
 - Displacement Blower (\$20,000)
 - Sewer Snake (\$3,000)
 - Trench Plates (\$10,000)
 - Trailered Cement Mixer (\$30,000)
 - W Headworks Exhaust Fan (\$6,000)
 - Weed Sprayer (\$6,000)
- FY2027 Vehicle purchase F550 4x4 with plow

Revenue Notables:

- FY2027 Transfers in sewer capacity fees for upgraded capacity (\$2,698,493)



FY2027 Recommended Budget

Wastewater Capacity Fees

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Wastewater Capacity Fees	\$ 685,972	\$ 150,000	\$ 468,709	\$ 624,945	\$ 150,000	0%
Interest Earned on Investments	\$ 177,838	\$ 500	\$ 111,452	\$ 148,603	\$ 500	0%
Total	\$ 863,810	\$ 150,500	\$ 580,161	\$ 773,549	\$ 35,500	0%

Fund Balance

WASTEWATER CAPACITY FEE (52)						
	FY2022	FY2023	FY2024	FY2025	FY2026 Est.	FY2027
Beginning Balance	985,855	1,779,383	2,444,093	3,131,169	3,994,979	4,768,527
Revenues	793,528	664,712	518,794	685,972	624,945	150,000
Transfers In	-	-	-	-	-	-
Other Sources	-	-	168,281	177,838	148,603	500
Expenditures	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	2,270,493
	1,779,383	2,444,093	3,131,169	3,994,979	4,768,527	2,648,534
Available	1,779,383	2,444,093	3,131,169	3,994,979	4,768,527	2,648,534

FY2025-2026 Recommended Budget

Water

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Personnel	\$ 1,123,096	\$ 1,445,042	\$ 827,297	\$ 1,343,916	\$ 1,535,851	6.28%
Operating	\$ 1,976,085	\$ 2,511,712	\$ 1,945,778	\$ 2,505,645	\$ 2,365,646	-5.82%
Capital	\$ 4,633,232	\$ 4,114,626	\$ 679,708	\$ 3,819,465	\$ 6,288,235	52.83%
Total	\$ 7,732,412	\$ 8,071,380	\$ 3,452,783	\$ 7,669,026	\$ 10,189,732	26.25%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Reconnect Fees	\$ 58073	\$ 50,000	\$ 51,460	\$ 60,000	\$ 50,000	0%
Water Sales	\$ 5,427,466	\$ 5,447,380	\$ 4,230,867	\$ 5,100,000	\$ 5,447,380	6.81%
Water Meter Installations	\$ 51,440	\$ 10,000	\$ 47,4574	\$ 63,299	\$ 10,000	0%
Water Rights Preservation Fee	\$ 1,365,063	\$ 321,660	\$ 245,979	\$ 1,400,000	\$ 321,660	0%
Water Tap Revenues	\$ 30,225	\$ 3,000	\$ 30,047	\$ 40,063	\$ 3,000	0%
Operating Transfer In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200,000	100%
Sale of Assets	\$ 17,640	\$ 0	\$ 0	\$ 0	\$ 0	0%
Advertising Revenue	\$ 431	\$ 0	\$ 0	\$ 500	\$ 0	0%
Miscellaneous Income	\$ 55,823	\$ 20,000	\$ 0	\$ 20,000	\$ 20,000	0%
ROW Landscaping Program	\$ 12,984	\$ 20,000	\$ 0	\$ 20,000	\$ 20,000	0%
Federal Grants	\$ 0	\$ 36,955	\$ 0	\$ 0	\$ 1,250,000	100%
Jaques Dam at SL Lake Study	\$ 0	\$ 0	\$ 187,472	\$ 187,472	\$ 533,180	0%
Show Low Irrigation	\$ 0	\$ 45,000	\$ 0	\$ 0	\$ 45,000	0%
Late Fees	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
Interest Earned on Investments	\$ 375,795	\$ 12,500	\$ 202,176	\$ 202,176	\$ 12,500	0%
Total	\$ 7,394,940	\$ 5,981,495	\$ 4,995,475	\$ 7,093,509	\$ 8,927,720	49.26%

Position Summary					
Water					
	Actual	Actual	Actual	Budget	
	FY2024	FY2025	FY2026	FY2027	change
Utilities Operations Manager	1.0	1.0	1.0	1.0	0.0
Electrician	1.0	1.0	1.0	1.0	0.0
Technician IV	1.0	1.0	1.0	2.0	1.0
Technician III	4.0	4.0	4.0	4.0	0.0
Technician II	6.0	5.0	5.0	5.0	0.0
Technician I	3.0	3.0	3.0	3.0	0.0
	16.0	15.0	15.0	16.0	1.0

FY2027 Recommended Budget

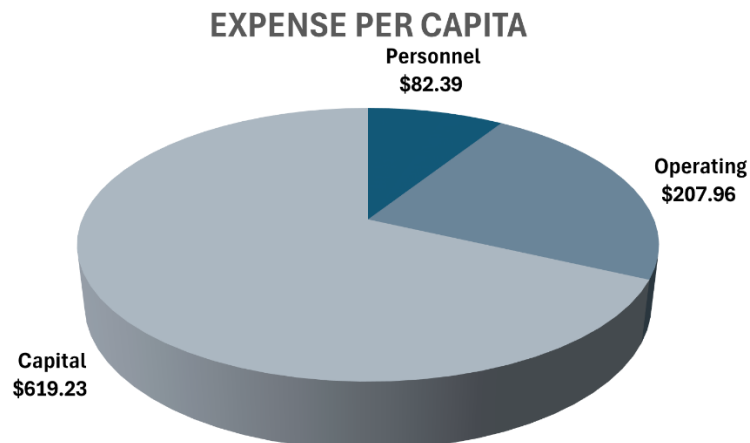
Water Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
NPC AC Replacement	\$ 200,000	\$ 140	\$ 200,000	\$ 0
Fools Hollow AC Replacement Phase II	\$ 1,250,000	\$ 833,401	\$ 833,401	\$ 0
Sylvester Waterline Replacement	\$ 50,000	\$ 0	\$ 50,000	\$ 0
General Improvements	\$ 400,000	\$ 245,000	\$ 275,000	\$ 400,000
Water Storage Tank Maintenance	\$ 250,000	\$ 200	\$ 200	\$ 250,000
300K Tank Site Improvements	\$ 175,194	\$ 175,194	\$ 175,194	\$ 0
Public Works Building	\$ 1,233,334	\$ 1,004,417	\$ 1,004,417	\$ 0
Siesta, Flores, and North Drive	\$ 1,400,000	\$ 0	\$ 0	\$ 1,400,000
WIFA – AMI (Meter)	\$ 0	\$ 0	\$ 0	\$ 2,500,000
FY27 New Well	\$ 0	\$ 0	\$ 0	\$ 1,200,000
FY27 New Well Siting Study	\$ 0	\$ 0	\$ 0	\$ 75,000
FY27 E Woolford Event Center	\$ 0	\$ 0	\$ 0	\$ 499,000
FY27 Well 13 Booster SVF	\$ 0	\$ 0	\$ 0	\$ 80,000
FY27 Water Storage Tank Maintenance	\$ 0	\$ 0	\$ 0	\$ 250,000
FY27 N 1 st Place	\$ 0	\$ 0	\$ 0	\$ 157,000
FY247 Well 18 th Ave Development	\$ 0	\$ 0	\$ 0	\$ 200,000
Total	\$ 4,958,528	\$ 2,258,352	\$ 2,538,212	\$ 7,011,000

Vehicles/Equipment	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Duty Van	\$ 0	\$ 0	\$ 0	\$ 110,000
Total	\$ 0	\$ 0	\$ 0	\$ 110,000

Expenditure Notables:

- FY2027 Project Carry Over
 - Siesta Flores (\$1.4M)
- FY2027 New vehicles/equipment requests (\$110,000)



FY2027 Recommended Budget

Water Capacity Fees

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200,000	100%
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200,000	100%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Water Capacity Fees	\$ 322,530	\$ 35,000	\$ 285,973	\$ 200,000	\$ 35,000	0%
Interest Earned on Investments	\$ 177,838	\$ 500	\$ 57,459	\$ 65,000	\$ 500	0%
Total	\$ 414,423	\$ 35,500	\$ 343,432	\$ 265,000	\$ 35,500	0%

Fund Balance

WATER CAPACITY FEE (53)						
	FY2022	FY2023	FY2024	FY2025	FY2026 Est.	FY2027
Beginning Balance	1,282,372	1,632,894	1,127,779	1,478,399	1,892,822	2,157,822
Revenues	398,546	394,887	254,996	322,530	200,000	35,500
Transfers In	-	-	-	-	-	-
Other Sources	-	-	95,625	91,893	65,000	-
Expenditures	48,025	900,000	-	-	-	-
Transfers Out	-	-	-	-	-	1,200,000
	1,632,894	1,127,779	1,478,399	1,892,822	2,157,822	993,322
Available	1,632,894	1,127,779	1,478,399	1,892,822	2,157,822	993,322

FY2027 Recommended Budget

Street Lighting District

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 237,954	\$ 250,000	\$ 164,798	\$ 250,000	\$ 300,000	20.0%
Total	\$ 237,954	\$ 250,000	\$ 164,798	\$ 250,000	\$ 300,000	20.0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Property Tax Assessments	\$ 302,036	\$ 234,700	\$ 229,364	\$ 305,818	\$ 302,036	28.69%
Operating Transfer In	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
Interest Earned on Investments	\$ 12,370	\$ 300	\$ 7,589	\$ 8,500	\$ 12,370	100%
Total	\$ 291,216	\$ 240,300	\$ 191,813	\$ 233,500	\$ 240,300	31.76%

➤ Operating Expenditure Per Capita: \$20

➤ Operating Revenue Per Capita: \$18

Property values for FY2026 from Navajo County for the Street Light Improvement District are \$243,476,829. This is a \$13,011,879 (5.65%) increase over the FY2025 valuations.

The secondary tax has remained 0.1401 since 2018. Below is the annual tax billing on a home with a market value of \$150,000.

	FY2026
Market Value	\$ 150,000.00
Assessed Value *85%)	\$ 127,500.00
Assesment Ratio	\$ 12,750.00
Assessment Base (\$100)	\$ 127.50
Tax Rate	0.1401
Annual Tax Bill	\$ 17.86

FY2027 Recommended Budget

Cemetery

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
Capital	\$ 70,253	\$ 100,000	\$ 10,683	\$ 14,244	\$ 339,000	239%
Total	\$ 70,253	\$ 115,000	\$ 10,683	\$ 14,244	\$ 354,000	207.83%

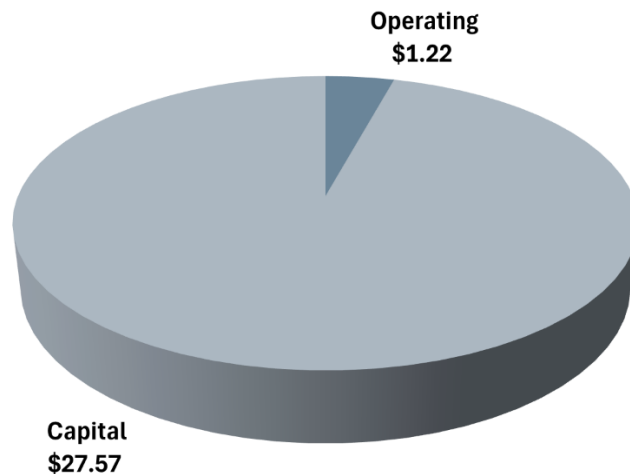
Cemetery Capital

Project	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed
Cemetery Improvements	\$ 100,000	\$ 10,683	\$ 14,244	\$ 339,000
Total	\$ 100,000	\$ 10,683	\$ 14,244	\$ 339,000

- Cemetery Improvements:
 - Cemetery Expansion (\$70,000)
 - Signage (\$40,000)
 - Markers (\$10,000)
 - Old Roadway Overlay (\$219,000)

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Cemetery Plot Sales	\$ 33,220	\$ 25,000	\$ 7,921	\$ 10,562	\$ 25,000	0%
Cemetery Services	\$ 19,850	\$ 10,000	\$ 14,275	\$ 19,033	\$ 10,000	0%
Perpetual Maintenance	\$ 21,850	\$ 10,000	\$ 14,842	\$ 19,789	\$ 10,000	0%
Interest	\$ 0	\$ 100	\$ 0	\$ 0	\$ 100	0%
Total	\$ 75,020	\$ 45,100	\$ 7,038	\$ 49,384	\$ 45,100	0%

EXPENSE PER CAPITA



FY2027 Recommended Budget

General Fund/Streets Debt Service

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Bank Charges	\$ 2,300	\$ 2,500	\$ 1,800	\$ 2,300	\$ 2,500	0%
Debt Prin. – QECB	\$ 105,000	\$ 75,000	\$ 38,000	\$ 75,000	\$ 75,000	0%
Debt Prin. Public Safety Building	\$ 500,000	\$ 520,000	\$ 0	\$ 520,000	\$ 520,000	0%
Debt Prin. GADA 2006 Refinance	\$ 555,000	\$ 560,000	\$ 0	\$ 560,000	\$ 560,000	0%
Debt Prin. Energy Conservation	\$ 43,092	\$ 44,393	\$ 44,393	\$ 44,393	\$ 44,393	0%
Debt Prin. Excise Tax Rev Obl. 2021	\$ 421,713	\$ 431,000	\$ 0	\$ 431,000	\$ 431,000	0.23%
Debt Int – QECB	\$ 22,455	\$ 9,585	\$ 4,299	\$ 9,585	\$ 9,585	0%
Debt Int. Public Safety Building	\$ 31,557	\$ 19,239	\$ 6,474	\$ 19,239	\$ 19,239	0%
Debt Int. GADA 2006 Refinance	\$ 34,159	\$ 20,691	\$ 20,691	\$ 20,691	\$ 20,691	0%
Debt Int. Energy Conservation	\$ 16,685	\$ 15,383	\$ 15,383	\$ 15,383	\$ 15,383	0%
Debt Int. Excise Tax Rev Obl. 2021	\$ 14,974	\$ 6,440	\$ 2,153	\$ 6,440	\$ 6,440	0%
Total	\$ 1,746,934	\$ 1,704,231	\$ 1,704,231	\$ 1,704,231	\$ 1,705,232	0.06%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Operating Transfer In	\$ 1,737,547	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	0%
Fed Intergovernmental QECB	\$ 8,393	\$ 15,000	\$ 5,000	\$ 5,000	\$ 15,000	0%
Total	\$ 1,746,934	\$ 1,704,195	\$ 1,694,195	\$ 1,694,195	\$ 1,704,195	-0%

Debt	Maturity Date	Interest Rate	Original Amount	Principal Paid To Date	Interest Paid to Date	Principal Balance
QECB	7/1/2027	1.84%	\$ 723,803	\$ 525,803	\$ 402,398	\$ 198,000
Public Safety Building	7/1/2026	2.42%	\$ 4,065,000	\$ 3,010,000	\$ 745,827	\$ 1,055,000
GADA 2006 Refinance	7/1/2026	2.42%	\$ 4,800,000	\$ 3,665,000	\$ 851,255	\$ 1,135,000
Energy Conservation	8/27/2034	3.02%	\$ 712,575	\$ 203,190	\$ 95,691	\$ 509,385
Excise Tax Rev Obl. 2021	7/1/2026	0.99%	\$ 2,136,000	\$ 1,270,000	\$ 60,742	\$ 866,000
Total			\$ 12,437,378	\$ 8,673,993	\$ 2,155,913	\$ 3,763,385

Water Debt Service

Debt	Maturity Date	Interest Rate	Original Amount	Principal Paid To Date	Interest Paid to Date	Principal Balance
WIFA – Pineview Water	7/1/2031	3.096%	\$ 3,800,000	\$ 2,200,299	\$ 1,159,972	\$ 1,599,701
WIFA – PV/FH Water	7/1/2032	2.8%	\$ 2,000,000	\$ 1,065,831	\$ 533,286	\$ 934,169
Total			\$ 5,800,000	\$ 3,266,130	\$ 1,693,258	\$ 2,533,870

Wastewater Debt Service

Debt	Maturity Date	Interest Rate	Original Amount	Principal Paid To Date	Interest Paid to Date	Principal Balance
Excise Tax Rev Obl Second Series 2021	8/1/2029	1.2%	\$ 4,757,500	\$ 1,740,351	\$ 200,072	\$ 3,017,149
Total			\$ 4,757,500	\$ 1,740,351	\$ 200,072	\$ 3,017,149

Show Low Bluff Debt Service

Debt	Maturity Date	Interest Rate	Original Amount	Principal Paid To Date	Interest Paid to Date	Principal Balance
Show Low Bluff CFD	7/1/2031	5.6%	\$ 2,014,000	\$ 1,249,000	\$ 1,474,970	\$ 765,000
Total			\$ 2,014,000	\$ 1,249,000	\$ 1,474,970	\$ 765,000

➤ Total Debt Per Capita: \$228

➤ Total Debt Per Capita excluding Show Low Bluff: \$216

FY2027 Recommended Budget

Refuse

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Other Contractual Service	\$ 1,548,349	\$ 1,718,972	\$ 1,101,611	\$ 1,468,815	\$ 1,548,349	-9.93%
Reproduction and Printing	\$ 4,844	\$ 5,000	\$ 3,993	\$ 5,000	\$ 5,000	0%
Postage	\$ 16,200	\$ 16,200	\$ 16,200	\$ 16,200	\$ 16,200	0%
Annual Cleanup	\$ 33,165	\$ 60,000	\$ 13,136	\$ 60,000	\$ 60,000	0%
Bad Debt Expense	\$ 20,246	\$ 0	\$ 0	\$ 0	\$ 0	0%
Operating Transfer Out	\$ 0	\$ 75,000	\$ 0	\$ 75,000	\$ 75,000	0%
Total	\$ 1,622,805	\$ 1,800,172	\$ 1,113,189	\$ 1,480,534	\$ 1,674,639	-6.97%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Refuse Collections	\$ 1,667,122	\$ 1,867,472	\$ 1,329,844	\$ 1,860,000	\$ 1,750,000	-6.29%
Interest Earned on Investments	\$ 2,955	\$ 2,000	\$ 2,621	\$ 2,500	\$ 2,500	25%
Total	\$ 1,670,077	\$ 1,869,472	\$ 1,332,465	\$ 1,862,500	\$ 1,752,500	-6.26%

- Expenditures per Capita: \$136
- Revenues Per Capita: \$143

FY2027 Recommended Budget

Self-Insurance Fund

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Third Party Administrator	\$ 98,464	\$ 91,000	\$ 70,035	\$ 93,380	\$ 91,000	0%
Medical Expenses	\$ 2,247,186	\$ 2,500,000	\$ 2,838,429	\$ 3,784,572	\$ 4,900,000	96%
Hospital Shared Savings	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 85,000	70%
Reproduction & Printing	\$ 1,107	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,500	25%
Employee Benefits-Wellness	\$ 0	\$ 20,000	\$ 0	\$ 20,000	\$ 40,000	0%
Insurance Premiums	\$ 576,230	\$ 450,000	\$ 446,477	\$ 595,303	\$ 500,000	11.11%
Bank Charges	\$ 1,621	\$ 1,000	\$ 150	\$ 1,000	\$ 2,500	150%
Total	\$ 2,924,608	\$ 3,113,200	\$ 3,355,091	\$ 4,308,283	\$ 5,620,000	80.52%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Premiums	\$ 2,454,633	\$ 2,000,000	\$ 2,785,552	\$ 5,315,625	\$ 5,744,773	187.24%
Operating Transfer In	\$ 789,867	\$ 0	\$ 0	\$ 0	\$ 0	0%
Interest Earned on Investments	\$ 126,287	\$ 1,500	\$ 51,886	\$ 80,000	\$ 500	-66.67%
Total	\$ 3,370,787	\$ 2,106,000	\$ 2,831,438	\$ 5,395,625	\$ 5,746,273	172.85%

- Expenditures per Capita: \$457
- Revenues Per Capita: \$467

FY2027 Recommended Budget

Show Low Bluff CFD

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Other Contractual Service	\$ 6,000	\$ 8,800	\$ 0	\$ 8,800	\$ 8,800	0%
Title Search	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Legal Ads & Notices	\$ 420	\$ 1,000	\$ 0	\$ 0	\$ 1,000	0%
Bank Charges	\$ 0	\$ 4,000	\$ 0	\$ 0	\$ 4,000	0%
Debt Principle	\$ 105,000	\$ 105,000	\$ 0	\$ 105,000	\$ 105,000	0%
Debt Interest	\$ 53,194	\$ 45,780	\$ 808	\$ 45,780	\$ 45,780	0%
Operating Transfer Out	\$ 0	\$ 0	\$ 0	\$ 4,000	\$ 4,000	100%
Total	\$ 164,614	\$ 164,580	\$ 808	\$ 164,580	\$ 168,580	0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Taxes, Principal	\$ 196,222	\$ 73,759	\$ 61,321	\$ 90,000	\$ 90,000	0%
Taxes, Interest	\$ 31,361	\$ 34,249	\$ 11,975	\$ 31,361	\$ 31,361	-8.43%
Operating Transfer In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Penalties and Late Charges	\$ 1,762	\$ 1,000	\$ 645	\$ 1,028	\$ 1,000	0%
Interest Earned on Investments	\$ (6,742)	\$ 500	\$ (7,780)	\$ (18,968)	\$ 500	0%
Total	\$ 223,325	\$ 109,508	\$ 66,161	\$ 103,421	\$ 123,861	13.11%

- Expenditures per Capita: \$14
- Revenues Per Capita: \$10

FY2027 Recommended Budget

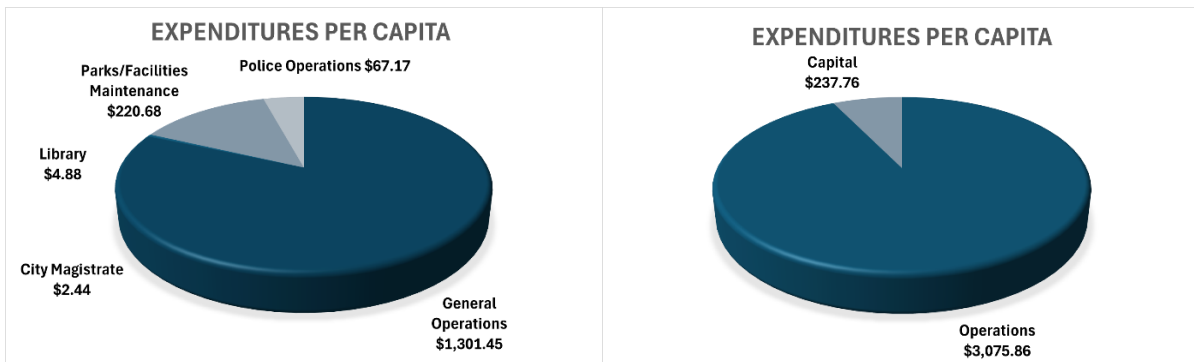
Capital Projects/Grants

Department	Revenues	Expenditures	Surplus (Deficit)
General Operations	\$ 11,000,000	\$ 16,000,000	\$ (5,000,000)
City Magistrate	\$ 30,000	\$ 30,000	\$ 0
Library	\$ 60,000	\$ 60,000	\$ 0
Parks/Facilities Maintenance	\$ 4,031,902	\$ 2,713,015	\$ 1,318,887
Police Operations	\$ 564,017	\$ 825,739	\$ (261,722)
TOTAL	\$ 15,685,919	\$ 19,628,754	\$ (3,942,835)

Notables:

- Each of the department's deficits represents the local match required on grants
- Police Operations Revenue is for DUI and Safety Grants to offset Overtime Wages and for Prop 207 Funds

Details for each of the departments are shown on the following pages.



- Capital is for Parks/Facilities Maintenance, and parts of General Operations
- Operating is for City Magistrate, Library, and parts of General Operations

FY2027 Recommended Budget

Capital Projects/Grants – General Operations

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Unanticipated Exp/Grants	\$ 0	\$ 8,000,000	\$ 124,072	\$ 124,072	\$ 8,000,000	0%
Total	\$ 0	\$ 8,000,000	\$ 124,072	\$ 124,072	\$ 8,000,000	0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Unanticipated Rev/Grants	\$ 0	\$ 8,000,000	\$ 130,000	\$ 130,000	\$ 8,000,000	0%
Operating Transfer In	\$ 0	\$ 607,318	\$ 0	\$ 0	\$ 0	-100%
Total	\$ 0	\$ 8,607,318	\$ 130,000	\$ 130,000	\$ 8,000,000	-8.00%

Notables:

- Unanticipated Expenditures and Revenues are for grants received throughout the year that were unknown prior to the adoption of the FY2027 budget. These funds require Council approval prior to being spent and received.
- The decrease in the Operating Transfer In is due to local match requirements for grants in FY2027.

Capital Projects/Grants – City Magistrate

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Travel & Training	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 5,000	0%
Expendable Material	\$ 550	\$ 16,400	\$ 550	\$ 550	\$ 16,400	0%
Books and Subscriptions	\$ 0	\$ 600	\$ 0	\$ 0	\$ 600	0%
Repairs & Maintenance	\$ 0	\$ 8,000	\$ 0	\$ 0	\$ 8,000	0%
Total	\$ 550	\$ 30,000	\$ 550	\$ 550	\$ 30,000	0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
JCEF, GAP, FARE Funding	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 30,000	0%
Total	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 30,000	0%

Notables:

- The expenditures and revenues are subject to approval by the Arizona Judicial Branch before they can be used.
- GAP Funds are used to provide consulting assistance and direct aid to improve criminal case processing at the superior and justice court levels
- JCEF (Judicial Collection Enhancement Funds) are used to improve collection and management of money owed to the court and for court security enhancements
- FARE (Fines/Fees and Restitution Enforcement) are used to assist courts with the compliance of monetary court orders.

Capital Projects/Grants – Library

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Miscellaneous Grant Expenditures	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 60,000	0%
Total	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 60,000	0%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Federal Grants	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 60,000	0%
Total	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 60,000	0%

Notables:

- The revenues and expenditures are for grants received throughout the year that were unknown prior to the adoption of the FY2026 budget.

Capital Projects/Grants – Parks/Facilities Maintenance

Expenses	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Fitness Court	\$ 0	\$ 170,000	\$ 0	\$ 170,000	\$ 0	-100%
Nikolus Park Turf	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	-100%
Senior Center Flooring	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 0	-100%
Reidhead House	\$ 13,689	\$ 500,000	\$ 232,772	\$ 232,772	\$ 500,000	0%
Timothy McKay Park	\$ 0	\$ 1,735,515	\$ 0	\$ 3,500	\$ 1,735,515	0%
City Campus Master Plan Phase II	\$ 0	\$ 1,100,000	\$ 72,653	\$ 100,000	\$ 0	-100%
Healthy Forest Initiative	\$ 67,680	\$ 477,500	\$ 0	\$ 0	\$ 477,500	0%
Total	\$ 81,369	\$ 5,033,015	\$ 305,425	\$ 4,555,515	\$ 2,713,015	-46.1%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Healthy Forrest Initiative	\$ 113,680	\$ 382,000	\$ 0	\$ 0	\$ 382,000	0%
Reidhead House	\$ 0	\$ 81,000	\$ 0	\$ 0	\$ 81,000	0%
Timothy McKay Park	\$ 0	\$ 867,758	\$ 0	\$ 0	\$ 907,652	0%
Total	\$ 666,784	\$ 1,330,758	\$ 0	\$ 0	\$ 1,330,758	0%

Capital Projects/Grants – Police

Expenditures	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
OT for Off-Highway Safety Program	\$ 0	\$ 45,780	\$ 0	\$ 0	\$ 45,780	0%
Police Analyst Wages	\$ 0	\$ 439,722	\$ 133,250	\$ 177,666	\$ 439,722	0%
AZ-Smart & Safe	\$ 0	\$ 60,000	\$ 181,356	\$ 181,356	\$ 60,000	0%
Misc Grants	\$ 0	\$ 210,000	\$ 0	\$ 0	\$ 210,000	0%
License Plate Reader Camera	\$ 103,478	\$ 0	\$ 62,187	\$ 62,187	\$ 30,000	0%
Total	\$ 103,478	\$ 755,502	\$ 376,793	\$ 376,793	\$ 785,502	3.97%

Revenues	FY2025 Actuals	FY2026 Budget	FY2026 YTD	FY2026 EST	FY2027 Proposed	Budget Variance
Police Analyst Wages	\$ 0	\$ 439,722	\$ 133,250	\$ 200,000	\$ 200,000	-54.52%
GOHS DUI Task Force	\$ 31,450	\$ 10,000	\$ 20,598	\$ 23,000	\$ 10,000	0%
GOHS Selective Traffic Enforcement	\$ 21,314	\$ 54,017	\$ 79,017	\$ 79,017	\$ 54,017	0%
State of AZ Smart & Safe Fund Prop 207	\$ 0	\$ 60,000	\$ 175,770	\$ 200,000	\$ 60,000	0%
GOHS Vehicle	\$ 41,961	\$ 0	\$ 0	\$ 0	\$ 0	-100%
License Plate Reader Camera	\$ 103,478	\$ 0	\$ 62,187	\$ 62,187	\$ 30,000	100%
Misc Grants	\$ 0	\$ 210,000	\$ 0	\$ 0	\$ 210,000	100%
Total	\$ 198,203	\$ 773,739	\$ 397,721	\$ 733,226	\$ 564,017	-27.11%