



**PUBLIC NOTICE  
THE ELOY CITY COUNCIL  
Meets  
MONDAY, MAY 18, 2026  
5:00 PM  
ELOY CITY COUNCIL CHAMBERS  
595 NORTH C STREET  
ELOY, ARIZONA 85131  
For a  
SPECIAL MEETING**

**AGENDA**

**I. Call to Order**

**II. Roll Call**

**III. Pledge of Allegiance**

**IV. Unscheduled Public Appearances**

Those wishing to **ADDRESS THE CITY COUNCIL** may do so by signing in on a form provided by the City Clerk, identifying the topic(s) or agenda item(s). **ACTION** taken as a result of public comment regarding non agenda items will be limited to directing staff to study the matter or rescheduling the matter for further consideration and decision at a later date.  
**SPEAKERS SHALL BE LIMITED TO THREE (3) MINUTES.**

**V. Discussion Items**

**A.**

The City Council will be presented with an overview of the proposed tentative budget for Fiscal Year 2026-2027, providing an opportunity to review and discuss its key elements and funding priorities.

**VI. Adjournment**

**POSTED BY , AT ELOY CITY HALL, ELOY POST OFFICE, AND CITY WEBSITE:  
[www.loyaz.gov](http://www.loyaz.gov)**

**THE FACILITY WILL BE OPEN TO THE PUBLIC 30 MINUTES PRIOR TO THE START OF THE MEETING AND SEATING WILL BE AVAILABLE FOR "REASONABLY ANTICIPATED ATTENDANCE."**

Celine A. Kidwell, CMC, FCRM

City Clerk

INDIVIDUALS WITH SPECIAL ACCESSIBILITY NEEDS MAY CONTACT MICHELLE HALL, ADA COORDINATOR FOR THE CITY OF ELOY AT 520-466-9201 OR 520-466-7455 (TDD). IF POSSIBLE, SUCH REQUESTS SHOULD BE MADE 72 HOURS IN ADVANCE. ONE OR MORE MEMBERS OF THE COUNCIL AND/OR STAFF MAY PARTICIPATE BY TELEPHONIC OR VIDEO MEANS.

# CITY OF ELOY REQUEST FOR COUNCIL ACTION

Agenda Item: V.A.

Date: 5/18/2026

---

**Date submitted:**  
05/11/2026

---

**Action:** Formal

---

**Subject:**

**Date requested:**  
5/18/2026

**The City Council will be presented with an overview of the proposed tentative budget for Fiscal Year 2026-2027, providing an opportunity to review and discuss its key elements and funding priorities.**

---

**TO:** Mayor and City Council

**FROM:** Brian Wright, Finance Director

**RECOMMENDATION:**

Staff recommends that the City Council receive an overview of the Fiscal Year 2026-2027 Budget and provide direction or feedback, as appropriate, on the proposed budget.

**DISCUSSION:**

The City Council's budget work sessions are scheduled for Monday, May 18, and Tuesday, May 19. These sessions will provide the Mayor and Council with an overview of the City of Eloy's Fiscal Year 2026-2027 Budget. If all budget items are covered on May 18, the second session on May 19 will be canceled.

The proposed Budget for FY 2026-2027 totals \$105,612,540, including \$4,265,000 in inter-fund transfers. Without transfers, the operating budget stands at \$101,347,540, which is a \$5.5 million increase (5.75%) over last year's budget of \$95,836,935.

This budget reflects the collaborative efforts of all City departments to support Council priorities and advance key initiatives. It focuses on building a stronger, more resilient Eloy by investing in public safety, infrastructure, community well-being, and long-term sustainability.

During the sessions, staff will present budget highlights for each fund and department using ClearGov software (PDF version), including accomplishments and priorities for the coming year.

Please note: A few updates have been made since the budget books were distributed to the Mayor and Council. These changes are listed below.

### **General Fund**

- Increased the City Council budget from \$333,750 to \$352,500 (\$18,750) due to funding for the Community Outreach Program and Council Contingency.
- Decreased Finance budget from \$1,275,585 to \$1,244,805 (\$30,780) due to the correction of salary and benefits and contractual services expenses.
- Increased Contingency/Debt/Transfers budget from \$9,771,420 to \$9,783,450 (\$12,030) due to an increase in the contingency line item.

### **Opioid Fund**

- Forgot to include the Opioid Settlement Fund budget documentation. The overall budget is \$500,000. This fund is for expenses from the Opioid settlement.

The budget link to go to the web version of the FY 2026-2027 is:

<https://city-eloy-az-cleardoc.cleargov.com/20436/778291/d>

The capital improvement plan link to go to the web version of the 2027-2031 CIP Plan is:

<https://city-eloy-az-cleardoc.cleargov.com/22567>

### **Next Step**

On June 8, 2026, Schedules A-G will be presented to the City Council along with a Resolution adopting the Tentative budget for FY 2026-2027.

### **FISCAL IMPACT:**

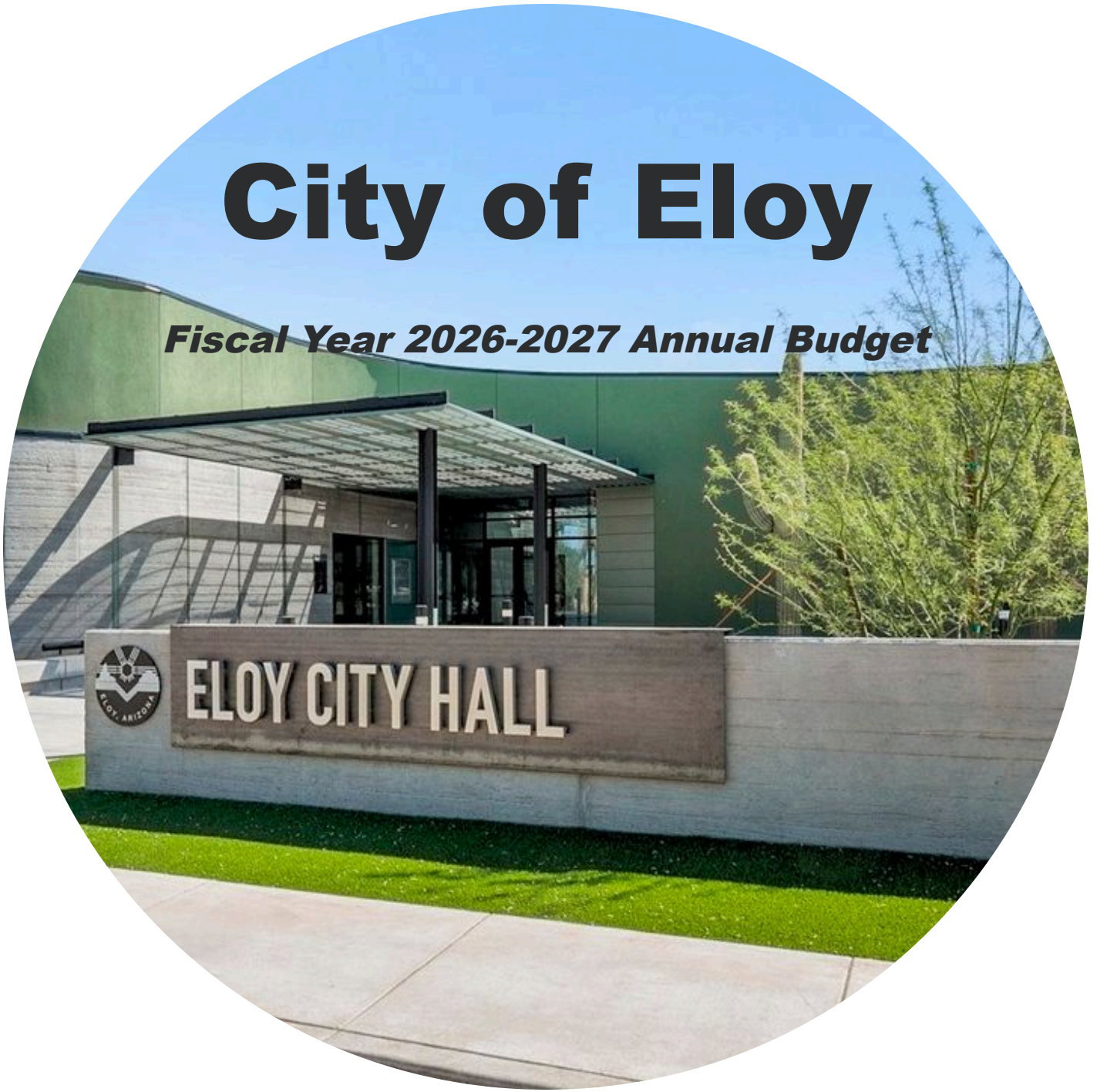
### **Approved as to Form:**

A handwritten signature in blue ink that reads "Stephen R. Cooper". The signature is written in a cursive style and is positioned above a solid black horizontal line.

Stephen R. Cooper, City Attorney

# City of Eloy

*Fiscal Year 2026-2027 Annual Budget*





# TABLE OF CONTENTS

---

<b>Introduction</b> .....	<b>4</b>
Transmittal Letter .....	5
Budget Highlight .....	9
Personnel Highlight .....	26
<b>Revenue Summary</b> .....	<b>34</b>
<b>Fund Summary Overview</b> .....	<b>41</b>
General Fund .....	49
Special Revenue Funds .....	61
Streets Fund .....	66
Streets One-Time Fund .....	73
LTAF Fund .....	77
Economic and Community Development Fund .....	80
Police Impound Fund .....	84
Police Safety Equipment Fund .....	87
Grants Fund .....	90
JCEF Fund .....	94
Court Recovery Fund .....	98
Opioid Settlement Fund .....	102
Economic Incentive Fund .....	105
Smart and Safe Fund .....	109
Water Allotment Fund .....	113
Cemetery Fund .....	117
Airport Fund .....	123
Perpetual Care Fund .....	129
Capital Projects Funds .....	133
Capital Projects Fund .....	137
Parks and Recreation Impact Fee Fund .....	141
Police Impact Fee Fund .....	145
Water Impact Fee Fund .....	149
Wastewater Impact Fee Fund .....	153
Streets Impact Fee Fund .....	156
Utility Obligation Bond Fund .....	159
Enterprise Funds .....	163
Water Fund .....	167
Wastewater Fund .....	175
Sanitation Fund .....	182
<b>All General Fund Departments</b> .....	<b>189</b>
General Government Departments .....	199
Economic Development .....	205
City Council .....	211
Human Resources .....	215
City Clerk .....	220
Magistrate Court .....	224

City Manager .....	229
Finance .....	234
Legal .....	239
Community Development Department .....	242
Contingency/Debt/Transfers .....	247
Community Services Departments .....	250
Community Services Administration .....	255
Parks Maintenance .....	260
Recreation Programs .....	264
Library .....	270
Facility Maintenance .....	275
Public Safety Departments .....	280
Police Administration .....	284
Field Operations .....	290
Animal Control .....	295
Public Works Departments .....	299
GIS .....	303
Fleet Services .....	307
Public Works Administration .....	312



# Transmittal Letter

**Dear Honorable Mayor Sutton, Members of the City Council, and Residents of Eloy,**

It is both an honor and a responsibility to present the City of Eloy's Fiscal Year (FY) 2026 -2027 Budget. This is not just a reflection of where we are today, but a clear statement of where we are choosing to go as a community.

At \$105,612,540, this budget is more than numbers on a page. It represents our priorities, our commitment to our residents, and our plan for continuing to build a stronger, more resilient, and opportunity-driven Eloy.

At a time when many communities are navigating uncertainty, Eloy remains on solid financial footing. This year's budget reflects a 9.49% reduction from the previous year, not as a step back, but as a strategic decision to stay focused, operate efficiently, and ensure that every dollar we invest delivers real value to our community.

Our approach is straightforward. We invest where it matters most, protect what makes Eloy strong, and plan intentionally for the future. This direction is made possible through the leadership of our Mayor and City Council, whose unwavering commitment to progress continues to guide the City forward. Their willingness to make thoughtful, and at times difficult, decisions reflects a clear understanding of the balance required between advancing growth and maintaining long-term financial stability.

The Mayor and Council have remained focused on ensuring that Eloy is not only responsive to today's needs, but also positioned for future success. Through their leadership, we have been able to prioritize critical infrastructure, support economic development opportunities, and maintain the fiscal discipline necessary to sustain high-quality services for our residents. Their continued support of strategic investments, paired with a commitment to transparency and accountability, has been instrumental in shaping a budget that is both forward-looking and financially responsible.

That future is being built through infrastructure. This year, we are making significant investments, more than \$37 million across over 42 capital projects, to strengthen our roads, expand our water and wastewater systems, and modernize key assets like our airport. These investments directly impact daily life, public safety, economic opportunity, and overall quality of life for our residents.

Water and wastewater infrastructure, in particular, remain a top priority. These systems are essential to supporting growth. By expanding capacity and modernizing these services, we are positioning Eloy to attract new businesses, support housing development, and compete for opportunities that create jobs, foster stability, and drive long-term prosperity.

This is how we move forward, with intention and with foresight.

We are also continuing to demonstrate strong financial stewardship. The recent payoff of \$2.3 million in WIFA loans has strengthened the City's financial position and increased our flexibility moving forward. Building on that progress, we are advancing a 22 million dollar Utility Obligation Bond to expand infrastructure further and ensure we are prepared for the growth ahead.

At the same time, we recognize that responsible leadership requires balance. Adjustments to sales tax, utility rates, and service fees are never easy decisions, but they are necessary to maintain the long-term sustainability of our services and ensure continued reliability. These decisions are made with care, with transparency, and with a commitment to fairness and accountability.

Through this collective approach and shared commitment, we are confidently meeting today's demands while actively building momentum toward a stronger, more sustainable, and opportunity-filled future for the City of Eloy.



**Taxes:**

City Sales Tax will increase in the FY 2026-2027 budget. City Sales Tax is anticipated to reach \$9,899,675, a slight increase of \$324,550, or approximately 3.39%, compared to the previous fiscal year. This boost primarily stems from better-than-expected revenue collections across various sectors, including retail, construction, manufacturing, and utility taxes.

Additionally, the primary property tax rate will increase slightly by \$0.0079 from \$0.9769 to \$0.9848 per \$100 assessed valuation. Currently, the City does not levy a secondary property tax, reflecting our strong and stable financial position. However, as the City continues to grow and the needs of the community expand, it may be prudent to consider discussions around the potential implementation of a secondary property tax to support future infrastructure and community facility demands.

**Utility Rates:**

On August 25, 2025, the City Council adopted Resolutions 25-1629 and 25-1630, authorizing increases to the rates and charges for the City's water and wastewater systems. Following the approved rate schedule, water rates will increase by 14% and wastewater rates by 11% on November 1, 2026, with subsequent annual increases on November 1st for the following three years.

These rate adjustments are critical to ensuring the long-term sustainability and resilience of the City's water and wastewater systems. The additional revenue will support essential wet infrastructure repairs and upgrades necessary to maintain system reliability, regulatory compliance, and environmental stewardship. Furthermore, the increased revenue will enhance the City's financial capacity to secure new debt obligations and support the current \$21 million Utility Obligation Bond, as well as the \$8 million for water infrastructure improvements and the \$3 million for water system improvements identified in the capital improvement plan. These investments are aimed at expanding system capacity to meet future demand and strategically support residential and commercial growth, ensuring the infrastructure is well-positioned to accommodate continued development across the community.

**Sanitation Rates:**

On August 1, 2025, sanitation rates and fees increased to align with the City's new solid waste and recycling collection contract with Waste Management (WM). Residential rates will increase on July 1, 2026, from \$30.04 to \$31.00, or \$0.96 per month, due to the Consumer Price Index (CPI), as outlined in the City's agreement with Waste Management. The annual CPI adjustment is 4.80%, which falls within the contractual range of 2% to 5%. This adjustment reflects changes in the cost of providing services, including fuel, equipment, labor, and disposal. Commercial rates and fees will also increase modestly, with adjustments based on container size and frequency of service.

**User Fees:**

As we prepare for the FY 2026-2027 budget, we remain focused on delivering quality services that meet our community's growing needs. In response to rising inflation, increased demand, and the rising costs of essential services, City staff have thoughtfully reviewed and updated the rates and fees for our many services.

We are pleased to share that an updated City of Eloy Consolidated Rate and Fee Schedule will take effect on July 1, 2026. This updated schedule reflects our continued commitment to transparency, fairness, and ensuring that service fees accurately reflect the cost of providing them.

The rates and fees schedule will be reviewed annually as part of the annual budget process. This will help us stay responsive to changing conditions, maintain high-quality services, and make informed adjustments to ensure our community continues to receive the value and service it deserves.



### **Enhancing Departmental Efficiency:**

As part of our commitment to serving the Eloy community responsibly, City leadership continues to carefully review how each department operates to ensure we use public resources wisely and deliver services as effectively as possible. We are proud to share that this year's departmental budgets were developed without cutting services, a reflection of the hard work, creativity, and dedication of our employees who continue to do more with the resources available.

Every budget decision was made with our residents in mind. Our focus has been on improving how we work behind the scenes so we can better serve you, whether that means faster service, more reliable infrastructure, or more responsive programs. This year, we are investing in efforts that simplify processes, upgrade systems, and remove inefficiencies, all while maintaining the high level of service our community expects.

To ensure we continue delivering consistent, high-quality services, the City also makes strategic use of outside experts and contracted services when needed. This allows us to meet community needs efficiently and effectively without placing unnecessary strain on taxpayers or expanding the workforce beyond what is sustainable.

At the same time, we remain committed to supporting the people who serve this community every day. We regularly review employee pay, job classifications, and workplace policies to ensure our team remains competitive with surrounding communities. By investing in our workforce, we are investing in better service for our residents, because a strong, supported team is essential to building a strong, thriving Eloy.

### **Internal Equity & Employee Encouragement:**

Equally important to this budget is our investment in our people. Our employees are what make this organization exceptional. They are the backbone and the pulse of everything we do, and the driving force behind the services we deliver to our community every day.

This budget reflects a deliberate and continued commitment to employee retention by prioritizing competitive compensation, internal equity, and meaningful opportunities for professional growth. Our goal is not only to attract talent, but to retain and invest in the dedicated individuals who serve this community and carry out the work that keeps Eloy moving forward.

Simultaneously, department directors actively assess staffing requirements and collaborate closely with the Human Resources Department to identify and address personnel needs. Each budget cycle, directors are encouraged to review departmental staffing levels and submit recommendations for new positions that will enhance service delivery and support departmental growth in response to evolving community demands.

We remain committed to maintaining competitive compensation within our region, recognizing that investing in our employees is essential to maintaining the level of service our residents expect and deserve. The total salary and benefits allocation for FY 2026–2027 is \$15,084,660, an increase of \$933,270 from the previous fiscal year.

### **Closing Reflections:**

At the end of the day, this budget is about people. It is about taking care of the employees who show up every day to serve this community, and ensuring they have the support and resources they need to succeed. It is about delivering for our residents in a way that is consistent, reliable, and meaningful.

We are building an organization that values its people, serves with purpose, and plans with intention. One that understands how we operate today directly shapes what Eloy becomes tomorrow.

The work we are doing is not just about maintaining services. It is about strengthening this community's foundation and creating opportunities that did not exist before. That requires discipline, commitment, and a shared vision.



Eloy's future is bright. Through the continued partnership among our employees, our leadership, and our community, we are not only prepared for what lies ahead but also positioned to lead into it with confidence.

I want to take a moment to recognize and thank Mayor Sutton and the City Council. Your leadership, vision, and willingness to make thoughtful, sometimes difficult decisions continue to move this City forward in meaningful ways. Your commitment to progress, while maintaining responsible fiscal management, sets the tone for everything we do as an organization.

I also want to extend a sincere thank you to our Finance Director, Brian Wright, for his diligence, professionalism, and attention to detail in preparing this budget. This is not a small undertaking, and his work ensures we make informed, strategic decisions that benefit the entire community.

To our department heads and staff, thank you. The work you do every day does not go unnoticed. You are the ones delivering services, solving problems, and showing up for this community day in and day out. Your dedication, resilience, and commitment are what make this organization strong.

And most importantly, to the residents of Eloy, thank you. Thank you for your trust, your engagement, and your continued belief in this community and organization. You are the reason we do this work. Everything in this budget, every investment, every decision, is ultimately about serving you and building a city that reflects your needs, your values, and your future.

**Respectfully submitted,**

**Mackenzie Letcher**

City Manager

City of Eloy

# Budget Overview

**A comparison of the Fiscal Year (FY) 2026-2027 budget to the previous fiscal year reveals the following information:**

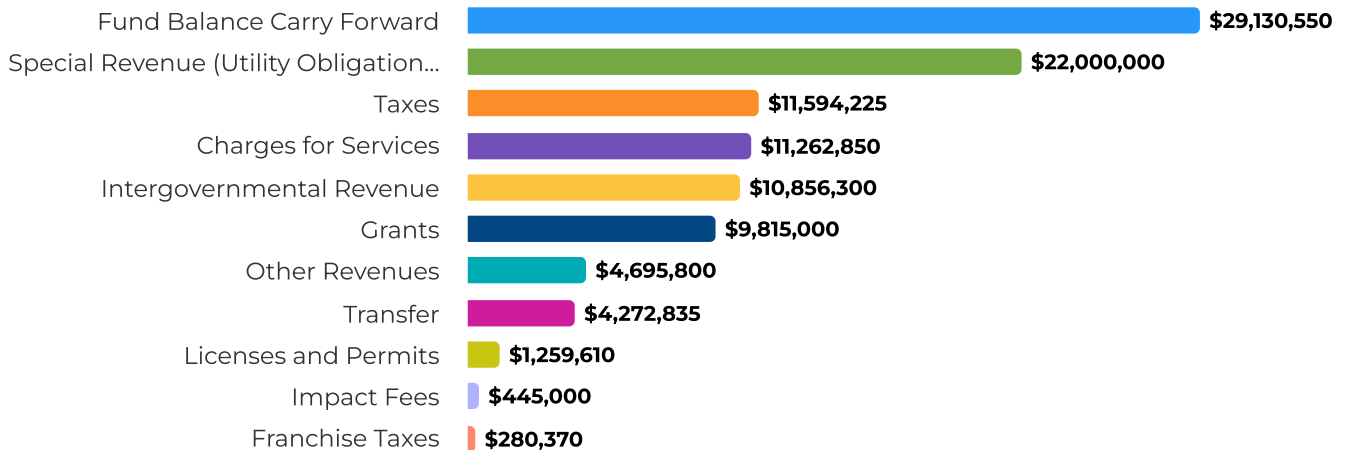
- The City of Eloy’s tentative budget for Fiscal Year 2026–2027 totals \$105,612,540 prior to interfund transfers. After excluding interfund transfers of \$4,265,000, the net operating and capital budget is \$101,347,540.

On a comparable basis, the Fiscal Year 2026–2027 budget represents an increase of \$5,510,605, or 5.75%, over the prior fiscal year’s adjusted budget of \$95,836,935 (which excludes \$19,802,390 in interfund transfers from the Fiscal Year 2025–2026 total budget of \$115,639,325).

Presenting the budget both including and excluding interfund transfers provides a more accurate comparison of year-over-year financial activity by removing internal transactions that do not reflect new revenues or expenditures at the City-wide level. The increase in the current fiscal year budget is primarily attributable to changes in operating costs, capital investment timing, and adjustments across major funds.

- Of this \$105,612,540 annual budget, \$28,143,705, or 26.65%, is the General Fund; \$13,001,370, or 12.31%, is the Enterprise Funds (Water, Wastewater, and Sanitation); \$34,842,140, or 32.99%, is the Special Revenue Funds (such as Streets, Capital, Grants, Airport, Cemetery, ); \$29,601,490 or 28.03%, is Capital Project Funds (such as Impact Fees, Capital Projects and Utility Obligation Bond); and \$23,835, or .02%, is the Perpetual Care Fund.
- Total Revenues are categorized into ten revenue sources: Taxes, Intergovernmental Revenues, Charges for Services, Franchise Taxes, Licenses, Permits, Impact Fees, Grants, Transfers, Fund Balance Carryover, and Other Revenues. See the chart below for a breakdown.
  - Fund Balance (when revenue exceeds expenses from prior years) is included in overall revenue but is not considered revenue.
  - Transfers are included in overall revenue, but it is not considered revenue.

### Total Revenue by Revenue Source



(\$)



## Revenue Outlook

The City of Eloy projects moderate to strong revenue growth in the upcoming fiscal year, supported by a combination of one-time financing sources, stable economic conditions, and policy-driven rate and fee adjustments. Total revenues are expected to increase compared to the prior fiscal year, reflecting both strategic capital financing and enhancements to recurring revenue streams.

A primary driver of this increase is the issuance of a utility obligation bond, representing a significant one-time revenue source. Bond proceeds will be used to fund critical infrastructure improvements within the City's water and wastewater systems. As a nonrecurring resource, these funds are restricted to capital purposes and are not used to support ongoing operations, consistent with the City's financial policies and long-term capital improvement planning.

Recurring revenues continue to show positive growth trends. Local transaction privilege (sales) tax revenues are projected to increase over the prior year, continuing a multi-year pattern of stable growth. This performance is supported by consistent commercial activity along the Interstate 10 corridor. Inflation, estimated at approximately 3.1% statewide as of March 2026, has contributed to higher nominal taxable sales, particularly in goods, construction materials, and utilities. While this has resulted in short-term gains, the City has applied conservative forecasting assumptions to account for potential normalization in future periods.

Development-related revenues, including building permits and plan review fees, are projected to increase due to continued commercial investment and an active development pipeline. Based on current activity levels and issued permits, these revenues are expected to exceed prior year collections, contributing to General Fund and Community Development cost recovery. However, due to their cyclical nature, these revenues are not relied upon for long-term structural balance.

A significant component of the City's revenue growth is attributable to updates in user fees and enterprise rates. The Consolidated Rates and Fees Schedule, effective July 1, 2026, reflects adjustments across multiple departments to ensure alignment with cost-of-service principles. These updates are expected to generate incremental revenue increases across Community Development, Recreation, and Sanitation programs by improving cost recovery and reducing reliance on General Fund subsidies. While individual fee adjustments vary by service, the overall impact is projected to strengthen departmental revenue performance and align revenues more closely with actual service delivery costs.

Enterprise fund revenues will experience measurable increases as a result of previously adopted multi-year rate adjustments. Water (14%) and wastewater (11%) rates are scheduled to increase on November 1, 2026, in accordance with Resolutions 25-1629 and 25-1630. This increase represents the second of five planned annual adjustments and is projected to increase in annual operating revenues within the Water and Wastewater Funds, depending on consumption levels. These additional revenues will support rising operational costs, regulatory compliance requirements, debt service obligations, and capital reinvestment in aging infrastructure.

Sanitation revenues are projected to increase, with rates and fees rising by approximately 4.80% due to the annual Consumer Price Index (CPI), as outlined in the City's agreement with Waste Management. This adjustment reflects changes in the cost of providing services, including fuel, equipment, labor, and disposal. This adjustment is expected to produce a corresponding increase in sanitation fund revenues sufficient to offset higher hauling costs while maintaining full cost recovery within the fund. The increase is structurally neutral to fund balance, as it directly aligns revenues with externally driven cost increases, thereby preserving the financial stability of the sanitation enterprise.

Interest earnings are anticipated to remain above historical averages, supported by elevated market interest rates and stable cash balances. Based on current yield conditions, interest income is expected to outperform long-term trends, contributing additional discretionary revenue to the General Fund and other operating funds. However, projections assume gradual normalization in future years as interest rate conditions evolve.



## **Trends and Forecast Considerations**

Key revenue trends reflected in the current outlook include:

- Sales tax growth driven by stable regional commerce and inflationary impacts
- Increased development activity, resulting in higher permit and fee revenues
- Enhanced cost recovery through systematic updates to rates and fees
- Elevated investment earnings due to favorable interest rate conditions

## **Risks and Uncertainties**

Despite positive near-term projections, several risks may affect revenue performance:

- Economic downturns may reduce taxable sales and soften sales tax collections
- Inflationary impacts may moderate, reducing nominal revenue growth
- Development activity may fluctuate due to market or financing conditions
- Interest rate declines could reduce future investment earnings
- External cost drivers, particularly in sanitation and utilities, may continue to place upward pressure on rates

The City of Eloy's revenue outlook reflects a disciplined and policy-driven approach to financial management. By incorporating conservative forecasting practices, maintaining clear distinctions between recurring and one-time revenues, and implementing structured rate adjustments, the City ensures that revenue growth supports both current service delivery and long-term financial sustainability. This approach positions the City to respond effectively to economic variability while maintaining structural balance and funding critical infrastructure needs.

# General Fund Revenues

The City of Eloy's General Fund revenue forecast for Fiscal Year 2026–2027 reflects stable growth supported by underlying economic activity and conservative budgeting practices. Total General Fund revenues are projected at \$22,653,705, with an additional \$5,490,000 in planned use of fund balance, resulting in a total budgeted resource level of \$28,143,705. The overall revenue budget represents an increase of \$833,775, or 3.82%, compared to the prior fiscal year. This increase reflects incremental growth in key revenue categories, partially offset by anticipated reductions in intergovernmental revenues.

## **Major Revenue Changes**

### **Taxes**

General Fund tax revenues are projected to increase by \$280,540 (2.73%) over the prior year. This growth is primarily attributable to continued activity in the City's retail, manufacturing, and service sectors. While this trend indicates stable economic conditions, projections are based on conservative assumptions to account for potential variability in consumer spending and broader economic conditions.

### **Licenses and Permits**

Revenues from licenses and permits are expected to increase by \$768,360 (156.41%), largely driven by a significant commercial development project and continued development activity within the City. Due to the cyclical nature of development-related revenues, these increases are considered nonrecurring and are not relied upon for long-term structural balance.

### **State-Shared Revenues**

State-shared revenues, including distributions from state income tax, state sales tax, and vehicle license tax, are projected to decrease by \$387,335 (4.84%). This decline is primarily due to changes in distribution formulas following the incorporation of San Tan Valley. These revenues are externally controlled and subject to state economic performance and legislative actions.

### **Other Revenues**

Other revenue sources are projected to increase by \$124,525 (7.17%), primarily due to higher interest earnings and increased



participation in recreation programs. Interest income projections reflect current market conditions but are subject to fluctuations due to changes in interest rates.

**Primary Property Tax**

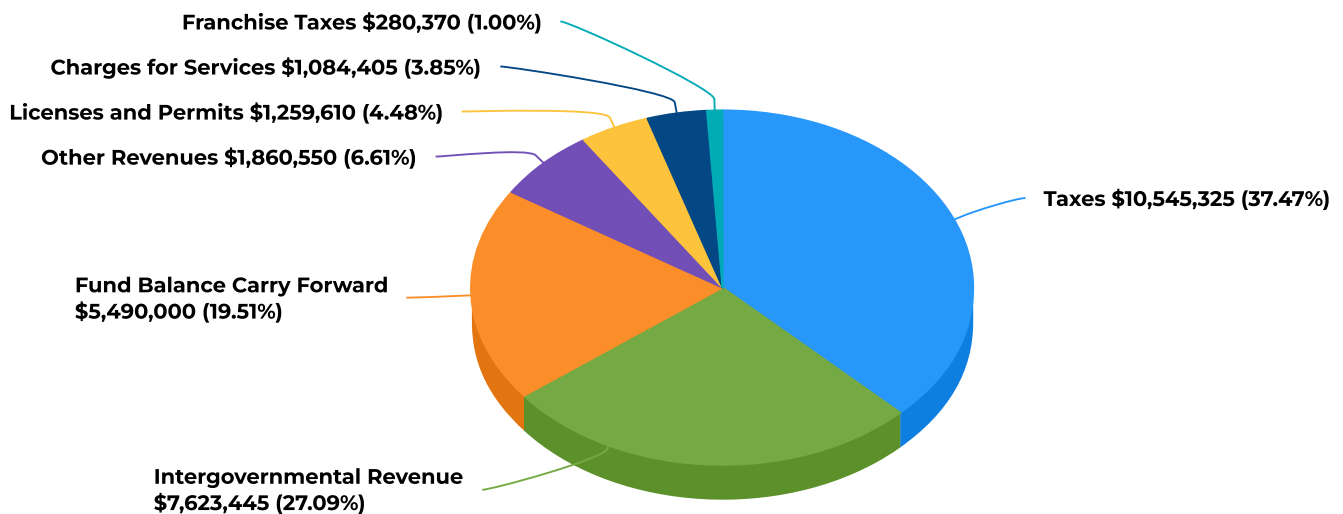
The primary property tax rate is projected to increase from \$0.9769 to \$0.9848 per \$100 of assessed valuation for Fiscal Year 2026–2027. This adjustment is expected to generate an additional \$129,765, bringing total property tax revenues to approximately \$1,694,550. Property tax revenues remain a stable and predictable funding source within the General Fund.

**Use of Fund Balance**

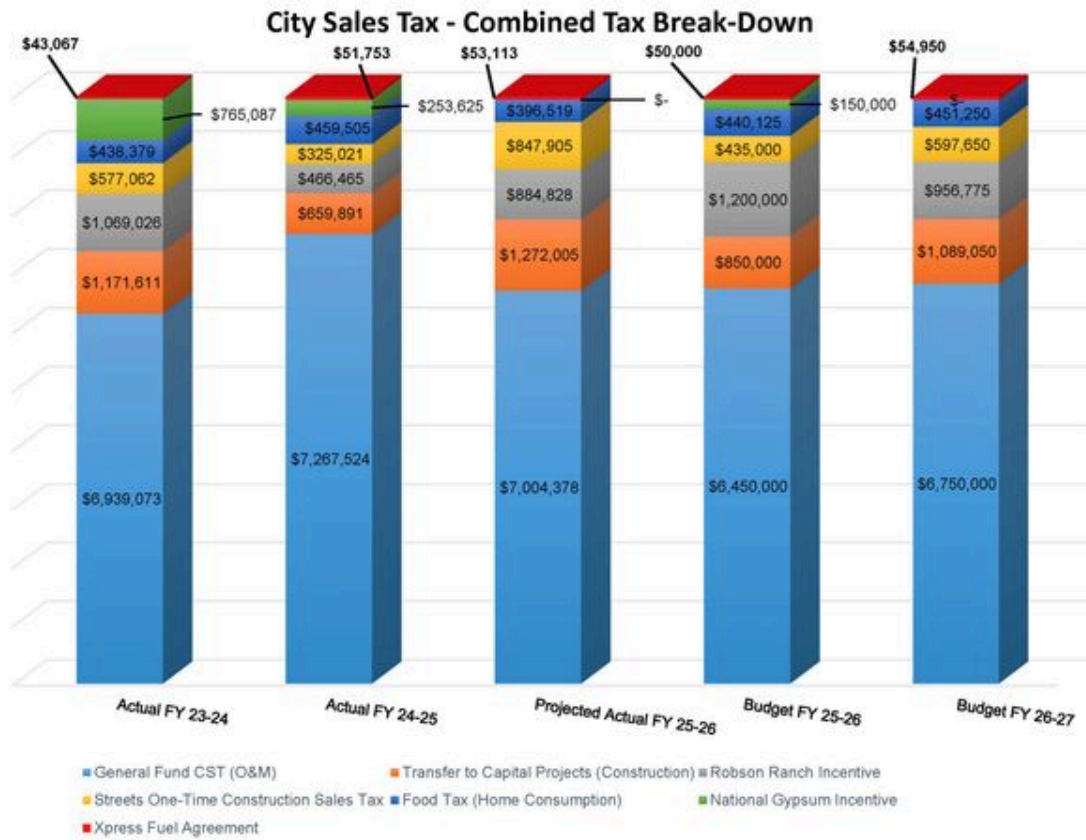
The budget includes a planned use of \$5,490,000 in fund balance to support one-time expenditures and capital needs. Consistent with the City’s financial policies, fund balance is not used to support ongoing operational costs, thereby maintaining a structural balance between recurring revenues and expenditures.

The General Fund revenue outlook reflects measured growth across several categories, supported by local economic activity and targeted development. At the same time, the City recognizes the variability associated with certain revenues, including development-related and state-shared sources, and has incorporated conservative assumptions accordingly. The City’s approach to revenue forecasting and fund balance utilization supports long-term financial stability and aligns with adopted financial policies.

**Where Does The General Fund Money Come From?**



# City Sales Tax



## City Sales Tax

City sales tax remains the largest and most significant revenue source for the City of Eloy. For Fiscal Year 2026–2027, total City sales tax revenue is projected at \$9,899,675, representing an increase of \$324,550, or 3.39%, over the prior fiscal year. This growth reflects continued stability in local economic activity and stronger-than-anticipated collections across multiple tax classifications, including retail, construction, manufacturing, and utilities.

The City levies transaction privilege (sales) tax in accordance with Arizona statutes on a broad range of economic activities, including retail sales, construction contracting, utilities, restaurants, lodging, and other taxable services. As such, sales tax performance is closely tied to both local development activity and broader economic conditions.

### **Revenue Distribution by Fund**

City sales tax revenues are distributed among multiple funds in accordance with adopted policies and intended uses:

- General Fund: \$8,851,000
- Economic and Community Fund: \$451,250
- Streets One-Time Fund: \$597,650

This allocation structure allows the City to support general operations, economic development initiatives, and targeted infrastructure investments.

### **General Fund Allocation**

Within the General Fund, sales tax revenues are programmed to support both ongoing operations and specific policy-driven commitments. Of the total \$8,851,000 allocated to the General Fund:

- \$6,750,000 is designated for general governmental operations and service delivery
- \$956,775 is allocated to the Robson Ranch Incentive Agreement
- \$54,950 is allocated to the Xpress Fuels Incentive Agreement
- \$1,089,000 was historically designated for one-time construction-related revenues supporting capital projects

For Fiscal Year 2026–2027, the City has implemented a modified approach to the treatment of construction-related sales tax revenues. Budgeted transfers of one-time construction sales tax to the Capital Projects Fund have been reduced from \$1,089,000 to \$400,000, with the remaining \$689,050 retained in the General Fund to support one-time expenditures.

This adjustment reflects a more conservative fiscal strategy in response to uncertainty related to state-level tax policy, particularly potential changes to State Income Tax distributions, as well as broader economic conditions. This revised allocation methodology has been approved by the City Council for one year, allowing for further evaluation of revenue trends and long-term sustainability.

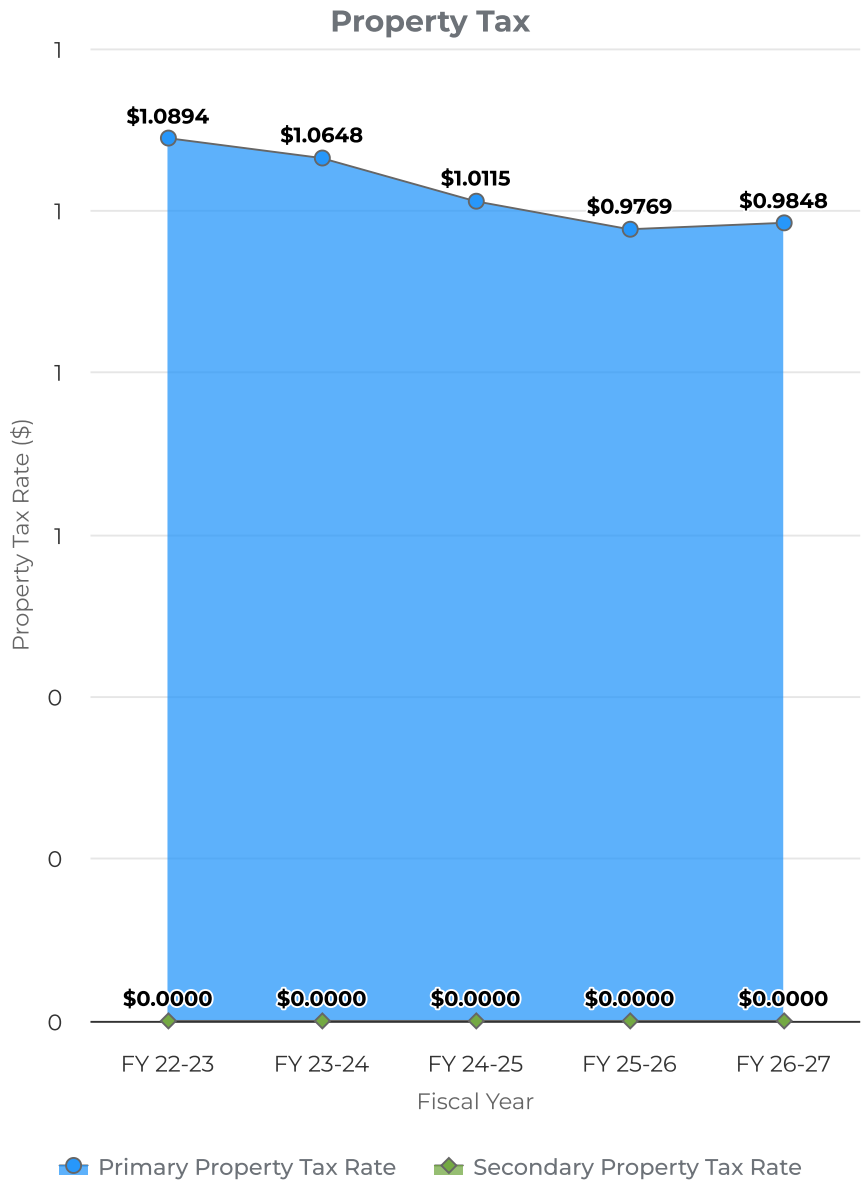
### **Economic Development Incentives**

The City utilizes Council-approved tax incentive agreements as a targeted economic development tool. These agreements are structured to encourage residential and commercial investment and are typically based on a percentage of sales tax revenues generated by specific developments, particularly within construction and retail classifications. While these agreements reduce net available revenues in the short term, they are intended to support long-term tax base expansion and economic growth.

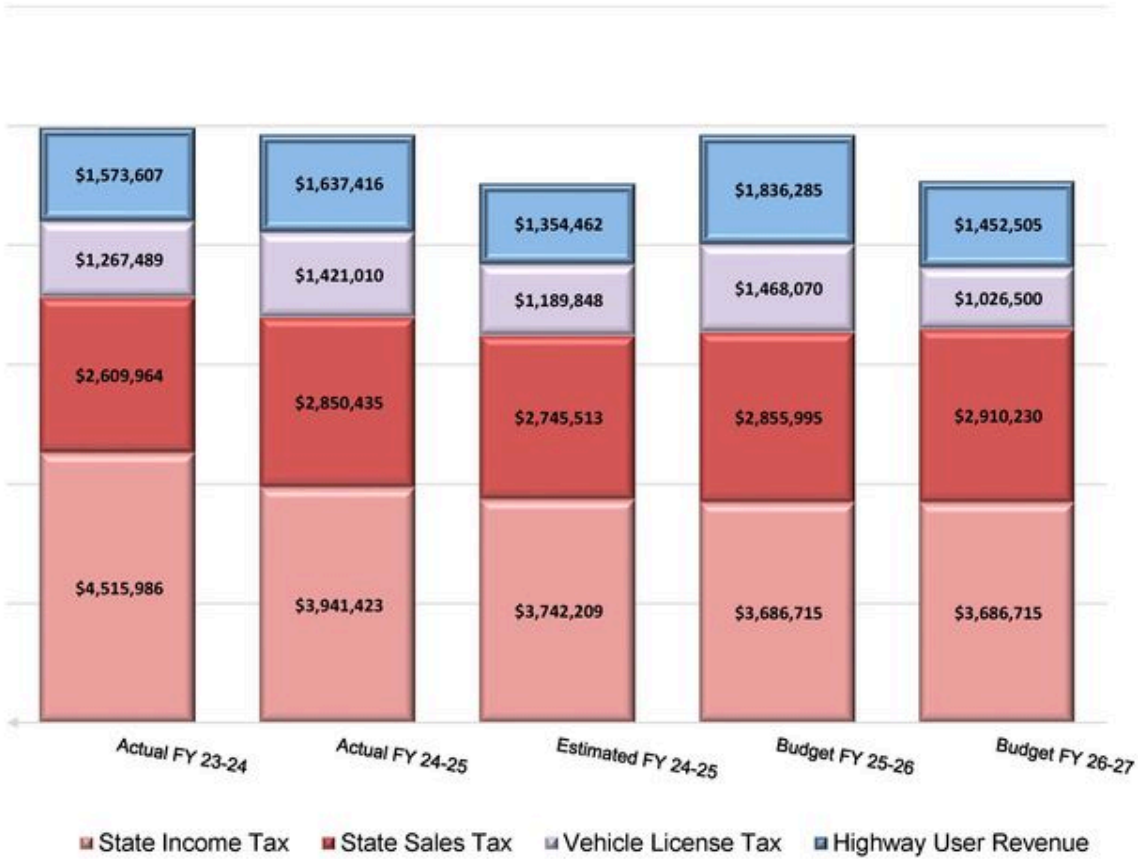
Overall, the City sales tax revenues continue to demonstrate stable growth and remain a critical component of the City's financial structure. The City's approach to revenue allocation reflects a balance between supporting ongoing operations, investing in infrastructure, and promoting economic development, while maintaining flexibility to respond to economic and legislative uncertainties.

# Primary Property Tax

The primary property tax rate for FY 2026-2027 is set to decrease from \$0.9769 to \$0.9848 per \$100 assessed valuation. At this rate, the City anticipates collecting \$1,694,550 in property tax revenue, marking a \$129,765 increase compared to last year's collection of \$1,564,785. Of this increase, \$96,565 stems from assessments on new construction, while \$33,200 is attributed to rising assessed valuations. For instance, if a home has an assessed valuation of \$100,000, the annual primary property tax for the City would amount to \$98.48 at the rate of \$0.9848 per \$100 assessed valuation.



## State Shared Revenues



### State-Shared Revenues

State-shared revenues represent a significant intergovernmental funding source for the City of Eloy and include distributions from State Income Tax, State Sales Tax, and Vehicle License Tax, all of which are recorded in the General Fund. In addition, Highway User Revenue (HURF) is distributed separately and accounted for within the Streets Fund, where it is restricted for transportation-related expenditures.

These revenues are allocated to Arizona municipalities based on statutory formulas that rely primarily on population estimates provided annually by the U.S. Census Bureau. For Fiscal Year 2026–2027, distributions are based on the July 1, 2024, population estimate, consistent with the State’s allocation methodology. Population estimates are typically released by the Census Bureau in late May of the following year and are incorporated into the State’s final revenue distribution calculations.

The State issues both preliminary and final State Shared Revenue Reports. Preliminary estimates, released in March, are based on prior-year population data and serve as the basis for initial budget development. Final allocation figures, incorporating updated population estimates, are released in late May or early June and may result in adjustments to projected revenues.



For budgetary purposes, the City has utilized preliminary estimates provided by the Arizona League of Cities and Towns. The City of Eloy's population is estimated at 19,199, reflecting an increase of approximately 1.08% over the prior year. While population growth generally supports increased revenue allocations, recent structural changes at the regional level have impacted overall distribution.

Specifically, the incorporation of the Town of San Tan Valley has resulted in a redistribution of state-shared revenues. The newly incorporated municipality, with an estimated population of 99,894 based on the corresponding Census Designated Place, now participates in statewide allocation formulas. This change reduces the proportional share of State Income Tax, State Sales Tax, and Highway User Revenue distributed to existing municipalities, including the City of Eloy. Additionally, Vehicle License Tax distributions are impacted at the county level, resulting in reduced allocations to municipalities within Pinal County.

Based on preliminary estimates, the City anticipates the following state-shared revenues for Fiscal Year 2026–2027:

- State Income Tax: \$3,686,715
- State Sales Tax: \$2,910,230
- Vehicle License Tax: \$1,026,500
- Highway User Revenue (Streets Fund): \$1,452,505

### **Forecast Considerations and Risks**

State-shared revenues are externally controlled and subject to variability based on statewide economic performance, legislative changes, and population shifts. Key considerations include:

- Changes in state tax policy or distribution formulas
- Variations in statewide revenue collections
- Ongoing population adjustments affecting allocation shares
- Regional impacts from newly incorporated municipalities

To address these uncertainties, the City utilizes conservative estimates during budget development and monitors updates to State distribution reports to ensure alignment with final allocations.

State-shared revenues continue to provide a critical funding source for General Fund operations and transportation infrastructure. The City's forecasting approach reflects statutory allocation methodologies, current population estimates, and known regional impacts, ensuring that revenue projections are reasonable, transparent, and aligned with available information at the time of budget adoption.

### **NOTE:**

- State Income Tax - Originally enacted by the voters in 1972 in exchange for cities and towns giving up the authority to assess local income taxes and local luxury taxes (liquor and tobacco). The FY 2027 ADOR estimate for URS is \$1,302,026,666 approximately 9.75% more than last year's estimate of \$1,186,300,000.
- State Transaction Privilege Tax (TPT) – Cities and towns receive 25% of the total collections of TPT imposed at the State level. The FY 2026 ADOR estimate for state shared TPT is \$928,960,000, approximately 1.19% higher than last year's estimated figure of \$918,000,000.
- Vehicle License Tax (VLT) – Approximately 20% of the revenues collected by ADOT for the registration of motor vehicles are distributed to cities and towns. The ADOT estimate of the total VLT distribution to cities and towns for FY 2027 is \$357,460,425, approximately 2.99% more than last year's estimate of \$347,094,000.
- Highway User Revenue Fund (HURF) – HURF is primarily funded by the 18 cents per gallon tax on gasoline, so it's often referred to as the "gas tax". The ADOT estimate of the total HURF distribution to cities and towns for FY 2027 is \$517,301,000, approximately 1.55% less than last year's estimated figure of \$525,455,000.



## General Fund Expenditures

For Fiscal Year 2026–2027, total General Fund expenditures, including interfund transfers of \$4,265,000, are budgeted at \$28,143,705. This represents a decrease of \$12,353,615, or 30.50%, compared to the prior fiscal year budget.

The year-over-year reduction is primarily attributable to the completion of major one-time capital investments and the retirement of outstanding debt obligations included in the prior year budget. In Fiscal Year 2025–2026, the City utilized approximately \$13.68 million in General Fund reserves to support water and wastewater infrastructure projects and to retire four existing loans. Completing these initiatives reduces the need for similar one-time expenditures in the current fiscal year and contributes to the overall decline in budgeted expenditures.

Despite the reduction in total expenditures, the Fiscal Year 2026–2027 budget reflects increased costs in several ongoing operational categories. These include utilities, fuel, contractual services, subscription-based services, supplies, and materials. Additionally, the City has incorporated personnel cost adjustments to support workforce stability and competitiveness, including a 4% general wage increase and targeted market adjustments based on a recently completed compensation study, effective July 1, 2026.

The budget maintains funding for all existing programs and service levels, consistent with the City's commitment to service delivery and operational continuity. Departments are expected to manage resources within approved appropriations while maintaining efficiency and accountability.

### **Contingency and Financial Flexibility**

The General Fund includes a contingency appropriation of \$2,742,125 to address unforeseen expenditures or emerging priorities. Use of contingency funds requires formal approval by the City Council, ensuring appropriate oversight and alignment with City priorities.

### **Use of Fund Balance**

The Fiscal Year 2026–2027 budget includes a planned use of \$5,490,000 in General Fund balance to support one-time expenditures and capital-related needs. Consistent with the City's financial policies, fund balance is used for non-recurring purposes and is not relied upon to support ongoing operational expenditures.

As of the Fiscal Year 2024–2025 audited financial statements, the General Fund reported a total fund balance of \$38,029,807, providing a strong reserve position to support strategic investments and financial stability.

The planned use of fund balance includes:

- \$350,000 transferred to the Water Fund for capital infrastructure roll-over projects
- \$3,140,000 transferred to the Wastewater Fund for capital infrastructure roll-over projects
- \$2,000,000 reserved for General Fund contingency to address unanticipated or one-time project needs

The Fiscal Year 2026–2027 General Fund expenditure plan reflects a transition from prior-year capital-intensive activity to a more normalized operating budget. The City continues to manage rising operational costs while maintaining service levels and investing in workforce sustainability. The strategic use of fund balance for one-time expenditures, combined with strong reserve levels, supports long-term financial stability and aligns with adopted fiscal policies.

## Employee Compensation and Benefits

For Fiscal Year 2026–2027, total expenditures for employee salaries and benefits are budgeted at \$15,084,660, representing an increase of \$933,270, or 6.59%, over the prior fiscal year budget of \$14,151,390. This increase reflects adjustments to compensation, benefit cost changes, and the addition of select positions to support service delivery.

### **Expenditure Breakdown**

- Personnel Costs (Salaries, Overtime, and Allowances):
  - Budgeted at \$10,250,930, an increase of \$619,380 (6.40%) over the prior year.
- Employee Benefits (FICA, Health Insurance, Retirement, Workers' Compensation):
  - Budgeted at \$4,833,730, an increase of \$283,890 (6.23%), reflecting rising healthcare costs and associated benefit adjustments.

### **Key Cost Drivers**

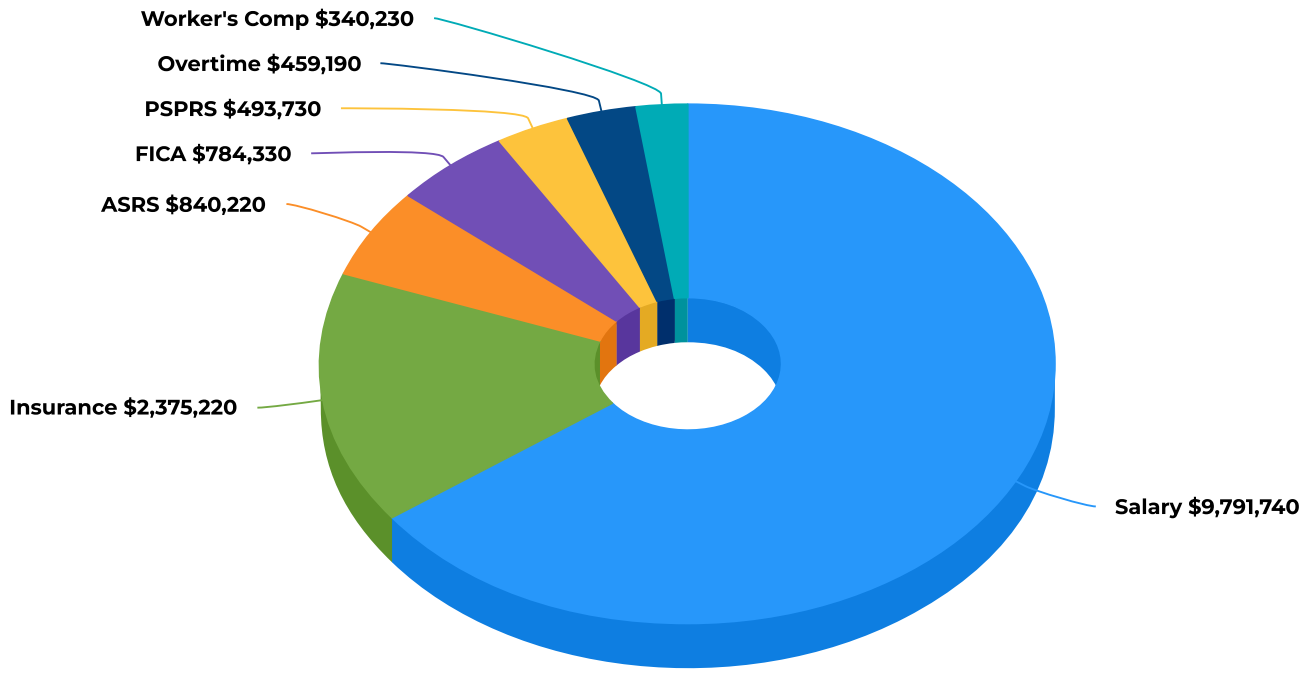
Several factors contribute to the overall increase in personnel-related expenditures:

- Compensation Adjustments:
  - The budget includes a proposed 4% general wage adjustment, effective July 1, 2026, subject to City Council approval. This adjustment, including associated benefits, is estimated at approximately \$430,290.
- Market-Based Salary Adjustments:
  - Targeted compensation adjustments based on a recently completed compensation study are included to address market competitiveness and internal equity. These adjustments are estimated at approximately \$204,450, including benefits.
- Minimum Wage Adjustment:
  - The City is updating its pay scale to establish a new minimum wage of \$15.15 per hour, impacting entry-level and lower-range classifications.
- Staffing Changes:
  - The budget includes the addition of the following positions to support operational needs:
    - Public Works Inspector (allocated across Streets, Water, Wastewater, and General Fund): approximately \$107,690, including benefits
    - Police Dispatch Position (within Police Administration): approximately \$89,795, including benefits; funding is contingent upon additional support from the Fire District for dispatch services
- Retirement-Related Costs:
  - One-time payouts associated with anticipated retirements are estimated at \$91,000, including benefits.
- Retirement Contributions:
  - Arizona State Retirement System (ASRS): Contribution rate decreasing slightly from 12.00% to 11.98%, with total projected contributions of approximately \$840,220
  - Public Safety Personnel Retirement System (PSPRS): Contribution rate remains at 12%, with total projected contributions of approximately \$493,730
- Healthcare and Insurance Costs:
  - Health insurance premiums through BlueCross BlueShield of Arizona are projected to increase by approximately 5%, with additional modest increases in dental, vision, and life insurance premiums.

The FY 2026–2027 personnel services budget reflects the City's commitment to maintaining a competitive compensation structure while managing rising benefit costs and supporting operational needs. Adjustments are guided by market data, workforce planning considerations, and long-term financial sustainability, ensuring alignment with the City's service delivery objectives and fiscal policies.



### Personnel Summary



## Enterprise Funds

The City of Eloy's Enterprise Funds, consisting of the Water, Wastewater, and Sanitation Funds, are used to account for operations that are financed and operated in a manner similar to private business activities, where the intent is that the costs of providing services are recovered primarily through user charges.

For Fiscal Year 2026–2027, the total budget for all Enterprise Funds is \$13,001,370, representing a decrease of \$14,201,840, or 52.21%, compared to the prior fiscal year. This decrease is primarily attributable to the completion of major capital infrastructure projects and the retirement of debt obligations that were included in the previous year's budget. As a result, current-year budgets reflect a return to more typical operating levels.

Consistent with adopted financial policies, the City periodically reviews and adjusts utility rates to maintain cost recovery, fund operations and maintenance, and support long-term capital investment.

### **Rate and Fee Adjustments**

- Water and Wastewater Funds:
  - The next phase of a multi-year rate plan will be implemented on November 1, 2026, with a 14% increase in water rates and an 11% increase in wastewater rates. These adjustments are designed to support rising operational costs, regulatory requirements, and anticipated debt service associated with future capital improvements, including planned utility system investments.
- Sanitation Fund:
  - Sanitation rates and fees will increase by 4.80% effective July 1, 2026, in accordance with the contractual Consumer Price Index (CPI) adjustment outlined in the City's agreement with Waste Management. This increase reflects changes in service delivery costs, including fuel, labor, equipment, and disposal fees.

### **Water Fund**

Projected Water Fund revenues are estimated at \$4,382,500, with an additional \$350,000 in transfers-in, for total resources of \$4,732,550. This represents a decrease of \$3,733,460 (44.10%) compared to the prior year. The decline is primarily due to reduced transfers from the General Fund following the completion of capital projects and the absence of prior-year fund balance carry forward. Offsetting this reduction, charges for services are projected to increase by \$602,450, reflecting the planned rate adjustment.

Water Fund expenditures are budgeted at \$4,732,550, also reflecting a 44.10% decrease from the prior year. This reduction is primarily due to the completion of major water infrastructure projects and the retirement of two Water Infrastructure Finance Authority (WIFA) loans. Operating costs, including salaries, benefits, and system maintenance, are increasing in line with inflationary pressures and service demands. A contingency appropriation is included to provide flexibility for anticipated future debt obligations associated with the planned 2026 Utility Obligation Bond. Additional details are provided in the Capital Improvement Plan section.

### **Wastewater Fund**

Projected Wastewater Fund revenues are estimated at \$2,079,250, with \$3,140,000 in transfers-in, for total resources of \$5,219,250. This reflects a decrease of \$9,794,185 (65.24%) from the prior year. Similar to the Water Fund, this decline is primarily driven by reduced General Fund transfers following completion of capital projects and the absence of one-time funding sources. Charges for services are projected to increase by \$130,685, reflecting the scheduled rate increase.

Wastewater Fund expenditures are budgeted at \$5,219,250, a decrease of 65.24% compared to the prior year. The reduction is largely due to the completion of wastewater capital projects and the retirement of two WIFA loans. Ongoing operating costs, including personnel and system operations, are increasing modestly. A contingency appropriation has been included to address potential future debt service requirements related to planned infrastructure financing. Refer to the Capital Section for additional details.

### **Sanitation Fund**

Projected Sanitation Fund revenues are estimated at \$2,899,570, with \$150,000 in transfers-in, for total resources of \$3,049,570. This represents a decrease of \$674,195 (18.11%) from the prior fiscal year. The decline is primarily attributable to a reduction in commercial and roll-off service customers, as certain accounts did not transition to the City's current service provider.

Sanitation Fund expenditures are budgeted at \$3,049,570, also reflecting a decrease of 18.11% compared to the prior year. While overall expenditures have declined due to reduced service volume, operating costs—including personnel, benefits, and contractual services—are increasing. A contingency appropriation is included to address unanticipated operational needs.

Overall, the Enterprise Funds budget reflects a transition from prior-year capital-intensive activity to a more stable operating environment. Rate adjustments across utility services are aligned with cost-of-service principles and support long-term financial sustainability. The City continues to monitor operating costs, customer demand, and capital needs to ensure that enterprise operations remain self-supporting and financially resilient.

## Special Revenue Funds

The City of Eloy's Special Revenue Funds are established to account for revenues that are legally restricted or administratively committed to specific purposes. These funds ensure that financial resources are expended in accordance with statutory requirements, grant agreements, bond covenants, and City policies, thereby promoting fiscal accountability, transparency, and compliance with generally accepted budgeting and financial reporting practices.

For budget presentation purposes, these funds are organized into two categories: Special Revenue Funds and Capital Project Funds.

Combined appropriations for all Special Revenue and Capital Project Funds, including transfers, total \$64.5 million for FY 2026–2027. This represents an increase of \$16.5 million, or 34.5%, compared to last year's budget.

The increase reflects the City's continued investment in critical infrastructure, transportation improvements, community facilities, and externally funded programs designed to support long-term economic growth and service delivery.

### **Special Revenue Funds**

Special Revenue Funds account for revenues and expenditures associated with specific operational and programmatic activities that are restricted or committed for designated purposes. These funds support a wide range of City services and initiatives, including:

- Transportation infrastructure and street maintenance
- Grant-funded programs
- Public safety initiatives
- Court-related programs and services
- Economic development activities
- Opioid settlement programs
- Airport operations
- Cemetery services
- Other legally restricted or subsidy-supported activities

Major Special Revenue Funds include the Streets Fund, Local Transportation Assistance Fund, Police Impound Fee Fund, Police Equipment Fund, Smart and Safe Fund, Judicial Collection Enhancement Fund (JCEF), Court Recovery Fund, Grants Fund, and Community Development Fund.

Total appropriations for the Special Revenue Funds for FY 2026–2027 are budgeted at \$35.4 million, representing an increase of \$7.5 million, or 26.9%, over the prior fiscal year. The increase is primarily attributable to:

- Expanded grant-funded activities
- Increased Community Development program expenditures
- Carryforward of restricted fund balance reserves for projects and programs continuing into FY 2026–2027

### **Capital Project Funds**

Capital Project Funds account for financial resources designated for the acquisition, construction, and improvement of capital assets and public infrastructure. These funds support long-term infrastructure investments necessary to maintain service levels, accommodate future growth, and improve operational efficiency.

Primary funding sources include:

- Development impact fees
- Utility obligation bond proceeds
- Restricted capital revenues
- Other designated funding sources

Capital Project Funds also account for expenditures related to bond-financed infrastructure projects and multi-year capital improvement activities.

Total appropriations for the Capital Project Funds for FY 2026–2027 are budgeted at \$29.1 million, representing an increase of \$9.0 million, or 45.0%, compared to the prior fiscal year. The increase is primarily driven by:

- Utility Obligation Bond-funded infrastructure projects
- Ongoing transportation and utility improvements
- Carryforward of capital project reserves associated with multi-year construction activities



### **Key Drivers and Investment Priorities**

- Utility Infrastructure Investment:
  - The budget includes the issuance of a Utility Obligation Bond of up to \$22 million, which will be used to finance critical water and wastewater infrastructure improvements. These investments are necessary to maintain system reliability, meet regulatory requirements, and support anticipated growth.
- Transportation Improvements:
  - Significant resources are allocated to roadway infrastructure, including approximately \$8 million for improvements to Sunland Gin Road and an additional \$1 million for other roadway improvements throughout the City. These projects are funded through a combination of restricted transportation revenues and other designated sources.
- Community and Facility Enhancements:
  - The budget includes continued investment in community-oriented projects, such as senior center improvements and technology upgrades, to enhance service delivery and support community needs.

### **Grants and Budgetary Capacity**

The City maintains budgetary capacity within the Grants Fund to accommodate potential grant awards that have not yet been formally awarded or included in the current budget. This approach is consistent with Arizona budget law, which limits expenditures to adopted appropriations unless additional authority is granted. By including this capacity, the City ensures it can efficiently accept and expend grant funds as they become available without requiring a budget amendment or voter approval. This practice enhances the City's ability to leverage external funding sources and respond to emerging opportunities in a timely manner.

Overall, the Special Revenue Funds budget reflects the City's strategic use of restricted resources to support infrastructure investment, economic development, and community services. The increase in funding for FY 2026–2027 is primarily related to capital project activity and externally restricted revenues. The City continues to manage these funds in accordance with legal requirements and adopted financial policies, ensuring accountability, transparency, and alignment with long-term priorities.

## Capital Projects

The City of Eloy’s Capital Improvement Program (CIP) for Fiscal Year 2026–2027 reflects a continued commitment to maintaining and enhancing public infrastructure, supporting service delivery, and planning for future growth. The CIP includes 42 capital projects across multiple functional areas, including utilities, transportation, public safety, and community facilities.

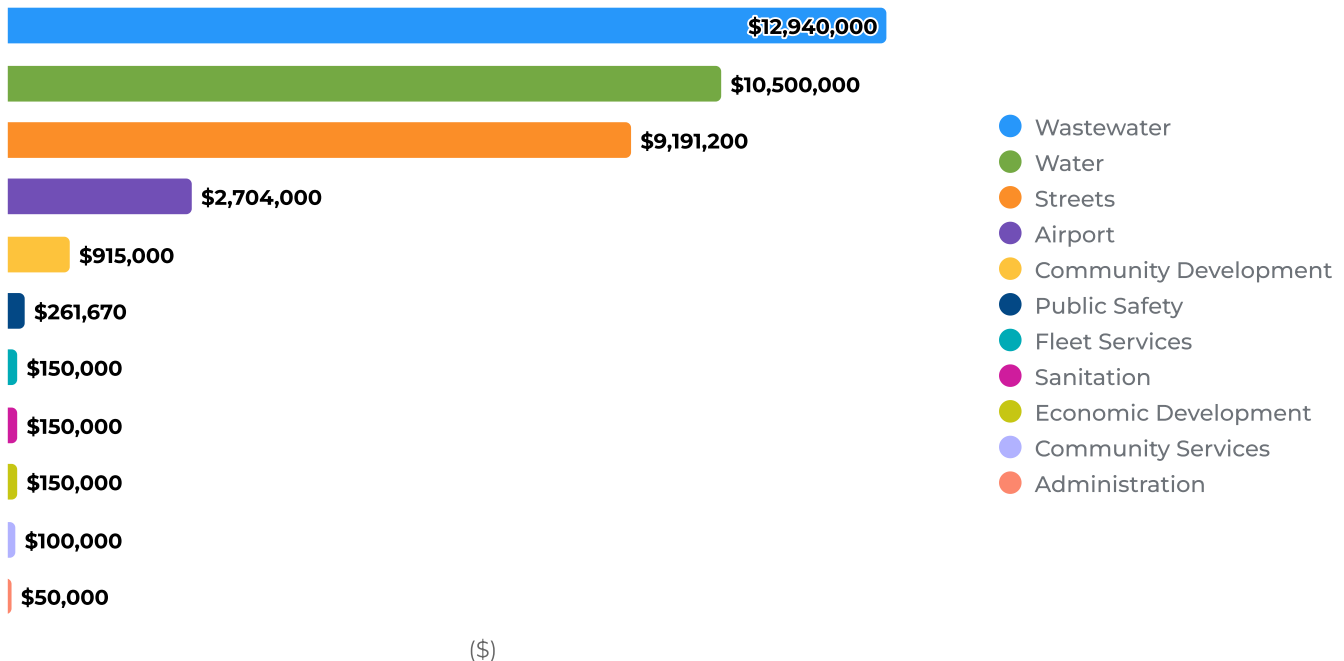
The total capital budget, including the Utility Obligation Bond Fund, is \$37,111,870, representing an increase of \$4,867,350, or 15.09%, over the prior fiscal year budget of \$32,244,520. This increase is primarily attributable to the timing and prioritization of capital projects, as well as planned investments in critical infrastructure and system improvements.

Capital projects are funded through a combination of sources, including bond proceeds, interfund transfers, grants, and other restricted revenues. The inclusion of the Utility Obligation Bond Fund reflects the City’s strategy to finance major infrastructure improvements while aligning repayment obligations with the useful life of the assets.

A summary of capital funding by source is provided in the accompanying chart, which illustrates the distribution of resources across funds and project categories. This presentation enhances transparency and provides a clear understanding of how capital resources are allocated.

Detailed project-level information, including scope, funding sources, and timing, is provided in the Capital Improvements section of this document. This section supports the City’s long-range planning efforts by linking capital investments to operational needs, infrastructure maintenance, and community development objectives.

### Total FY 26-27 Capital Projects



# Personnel Highlight

The City of Eloy's personnel structure for Fiscal Year 2026–2027 is designed to support efficient operations, maintain service levels, and provide flexibility to respond to changing community needs. Staffing levels are aligned with departmental service demands, operational priorities, and the City's strategic objectives. Total expenditures for employee salaries and benefits are budgeted at \$15,084,660 for FY 2026-2027, representing an increase of \$933,270, or 6.59%, over the prior fiscal year budget of \$14,151,390.

The adopted budget includes a total of 143.40 Full-Time Equivalent (FTE) positions, comprising full-time, part-time, seasonal, and elected positions. This staffing model allows the City to balance operational continuity with cost-effective service delivery.

The personnel composition includes:

- 120 full-time employees, who support core municipal functions including public safety, utilities, public works, community development, parks and recreation, and administrative services
- 3 grant-funded full-time employees who are funded through GITEM, HITDA and Toltec SRO positions with positions contingent of grant funding
- 7 elected officials, responsible for policy direction, governance, and legislative oversight
- 10 regular part-time employees, providing ongoing support in key operational areas
- Seasonal employees (30 positions), utilized to address peak service demands and programmatic needs, particularly in recreation and municipal court operations

This staffing approach provides operational flexibility by supplementing full-time staff with part-time and seasonal resources, allowing the City to respond to fluctuations in service demand without incurring long-term personnel costs.

## **Workforce Planning Considerations**

The City continues to evaluate staffing levels as part of the annual budget process to ensure alignment with service delivery requirements and fiscal capacity. Emphasis is placed on maintaining appropriate staffing for critical services, improving organizational efficiency, and supporting employee recruitment and retention.

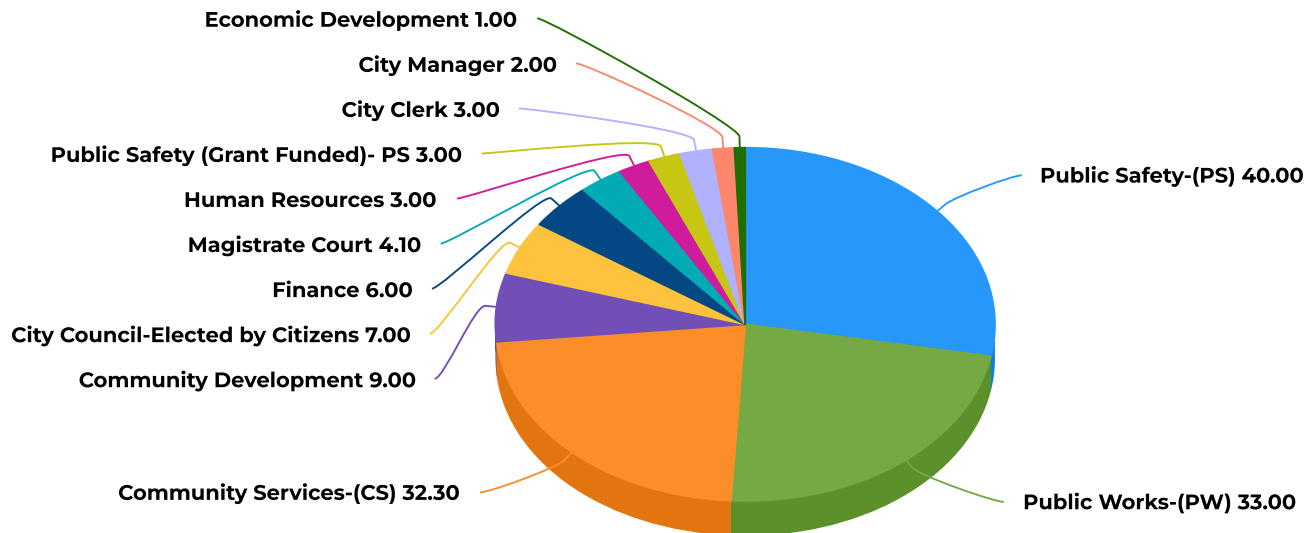
## **Key recommendations incorporated into the personnel budget**

- Compensation Adjustments:
  - The budget includes a proposed 4% general wage adjustment, effective July 1, 2026, subject to City Council approval. This adjustment, including associated benefits, is estimated at approximately \$430,290.
- Market-Based Salary Adjustments:
  - Targeted compensation adjustments based on a recently completed compensation study are included to address market competitiveness and internal equity. These adjustments are estimated at approximately \$204,450, including benefits.
- Minimum Wage Adjustment:
  - The City is updating its pay scale to establish a new minimum wage of \$15.15 per hour, impacting entry-level and lower-range classifications.
- Staffing Changes:
  - The budget includes the addition of the following positions to support operational needs:
    - Public Works Inspector (allocated across Streets, Water, Wastewater, and General Fund): approximately \$107,690, including benefits
    - Police Dispatch Position (within Police Administration): approximately \$89,795, including benefits; funding is contingent upon additional support from the Fire District for dispatch services

- Retirement-Related Costs:
  - One-time payouts associated with anticipated retirements are estimated at \$91,000, including benefits.
- Retirement Contributions:
  - Arizona State Retirement System (ASRS): Contribution rate decreasing slightly from 12.00% to 11.98%, with total projected contributions of approximately \$840,220
  - Public Safety Personnel Retirement System (PSPRS): Contribution rate remains at 12%, with total projected contributions of approximately \$493,730
- Healthcare and Insurance Costs:
  - Health insurance premiums through BlueCross BlueShield of Arizona are projected to increase by approximately 5%, with additional modest increases in dental, vision, and life insurance premiums.

Over the Fiscal Year 2026–2027, personnel allocation reflects a balanced approach to workforce management, supporting current service levels while maintaining flexibility to adapt to future needs. Staffing decisions are guided by operational requirements, financial sustainability, and the City’s commitment to delivering effective and responsive public services.

### Total Position by Department



## City of Eloy Personnel Summary For Fiscal Year 2026 - 2027

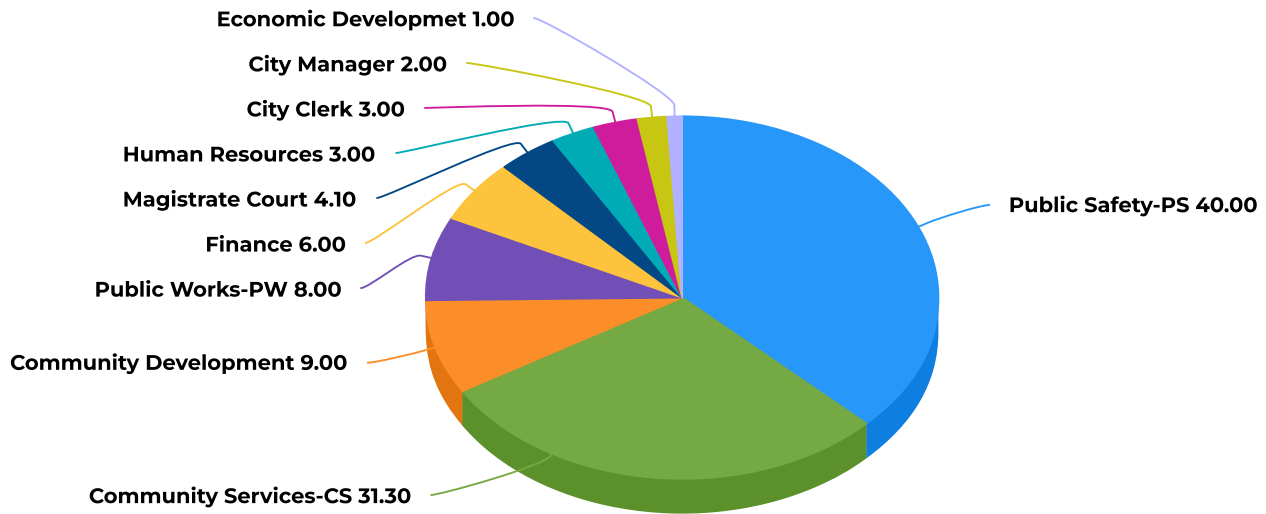
Fund	Dept. Name	FTE Approved	FTE Funded	Salary	O/T	FY 26-27 Personnel Costs	FY 25-26 Personnel Costs	% Change in Personnel	FICA	Retirement	Insurance	Worker's Comp	Total Personnel Cost FY 26-27
<b>10</b>	<b>General Fund</b>												
10-409	Economic Development	1.00	1.00	\$157,260	\$0	\$157,260	\$207,140	-24.1%	\$12,030	\$18,840	\$28,200	\$450	\$216,780
10-410	City Council	7.00	7.00	\$79,200	\$0	\$79,200	\$79,200	0.0%	\$6,080	\$0	\$0	\$220	\$85,500
10-411	Human Resources	3.00	3.00	\$193,640	\$770	\$194,410	\$231,920	-16.2%	\$14,870	\$22,030	\$34,200	\$550	\$266,060
10-412	G.I.S.	1.00	1.00	\$30,870	\$0	\$30,870	\$28,730	7.4%	\$2,300	\$3,600	\$8,460	\$90	\$45,320
10-414	City Clerk	3.00	3.00	\$227,880	\$310	\$228,190	\$144,620	57.8%	\$17,460	\$27,340	\$63,600	\$660	\$337,250
10-415	Magistrate Court	4.10	4.10	\$320,230	\$460	\$320,690	\$310,090	3.4%	\$24,530	\$32,190	\$58,200	\$920	\$436,530
10-416	City Manager	2.00	2.00	\$284,050	\$0	\$284,050	\$253,480	12.1%	\$21,730	\$34,030	\$52,200	\$810	\$392,820
10-417	Finance	6.00	6.00	\$317,850	\$620	\$318,470	\$336,170	-5.3%	\$24,370	\$38,170	\$61,680	\$900	\$443,590
10-419	Community Development	9.00	9.00	\$658,010	\$1,190	\$659,200	\$600,590	9.8%	\$50,440	\$78,970	\$207,480	\$4,730	\$1,000,820
10-420	Parks Maintenance	6.00	6.00	\$353,560	\$12,320	\$365,880	\$346,160	5.7%	\$27,990	\$43,830	\$105,000	\$16,660	\$559,360
10-421	Recreation Programs	16.30	16.30	\$591,690	\$15,750	\$607,440	\$564,650	7.6%	\$46,520	\$58,020	\$98,040	\$6,840	\$816,860
10-422	Library	3.00	3.00	\$173,460	\$2,480	\$175,940	\$168,970	4.1%	\$13,460	\$21,070	\$56,700	\$510	\$267,680
10-423	Community Services Administration	2.00	2.00	\$134,660	\$220	\$134,880	\$245,640	-45.1%	\$10,320	\$16,160	\$50,400	\$390	\$212,150
10-424	Police Admin.	12.00	12.00	\$913,880	\$60,490	\$974,370	\$842,980	15.6%	\$74,540	\$100,870	\$223,800	\$18,780	\$1,392,360
10-425	Field Operations	28.00	28.00	\$2,685,640	\$291,500	\$2,977,140	\$2,702,930	10.1%	\$227,750	\$511,150	\$514,110	\$158,420	\$4,388,570
10-426	Fleet Services	3.00	3.00	\$75,860	\$1,150	\$77,010	\$71,200	8.2%	\$5,790	\$9,060	\$26,160	\$2,480	\$120,500
10-427	Facility Maintenance	4.00	4.00	\$204,200	\$8,840	\$213,040	\$199,430	6.8%	\$16,300	\$25,520	\$64,800	\$8,400	\$328,060
10-428	Public Works Admin	5.00	5.00	\$64,190	\$250	\$64,440	\$53,600	20.2%	\$4,500	\$7,020	\$15,320	\$140	\$91,420
	<b>General Fund Total</b>	<b>115.40</b>	<b>115.40</b>	<b>\$7,466,130</b>	<b>\$396,350</b>	<b>\$7,862,480</b>	<b>\$7,387,500</b>	<b>6.4%</b>	<b>\$600,980</b>	<b>\$1,047,870</b>	<b>\$1,668,350</b>	<b>\$221,950</b>	<b>\$11,401,630</b>



## City of Eloy Personnel Summary For Fiscal Year 2026 - 2027

Fund	Dept. Name	FTE Approved	FTE Funded	Salary	O/T	FY 26-27 Personnel Costs	FY 25-26 Personnel Costs	% Change in Personnel	FICA	Retirement	Insurance	Worker's Comp	Total Personnel Cost FY 26-27
<b>15</b>	<b>Streets</b>												
15-455	Streets	11.00	11.00	\$824,060	\$13,510	\$837,570	\$814,990	2.8%	\$64,150	\$100,430	\$250,610	\$57,860	\$1,310,620
	<b>Streets Fund</b>	<b>11.00</b>	<b>11.00</b>	<b>\$824,060</b>	<b>\$13,510</b>	<b>\$837,570</b>	<b>\$814,990</b>	<b>2.8%</b>	<b>\$64,150</b>	<b>\$100,430</b>	<b>\$250,610</b>	<b>\$57,860</b>	<b>\$1,310,620</b>
<b>33</b>	<b>Grants Fund</b>												
33-472	HITDA Grant	1.00	1.00	\$60,230	\$7,420	\$67,650	\$79,740	-15.2%	\$5,180	\$7,780	\$19,740	\$3,780	\$104,130
33-474	GITEM Grant	1.00	1.00	\$62,880	\$5,250	\$68,130	\$43,120	58.0%	\$5,210	\$7,840	\$18,480	\$3,810	\$103,470
33-479	Toltec SRO Grant	1.00	1.00	\$67,380	-	\$67,380	\$69,770	-3.4%	\$5,150	\$7,750	\$21,150	\$3,770	\$105,200
	<b>Grants Fund Total</b>	<b>3.00</b>	<b>3.00</b>	<b>\$190,490</b>	<b>\$12,670</b>	<b>\$203,160</b>	<b>\$192,630</b>	<b>5.5%</b>	<b>\$15,540</b>	<b>\$23,370</b>	<b>\$59,370</b>	<b>\$11,360</b>	<b>\$312,800</b>
<b>50</b>	<b>Water Fund</b>												
50-451	Water	9.00	9.00	\$647,570	\$19,410	\$666,980	\$661,525	0.8%	\$51,510	\$80,640	\$184,600	\$19,590	\$1,003,320
	<b>Water Fund Total</b>	<b>9.00</b>	<b>9.00</b>	<b>\$647,570</b>	<b>\$19,410</b>	<b>\$666,980</b>	<b>\$661,525</b>	<b>0.8%</b>	<b>\$51,510</b>	<b>\$80,640</b>	<b>\$184,600</b>	<b>\$19,590</b>	<b>\$1,003,320</b>
<b>53</b>	<b>Wastewater Fund</b>												
53-452	Wastewater	1.00	1.00	\$319,710	\$8,980	\$328,690	\$286,500	14.7%	\$25,190	\$39,430	\$85,440	\$7,660	\$486,410
	<b>Wastewater Fund Total</b>	<b>1.00</b>	<b>1.00</b>	<b>\$319,710</b>	<b>\$8,980</b>	<b>\$328,690</b>	<b>\$286,500</b>	<b>14.7%</b>	<b>\$25,190</b>	<b>\$39,430</b>	<b>\$85,440</b>	<b>\$7,660</b>	<b>\$486,410</b>
<b>56</b>	<b>Sanitation Fund</b>												
56-454	Sanitation	3.00	3.00	\$289,080	\$6,160	\$295,240	\$233,165	26.6%	\$22,610	\$35,400	\$98,650	\$18,600	\$470,500
	<b>Sanitation Fund Total</b>	<b>3.00</b>	<b>3.00</b>	<b>\$289,080</b>	<b>\$6,160</b>	<b>\$295,240</b>	<b>\$233,165</b>	<b>26.6%</b>	<b>\$22,610</b>	<b>\$35,400</b>	<b>\$98,650</b>	<b>\$18,600</b>	<b>\$470,500</b>
<b>57</b>	<b>Cemetery Fund</b>												
57-459	Cemetery	1.00	1.00	\$54,700	\$2,110	\$56,810	\$55,240	2.8%	\$4,350	\$6,810	\$28,200	\$3,210	\$99,380
	<b>Cemetery Fund Total</b>	<b>1.00</b>	<b>1.00</b>	<b>\$54,700</b>	<b>\$2,110</b>	<b>\$56,810</b>	<b>\$55,240</b>	<b>2.8%</b>	<b>\$4,350</b>	<b>\$6,810</b>	<b>\$28,200</b>	<b>\$3,210</b>	<b>\$99,380</b>
	<b>GRAND TOTAL</b>	<b>143.40</b>	<b>143.40</b>	<b>\$9,702,500</b>	<b>\$459,190</b>	<b>\$10,161,690</b>	<b>\$9,631,550</b>	<b>5.5%</b>	<b>\$777,500</b>	<b>\$1,323,260</b>	<b>\$2,375,220</b>	<b>\$339,970</b>	<b>\$14,977,640</b>

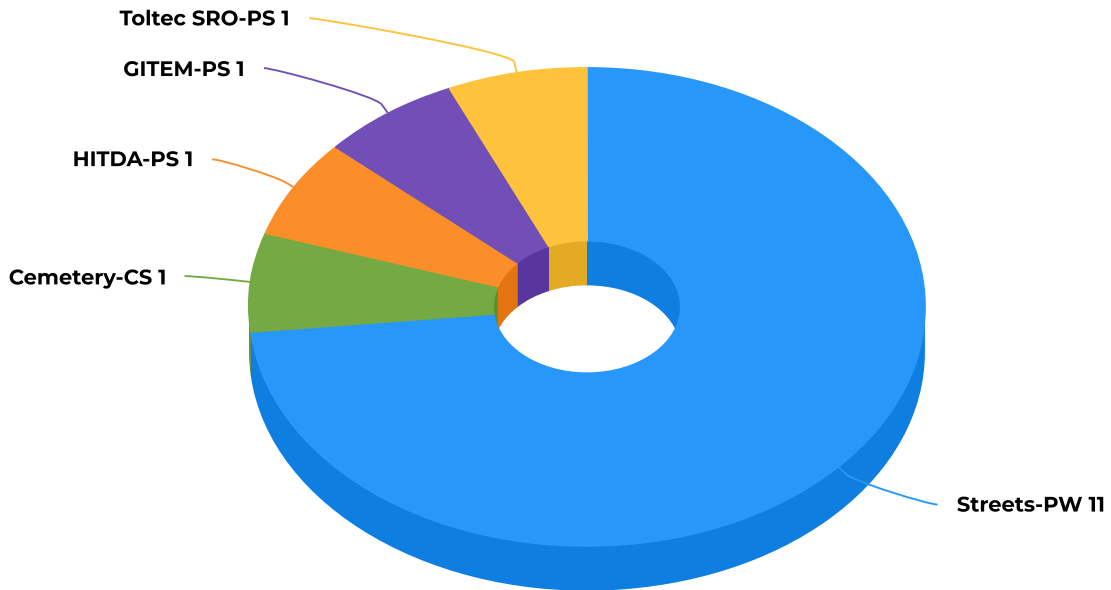
### General Fund FTE's



### General Fund FTE Positions

Departments	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change from FY 25-26
Economic Development	0	0	0	2	1	-1
Human Resources	2.5	2.5	3	3	3	0
G.I.S.-PW	1	1	1	1	1	0
City Clerk	3	3	3	2	3	1
Magistrate Court	4.1	4.1	4.1	4.1	4.1	0
City Manager	2	2	3	2	2	0
Finance	6	6	6	6	6	0
Community Development	9	9	9	9	9	0
Park Maintenance-CS	6	6	6	6	6	0
Recreation Programs-CS	16.8	16.8	16.3	16.3	16.3	0
Library-CS	3.5	3.5	3	3	3	0
Community Services-CS	2	2	2	2	2	0
Police Administration-PS	10	10	10	11	12	1
Field Operations-PS	29	29	29	28	28	0
Vehicle Maintenance-PW	3	3	3	3	3	0
Facility Maintenance-CS	4	4	4	4	4	0
Public Works Admin.-PW	5	5	5	5	5	0
<b>Total General Fund FTE Positions</b>	<b>106.9</b>	<b>106.9</b>	<b>107.4</b>	<b>107.4</b>	<b>108.4</b>	<b>1</b>

### Special Revenue Positions



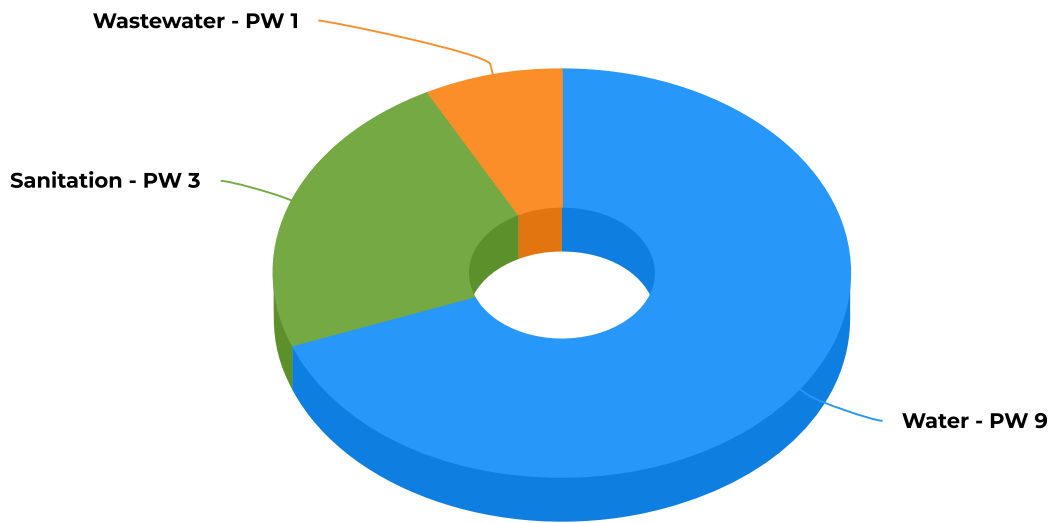
### Special Revenue FTE Positions

Departments	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change from FY 25-26
Streets-PW	10	10	10	10	11	1
Cemetery-CS	1	1	1	1	1	0
HITDA-PS	1	1	1	1	1	0
GITEM-PS	1	1	1	1	1	0
Toltec SRO-PS	1	1	1	1	1	0
<b>Total Special Revenue FTE Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>1</b>

## Enterprise Fund FTE Positions

Departments	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change from FY 25-26
Water-PW	9	9	9	9	9	0
Sewer-PW	1	1	1	1	1	0
Sanitation-PW	3	3	3	3	3	0
<b>Total Enterprise Fund FTE Positions</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>

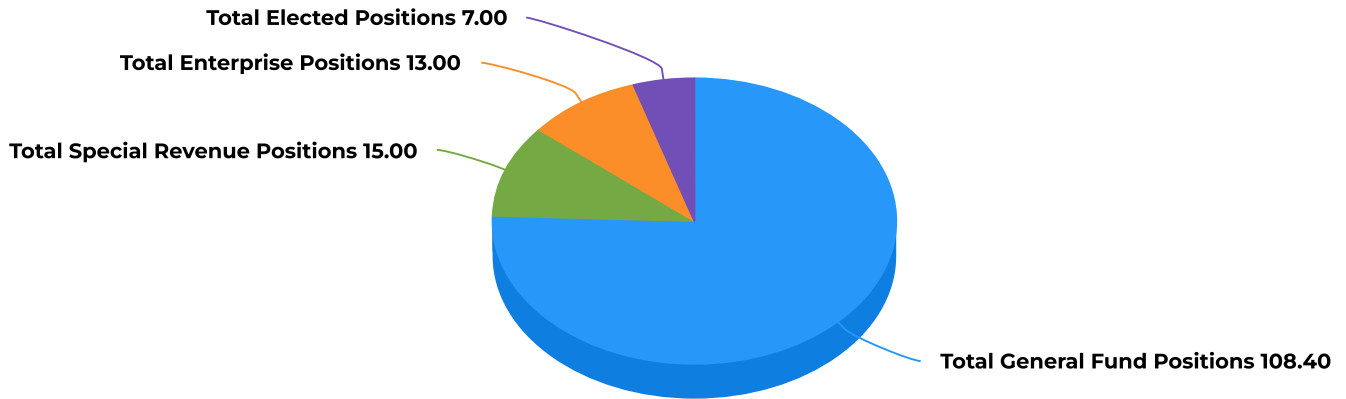
**Enterprise Positions**



## City Wide Total Full-Time Equivalent (FTE) Positions

Departments	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change from FY 25-26
General Fund - Non Elected	106.9	106.9	107.4	107.4	108.4	1
Enterprise Funds - Non Elected	13	13	13	13	13	0
Special Revenue Funds - Non Elected	14	14	14	14	15	1
City Council -Elected	7	7	7	7	7	0
<b>Total Non-Elected and Elect</b>	<b>140.9</b>	<b>140.9</b>	<b>141.4</b>	<b>141.4</b>	<b>143.4</b>	<b>2</b>

### Total Citywide FTE Positions



# Revenue Summary

The City of Eloy's revenue framework is designed to provide a stable and diversified funding base to support ongoing municipal operations, capital investment, and long-term financial sustainability. Revenues are derived from a mix of local taxes, intergovernmental sources, service charges, and other miscellaneous streams, each governed by applicable state statutes and local policy.

## **Major Revenue Categories**

### **Local Taxes**

The City's primary general revenue source is local transaction privilege (sales) tax, which reflects economic activity within the community. Eloy levies taxes across multiple classifications, including retail, utilities, construction, and rental activities, in accordance with Arizona Department of Revenue guidelines. These revenues are sensitive to regional economic conditions, development activity, and consumer behavior. The City monitors trends closely and incorporates conservative forecasting methodologies to mitigate volatility.

### **State-Shared Revenues**

The City receives intergovernmental revenues from the State of Arizona, including distributions of shared income tax, sales tax, and vehicle license tax revenues. These revenues are allocated based on statutory formulas tied to population and statewide collections. While relatively stable, these revenues are subject to broader economic cycles and state-level legislative changes.

### **Charges for Services**

User-based revenues include fees for water and wastewater services, sanitation, permits, licenses, recreation programs, and other municipal services. Enterprise fund revenues (e.g., utilities) are established to achieve cost recovery and maintain system sustainability, including funding for operations, maintenance, and capital replacement. Fee schedules are periodically reviewed to ensure alignment with service delivery costs and policy objectives.

### **Licenses and Permits**

Development-related revenues, including building permits and inspection fees, are influenced by construction activity and growth patterns. These revenues are cyclical and are projected based on historical trends, current development pipelines, and regional economic indicators.

### **Franchise Fees**

The City collects franchise fees from utility providers for the use of public rights-of-way, as well as lease and rental income from City-owned properties. These revenues are generally stable and governed by contractual agreements.

### **Other Revenues**

Additional sources include interest earnings, grants, and miscellaneous receipts. Interest income is influenced by cash balances and market rates, while grant revenues are typically restricted to specific programs or capital projects and are recognized in accordance with eligibility requirements.

## **Revenue Forecasting and Assumptions**

Revenue projections are developed using a combination of historical trend analysis, economic indicators, development activity, and consultation with state and regional agencies. The City employs conservative assumptions to account for economic uncertainty, particularly in economically sensitive categories such as sales tax and development-related revenues.

## **Policy and Legal Considerations**

All revenue sources are collected and administered in compliance with Arizona Revised Statutes and local ordinances. The City adheres to adopted financial policies that promote diversification, limit reliance on volatile revenues, and ensure that one-time revenues are not used to fund ongoing expenditures.

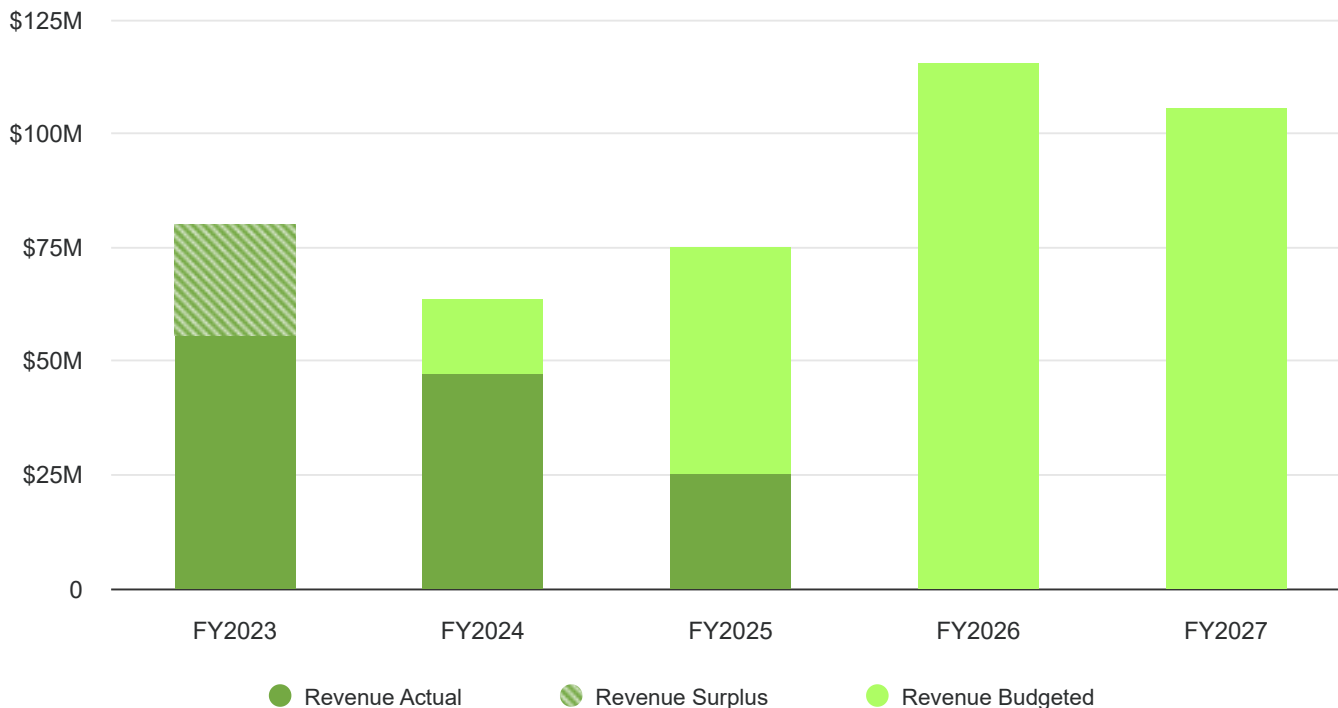


**Relationship to Expenditures and Financial Planning**

The City aligns its revenue structure with expenditure priorities through the annual budget process and long-range financial planning. Ongoing revenues are matched with recurring expenditures to maintain structural balance, while capital and one-time initiatives are supported through restricted revenues, grants, or reserves as appropriate.

## Revenue Summary

### Historical Revenues Across Revenue Source



## Revenues by Fund

The total revenue for FY2027 is \$105.6 million, representing a decrease of 8.68% from the FY2026 total of \$115.6 million. The General Fund remains the largest category but decreased by \$12.4 million, or 30.5%, to \$28.1 million, now comprising 26.65% of the total revenue. The Utility Obligation Fund appears as the second-largest fund at \$22 million, accounting for 20.83% of total revenue, a new significant category not present in FY2026.

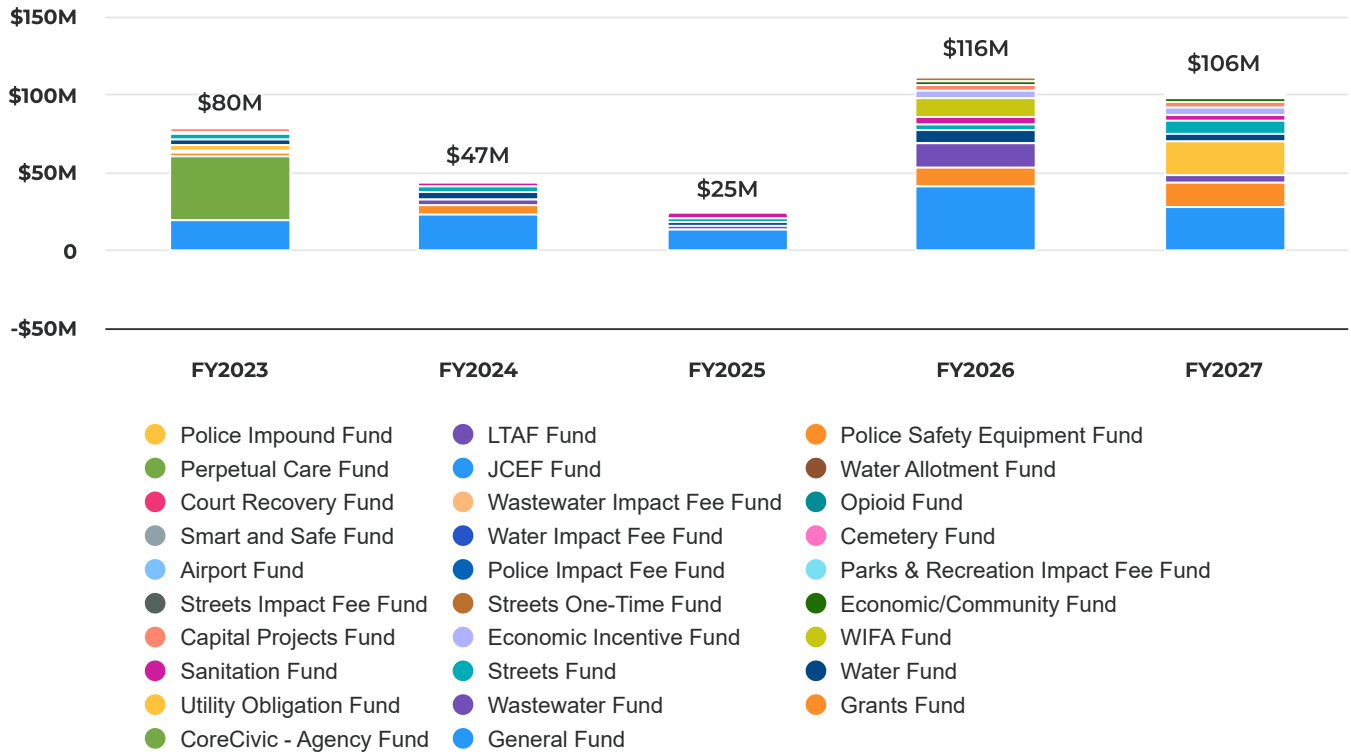
The Grants Fund increased by \$1.8 million, or 14.36%, to \$14.7 million, making up 13.91% of the total. The Streets Fund also saw a substantial increase of \$4.2 million, or 94.97%, reaching \$8.6 million and representing 8.13% of total revenue. Conversely, the Wastewater Fund experienced a significant decrease of \$9.8 million, or 65.24%, down to \$5.2 million, now 4.94% of the total.

The Economic Incentive Fund remained steady at \$5 million, holding 4.73% of the total revenue. The Water Fund decreased by \$3.7 million, or 44.1%, to \$4.7 million, accounting for 4.48% of the total. The Capital Projects Fund showed a slight increase of \$33,485, or 1.06%, maintaining \$3.2 million and 3.03% of the total. The Sanitation Fund decreased by \$674,195, or 18.11%, to \$3 million, representing 2.89% of total revenue. The Economic/Community Fund increased by \$188,110, or 7.77%, to \$2.6 million, making up 2.47% of the total.

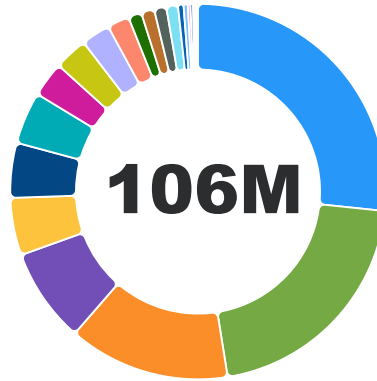
Notable eliminations include the WIFA Fund, which decreased by \$13 million, or 100%, to zero, and the Wastewater Impact Fee Fund, which also dropped to zero from \$437,100. Other decreases include the Cemetery Fund, down by \$176,705, or 42.66%, to

\$237,465, and the Perpetual Care Fund, down by \$5,415, or 18.51%, to \$23,835.

### Historical Revenues by Fund



### FY27 Revenues by Fund



General Fund	\$28,143,705	26.65%
Utility Obligation Fund	\$22,000,000	20.83%
Grants Fund	\$14,690,000	13.91%
Streets Fund	\$8,584,500	8.13%
Wastewater Fund	\$5,219,250	4.94%
Economic Incentive Fund	\$5,000,000	4.73%
Water Fund	\$4,732,550	4.48%
Capital Projects Fund	\$3,200,000	3.03%
Sanitation Fund	\$3,049,570	2.89%
Economic/Community Fund	\$2,610,490	2.47%
Streets One-Time Fund	\$1,997,650	1.89%
Streets Impact Fee Fund	\$1,212,025	1.15%
Parks & Recreation Impact Fee Fund	\$1,198,500	1.13%
Police Impact Fee Fund	\$1,112,585	1.05%
Airport Fund	\$1,064,725	1.01%
Opioid Fund	\$500,000	0.47%
Water Impact Fee Fund	\$378,380	0.36%
Cemetery Fund	\$237,465	0.22%
Smart and Safe Fund	\$230,425	0.22%
Court Recovery Fund	\$192,130	0.18%
Water Allotment Fund	\$130,460	0.12%
JCEF Fund	\$67,680	0.06%
Perpetual Care Fund	\$23,835	0.02%
Police Impound Fund	\$13,490	0.01%
LTA Fund	\$11,860	0.01%
Police Safety Equipment Fund	\$11,265	0.01%

### Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
General Fund	\$ 22,513,593	\$ 11,204,146	\$ 40,497,320	\$ 28,143,705	\$ -12,353,615	-30.50%
Streets One-Time Fund	\$ 365,905	\$ 446,683	\$ 1,835,000	\$ 1,997,650	\$ 162,650	8.86%
Streets Fund	\$ 4,219,129	\$ 2,349,157	\$ 4,403,020	\$ 8,584,500	\$ 4,181,480	94.97%
LTA Fund	\$ 311	\$ 143	\$ 11,565	\$ 11,860	\$ 295	2.55%
Economic/Community Fund	\$ 527,645	\$ 236,145	\$ 2,422,380	\$ 2,610,490	\$ 188,110	7.77%



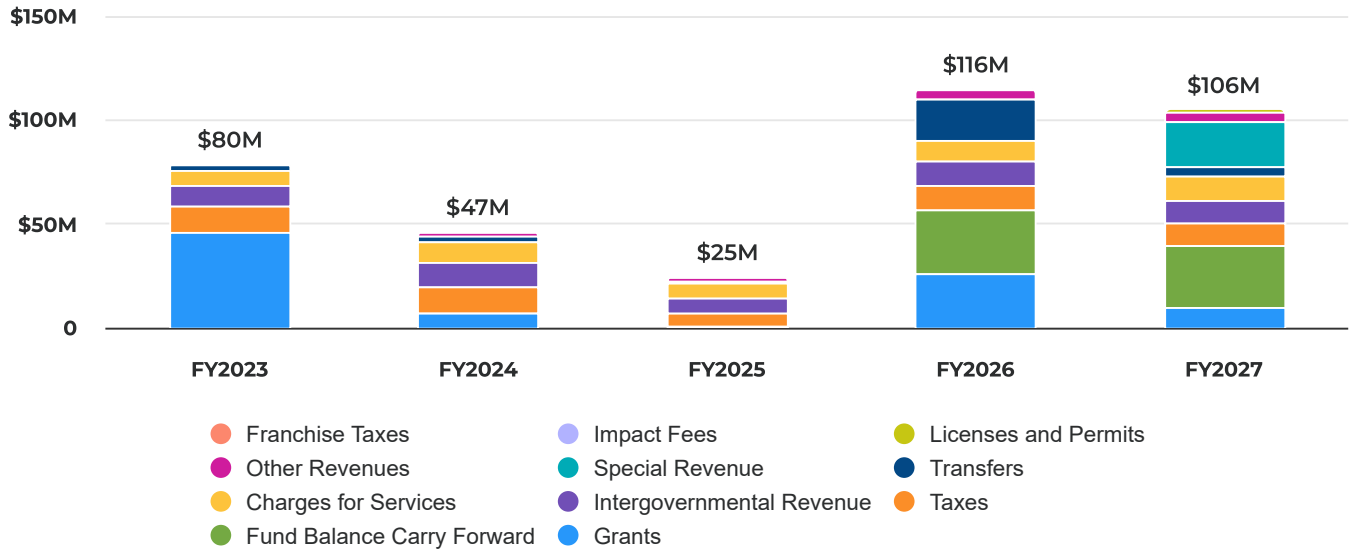
Revenue Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Police Impound Fund	\$ 3,450	\$ 3,450	\$ 5,500	\$ 13,490	\$ 7,990	145.27%
Capital Projects Fund	\$ 741,659	\$ 556,465	\$ 3,166,515	\$ 3,200,000	\$ 33,485	1.06%
Police Safety Equipment Fund	\$ 6,462	\$ 1,379	\$ 6,000	\$ 11,265	\$ 5,265	87.75%
Grants Fund	\$ 1,826,794	\$ 507,557	\$ 12,845,430	\$ 14,690,000	\$ 1,844,570	14.36%
Opioid Fund	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ 500,000	
JCEF Fund	\$ 6,197	\$ 2,999	\$ 58,200	\$ 67,680	\$ 9,480	16.29%
Court Recovery Fund	\$ 27,599	\$ 15,500	\$ 158,795	\$ 192,130	\$ 33,335	20.99%
Economic Incentive Fund	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Smart and Safe Fund	\$ 73,197	\$ 31,831	\$ 195,310	\$ 230,425	\$ 35,115	17.98%
WIFA Fund	\$ 0	\$ 0	\$ 13,000,000	\$ 0	\$ -13,000,000	-100.00%
Utility Obligation Fund	\$ 0	\$ 0	\$ 0	\$ 22,000,000	\$ 22,000,000	
Cemetery Fund	\$ 164,666	\$ 98,676	\$ 414,170	\$ 237,465	\$ -176,705	-42.66%
Water Allotment Fund	\$ 20,700	\$ 0	\$ 85,250	\$ 130,460	\$ 45,210	53.03%
Airport Fund	\$ 51,549	\$ 72,201	\$ 408,000	\$ 1,064,725	\$ 1,472,725	160.96%
Perpetual Care Fund	\$ 30,503	\$ 12,415	\$ 29,250	\$ 23,835	\$ -5,415	-18.51%
Water Fund	\$ 3,716,698	\$ 3,133,481	\$ 8,466,010	\$ 4,732,550	\$ -3,733,460	-44.10%
Wastewater Fund	\$ 2,541,463	\$ 2,879,457	\$ 15,013,435	\$ 5,219,250	\$ -9,794,185	-65.24%
Sanitation Fund	\$ 4,380,498	\$ 1,420,292	\$ 3,723,765	\$ 3,049,570	\$ -674,195	-18.11%
Parks & Recreation Impact Fee Fund	\$ 227,790	\$ 97,348	\$ 1,008,900	\$ 1,198,500	\$ 189,600	18.79%
Police Impact Fee Fund	\$ 119,273	\$ 86,317	\$ 1,040,400	\$ 1,112,585	\$ 72,185	6.94%
Water Impact Fee Fund	\$ 15,181	\$ 8,558	\$ 360,450	\$ 378,380	\$ 17,930	4.97%
Wastewater Impact Fee Fund	\$ 15,181	\$ 8,558	\$ 437,100	\$ 0	\$ -437,100	-100.00%
Streets Impact Fee Fund	\$ 210,430	\$ 136,015	\$ 1,053,560	\$ 1,212,025	\$ 158,465	15.04%
<b>Total Revenues</b>	<b>\$ 41,805,875</b>	<b>\$ 28,308,773</b>	<b>\$ 115,645,325</b>	<b>\$ 105,612,540</b>	<b>\$ -9,216,785</b>	<b>-8.68%</b>

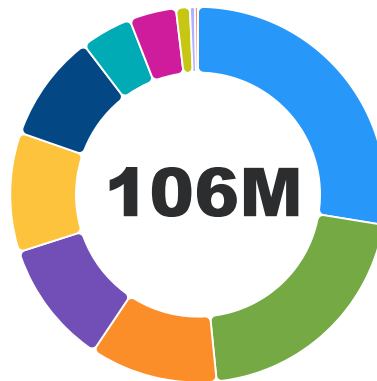


# Revenues by Revenue Source

## Historical Revenues by Revenue Source



## FY27 Revenues by Revenue Source



● Fund Balance Carry Forward	<b>\$29,130,550</b>	27.58%
● Special Revenue	<b>\$22,000,000</b>	20.83%
● Taxes	<b>\$11,594,225</b>	10.98%
● Charges for Services	<b>\$11,262,850</b>	10.66%
● Intergovernmental Revenue	<b>\$10,856,300</b>	10.28%
● Grants	<b>\$9,815,000</b>	9.29%
● Other Revenues	<b>\$4,695,800</b>	4.45%
● Transfers	<b>\$4,272,835</b>	4.05%
● Licenses and Permits	<b>\$1,259,610</b>	1.19%
● Impact Fees	<b>\$445,000</b>	0.42%
● Franchise Taxes	<b>\$280,370</b>	0.27%



**Revenues by Revenue Source**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Taxes	\$ 10,940,347	\$ 5,201,298	\$ 11,139,910	\$ 11,594,225	\$ 454,315	4.08%
Franchise Taxes	\$ 250,367	\$ 34,693	\$ 272,540	\$ 280,370	\$ 7,830	2.87%
Licenses and Permits	\$ 827,728	\$ 754,396	\$ 491,250	\$ 1,259,610	\$ 768,360	156.41%
Charges for Services	\$ 9,889,683	\$ 6,234,021	\$ 10,564,565	\$ 11,262,850	\$ 979,185	9.52%
Intergovernmental Revenue	\$ 11,806,705	\$ 5,189,731	\$ 11,627,415	\$ 10,856,300	\$ -771,115	-6.63%
Transfers	\$ 2,477,928	\$ 7,854,902	\$ 19,811,140	\$ 4,272,835	\$ -15,538,305	-78.43%
Other Revenues	\$ 3,329,877	\$ 1,713,733	\$ 4,382,830	\$ 4,695,800	\$ 347,070	7.98%
Fund Balance Carry Forward	\$ 0	\$ 0	\$ 31,140,245	\$ 29,130,550	\$ -6,508,695	-18.26%
Impact Fees	\$ 472,101	\$ 271,929	\$ 445,000	\$ 445,000	\$ 0	0.00%
Grants	\$ 1,811,138	\$ 407,557	\$ 25,770,430	\$ 9,815,000	\$ -10,955,430	-52.75%
Grants-Police Special Use	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0	0.00%
Utility Charges for Services	\$ 0	\$ 546,514	\$ 0	\$ 0	\$ 0	0.00%
Special Revenue	\$ 0	\$ 0	\$ 0	\$ 22,000,000	\$ 22,000,000	
<b>Total Revenues</b>	<b>\$ 41,805,875</b>	<b>\$ 28,308,773</b>	<b>\$ 115,645,325</b>	<b>\$ 105,612,540</b>	<b>\$ -9,216,785</b>	<b>-8.03%</b>

# All Fund Summary

The City of Eloy's annual budget is a comprehensive financial plan that serves as the City's primary policy document, financial guide, operations framework, and communication tool. Prepared in accordance with Government Finance Officers Association (GFOA) best practices, the budget clearly presents the City's priorities, resource allocation strategies, and service delivery plans for the fiscal year.

The budget integrates all City funds, including the General Fund, Special Revenue Funds, Capital Projects Funds, and Enterprise Funds, into a unified and transparent financial framework. This consolidated approach provides a complete view of the City's financial position, enabling elected officials, staff, and the public to evaluate how resources are generated, allocated, and managed across all governmental activities.

As a policy document, the budget reflects the goals, priorities, and strategic direction established by the Mayor and City Council. It aligns financial resources with community priorities, such as public safety, infrastructure investment, economic development, and quality-of-life initiatives.

As part of the financial plan, the budget identifies and projects major revenue sources, including taxes, user charges, intergovernmental revenues, and grants, and aligns them with expenditures necessary to support ongoing operations and capital needs. The City maintains a balanced approach to budgeting, ensuring that recurring revenues support recurring expenditures and that financial decisions are made with long-term sustainability in mind.

As an operations guide, the budget gives departments the authority and structure to deliver services efficiently and effectively. It establishes appropriations, staffing levels, and program funding that support the day-to-day functions of City government.

As a communication device, the budget enhances transparency and accountability by clearly presenting financial information in a format accessible to residents, businesses, and stakeholders. It provides insight into how public funds are collected and spent, and how those investments support community outcomes.

Consistent with GFOA guidelines, the budget also incorporates a long-term perspective, including a multi-year Capital Improvement Program (CIP), debt management practices, and reserve policies. These elements ensure that the City is planning for future infrastructure needs, maintaining fiscal stability, and preserving its financial capacity to respond to changing economic conditions.

Ultimately, the City of Eloy's budget demonstrates a commitment to sound financial management, responsible stewardship of public resources, and the effective delivery of services. It serves as a strategic tool to guide decision-making, support organizational accountability, and advance the City's mission of providing a safe, sustainable, and thriving community.

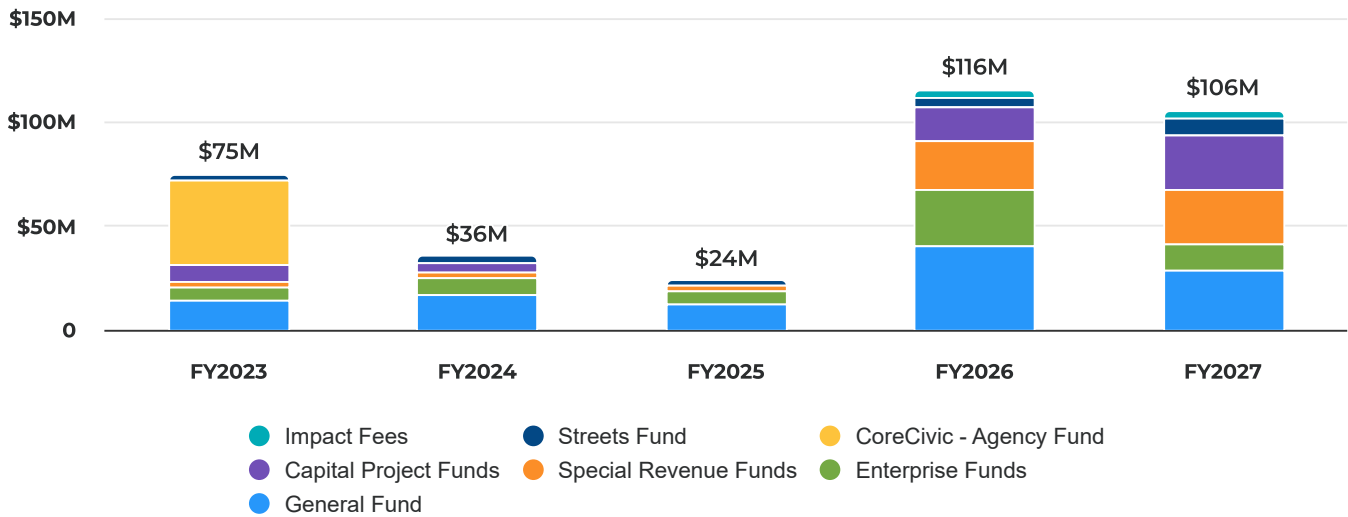
## Expenditures by Fund Summary

The total expenditures for FY2027 amount to \$105.6 million, representing an 8.68% decrease from the previous year's total of \$115.6 million. The General Fund, while remaining the largest category, decreased by \$12.4 million or 30.5%, accounting for 26.65% of the total expenditures in FY2027 compared to 35.02% in FY2026.

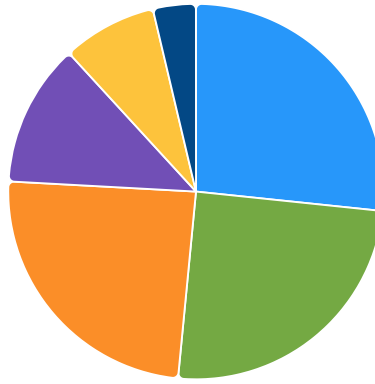
Other notable Fund Changes include:

- Special Revenue Funds increased by \$2.8 million or 11.96%, rising to \$26.3 million and making up 24.88% of the total budget, up from 20.3% the prior year.
- Capital Project Funds saw a significant increase of \$9.5 million or 58.97%, reaching \$25.7 million and representing 24.33% of the total, up from 13.98% in FY2026.
- Enterprise Funds experienced the largest decrease, dropping by \$14.2 million or 52.21% to \$13 million, which is 12.31% of the total budget, down from 23.52% the previous year.
- The Streets Fund increased by \$4.2 million or 94.97%, totaling \$8.6 million and comprising 8.13% of the total expenditures, compared to 3.81% in FY2026.
- Impact Fees remained relatively stable with a slight increase of \$1,080 or 0.03%, totaling \$3.9 million and representing 3.69% of the total budget.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



● General Fund	<b>\$28,143,705</b>	26.65%
● Special Revenue Funds	<b>\$26,281,475</b>	24.88%
● Capital Project Funds	<b>\$25,700,000</b>	24.33%
● Enterprise Funds	<b>\$13,001,370</b>	12.31%
● Streets Fund	<b>\$8,584,500</b>	8.13%
● Impact Fees	<b>\$3,901,490</b>	3.69%

### Expenditures by Fund Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>General Fund</b>						
City Council	\$284,526	\$156,379	\$320,800	\$352,500	\$31,700	9.88%
Human Resources	\$360,200	\$220,794	\$453,550	\$545,360	\$91,810	20.24%
G.I.S.	\$53,096	\$22,388	\$63,420	\$67,320	\$3,900	6.15%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
City Clerk	\$546,540	\$233,833	\$467,010	\$655,700	\$188,690	40.40%
Magistrate Court	\$574,755	\$260,080	\$680,650	\$675,530	-\$5,120	-0.75%
City Manager	\$536,967	\$256,705	\$565,660	\$677,320	\$111,660	19.74%
Finance	\$1,007,917	\$522,012	\$1,196,645	\$1,244,805	\$48,160	4.02%
Legal	\$156,491	\$78,875	\$214,845	\$214,845	\$0	0.00%
Community Development	\$1,055,576	\$1,022,561	\$2,243,250	\$2,703,620	\$460,370	20.52%
Parks	\$585,702	\$294,787	\$647,240	\$687,360	\$40,120	6.20%
Recreation Programs	\$845,960	\$426,235	\$1,005,530	\$1,108,360	\$102,830	10.23%
Library	\$277,382	\$134,608	\$296,260	\$308,080	\$11,820	3.99%
Community Service Admin	\$514,840	\$254,173	\$624,930	\$671,415	\$46,485	7.44%
Police Administration	\$1,637,652	\$944,435	\$1,961,655	\$2,197,985	\$236,330	12.05%
Field Operations	\$3,865,578	\$2,063,001	\$4,249,090	\$4,652,570	\$403,480	9.50%
Vehicle Maintenance	\$249,603	\$128,537	\$277,200	\$307,125	\$29,925	10.80%
Facilities	\$424,905	\$201,329	\$507,370	\$562,560	\$55,190	10.88%



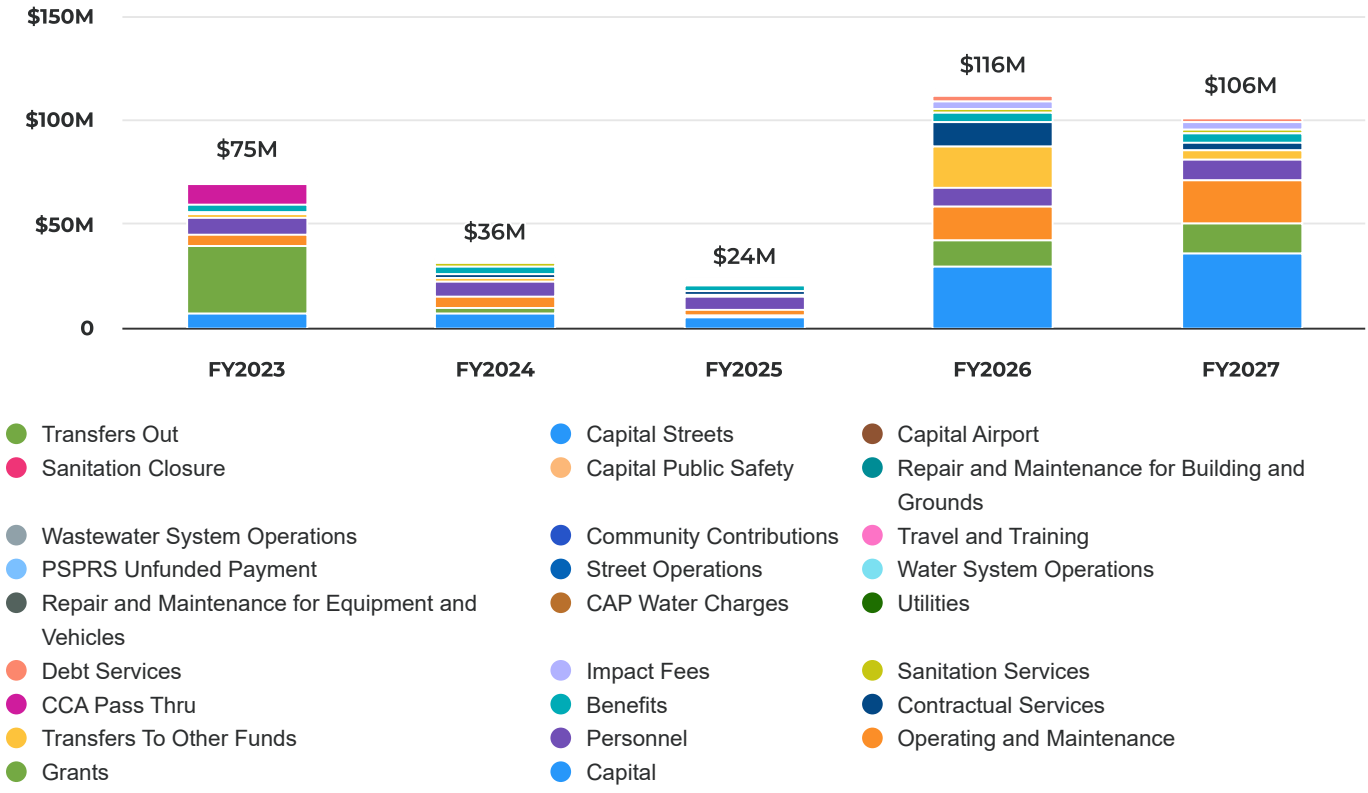
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works Administration	\$108,691	\$81,883	\$134,140	\$144,420	\$10,280	7.66%
Contingency/Debt/Transfers	\$4,573,544	\$8,328,285	\$24,034,085	\$9,783,450	-\$14,250,635	-59.29%
Economic Development	\$0	\$71,208	\$347,990	\$283,380	-\$70,610	-19.95%
<b>Total General Fund</b>	<b>\$17,765,619</b>	<b>\$15,739,498</b>	<b>\$40,491,320</b>	<b>\$28,143,705</b>	<b>-\$12,353,615</b>	<b>-30.50%</b>
<b>Streets Fund</b>						
Streets	\$2,966,933	\$1,021,425	\$4,403,020	\$8,584,500	\$4,181,480	94.97%
<b>Total Streets Fund</b>	<b>\$2,966,933</b>	<b>\$1,021,425</b>	<b>\$4,403,020</b>	<b>\$8,584,500</b>	<b>\$4,181,480</b>	<b>94.97%</b>
<b>Special Revenue Funds</b>						
Streets One-Time Expenditures	\$732,313	\$309,260	\$1,835,000	\$1,997,650	\$162,650	8.86%
Street LTAF	\$0	\$0	\$11,565	\$11,860	\$295	2.55%
Econ Develop/Comm Fund	\$75,000	\$209,236	\$2,422,380	\$2,610,490	\$188,110	7.77%
Police Impound	\$26,295	\$0	\$5,500	\$13,490	\$7,990	145.27%
Police Safety	\$14,393	\$0	\$6,000	\$11,265	\$5,265	87.75%
Police Grants	\$970,570	\$7,094	\$558,000	\$558,000	\$0	0.00%
Library Grants	\$56,508	\$0	\$75,000	\$75,000	\$0	0.00%
CDBG Grants	\$358,993	\$480,993	\$1,500,000	\$1,925,000	\$425,000	28.33%
Miscellaneous Grants	\$295,408	\$98,248	\$9,590,200	\$9,390,200	-\$200,000	-2.09%
JCEF	\$932	\$0	\$58,200	\$67,680	\$9,480	16.29%
Court Recovery	\$11,371	\$1,989	\$158,795	\$192,130	\$33,335	20.99%
Cemetery Fund	\$204,310	\$74,115	\$414,170	\$237,465	-\$176,705	-42.66%
Airport	\$47,937	\$44,648	\$408,000	\$1,064,725	\$656,725	160.96%
Perpetual Care	\$0	\$0	\$29,250	\$23,835	-\$5,415	-18.51%
Airport Grants	\$181,683	\$530,102	\$856,300	\$2,429,000	\$1,572,700	183.66%
Economic Incentive Program	\$0	\$0	\$5,000,000	\$5,000,000	\$0	0.00%
HIDTA Grant	\$25,825	\$83,504	\$75,110	\$104,130	\$29,020	38.64%
GITEM Grant	\$0	\$0	\$75,110	\$103,470	\$28,360	37.76%
Toltec Grant - SRO	\$80,245	\$0	\$115,710	\$105,200	-\$10,510	-9.08%
Smart and Safe Expenditures	\$72,029	\$4,460	\$195,310	\$230,425	\$35,115	17.98%
Water Allotment	\$0	\$0	\$85,250	\$130,460	\$45,210	53.03%
<b>Total Special Revenue Funds</b>	<b>\$3,153,813</b>	<b>\$1,843,649</b>	<b>\$23,474,850</b>	<b>\$26,281,475</b>	<b>\$2,806,625</b>	<b>11.96%</b>
<b>Capital Project Funds</b>						
Capital Projects	\$884,920	\$748,097	\$3,166,515	\$3,200,000	\$33,485	1.06%
Opioid Expenditures	\$0	\$0	\$0	\$500,000	\$500,000	
WIFA	\$0	\$0	\$13,000,000	\$0	-\$13,000,000	-100.00%



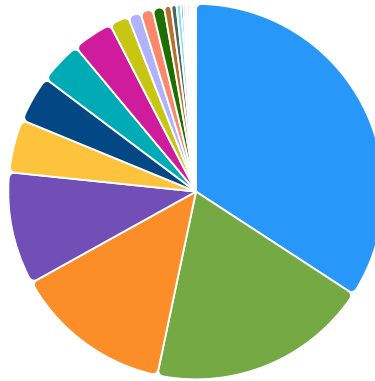
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Utility Obligation	\$0	\$0	\$0	\$22,000,000	\$22,000,000	
<b>Total Capital Project Funds</b>	\$884,920	\$748,097	\$16,166,515	\$25,700,000	\$9,533,485	58.97%
<b>Impact Fees</b>						
Parks and Recreation Impact	\$0	\$15,504	\$1,008,900	\$1,198,500	\$189,600	18.79%
Police Impact Fee	\$0	\$0	\$1,040,400	\$1,112,585	\$72,185	6.94%
Water Impact Fee	\$0	\$0	\$360,450	\$378,380	\$17,930	4.97%
Sewer Impact	\$0	\$430,000	\$437,100	\$0	-\$437,100	-100.00%
Streets Impact	\$0	\$0	\$1,053,560	\$1,212,025	\$158,465	15.04%
<b>Total Impact Fees</b>	\$0	\$445,504	\$3,900,410	\$3,901,490	\$1,080	0.03%
<b>Enterprise Funds</b>						
Water	\$3,429,263	\$3,312,689	\$8,466,010	\$4,732,550	-\$3,733,460	-44.10%
Wastewater	\$1,700,735	\$4,249,074	\$15,013,435	\$5,219,250	-\$9,794,185	-65.24%
Sanitation	\$2,565,555	\$1,061,179	\$3,723,765	\$3,049,570	-\$674,195	-18.11%
<b>Total Enterprise Funds</b>	\$7,695,553	\$8,622,942	\$27,203,210	\$13,001,370	-\$14,201,840	-52.21%
<b>Total Expenditures</b>	\$32,466,838	\$28,421,115	\$115,639,325	\$105,612,540	-\$10,032,785	-8.68%

# Expenditures by Object Groupings

## Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



Capital	\$36,116,055	34.20%
Operating and Maintenance	\$20,197,385	19.12%
Grants	\$14,377,200	13.61%
Personnel	\$10,250,930	9.71%
Benefits	\$4,833,730	4.58%
Transfers To Other Funds	\$4,265,000	4.04%
Impact Fees	\$3,901,490	3.69%
Contractual Services	\$3,679,190	3.48%
Sanitation Services	\$1,760,000	1.67%
Debt Services	\$1,168,320	1.11%
Utilities	\$1,131,550	1.07%
CAP Water Charges	\$1,050,000	0.99%
Repair and Maintenance for Equipment and Vehicles	\$641,350	0.61%
Water System Operations	\$490,500	0.46%
Street Operations	\$385,000	0.36%
Travel and Training	\$220,800	0.21%
PSPRS Unfunded Payment	\$200,000	0.19%
Community Contributions	\$188,500	0.18%
Wastewater System Operations	\$175,000	0.17%
Repair and Maintenance for Building and Grounds	\$174,835	0.17%
Capital Airport	\$150,000	0.14%
Capital Public Safety	\$131,670	0.12%
Capital Streets	\$116,200	0.11%
Transfers Out	\$7,835	0.01%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$8,600,106	\$4,560,560	\$9,601,550	\$10,250,930	\$643,380	6.70%
Benefits	\$3,626,159	\$1,895,940	\$4,549,840	\$4,833,730	\$283,890	6.24%
PSPRS Unfunded Payment	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Repair and Maintenance for	\$698,461	\$323,916	\$534,825	\$641,350	\$106,525	19.92%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Equipment and Vehicles						
Repair and Maintenance for Building and Grounds	\$106,160	\$26,934	\$171,250	\$174,835	\$3,585	2.09%
Capital Public Safety	\$110,507	\$97,262	\$211,050	\$131,670	-\$79,380	-37.61%
Transfers Out	\$9,233	\$0	\$8,750	\$7,835	-\$915	-10.46%
Capital Cemetery	\$16,564	\$0	\$0	\$0	\$0	0.00%
Water System Operations	\$217,528	\$109,782	\$431,700	\$490,500	\$58,800	13.62%
CAP Water Charges	\$944,927	\$565,113	\$1,050,000	\$1,050,000	\$0	0.00%
Wastewater System Operations	\$99,535	\$30,920	\$147,000	\$175,000	\$28,000	19.05%
Sanitation Services	\$1,638,261	\$669,931	\$2,286,250	\$1,760,000	-\$526,250	-23.02%
Sanitation Closure	\$172,408	\$0	\$0	\$0	\$0	0.00%
CCA Pass Thru	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Sanitation	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Streets	\$0	\$0	\$0	\$116,200	\$116,200	
Capital Airport	\$0	\$0	\$0	\$150,000	\$150,000	
Grants	\$1,736,699	\$1,113,105	\$12,579,500	\$14,377,200	\$1,797,700	14.29%
Impact Fees	\$0	\$445,504	\$3,900,410	\$3,901,490	\$1,080	0.03%
Operating and Maintenance	\$5,012,867	\$1,772,881	\$15,796,765	\$20,197,385	\$4,400,620	27.86%
Contractual Services	\$1,673,125	\$1,231,904	\$11,060,890	\$3,679,190	-\$7,381,700	-66.74%
Travel and Training	\$133,246	\$59,350	\$206,950	\$220,800	\$13,850	6.69%
Community Contributions	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	14.04%
Utilities	\$963,811	\$435,737	\$1,126,650	\$1,131,550	\$4,900	0.43%
Capital	\$2,825,196	\$4,584,476	\$29,667,340	\$36,116,055	\$6,448,715	21.74%
Transfers To Other Funds	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-78.46%
Debt Services	\$937,386	\$2,516,031	\$1,902,915	\$1,168,320	-\$734,595	-38.60%
Street Operations	\$144,557	\$49,342	\$238,000	\$385,000	\$147,000	61.76%
<b>Total Expenditures</b>	<b>\$32,466,838</b>	<b>\$28,421,115</b>	<b>\$115,639,325</b>	<b>\$105,612,540</b>	<b>-\$10,032,785</b>	<b>-8.68%</b>

# General Fund

The General Fund is the City's primary operating fund and accounts for all financial resources not required to be reported in another fund. It is used to finance core governmental services such as public safety, streets, parks, and general administration. Revenues in the General Fund are derived primarily from general-purpose sources, including local taxes, state-shared revenues, licenses and permits, and other unrestricted revenues.

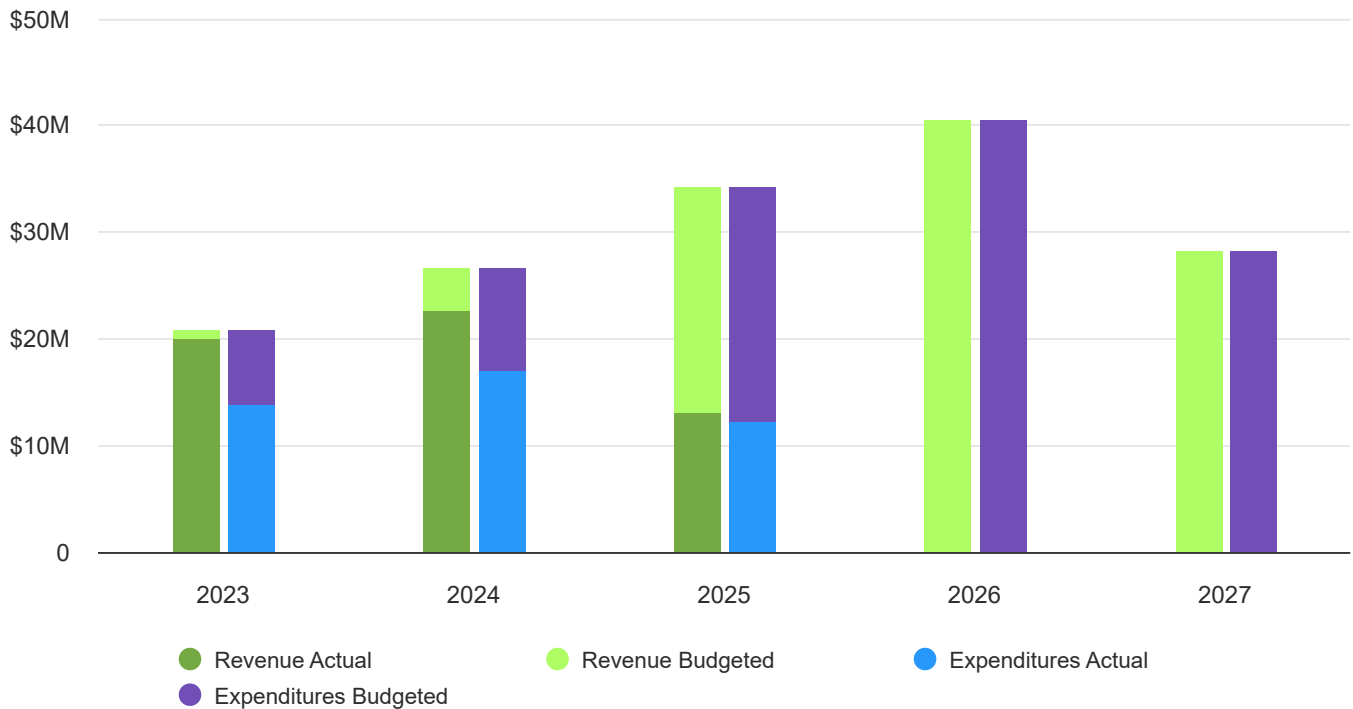
Consistent with Government Finance Officers Association (GFOA) best practices, the General Fund is presented in a manner that clearly identifies revenues, expenditures, and changes in fund balance, providing a transparent view of how ongoing resources are allocated to support service delivery. The fund emphasizes structural balance, ensuring that recurring revenues are sufficient to support recurring expenditures, and considers appropriate reserve levels to maintain financial stability and address unforeseen needs.

## Summary

In the 2027 General Fund budget, both expenditures and revenues are budgeted at \$28.1 million, a decrease of 30.5% from the previous year's \$40.5 million. This marks a significant reduction in both categories compared to the prior period.

In 2026, expenditures and revenues were balanced at \$40.5 million, each up 18.33% from the prior period. However, the 2027 budget reverses this trend, with notable declines in both expenditures and revenues, maintaining the balance at \$28.1 million.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Beginning Fund Balance</b>	\$33,118,402	\$37,866,376	\$37,866,376	\$0	-\$37,866,376	-100.00%
<b>Revenues</b>						
Taxes	\$10,155,822	\$4,579,086	\$10,264,785	\$10,545,325	\$280,540	2.73%
Franchise Taxes	\$250,367	\$34,693	\$272,540	\$280,370	\$7,830	2.87%
Licenses and Permits	\$827,728	\$754,396	\$491,250	\$1,259,610	\$768,360	156.41%
Charges for Services	\$607,150	\$959,804	\$1,044,550	\$1,084,405	\$39,855	3.82%
Intergovernmental Revenue	\$8,212,869	\$3,727,702	\$8,010,780	\$7,623,445	-\$387,335	-4.84%
Other Revenues	\$2,459,658	\$1,148,466	\$1,736,025	\$1,860,550	\$124,525	7.17%
Fund Balance Carry Forward	\$0	\$0	\$18,677,390	\$5,490,000	-\$13,187,390	-70.61%
<b>Total Revenues</b>	<b>\$22,513,593</b>	<b>\$11,204,146</b>	<b>\$40,497,320</b>	<b>\$28,143,705</b>	<b>-\$12,353,615</b>	<b>-30.50%</b>
<b>Expenditures</b>						
Personnel	\$6,556,445	\$3,498,042	\$7,387,500	\$7,862,480	\$474,980	6.43%
Benefits	\$2,751,383	\$1,388,720	\$3,324,570	\$3,539,150	\$214,580	6.45%
PSPRS Unfunded Payment	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Repair and Maintenance for Equipment and Vehicles	\$402,713	\$78,625	\$233,325	\$266,850	\$33,525	14.37%
Repair and Maintenance for Building and Grounds	\$47,460	\$11,381	\$36,500	\$51,500	\$15,000	41.10%
Operating and Maintenance	\$2,488,631	\$1,278,907	\$5,624,125	\$7,134,065	\$1,509,940	26.85%
Contractual Services	\$1,372,284	\$1,130,447	\$2,216,710	\$3,109,010	\$892,300	40.25%
Travel and Training	\$119,129	\$53,922	\$183,950	\$192,800	\$8,850	4.81%
Community Contributions	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	14.04%
Utilities	\$490,584	\$210,897	\$568,350	\$575,250	\$6,900	1.21%
Capital	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	9.00%
Transfers To Other Funds	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-78.46%
Debt Services	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
<b>Total Expenditures</b>	<b>\$17,765,619</b>	<b>\$15,739,498</b>	<b>\$40,497,320</b>	<b>\$28,143,705</b>	<b>-\$12,353,615</b>	<b>-30.50%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$4,747,974</b>	<b>-\$4,535,352</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$37,866,376</b>	<b>\$33,331,024</b>	<b>\$37,866,376</b>	<b>\$0</b>	<b>-\$37,866,376</b>	<b>-100.00%</b>



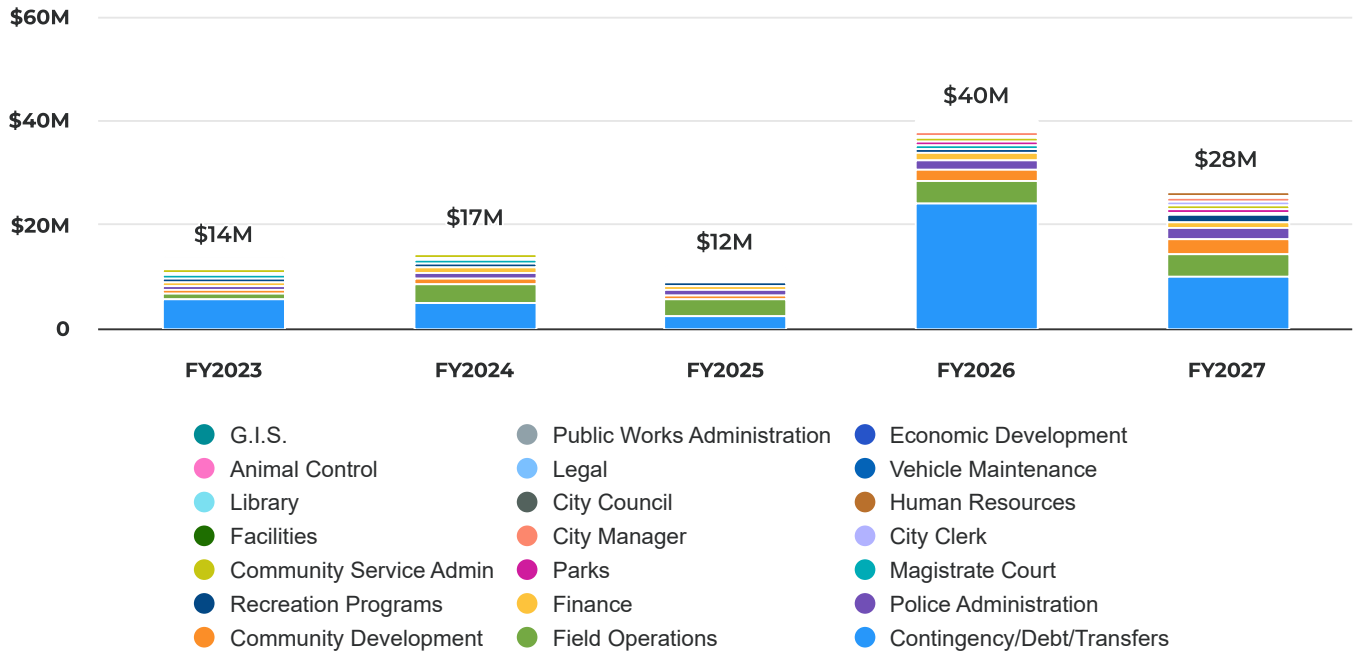
## Expenditures by Department

The General Fund total expenditures for FY2027 are budgeted at \$28.1 million, representing a 30.5% decrease from the FY2026 total of \$40.5 million. The largest expenditure category remains Contingency/Debt/Transfers, but it decreased significantly by \$14.3 million, or 59.34%, to \$9.8 million, now accounting for 34.72% of the total budget compared to 59.35% in FY2026.

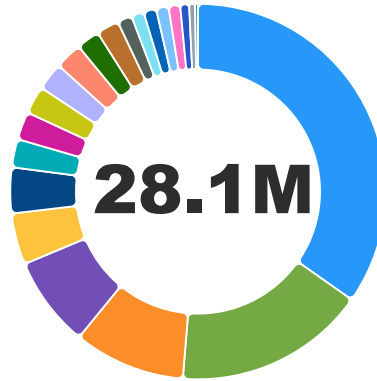
- Field Operations increased by \$403,480, or 9.5%, to \$4.7 million, raising its share of the total from 10.49% to 16.53%.
- Community Development also grew by \$460,370, or 20.52%, reaching \$2.7 million and increasing its portion of the budget from 5.54% to 9.61%.
- Police Administration expenditures rose by \$236,330, or 12.05%, to \$2.2 million, increasing its share from 4.84% to 7.81%.
- Finance expenditures increased by \$78,940, or 6.6%, to \$1.3 million, moving from 2.95% to 4.53% of the total budget.
- Recreation Programs saw a 10.23% increase of \$102,830, totaling \$1.1 million and growing from 2.48% to 3.94% of the budget.
- Parks expenditures rose by \$40,120, or 6.2%, to \$687,360, slightly increasing its share from 1.6% to 2.44%.
- City Manager's budget increased by \$111,660, or 19.74%, to \$677,320, representing 2.41% of the total compared to 1.4% previously.
- Magistrate Court expenditures slightly decreased by \$5,120, or 0.75%, to \$675,530, reducing its share from 1.68% to 2.4%.
- Community Service Administration increased by \$46,485, or 7.44%, to \$671,415, accounting for 2.39% of the total budget.

Overall, while the total General Fund expenditures decreased, several departments including Field Operations, Community Development, Police Administration, and City Manager experienced moderate increases in their budgets and shares of the total, contrasting with the substantial reduction in Contingency/Debt/Transfers.

### Historical Expenditures by Department



### FY27 Expenditures by Department



Contingency/Debt/Transfers	\$9,783,450	34.76%
Field Operations	\$4,652,570	16.53%
Community Development	\$2,703,620	9.61%
Police Administration	\$2,197,985	7.81%
Finance	\$1,244,805	4.42%
Recreation Programs	\$1,108,360	3.94%
Parks	\$687,360	2.44%
City Manager	\$677,320	2.41%
Magistrate Court	\$675,530	2.40%
Community Service Admin	\$671,415	2.39%
City Clerk	\$655,700	2.33%
Facilities	\$562,560	2.00%
Human Resources	\$545,360	1.94%
City Council	\$352,500	1.25%
Library	\$308,080	1.09%
Vehicle Maintenance	\$307,125	1.09%
Animal Control	\$300,000	1.07%
Economic Development	\$283,380	1.01%
Legal	\$214,845	0.76%
Public Works Administration	\$144,420	0.51%
G.I.S.	\$67,320	0.24%

### Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
City Council	\$284,526	\$156,379	\$320,800	\$352,500	\$18,960	9.88%
Human Resources	\$360,200	\$220,794	\$453,550	\$545,360	\$38,080	20.24%
G.I.S.	\$53,096	\$22,388	\$63,420	\$67,320	\$120	6.15%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
City Clerk	\$546,540	\$233,833	\$467,010	\$655,700	\$160,880	40.40%
Magistrate Court	\$574,755	\$260,080	\$680,650	\$675,530	-\$5,440	-0.75%
City Manager	\$536,967	\$256,705	\$565,660	\$677,320	-\$99,400	19.74%
Finance	\$1,007,917	\$522,012	\$1,196,645	\$1,244,805	\$79,090	4.02%
Legal	\$156,491	\$78,875	\$214,845	\$214,845	\$0	0.00%

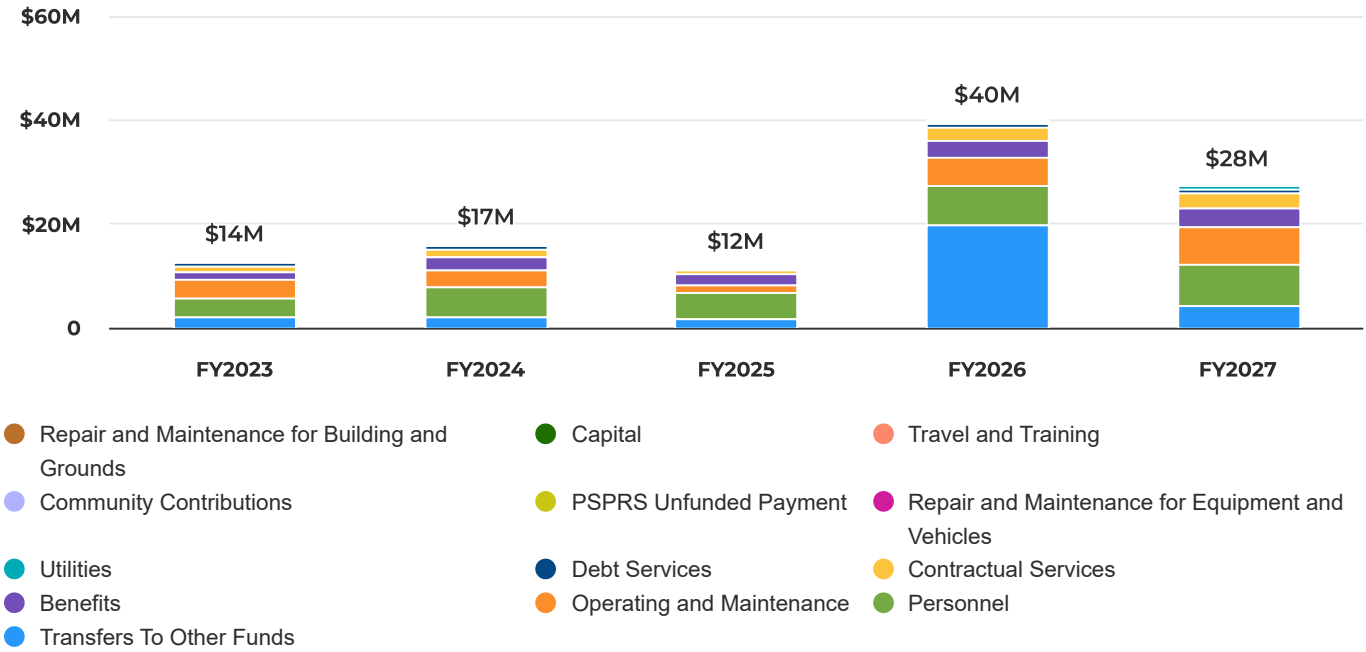


Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Development	\$1,055,576	\$1,022,561	\$2,243,250	\$2,703,620	\$1,237,410	20.52%
Parks	\$585,702	\$294,787	\$647,240	\$687,360	\$34,520	6.20%
Recreation Programs	\$845,960	\$426,235	\$1,005,530	\$1,108,360	\$33,810	10.23%
Library	\$277,382	\$134,608	\$296,260	\$308,080	\$10,470	3.99%
Community Service Admin	\$514,840	\$254,173	\$624,930	\$671,415	\$54,860	7.44%
Police Administration	\$1,637,652	\$944,435	\$1,961,655	\$2,197,985	\$90,400	12.05%
Field Operations	\$3,865,578	\$2,063,001	\$4,249,090	\$4,652,570	\$401,070	9.50%
Vehicle Maintenance	\$249,603	\$128,537	\$277,200	\$307,125	\$34,205	10.80%
Facilities	\$424,905	\$201,329	\$507,370	\$562,560	\$42,170	10.88%
Public Works Administration	\$108,691	\$81,883	\$134,140	\$144,420	\$8,030	7.66%
Contingency/Debt/Transfers	\$4,573,544	\$8,328,285	\$24,034,085	\$9,783,450	-\$20,732,760	-59.29%
Economic Development	\$0	\$71,208	\$347,990	\$283,380	-\$65,210	-19.95%
<b>Total Expenditures</b>	<b>\$17,765,619</b>	<b>\$15,739,498</b>	<b>\$40,491,320</b>	<b>\$28,143,705</b>	<b>-\$18,558,735</b>	<b>-30.50%</b>

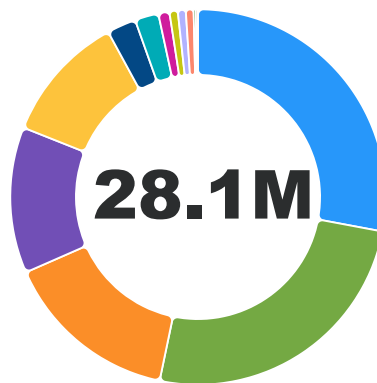


# Expenditures by Object Groupings

## Historical Expenditures by Object Groupings



## FY27 Expenditures by Object Groupings



Object Grouping	Amount	Percentage
Personnel	\$7,862,480	27.94%
Operating and Maintenance	\$7,134,065	25.35%
Transfers To Other Funds	\$4,265,000	15.15%
Benefits	\$3,539,150	12.58%
Contractual Services	\$3,109,010	11.05%
Debt Services	\$704,600	2.50%
Utilities	\$575,250	2.04%
Repair and Maintenance for Equipment and Vehicles	\$266,850	0.95%
PSPRS Unfunded Payment	\$200,000	0.71%
Travel and Training	\$192,800	0.69%
Community Contributions	\$188,500	0.67%
Capital	\$54,500	0.19%
Repair and Maintenance for Building and Grounds	\$51,500	0.18%



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$6,556,445	\$3,498,042	\$7,381,500	\$7,862,480	\$474,980	6.52%
City Council	\$79,200	\$39,600	\$79,200	\$79,200	\$0	0.00%
Human Resources	\$201,808	\$100,374	\$231,920	\$194,410	-\$37,510	-16.17%
G.I.S.	\$27,457	\$13,734	\$28,730	\$30,870	\$2,140	7.45%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$214,492	\$73,094	\$144,620	\$228,190	\$83,570	57.79%
Magistrate Court	\$258,468	\$138,274	\$310,090	\$320,690	\$10,600	3.42%
City Manager	\$341,166	\$184,361	\$253,480	\$284,050	\$30,570	12.06%
Finance	\$263,580	\$145,330	\$336,170	\$318,470	-\$17,700	-5.27%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$448,146	\$168,308	\$600,590	\$659,200	\$58,610	9.76%
Parks	\$333,311	\$171,594	\$346,160	\$365,880	\$19,720	5.70%
Recreation Programs	\$464,446	\$223,127	\$564,650	\$607,440	\$42,790	7.58%
Library	\$163,953	\$83,075	\$168,970	\$175,940	\$6,970	4.12%
Community Service Admin	\$194,430	\$99,471	\$245,640	\$134,880	-\$110,760	-45.09%
Police Administration	\$724,427	\$430,606	\$842,980	\$974,370	\$131,390	15.59%
Field Operations	\$2,579,499	\$1,400,013	\$2,702,930	\$2,977,140	\$274,210	10.14%
Vehicle Maintenance	\$64,464	\$33,612	\$71,200	\$77,010	\$5,810	8.16%
Facilities	\$146,063	\$97,790	\$199,430	\$213,040	\$13,610	6.82%
Public Works Administration	\$51,535	\$45,969	\$53,600	\$64,440	\$10,840	20.22%
Economic Development	\$0	\$49,712	\$201,140	\$157,260	-\$49,880	-21.82%
<b>Benefits</b>	\$2,751,383	\$1,388,720	\$3,324,570	\$3,539,150	\$214,580	6.45%
City Council	\$6,249	\$3,124	\$6,300	\$6,300	\$0	0.00%
Human Resources	\$65,754	\$33,271	\$79,480	\$71,650	-\$7,830	-9.85%
G.I.S.	\$13,346	\$6,604	\$13,790	\$14,450	\$660	4.79%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$82,345	\$30,565	\$72,840	\$109,060	\$36,220	49.73%
Magistrate Court	\$109,239	\$51,725	\$125,060	\$115,840	-\$9,220	-7.37%
City Manager	\$99,425	\$42,718	\$72,680	\$108,770	\$36,090	49.66%
Finance	\$106,381	\$56,952	\$125,730	\$125,120	-\$610	-0.49%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$226,371	\$90,581	\$317,660	\$341,620	\$23,960	7.54%
Parks	\$169,445	\$84,576	\$179,680	\$193,480	\$13,800	7.68%
Recreation Programs	\$140,522	\$70,358	\$185,380	\$209,420	\$24,040	12.97%
Library	\$84,486	\$42,277	\$88,890	\$91,740	\$2,850	3.21%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Service Admin	\$83,281	\$40,981	\$95,490	\$77,270	-\$18,220	-19.08%
Police Administration	\$279,884	\$153,372	\$400,100	\$417,990	\$17,890	4.47%
Field Operations	\$1,118,227	\$574,016	\$1,295,160	\$1,411,430	\$116,270	8.98%
Vehicle Maintenance	\$38,868	\$19,143	\$48,500	\$43,490	-\$5,010	-10.33%
Facilities	\$103,052	\$51,868	\$110,440	\$115,020	\$4,580	4.15%
Public Works Administration	\$24,509	\$17,811	\$24,140	\$26,980	\$2,840	11.76%
Economic Development	\$0	\$18,777	\$83,250	\$59,520	-\$23,730	-28.50%
<b>PSPRS Unfunded Payment</b>	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Contingency/Debt/T transfers	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$402,713	\$78,625	\$233,325	\$266,850	\$33,525	14.37%
G.I.S.	\$190	\$0	\$1,000	\$1,000	\$0	0.00%
City Clerk	\$0	\$0	\$3,500	\$2,000	-\$1,500	-42.86%
Magistrate Court	\$2,699	\$2,753	\$3,000	\$4,000	\$1,000	33.33%
City Manager	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$1,141	\$1,509	\$1,200	\$1,200	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$1,034	\$1,324	\$1,250	\$2,250	\$1,000	80.00%
Parks	\$24,812	\$13,066	\$46,000	\$46,000	\$0	0.00%
Recreation Programs	\$4,116	\$934	\$5,000	\$5,000	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$1,036	\$0	\$3,000	\$3,000	\$0	0.00%
Police Administration	\$241,758	\$7,039	\$30,875	\$33,900	\$3,025	9.80%
Field Operations	\$0	-\$1	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$93,269	\$45,165	\$98,500	\$108,500	\$10,000	10.15%
Facilities	\$32,658	\$4,129	\$40,000	\$60,000	\$20,000	50.00%
Public Works Administration	\$0	\$2,707	\$0	\$0	\$0	0.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$47,460	\$11,381	\$36,500	\$51,500	\$15,000	41.10%
Magistrate Court	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$0	\$0	\$0	\$0	\$0	0.00%
Parks	\$2,136	\$390	\$6,500	\$6,500	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$66	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$11	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0	0.00%
Facilities	\$45,324	\$10,913	\$30,000	\$45,000	\$15,000	50.00%
<b>Grants</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Operating and Maintenance</b>	\$2,488,631	\$1,278,907	\$5,624,125	\$7,134,065	\$1,509,940	26.85%
City Council	\$57,142	\$30,985	\$37,500	\$46,000	\$8,500	22.67%
Human Resources	\$52,870	\$74,874	\$119,500	\$125,300	\$5,800	4.85%
G.I.S.	\$1,954	\$1,298	\$13,400	\$14,500	\$1,100	8.21%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$181,311	\$117,444	\$233,600	\$300,000	\$66,400	28.42%
Magistrate Court	\$171,953	\$56,086	\$223,500	\$209,000	-\$14,500	-6.49%
City Manager	\$13,374	\$5,475	\$32,000	\$35,000	\$3,000	9.38%
Finance	\$8,723	\$44,752	\$98,280	\$110,950	\$12,670	12.89%
Legal	\$0	\$0	\$500	\$500	\$0	0.00%
Community Development	\$92,213	\$48,933	\$348,550	\$350,350	\$1,800	0.52%
Parks	\$54,384	\$23,660	\$63,900	\$70,500	\$6,600	10.33%
Recreation Programs	\$177,533	\$95,089	\$183,200	\$202,700	\$19,500	10.64%
Library	\$16,788	\$4,603	\$23,900	\$24,900	\$1,000	4.18%
Community Service Admin	\$29,867	\$19,981	\$34,800	\$40,665	\$5,865	16.85%
Police Administration	\$159,317	\$293,760	\$504,400	\$570,725	\$66,325	13.15%
Field Operations	\$167,852	\$88,960	\$251,000	\$264,000	\$13,000	5.18%
Vehicle Maintenance	\$39,245	\$26,280	\$43,500	\$61,025	\$17,525	40.29%
Facilities	\$52,533	\$23,486	\$61,000	\$65,000	\$4,000	6.56%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works Administration	\$8,225	\$3,621	\$16,400	\$18,000	\$1,600	9.76%
Contingency/Debt/Transfers	\$1,203,348	\$319,283	\$3,327,095	\$4,613,850	\$1,286,755	38.68%
Economic Development	\$0	\$337	\$8,100	\$11,100	\$3,000	37.04%
<b>Contractual Services</b>	\$1,372,284	\$1,130,447	\$2,216,710	\$3,109,010	\$892,300	40.25%
City Council	\$0	\$0	\$0	\$0	\$0	0.00%
Human Resources	\$31,460	\$9,182	\$17,500	\$148,000	\$130,500	745.71%
G.I.S.	\$10,150	\$752	\$5,000	\$5,000	\$0	0.00%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
City Clerk	\$54,441	\$7,075	\$0	\$0	\$0	0.00%
Magistrate Court	\$8,409	\$657	\$2,000	\$2,000	\$0	0.00%
City Manager	\$71,813	\$19,848	\$195,000	\$235,000	\$40,000	20.51%
Finance	\$435,529	\$197,504	\$393,165	\$445,465	\$52,300	13.30%
Legal	\$156,396	\$78,875	\$213,245	\$213,245	\$0	0.00%
Community Development	\$266,694	\$707,556	\$950,000	\$1,325,500	\$375,500	39.53%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$54,843	\$35,807	\$58,500	\$75,000	\$16,500	28.21%
Library	\$7,083	\$1,817	\$6,500	\$6,500	\$0	0.00%
Community Service Admin	\$5,960	\$200	\$5,000	\$173,000	\$168,000	3,360.00%
Police Administration	\$107,675	\$14,606	\$49,800	\$58,300	\$8,500	17.07%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$8,444	\$4,337	\$6,000	\$9,000	\$3,000	50.00%
Facilities	\$42,872	\$12,979	\$60,000	\$58,000	-\$2,000	-3.33%
Public Works Administration	\$4,821	\$1,860	\$5,000	\$5,000	\$0	0.00%
Economic Development	\$0	\$0	\$50,000	\$50,000	\$0	0.00%
<b>Travel and Training</b>	\$119,129	\$53,922	\$183,950	\$192,800	\$8,850	4.81%
City Council	\$10,530	\$5,144	\$32,500	\$32,500	\$0	0.00%
Human Resources	\$8,308	\$3,092	\$5,150	\$6,000	\$850	16.50%
G.I.S.	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$11,361	\$5,463	\$8,000	\$12,000	\$4,000	50.00%
Magistrate Court	\$3,129	\$1,512	\$2,500	\$2,500	\$0	0.00%
City Manager	\$8,648	\$4,037	\$12,000	\$12,000	\$0	0.00%
Finance	\$3,088	\$1,123	\$6,500	\$6,500	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Development	\$12,687	\$1,352	\$16,500	\$14,500	-\$2,000	-12.12%
Parks	\$1,614	\$1,500	\$5,000	\$5,000	\$0	0.00%
Recreation Programs	\$2,616	\$140	\$6,300	\$6,300	\$0	0.00%
Library	\$2,051	\$1,280	\$3,000	\$4,000	\$1,000	33.33%
Community Service Admin	\$909	\$1,261	\$3,500	\$3,500	\$0	0.00%
Police Administration	\$47,537	\$24,873	\$65,000	\$70,000	\$5,000	7.69%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$3,374	\$0	\$4,500	\$4,500	\$0	0.00%
Facilities	\$1,934	\$0	\$4,500	\$4,500	\$0	0.00%
Public Works Administration	\$1,342	\$764	\$2,500	\$2,500	\$0	0.00%
Economic Development	\$0	\$2,381	\$5,000	\$5,000	\$0	0.00%
<b>Community Contributions</b>	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	14.04%
City Council	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	14.04%
<b>Utilities</b>	\$490,584	\$210,897	\$568,350	\$575,250	\$6,900	1.21%
Human Resources	\$0	\$0	\$0	\$0	\$0	0.00%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$2,589	\$191	\$4,450	\$4,450	\$0	0.00%
Magistrate Court	\$20,858	\$9,073	\$14,500	\$21,500	\$7,000	48.28%
City Manager	\$2,541	\$268	\$500	\$2,500	\$2,000	400.00%
Finance	\$154,086	\$72,811	\$185,600	\$182,600	-\$3,000	-1.62%
Legal	\$95	\$0	\$1,100	\$1,100	\$0	0.00%
Community Development	\$8,431	\$4,508	\$8,700	\$10,200	\$1,500	17.24%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$1,885	\$780	\$2,500	\$2,500	\$0	0.00%
Library	\$3,021	\$1,556	\$5,000	\$5,000	\$0	0.00%
Community Service Admin	\$199,358	\$92,279	\$237,500	\$239,100	\$1,600	0.67%
Police Administration	\$77,054	\$20,112	\$68,500	\$72,700	\$4,200	6.13%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$1,939	\$0	\$5,000	\$3,600	-\$1,400	-28.00%
Facilities	\$468	\$165	\$2,000	\$2,000	\$0	0.00%
Public Works Administration	\$18,259	\$9,152	\$32,500	\$27,500	-\$5,000	-15.38%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Economic Development	\$0	\$0	\$500	\$500	\$0	0.00%
<b>Capital</b>	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	9.00%
City Clerk	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	9.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Contingency/Debt/Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Transfers To Other Funds</b>	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-78.46%
Contingency/Debt/Transfers	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-78.46%
<b>Debt Services</b>	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
Contingency/Debt/Transfers	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
<b>Total Expenditures</b>	<b>\$17,765,619</b>	<b>\$15,739,498</b>	<b>\$40,491,320</b>	<b>\$28,143,705</b>	<b>-\$12,353,615</b>	<b>-30.49%</b>



# Special Revenue Funds

Special Revenue Funds are established to account for financial resources that are legally or administratively restricted to support specific ongoing programs and services within the City of Eloy. Unlike the General Fund, which supports a broad range of government operations, these funds are dedicated to clearly defined purposes and must be used in accordance with applicable laws, regulations, or policy directives.

The City's Special Revenue Funds include, but are not limited to, Streets, One-Time Streets, Economic and Community Development, Police, Grants, and Court-related funds. Each of these funds is designed to support targeted activities such as roadway maintenance, public safety programs, economic development initiatives, grant-funded projects, and judicial services that directly benefit the community.

Funding for these programs comes from dedicated revenue sources, which may include restricted taxes, user fees, intergovernmental revenues, court-related fines and surcharges, and external grant funding from federal, state, tribal, or private entities. Because these revenues are restricted, they must be spent only on their intended purposes and cannot be used to support unrelated City operations.

The City maintains separate accounting and reporting for each Special Revenue Fund to ensure transparency, accountability, and compliance. This structure allows the City to clearly demonstrate how funds are collected, allocated, and expended, while ensuring that all financial activity aligns with legal requirements and approved program objectives.

From a community perspective, Special Revenue Funds provide assurance that resources dedicated to specific services—such as maintaining streets, enhancing public safety, or delivering grant-funded programs—are used exactly as intended. This approach helps build public trust, supports effective program management, and ensures that critical services remain funded and sustainable over time.

Ultimately, Special Revenue Funds enable the City of Eloy to responsibly manage targeted funding sources, deliver specialized services efficiently, and maintain a high level of fiscal integrity. By aligning revenues with specific community priorities, the City is better positioned to meet the needs of residents while maintaining compliance, transparency, and long-term financial stability.

## Expenditures by Fund Summary

In FY2027, the total expenditures for Special Revenue Funds amounted to \$26.3 million, representing 74.3% of the total budget of \$35.4 million. This is an increase of \$2.8 million or 11.96% compared to FY2026, when Special Revenue Funds were \$23.5 million and accounted for 84.2% of the total \$27.9 million budget.

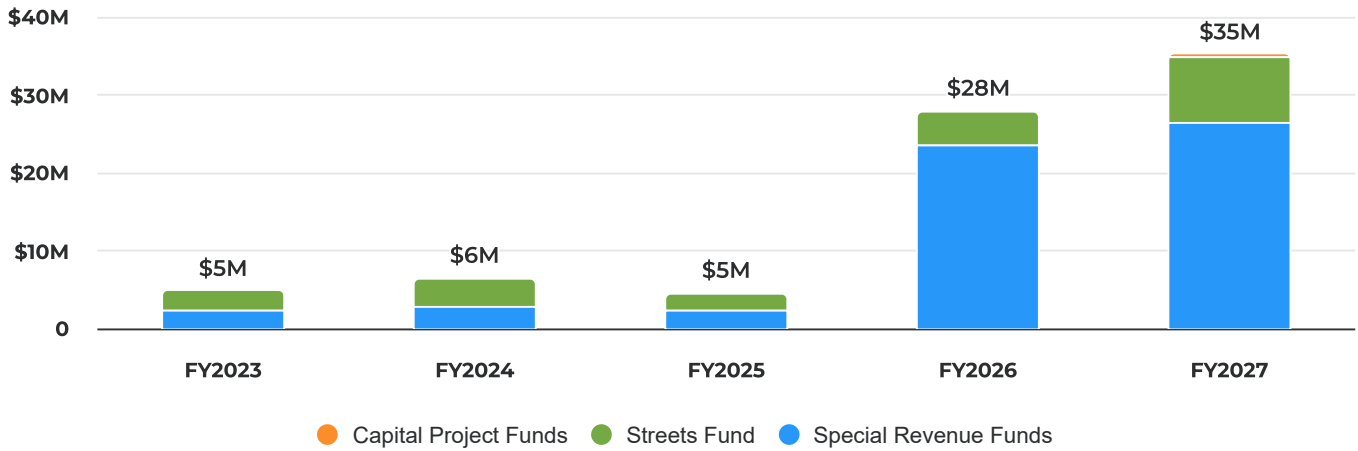
The Streets Fund saw a significant increase to \$8.6 million in FY2027, which is 24.28% of the total budget. This reflects a \$4.2 million or 94.97% increase from FY2026, when the Streets Fund was \$4.4 million and represented 15.8% of the total budget.

Additionally, Capital Project Funds appeared in FY2027 with an allocation of \$500,000, making up 1.41% of the total budget, whereas there was no allocation in FY2026.

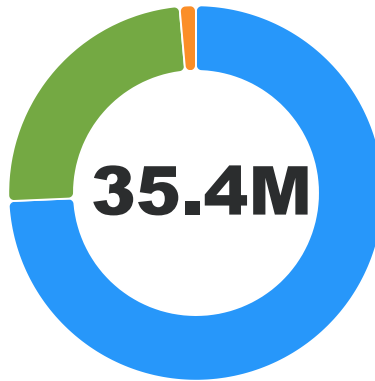
Overall, the total budget increased by 26.87% from \$27.9 million in FY2026 to \$35.4 million in FY2027, with the largest increases seen in the Streets Fund and Special Revenue Funds, while Capital Project Funds were introduced in FY2027.



### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



Special Revenue Funds	\$26,269,615	74.30%
Streets Fund	\$8,584,500	24.28%
Capital Project Funds	\$500,000	1.41%

### Expenditures by Fund Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Streets Fund</b>						
Streets	\$2,966,933	\$1,021,425	\$4,403,020	\$8,584,500	\$4,181,480	94.97%
<b>Total Streets Fund</b>	\$2,966,933	\$1,021,425	\$4,403,020	\$8,584,500	\$4,181,480	94.97%
<b>Special Revenue Funds</b>						
Streets One-Time Expenditures	\$732,313	\$309,260	\$1,835,000	\$1,997,650	\$162,650	8.86%
Econ Develop/Comm Fund	\$75,000	\$209,236	\$2,422,380	\$2,610,490	\$188,110	7.77%
Police Impound	\$26,295	\$0	\$5,500	\$13,490	\$7,990	145.27%
Police Safety	\$14,393	\$0	\$6,000	\$11,265	\$5,265	87.75%
Police Grants	\$970,570	\$7,094	\$558,000	\$558,000	\$0	0.00%



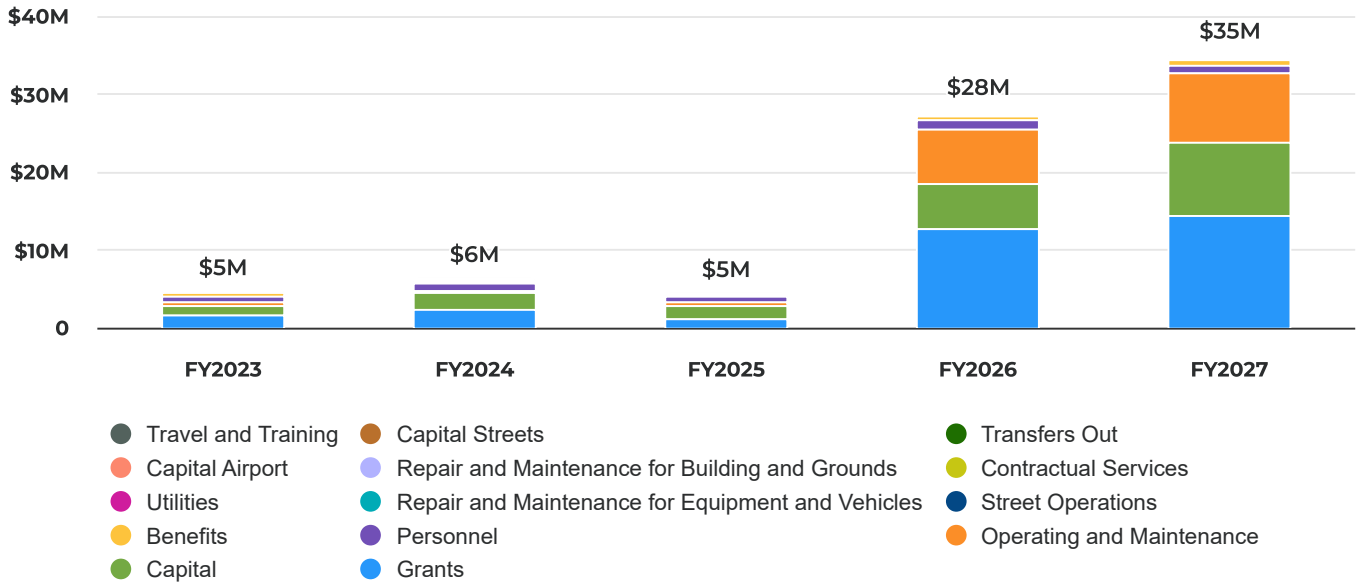
Special Revenue Funds

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Library Grants	\$56,508	\$0	\$75,000	\$75,000	\$0	0.00%
CDBG Grants	\$358,993	\$480,993	\$1,500,000	\$1,925,000	\$425,000	28.33%
Miscellaneous Grants	\$295,408	\$98,248	\$9,590,200	\$9,390,200	-\$200,000	-2.09%
JCEF	\$932	\$0	\$58,200	\$67,680	\$9,480	16.29%
Court Recovery	\$11,371	\$1,989	\$158,795	\$192,130	\$33,335	20.99%
Cemetery Fund	\$204,310	\$74,115	\$414,170	\$237,465	-\$176,705	-42.66%
Airport	\$47,937	\$44,648	\$408,000	\$1,064,725	\$656,725	160.96%
Perpetual Care	\$0	\$0	\$29,250	\$23,835	-\$5,415	-18.51%
Airport Grants	\$181,683	\$530,102	\$856,300	\$2,429,000	\$1,572,700	183.66%
Economic Incentive Program	\$0	\$0	\$5,000,000	\$5,000,000	\$0	0.00%
HIDTA Grant	\$25,825	\$83,504	\$75,110	\$104,130	\$29,020	38.64%
GITEM Grant	\$0	\$0	\$75,110	\$103,470	\$28,360	37.76%
Toltec Grant - SRO	\$80,245	\$0	\$115,710	\$105,200	-\$10,510	-9.08%
Smart and Safe Expenditures	\$72,029	\$4,460	\$195,310	\$230,425	\$35,115	17.98%
Water Allotment	\$0	\$0	\$85,250	\$130,460	\$45,210	53.03%
<b>Total Special Revenue Funds</b>	<b>\$3,153,813</b>	<b>\$1,843,649</b>	<b>\$23,463,285</b>	<b>\$26,269,615</b>	<b>\$2,806,330</b>	<b>11.96%</b>
<b>Capital Project Funds</b>						
Opioid Expenditures	\$0	\$0	\$0	\$500,000	\$500,000	
<b>Total Capital Project Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	
<b>Total Expenditures</b>	<b>\$6,120,746</b>	<b>\$2,865,074</b>	<b>\$27,866,305</b>	<b>\$35,354,115</b>	<b>\$7,487,810</b>	<b>26.87%</b>

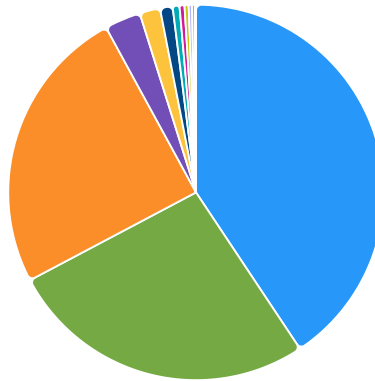


## Expenditures by Object Groupings

### Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



Grants	<b>\$14,377,200</b>	40.67%
Capital	<b>\$9,398,225</b>	26.58%
Operating and Maintenance	<b>\$8,766,340</b>	24.80%
Personnel	<b>\$1,097,540</b>	3.10%
Benefits	<b>\$625,260</b>	1.77%
Street Operations	<b>\$385,000</b>	1.09%
Repair and Maintenance for Equipment and Vehicles	<b>\$208,500</b>	0.59%
Capital Airport	<b>\$150,000</b>	0.42%
Contractual Services	<b>\$122,680</b>	0.35%
Utilities	<b>\$105,500</b>	0.30%
Repair and Maintenance for Building and Grounds	<b>\$86,835</b>	0.25%
Capital Streets	<b>\$16,200</b>	0.05%
Transfers Out	<b>\$7,835</b>	0.02%
Travel and Training	<b>\$7,000</b>	0.02%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$989,515	\$472,348	\$1,004,240	\$1,097,540	\$93,300	9.29%
Benefits	\$459,723	\$237,714	\$598,640	\$625,260	\$26,620	4.45%
Repair and Maintenance for Equipment and Vehicles	\$167,361	\$172,762	\$165,500	\$208,500	\$43,000	25.98%
Repair and Maintenance for Building and Grounds	\$29,740	\$15,200	\$88,250	\$86,835	-\$1,415	-1.60%
Transfers Out	\$9,233	\$0	\$8,750	\$7,835	-\$915	-10.46%
Capital Cemetery	\$16,564	\$0	\$0	\$0	\$0	0.00%
CAP Water Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Streets	\$0	\$0	\$0	\$16,200	\$16,200	
Capital Airport	\$0	\$0	\$0	\$150,000	\$150,000	
Grants	\$1,736,699	\$1,113,105	\$12,579,500	\$14,377,200	\$1,797,700	14.29%
Operating and Maintenance	\$458,766	\$172,049	\$6,982,070	\$8,766,340	\$1,784,270	25.56%
Contractual Services	\$70,089	\$19,134	\$139,680	\$122,680	-\$17,000	-12.17%
Travel and Training	\$1,723	\$951	\$7,000	\$7,000	\$0	0.00%
Utilities	\$89,416	\$35,388	\$110,300	\$105,500	-\$4,800	-4.35%
Capital	\$1,947,361	\$577,080	\$5,944,375	\$9,398,225	\$3,453,850	58.10%
Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Services	\$0	\$0	\$0	\$0	\$0	0.00%
Street Operations	\$144,557	\$49,342	\$238,000	\$385,000	\$147,000	61.76%
<b>Total Expenditures</b>	<b>\$6,120,746</b>	<b>\$2,865,074</b>	<b>\$27,866,305</b>	<b>\$35,354,115</b>	<b>\$7,487,810</b>	<b>26.87%</b>



# Streets Fund

The Streets Division is responsible for maintaining and improving the City's transportation infrastructure to ensure safe and reliable travel for residents, businesses, and visitors. Core responsibilities include street maintenance and repairs such as paving, resurfacing, pothole and crack repair, and maintaining road markings and signage. The division also performs routine street sweeping to remove debris and pollutants, maintains sidewalks and curbs to support pedestrian safety, and manages stormwater infrastructure such as drainage systems, storm sewers, and catch basins to reduce flooding and protect roadway conditions.

The division oversees traffic control infrastructure by installing, maintaining, and repairing traffic signals, street signs, and pedestrian crosswalks to promote safe and efficient traffic flow. Additional responsibilities include maintaining street lighting to improve nighttime visibility and safety, responding to hazardous roadway conditions or accidents, and providing traffic control during special events, emergencies, or construction projects. The division also works to ensure that streets, sidewalks, and related infrastructure remain accessible and compliant with ADA requirements.

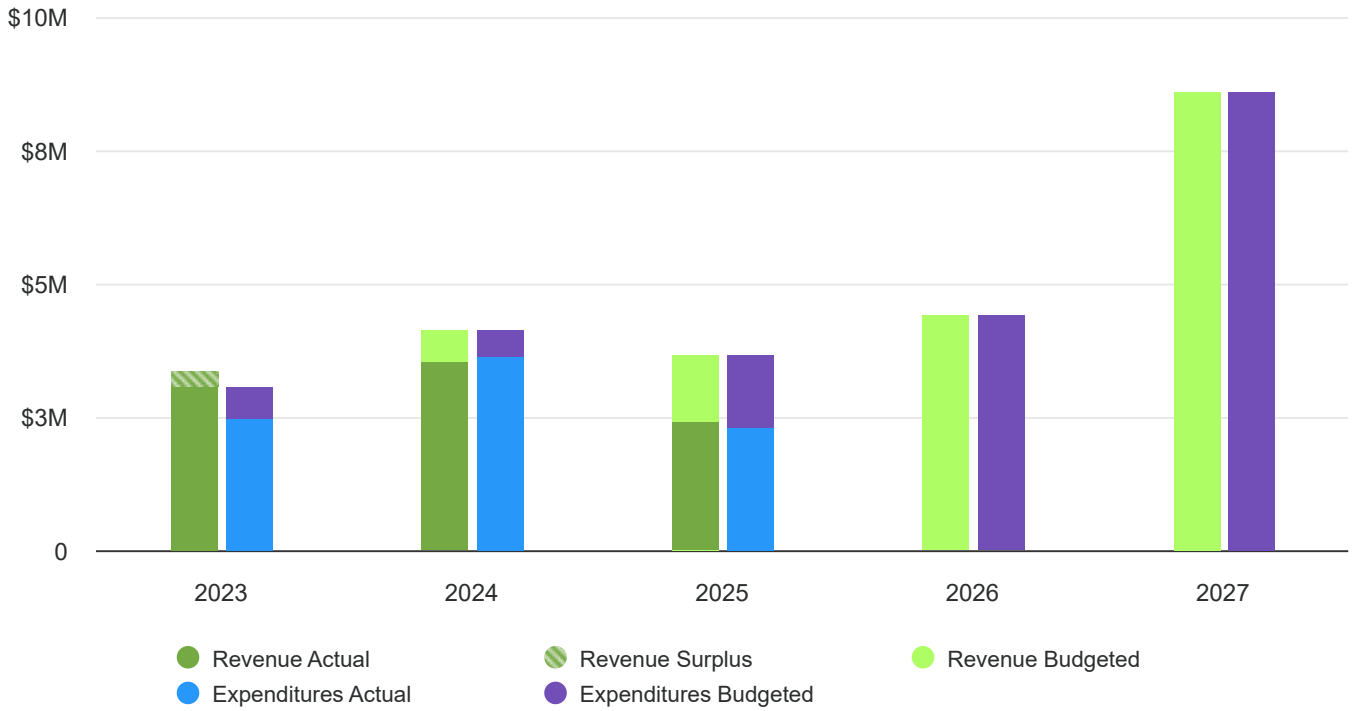
The Streets Division is committed to maintaining a safe, efficient, and accessible transportation network for all users, including motorists, pedestrians, and cyclists. Key goals include responding promptly to maintenance needs and community concerns while maintaining infrastructure that supports mobility and economic activity. Through responsible infrastructure management and continuous improvement, the division strives to enhance public safety, support sustainable practices, and provide reliable transportation systems that contribute to the overall quality of life within the community.

## Summary

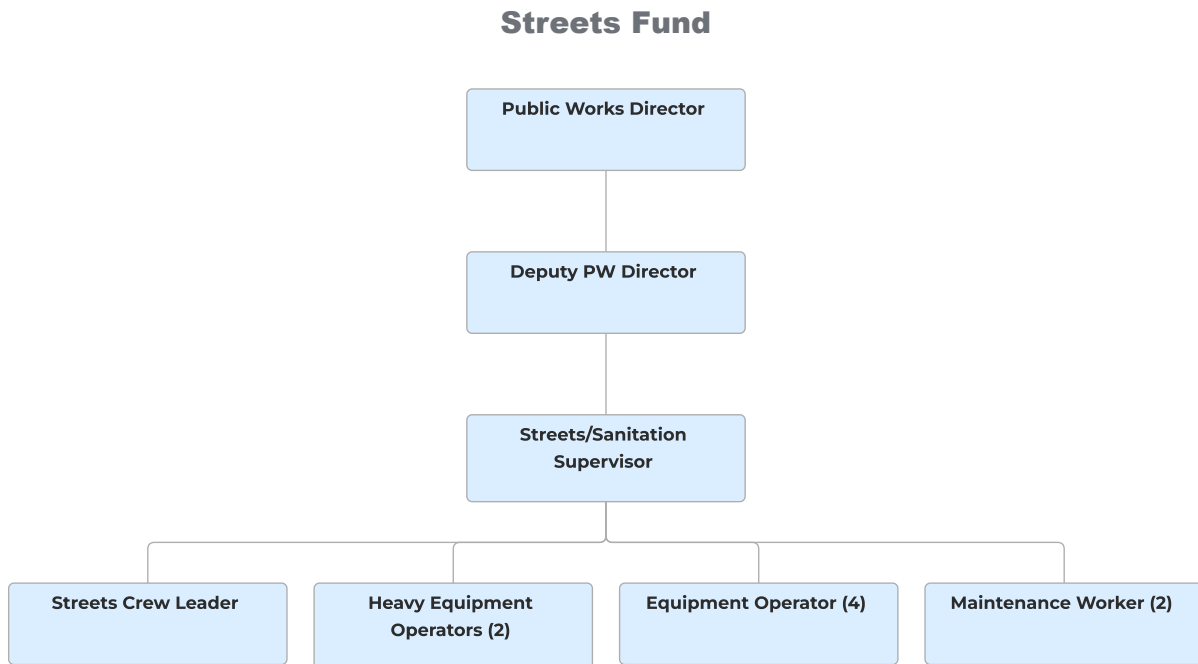
The City of Eloy anticipates total revenue of \$3,584,305 for the Streets Fund in FY 2026–2027, supplemented by \$5,000,195 carried forward from the fund balance, for a combined budget of \$8,584,500. This marks a revenue increase of \$4,181,480, or 94.97%, compared to the prior fiscal year. However, the incorporation of San Tan Valley is expected to reduce the City's share of Highway User Revenue Fund distributions going forward.

Projected street expenditures for the upcoming fiscal year total \$8,584,500, an increase of \$4,181,480, or 94.97%, over the previous year. This growth in spending is largely driven by rising costs in supplies, materials, contracted services, and essential equipment. Despite these pressures, the City remains committed to improving and maintaining its road infrastructure, allocating more than \$5.65 million to targeted road improvement initiatives to enhance transportation networks and ensure safer, more efficient streets for residents and visitors.

### Revenues vs Expenditures Summary

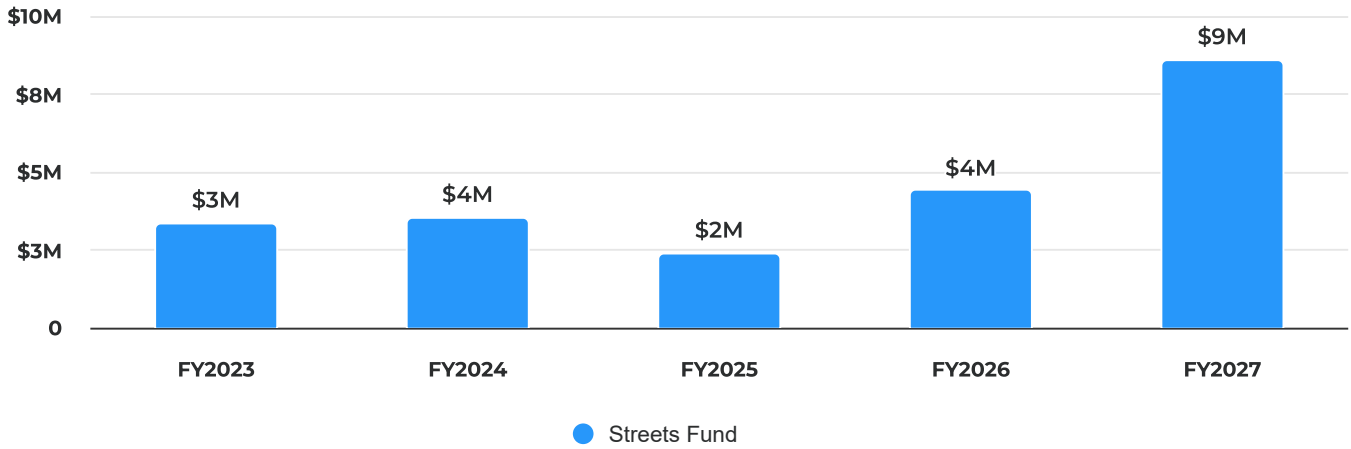


### Organizational Chart

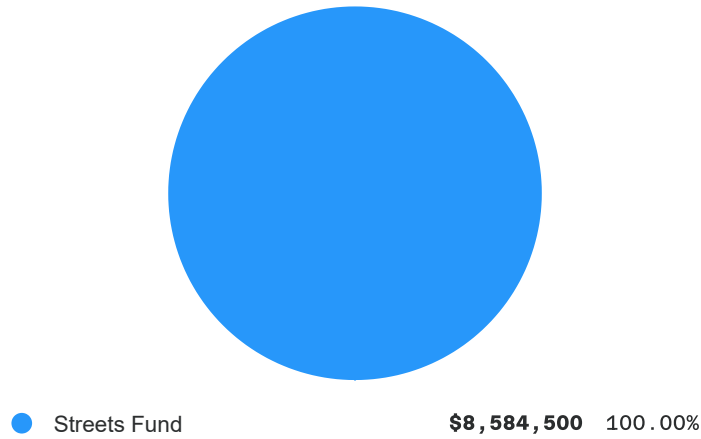


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund

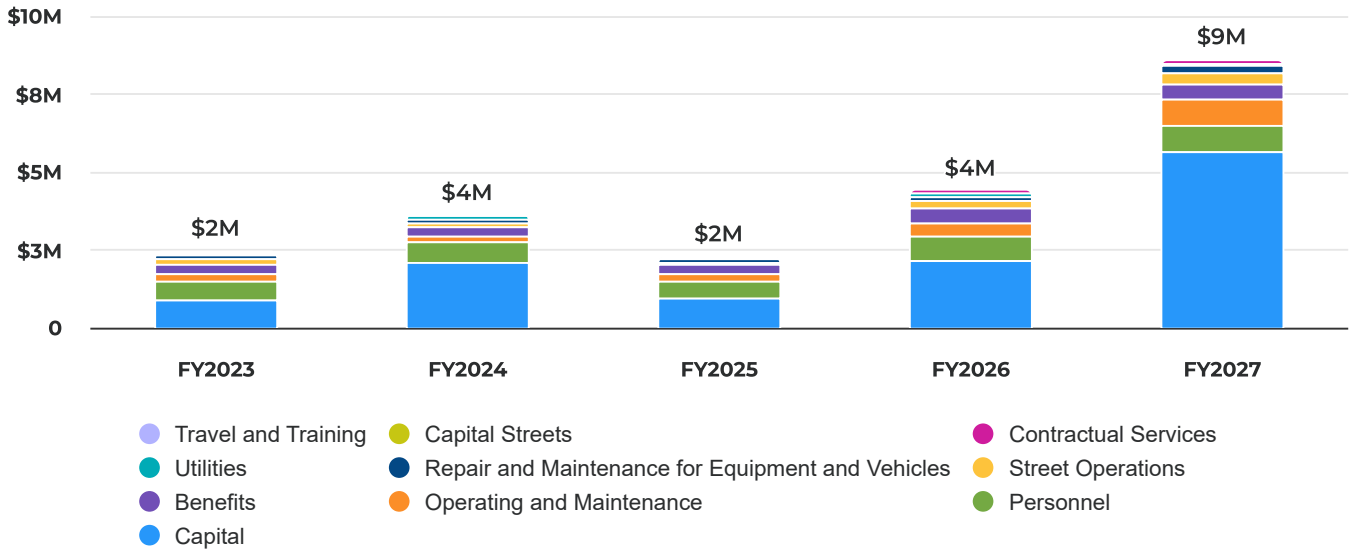


## Revenues by Fund

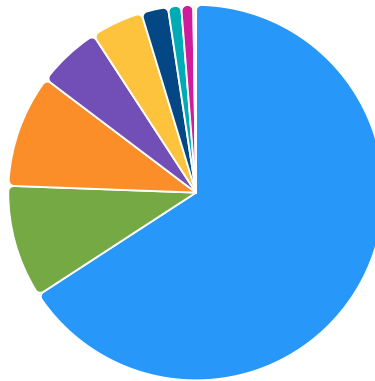
Category	FY 2025 Budget	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Streets Fund</b>	\$3,675,590	\$2,349,157	\$4,403,020	\$8,584,500	\$4,181,480	94.97%
Charges for Services	\$50,000	\$719,268	\$50,000	\$125,950	\$75,950	151.90%
Intergovernmental Revenue	\$3,278,135	\$1,462,029	\$3,616,635	\$3,232,855	-\$383,780	-10.61%
Other Revenues	\$135,500	\$167,859	\$150,500	\$225,500	\$75,000	49.83%
Fund Balance Carry Forward	\$211,955	\$0	\$585,885	\$5,000,195	\$4,414,310	753.44%
<b>Total Revenues</b>	<b>\$3,675,590</b>	<b>\$2,349,157</b>	<b>\$4,403,020</b>	<b>\$8,584,500</b>	<b>\$4,181,480</b>	<b>94.97%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



Object Grouping	Amount	Percentage
Capital	\$5,650,000	65.82%
Personnel	\$837,570	9.76%
Operating and Maintenance	\$835,500	9.73%
Benefits	\$473,050	5.51%
Street Operations	\$385,000	4.48%
Repair and Maintenance for Equipment and Vehicles	\$198,500	2.31%
Utilities	\$96,500	1.12%
Contractual Services	\$88,680	1.03%
Capital Streets	\$16,200	0.19%
Travel and Training	\$3,500	0.04%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$736,489	\$381,162	\$777,730	\$837,570	\$59,840	7.69%
Benefits	\$385,980	\$192,072	\$452,210	\$473,050	\$20,840	4.61%
Repair and Maintenance for Equipment and Vehicles	\$151,392	\$172,303	\$153,500	\$198,500	\$45,000	29.32%
Capital Streets	\$0	\$0	\$0	\$16,200	\$16,200	
Operating and Maintenance	\$302,944	\$152,669	\$440,100	\$835,500	\$395,400	89.84%
Contractual Services	\$44,579	\$15,501	\$88,680	\$88,680	\$0	0.00%
Travel and Training	\$890	\$450	\$3,500	\$3,500	\$0	0.00%
Utilities	\$80,945	\$31,795	\$99,300	\$96,500	-\$2,800	-2.82%
Capital	\$1,119,157	\$26,130	\$2,150,000	\$5,650,000	\$3,500,000	162.79%
Street Operations	\$144,557	\$49,342	\$238,000	\$385,000	\$147,000	61.76%
<b>Total Expenditures</b>	<b>\$2,966,933</b>	<b>\$1,021,425</b>	<b>\$4,403,020</b>	<b>\$8,584,500</b>	<b>\$4,181,480</b>	<b>94.97%</b>

## Significant Changes from the Prior Year

- An increase in Personnel of \$59,840 is due to the general increase and market adjustment for employees within the department. In addition, a portion of the new Public Works Inspector position is allocated to the department.
- An increase in Benefits of \$20,840 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Repair and Maintenance for Equipment and Vehicles by \$45,000 is due to the increasing cost of parts and supplies for the repair and maintenance of the Street's aging fleet and equipment.
- An increase in Capital Streets of \$16,200 is due to the City's portion of the design for the Battaglia Sidewalk project.
- An increase in Operating and Maintenance of \$395,400 is due to the increased cost of supplies, streetlight maintenance costs, a contingency balance for unforeseen street projects, and a 15% increase from the Arizona Risk Retention Pool for General Liability Insurance.
- An increase in Capital of \$3,500,000 is due to the City's portion of the Sunland/Arica Road project.
- An increase in Street Operations of \$147,000 is due to the budgeting of \$75,000 for road stripping and \$72,000 for culvert improvements throughout the city.



## Departmental Accomplishments

- Procured a new John Deere Loader, to assist with loading materials, transporting asphalt and aggregate, supporting street maintenance, and cleaning operations.
- Procured a new LeeBoy Paver, to improve efficiency and quality during street paving, patching, and resurfacing projects.
- Pavement Preservation:

Name	Treatment	From Rd	To Rd	Width (ft)	Linear (ft)	Linear (miles)	SqYds
700-Sunshine Blvd	PMM	I-10	Frontier St	79	4,070	0.77	36,239
650-Toltec Rd	Mill & Fill	Tonto	I-10	49	1,760	0.33	9,971
2000-Sunland Gin Rd	Mill & Fill	Hanna Rd	Nelson Farm Rd	28	2,675	0.51	8,534
2130-Toltec Rd	Chip Seal	Aztec St	Arica Rd	28	2,695	0.51	8,471
3100-W Tonto Rd	Chip Seal	N Toltec Rd	Silverado RV Park	28	2,634	0.50	8,043
3120-W Adams Rd	Chip Seal	S Guano Rd	1760' east of Guano	26	1,758	0.33	5,023
241-Madison St	Chip Seal	3rd Pl	MLK St	31	700	0.13	2,534
331-2nd Pl	Chip Seal	Madison St	Lincoln St	30	560	0.11	1,953
<b>Totals</b>					<b>16,852</b>	<b>3.19</b>	<b>80,768</b>

- The city of Eloy restriped a total of 164,330ft / 28.7 land miles of road this year.
  - Battaglia Rd. From La Palma to Frontier St.
  - Battaglia Rd. From Frontier St. to Toltec Rd.
  - Houser Rd. From ADOT ROW to Frontier St.
  - Houser Rd. From Frontier St. to Tumbleweed Rd.
  - Houser Rd. From Tumbleweed Rd. to 11 Mile Corner Rd.



## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Miles of Roadway Chip Sealed. Mill and Fill (Lane miles)</b>	5.4	2.77	11.81	6.52	5
<b>Roadway Miles Swept</b>	2,453	1,300	1000	1200	1500
<b>Ton of Materials Used for Street Repair</b>	1,460 (contracted)	944 (contracted)	57.25 (in-house)	115 (in-house)	120 (in-house)
<b>Traffic or Street Signs Replaced</b>	48	56	50	70	80
<b>TMRSS Rd Treatment Miles</b>	0	0	1.5	1.25	1.75

# Streets One-Time Fund

The mission of the Streets One-Time Fund is to provide dedicated, nonrecurring financial resources for the improvement, rehabilitation, and expansion of the City's roadway infrastructure and associated right-of-way assets. This includes expenditures limited to street-related capital projects such as roadway reconstruction, pavement preservation, traffic control improvements, and the acquisition or replacement of capital equipment directly supporting street maintenance and operations.

Funding for this program is derived from a designated portion of construction sales tax, ensuring that revenues generated from development activity are reinvested into the City's transportation network. Consistent with its one-time funding purpose, resources in this fund are restricted to capital and nonrecurring uses and are not intended to support ongoing operational or maintenance expenditures. This structure promotes long-term infrastructure sustainability while maintaining transparency and accountability in the use of dedicated revenues for street and roadway improvements.

## Summary

The City of Eloy expects to see revenue of \$597,650 for the Streets One-Time Fund in FY 2026-2027 along with \$1,400,000 carried forward from the fund balance, resulting in a combined budget of \$1,997,650. Notably, one-time construction revenue has grown by \$162,650 or 37.39% compared to the prior year, driven by increased construction activity in both the residential and commercial development sectors.

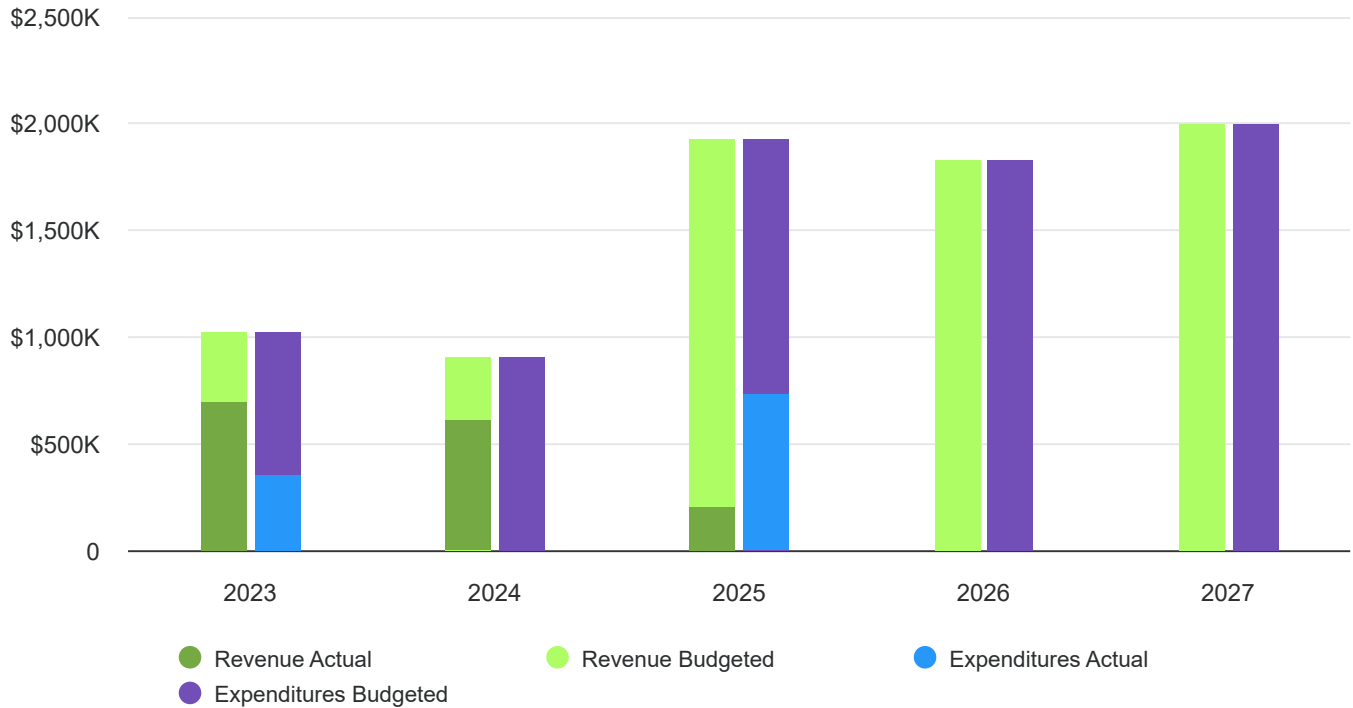
When evaluating the overall revenue budget, including the beginning fund balance, a modest decrease of \$162,650, or 8.86%, is observed compared to the previous fiscal year. This increase is primarily the result of an increase in the sales tax contribution for one-time revenue.

In step with these revenue changes, the City's planned expenditures for FY 2026–2027 are expected to increase by \$162,650 (8.86%), bringing the total to just under \$2 million. A key investment within this fund is the City's share of design work for the Battaglia Road sidewalk project—an important step toward improving safety and accessibility for our residents.

In addition, the City has recently completed the purchase of two critical pieces of equipment that will support ongoing infrastructure maintenance and help ensure we continue delivering reliable services to the community.

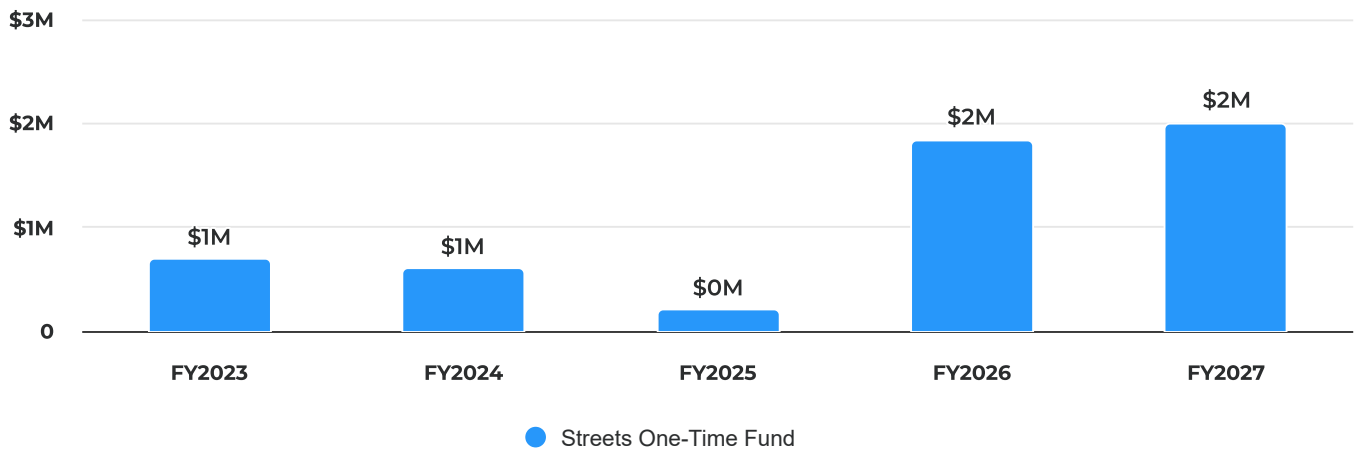
For those interested in learning more, additional details about this project can be found in the Capital Improvements section of the budget document.

### Revenues vs Expenditures Summary

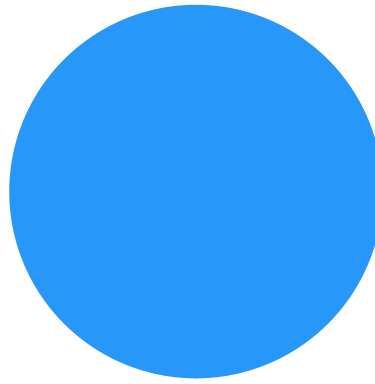


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



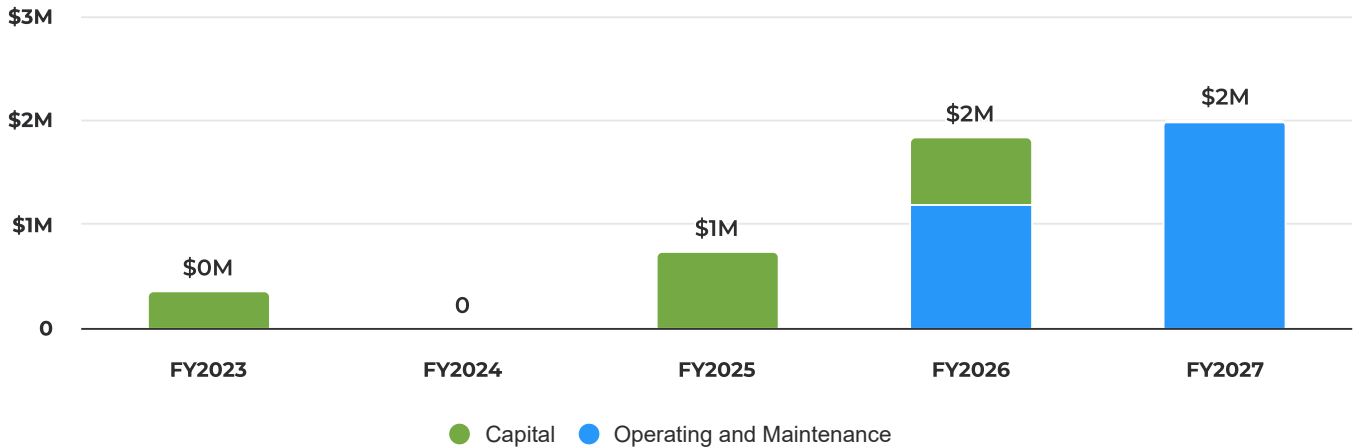
Streets One-Time Fund \$1,997,650 100.00%

### Revenues by Fund

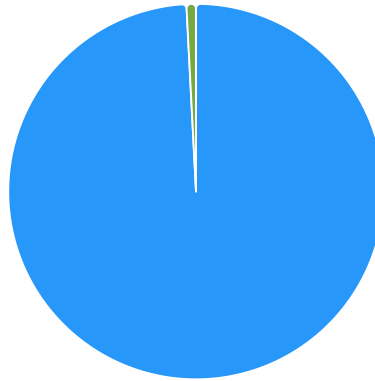
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Streets One-Time Fund</b>	\$365,905	\$446,683	\$1,835,000	\$1,997,650	\$162,650	8.86%
Taxes	\$325,021	\$423,952	\$435,000	\$597,650	\$162,650	37.39%
Other Revenues	\$40,884	\$22,731	\$0	\$0	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$1,400,000	\$1,400,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$365,905</b>	<b>\$446,683</b>	<b>\$1,835,000</b>	<b>\$1,997,650</b>	<b>\$162,650</b>	<b>8.86%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Operating and Maintenance	<b>\$1,981,450</b>	99.19%
● Capital	<b>\$16,200</b>	0.81%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$1,185,000	\$1,981,450	\$796,450	67.21%
Capital	\$732,313	\$309,260	\$650,000	\$16,200	-\$633,800	-97.51%
<b>Total Expenditures</b>	<b>\$732,313</b>	<b>\$309,260</b>	<b>\$1,835,000</b>	<b>\$1,997,650</b>	<b>\$162,650</b>	<b>8.86%</b>

### Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$796,450 is primarily the change in fund balance. Any unforeseen expenditures may be covered by this balance.
- A decrease in Capital of \$633,800 is due from the purchase of a Leeboy Paver and a 3.5 yard Loader.

# LTA Fund

The Local Transportation Assistance Fund (LTA) is dedicated exclusively to supporting transportation-related needs, including street maintenance, roadway improvements, and other critical infrastructure that keeps our community safely connected. By law, these funds are restricted and can only be used for transportation purposes—they cannot be redirected to other City services or programs. This ensures that every dollar received directly contributes to maintaining and improving the roads and transportation systems that residents rely on every day.

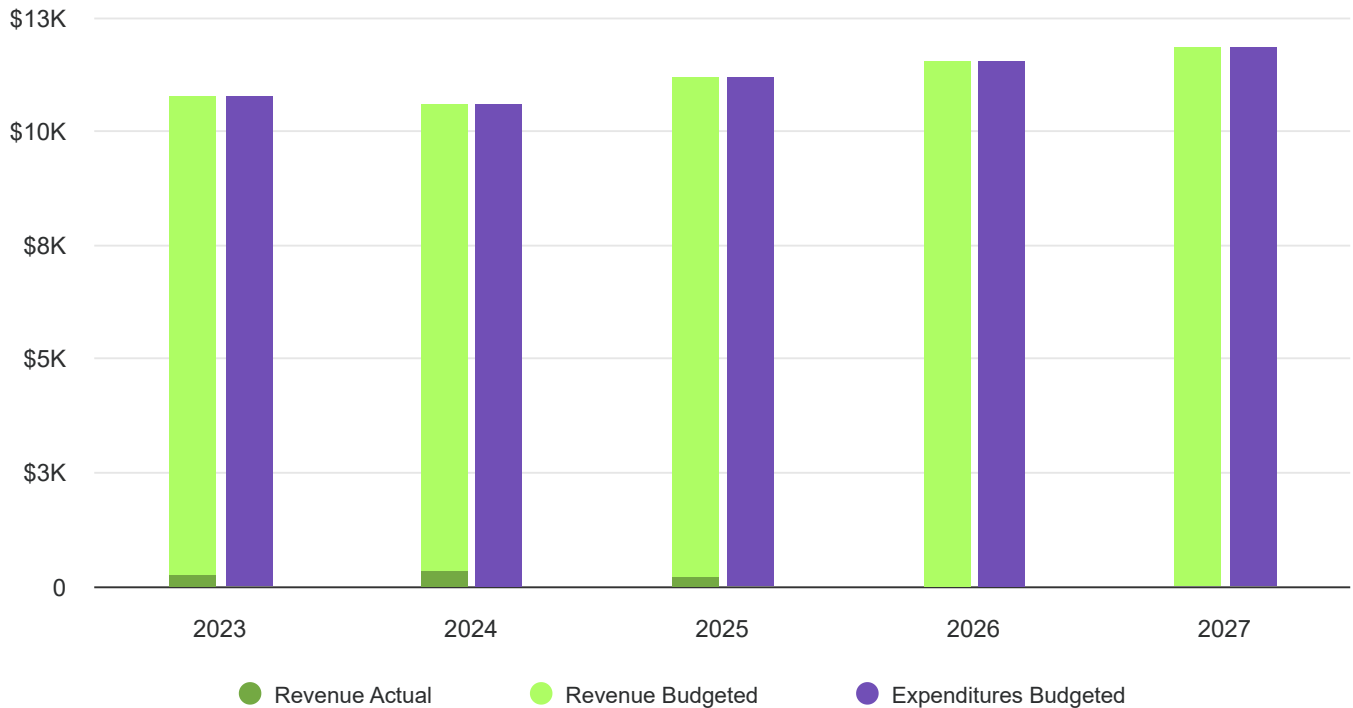
Although the LTA was originally established as a reliable funding source for local governments, it was eliminated from the State budget several years ago due to broader funding challenges at the State level. As a result, cities like Eloy no longer receive consistent revenue through this program, creating additional pressure on local resources to maintain streets and transportation infrastructure.

Despite these challenges, the intent behind the LTA remains important. Dedicated transportation funding plays a critical role in preserving road quality, supporting safe travel, and extending the life of infrastructure investments. Moving forward, the City continues to prioritize transportation improvements through other available funding sources to ensure that our streets remain safe, functional, and supportive of future growth.

## Summary

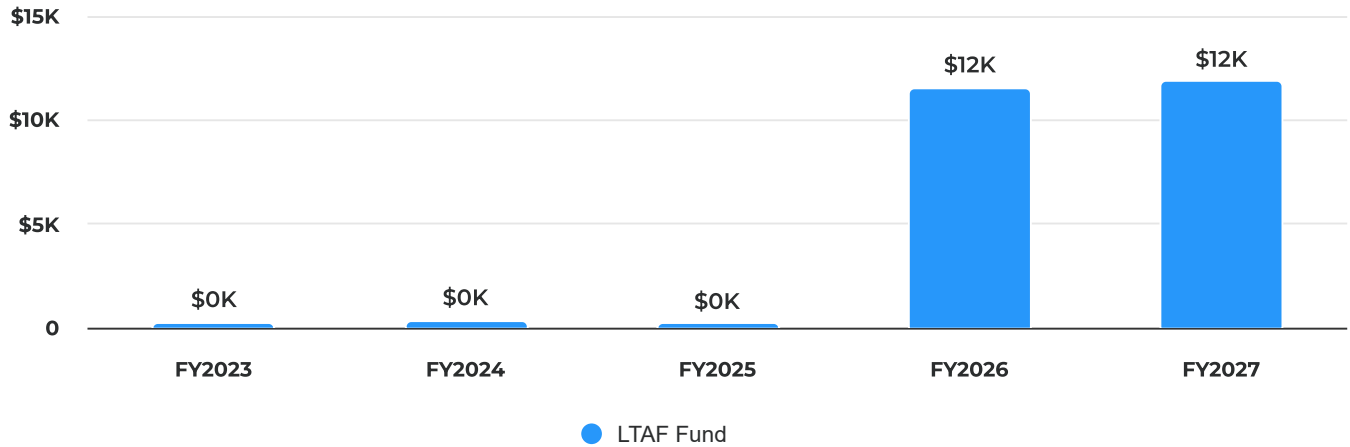
In FY 2026–2027, the City of Eloy foresees a total revenue projection of \$295 for the LTA Fund, supplemented by \$11,650 carried forward from the fund balance, resulting in a combined budget of \$11,860. This budget marks a 2.55% increase, amounting to \$295 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$11,860 for FY 2026-2027.

### Revenues vs Expenditures Summary

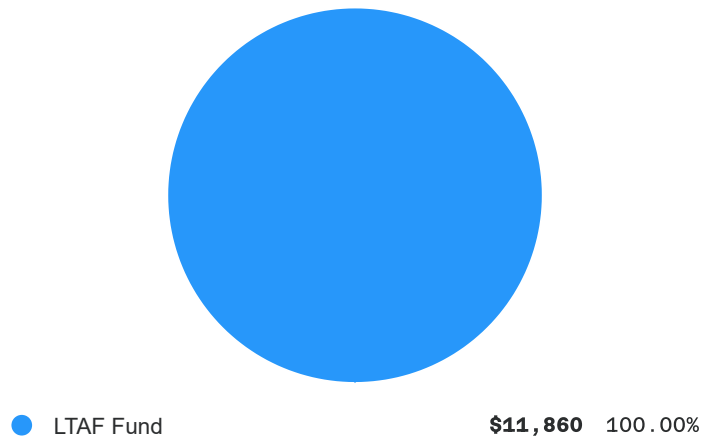


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund



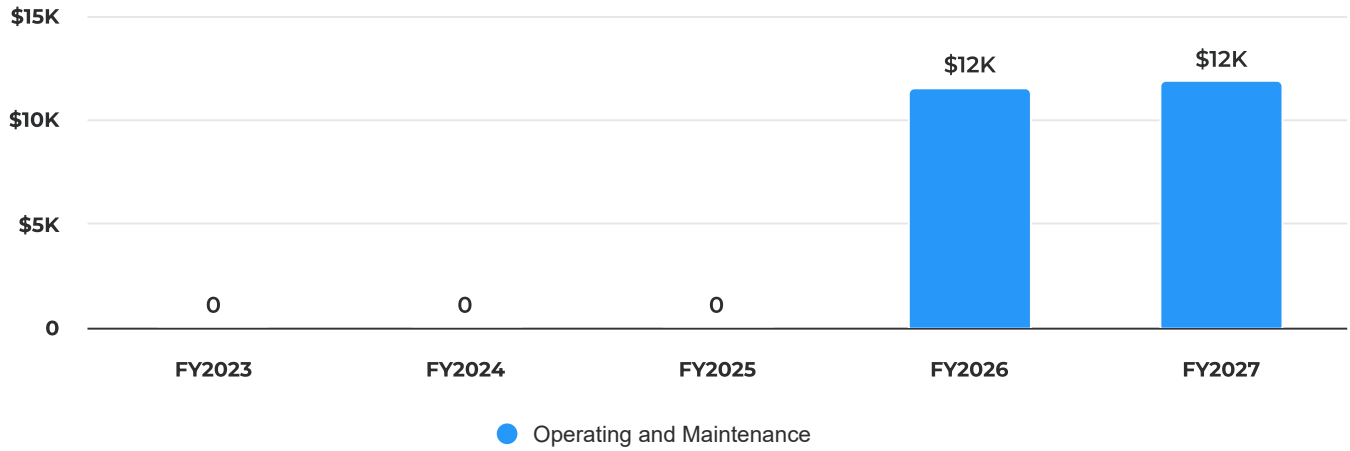
## Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>LTAF Fund</b>	\$311	\$143	\$11,565	\$11,860	\$295	2.55%
Other Revenues	\$311	\$143	\$400	\$210	-\$190	-47.50%
Fund Balance Carry Forward	\$0	\$0	\$11,165	\$11,650	\$485	4.34%
<b>Total Revenues</b>	<b>\$311</b>	<b>\$143</b>	<b>\$11,565</b>	<b>\$11,860</b>	<b>\$295</b>	<b>2.55%</b>

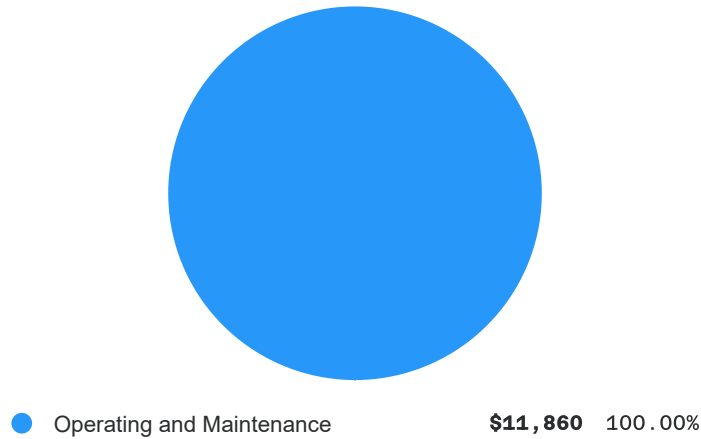


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Final Budget 25-26 vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$11,565	\$11,860	\$295	2.55%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,565</b>	<b>\$11,860</b>	<b>\$295</b>	<b>2.55%</b>

## Significant Changes from the Prior Year

- In FY 2026–2027, no budgetary objectives have been identified. Any expenses need to be related to transportation.

# Economic and Community Development Fund

The Economic and Community Development Fund is designed to invest directly in Eloy's future by supporting projects that strengthen our local economy and enhance the quality of life for our residents. This fund provides resources for initiatives that attract new businesses, support existing local businesses, encourage job creation, and promote community improvements such as neighborhood revitalization, public spaces, and programs that benefit residents.

The funding for this program comes from the City's sales tax on food for home consumption. This means that a portion of everyday purchases made within our community is reinvested back into Eloy, helping fund projects that support economic growth and community well-being. Because this is a locally generated revenue source, it allows the City to maintain greater flexibility in addressing community priorities and in responding to opportunities that directly benefit residents.

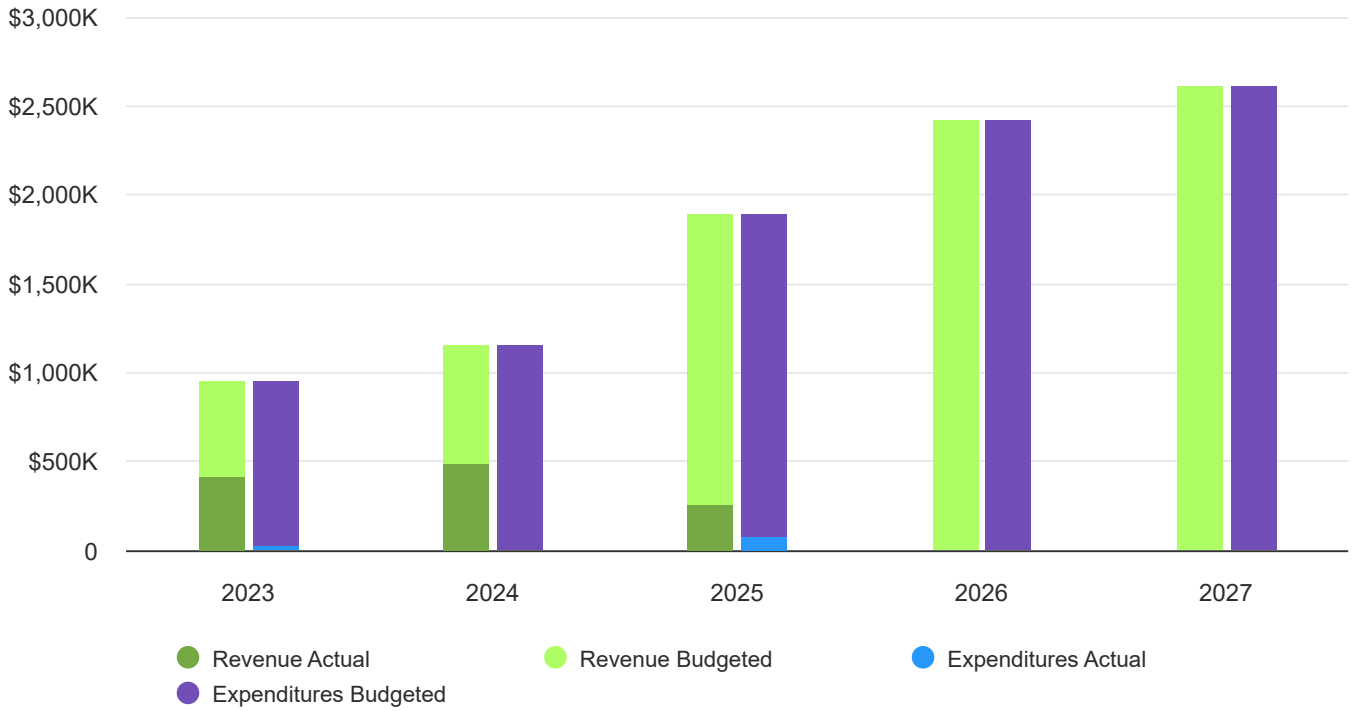
By dedicating these funds specifically to economic and community development, the City can take a proactive approach to shaping Eloy's future. These investments help create a stronger local economy, attract new opportunities, and ensure that as Eloy grows, it remains a place where residents can live, work, and thrive.

This fund shows our commitment to reinvesting in our community, using local dollars to support local progress and build a more vibrant, sustainable, and connected City of Eloy.

## Summary

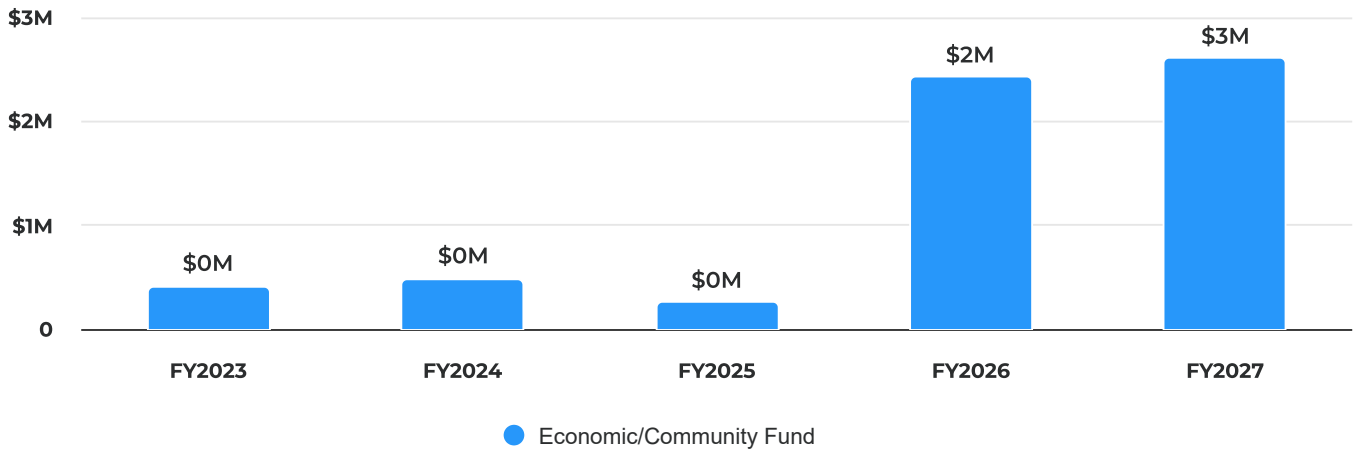
For FY 2026–2027, the City of Eloy anticipates an increase in revenue of \$11,125 for the Economic and Community Development Fund, along with an additional \$2,159,240 carried forward from the fund balance, resulting in a combined budget of \$2,610,490. Compared to the prior year, this budget represents a 7.7% increase, totaling \$188,100 more than the previous fiscal year. Budgeted expenditures are also set to rise by the same amount, reaching \$2,610,490 for FY 2026-2027. It's important to note that these expenses are allocated exclusively to community or economic development-related expenses.

### Revenues vs Expenditures Summary

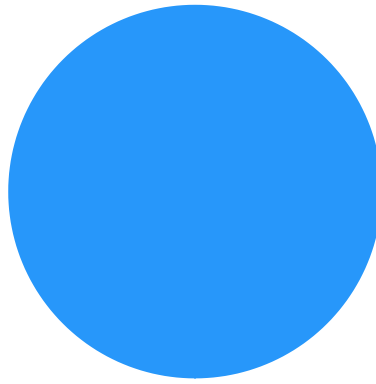


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



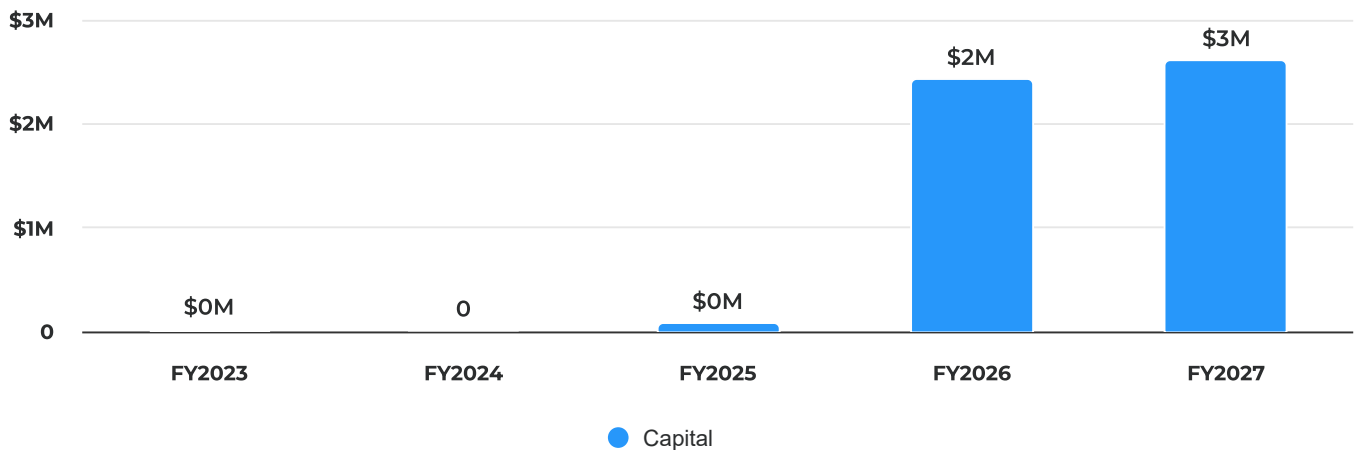
● Economic/Community Fund **\$2,610,490** 100.00%

### Revenues by Fund

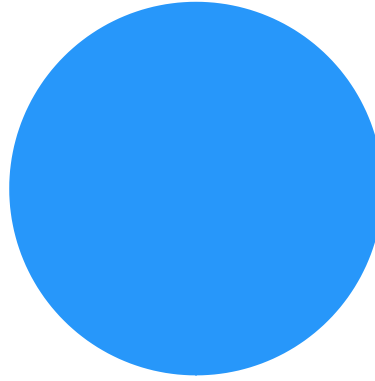
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Economic/Community Fund</b>	\$527,645	\$236,145	\$2,422,380	\$2,610,490	\$188,110	7.77%
Taxes	\$459,505	\$198,260	\$440,125	\$451,250	\$11,125	2.53%
Other Revenues	\$68,140	\$37,885	\$1,982,255	\$2,159,240	\$176,985	8.93%
<b>Total Revenues</b>	<b>\$527,645</b>	<b>\$236,145</b>	<b>\$2,422,380</b>	<b>\$2,610,490</b>	<b>\$188,110</b>	<b>7.77%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Capital **\$2,610,490** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Capital	\$75,000	\$209,236	\$2,422,380	\$2,610,490	\$188,110	7.77%
<b>Total Expenditures</b>	<b>\$75,000</b>	<b>\$209,236</b>	<b>\$2,422,380</b>	<b>\$2,610,490</b>	<b>\$188,110</b>	<b>7.77%</b>

### Significant Changes from the Prior Year

- An increase in Capital by \$188,110 is primarily due to the increase in fund balance. This budget does have planned projects like: General Plan Update, Economic Development Plan Update, Economic Development Brochure, and Housing Feasibility Study. For more information on the projects, please see the Capital Improvements section.

# Police Impound Fund

The Police Impound Fee Fund is supported by fees collected when vehicles are impounded by the Eloy Police Department. These situations typically occur when a vehicle is involved in violations such as unsafe driving, lack of proper registration or insurance, or other circumstances that require law enforcement to remove the vehicle to protect public safety.

The revenue generated from these fees is dedicated specifically to supporting public safety efforts within the Police Department. Rather than going into the City’s general fund, these dollars are reinvested directly into services, equipment, and resources that help officers perform their duties more effectively and keep our community safe.

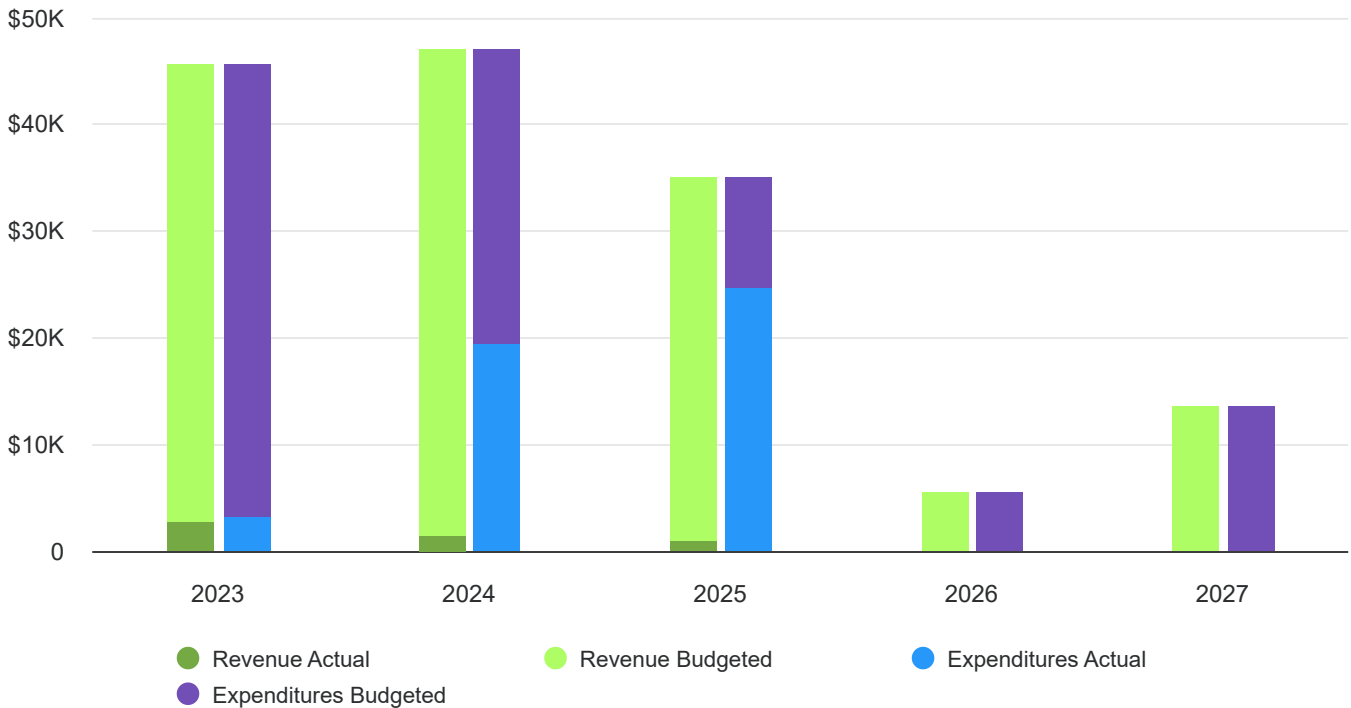
This funding can be used for a range of public safety needs, such as maintaining equipment, supporting enforcement operations, enhancing training, or investing in tools that improve response times and service quality. By using these funds in this way, the City ensures that the costs associated with impound-related enforcement help strengthen overall public safety efforts.

Ultimately, the Police Impound Fee Fund reflects a practical approach—where fees tied to enforcement activities are reinvested back into the very services that protect residents, promote accountability, and contribute to a safer, more secure community for everyone in Eloy.

## Summary

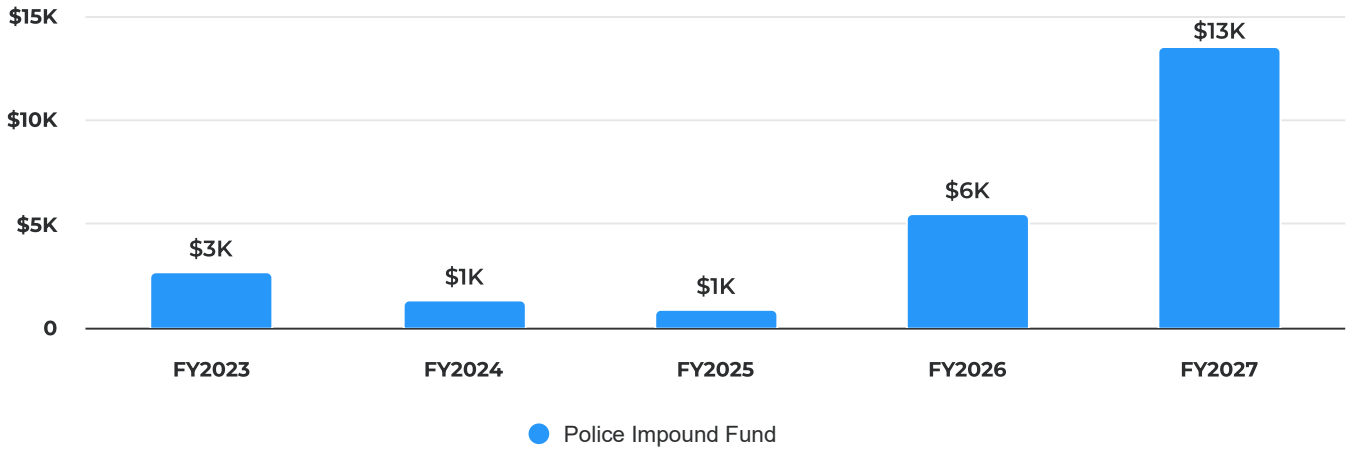
In FY 2026-2027, the City of Eloy foresees a total revenue projection of \$3,500 for the Police Impound Fund, supplemented by \$9,990 carried forward from the fund balance, resulting in a combined budget of \$7,990. This budget marks an 145.27% increase, amounting to \$7,990 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$13,490 for FY 2026-2027. It’s essential to note that these expenses are designated solely for public safety expenses.

### Revenues vs Expenditures Summary

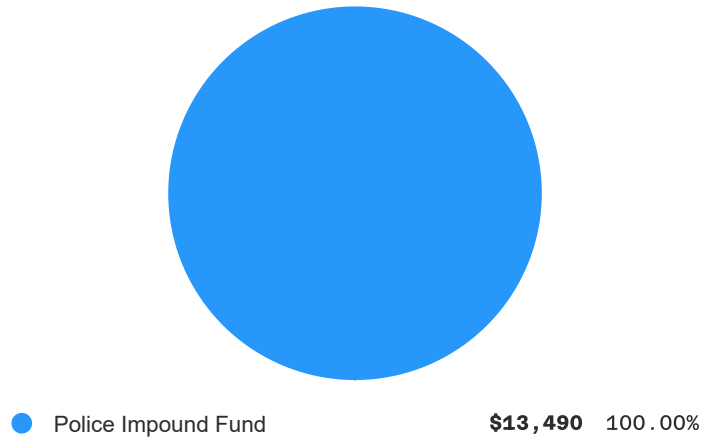


# Revenues

### Historical Revenue by Fund



### FY27 Revenues by Fund

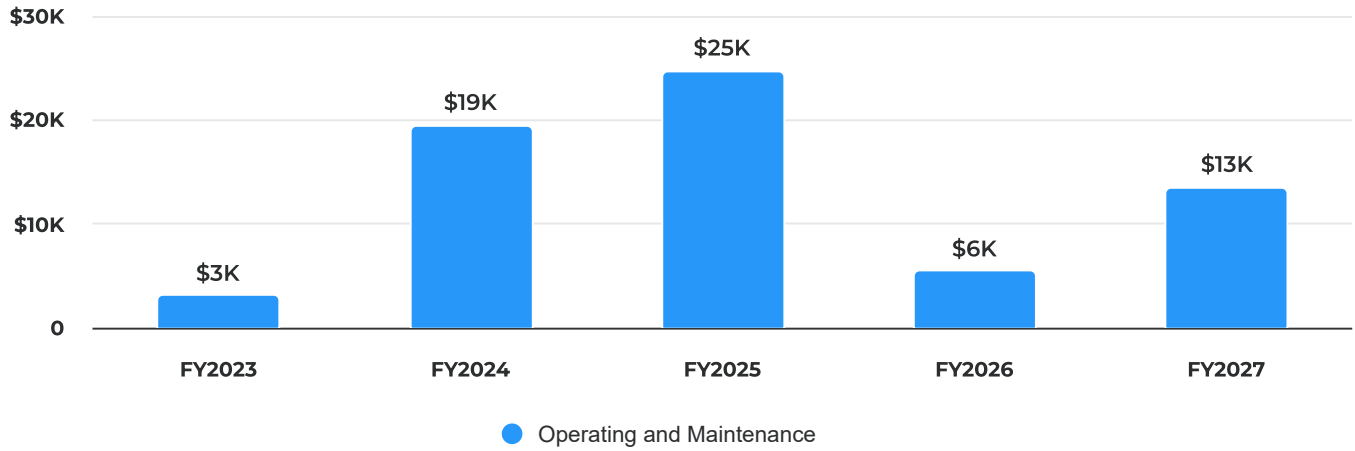


### Revenues by Fund

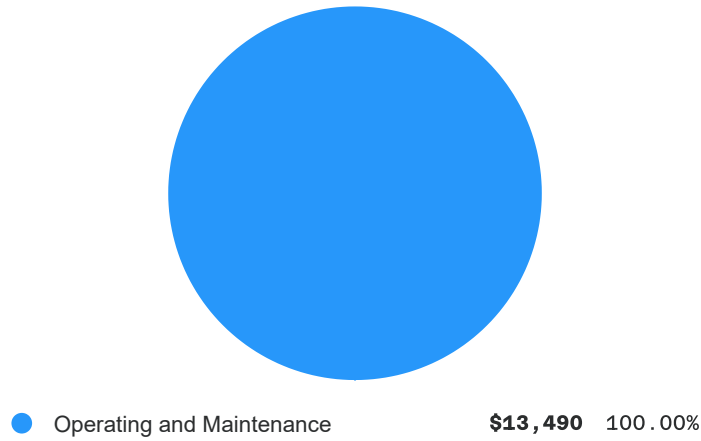
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Police Impound Fund</b>	\$3,450	\$3,450	\$5,500	\$13,490	\$7,990	145.27%
Charges for Services	\$3,450	\$3,450	\$2,000	\$3,500	\$1,500	75.00%
Fund Balance Carry Forward	\$0	\$0	\$3,500	\$9,990	\$6,490	185.43%
<b>Total Revenues</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$5,500</b>	<b>\$13,490</b>	<b>\$7,990</b>	<b>145.27%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$26,295	\$0	\$5,500	\$13,490	\$7,990	145.27%
<b>Total Expenditures</b>	<b>\$26,295</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$13,490</b>	<b>\$7,990</b>	<b>145.27%</b>

## Significant Changes from the Prior Year

- An increase of \$7,990 in Operating and Maintenance is due to the increase in fund balance for the fund. Any expenditures shall be for Public Safety expenses only.

# Police Safety Equipment Fund

The Police Safety Equipment Fund is supported by fees collected through the court system, typically associated with fines and penalties related to violations of law. A portion of these court-imposed fees is set aside specifically to support law enforcement, ensuring that resources generated through the justice system are reinvested into public safety.

These funds are dedicated to the purchase and maintenance of safety equipment for Police Officers. This includes critical items such as protective gear, communication tools, and other equipment that helps officers safely and effectively respond to emergencies and serve the community. By providing a dedicated funding source for these needs, the City can ensure that officers have access to modern, reliable equipment without placing additional strain on general taxpayer resources.

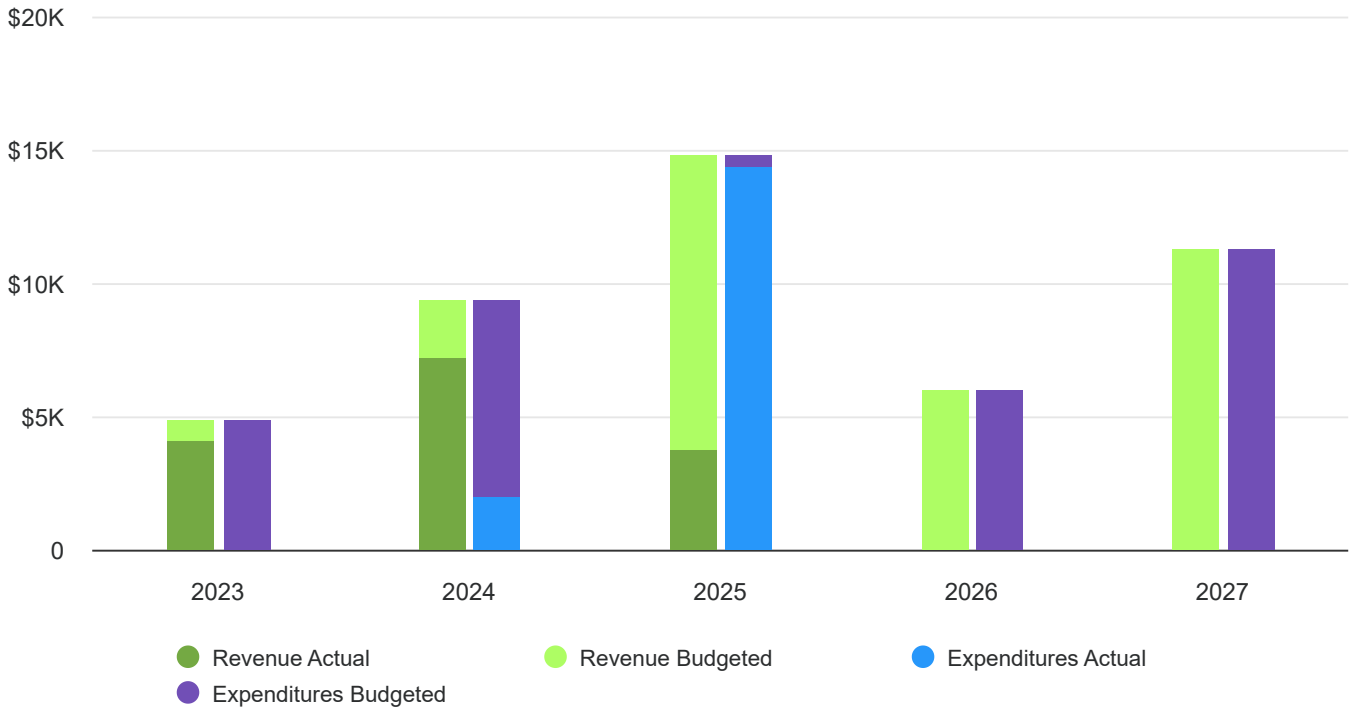
From a community perspective, this fund plays an important role in supporting both officer safety and public safety. When officers are properly equipped, they are better prepared to respond quickly, operate safely, and protect residents in a wide range of situations.

Ultimately, the Police Safety Equipment Fund reflects a balanced approach—where resources generated through the court system are reinvested into strengthening public safety, supporting those who serve, and helping maintain a safe and secure environment for the entire Eloy community.

## Summary

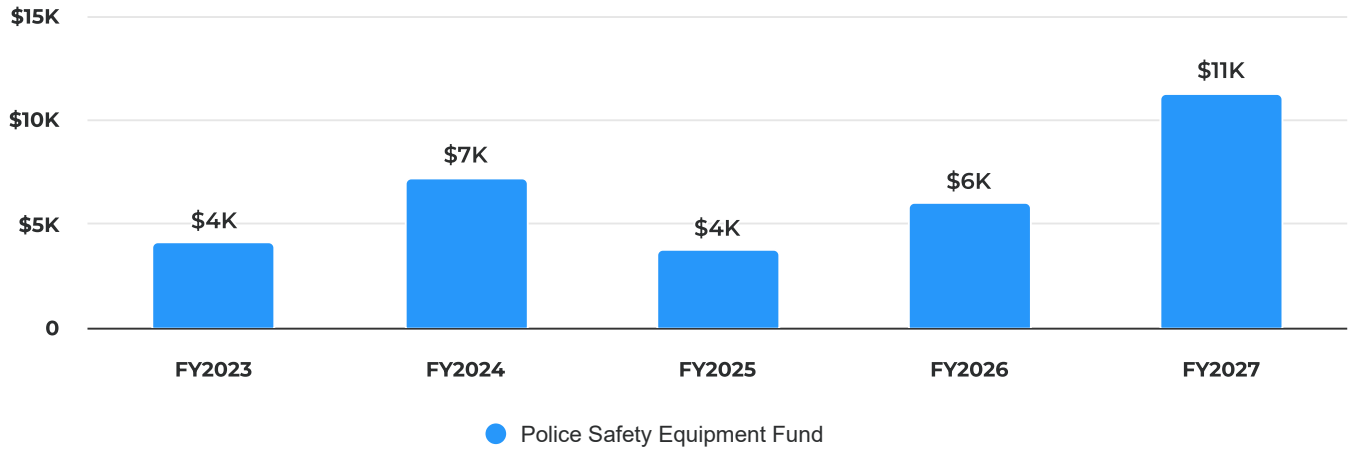
In FY 2025-2026, the City of Eloy foresees a total revenue projection of \$2,800 for the Police Safety Equipment Fund, supplemented by \$8,465 carried forward from the fund balance, resulting in a combined budget of \$11,265. This budget marks an 87.75% increase, amounting to \$5,265 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$11,265 for FY 2026-2027. It's essential to note that these expenses are designated solely for public safety expenses.

### Revenues vs Expenditures Summary

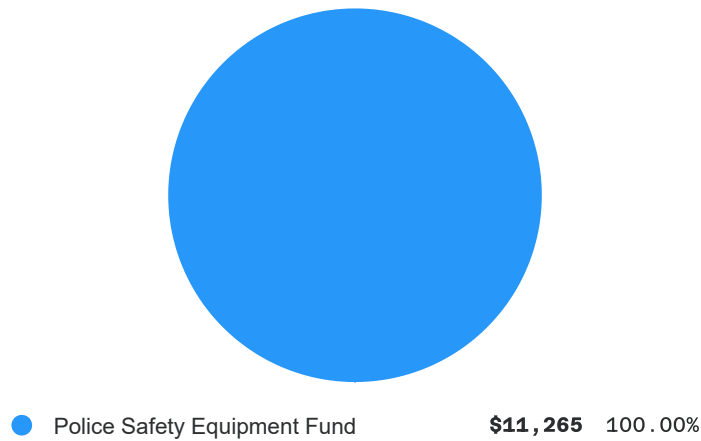


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund

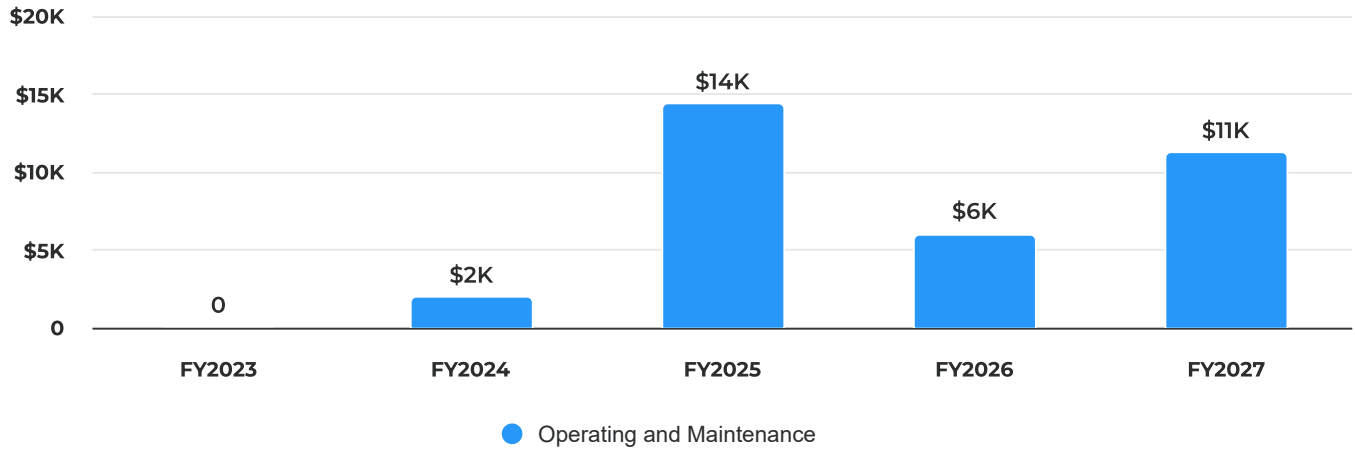


## Revenues by Fund

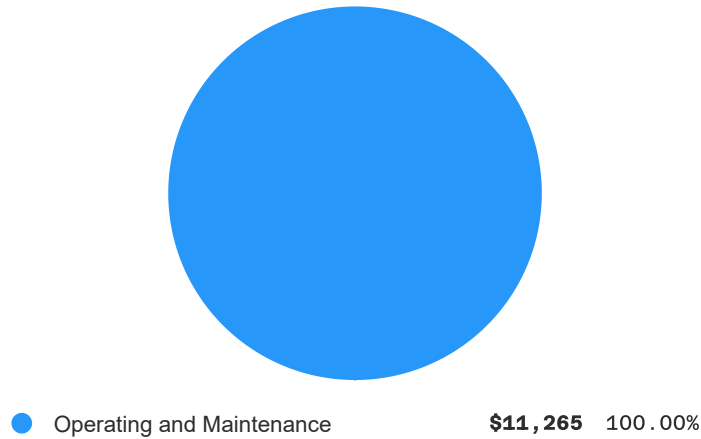
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Police Safety Equipment Fund</b>	\$6,462	\$1,379	\$6,000	\$11,265	\$5,265	87.75%
Charges for Services	\$6,462	\$1,379	\$2,800	\$2,800	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$3,200	\$8,465	\$5,265	164.53%
<b>Total Revenues</b>	<b>\$6,462</b>	<b>\$1,379</b>	<b>\$6,000</b>	<b>\$11,265</b>	<b>\$5,265</b>	<b>87.75%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$14,393	\$0	\$6,000	\$11,265	\$5,265	87.75%
<b>Total Expenditures</b>	<b>\$14,393</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$11,265</b>	<b>\$5,265</b>	<b>87.75%</b>

## Significant Changes from the Prior Year

- An increase of \$5,265 in Operating and Maintenance is due to the increase in fund balance for the fund. Any expenditures shall be for Public Safety expenses only.



# Grants Fund

The Grants Fund serves as a central resource for managing all external funding opportunities available to the City of Eloy, including federal, state, tribal, and private grants. These funds provide critical financial support that allows the City to enhance services, complete projects, and pursue initiatives that might otherwise be limited by local budget constraints.

Unlike local revenue sources such as taxes and fees, grant funding comes from outside organizations and government agencies that invest in communities to support specific priorities, such as infrastructure improvements, public safety, economic development, housing, environmental sustainability, and community programs. By actively seeking out and securing these opportunities, the City is able to bring additional resources into Eloy without increasing the financial burden on residents.

The City's goal is to aggressively pursue and apply for grant opportunities whenever they align with community needs and strategic priorities. This proactive approach helps maximize available funding, expand service delivery, and accelerate projects that directly benefit residents, whether it's improving roads, supporting public safety, enhancing parks and recreation, or strengthening community programs.

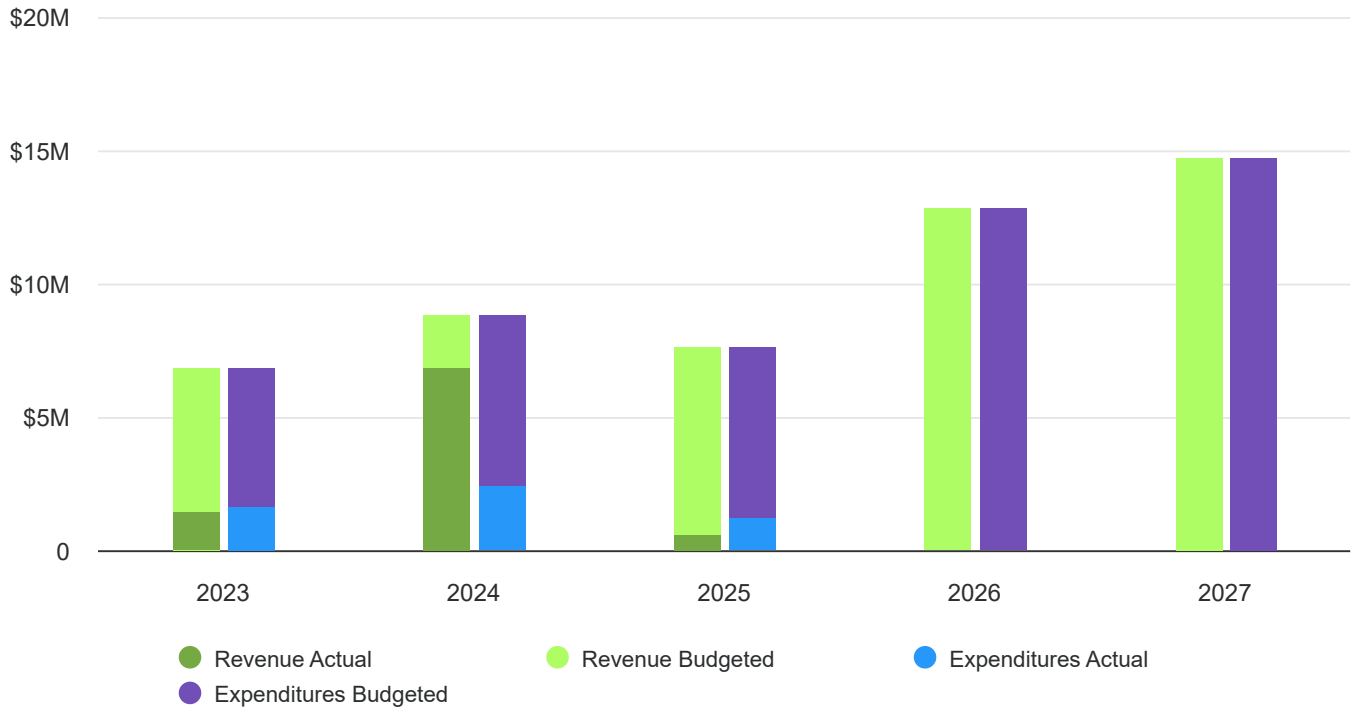
Equally important, the Grants Fund ensures that awarded funds are carefully tracked, managed, and used in accordance with all requirements, maintaining transparency and accountability to both funding agencies and the public.

Ultimately, the Grants Fund represents an important strategy for leveraging outside investment to strengthen Eloy. By bringing in additional funding and putting it to work locally, the City is able to do more for the community, enhancing quality of life, supporting growth, and building a stronger future without relying solely on local dollars.

## Summary

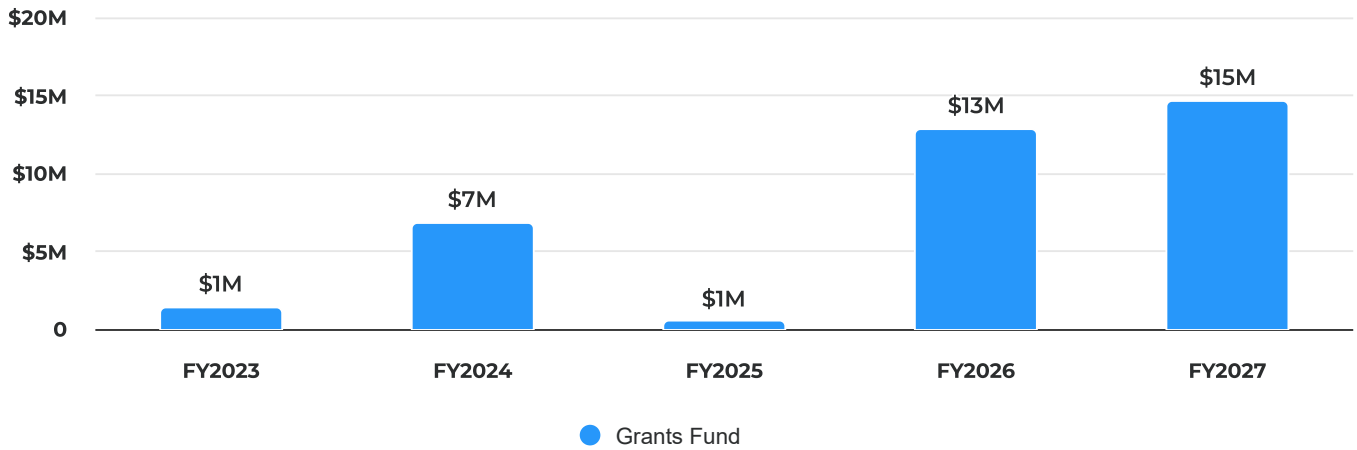
In FY 2026-2027, the City of Eloy anticipates a total revenue projection of \$9,815,000 for the Grants Fund, with an additional \$75,000 transfer-in from the General Fund and \$4,800,000 from fund balance, resulting in a combined budget of \$14,690,000. This budget represents an increase of 14.36%, amounting to \$1,844,750 more than the previous fiscal year. Budgeted expenditures are also expected to increase by the same percentage, reaching \$14,690,000 for FY 2026-2027.

### Revenues vs Expenditures Summary

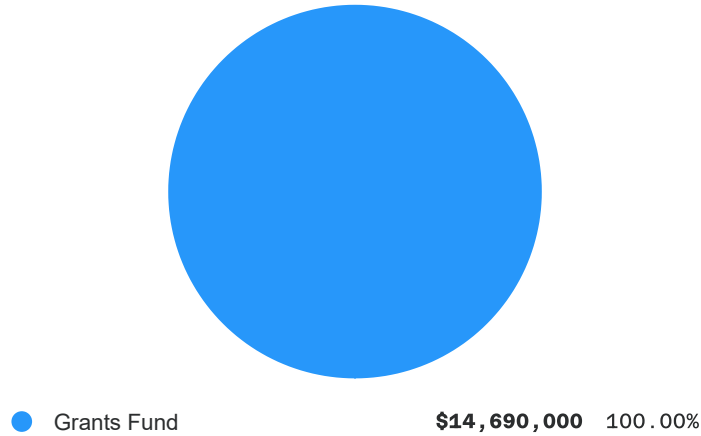


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



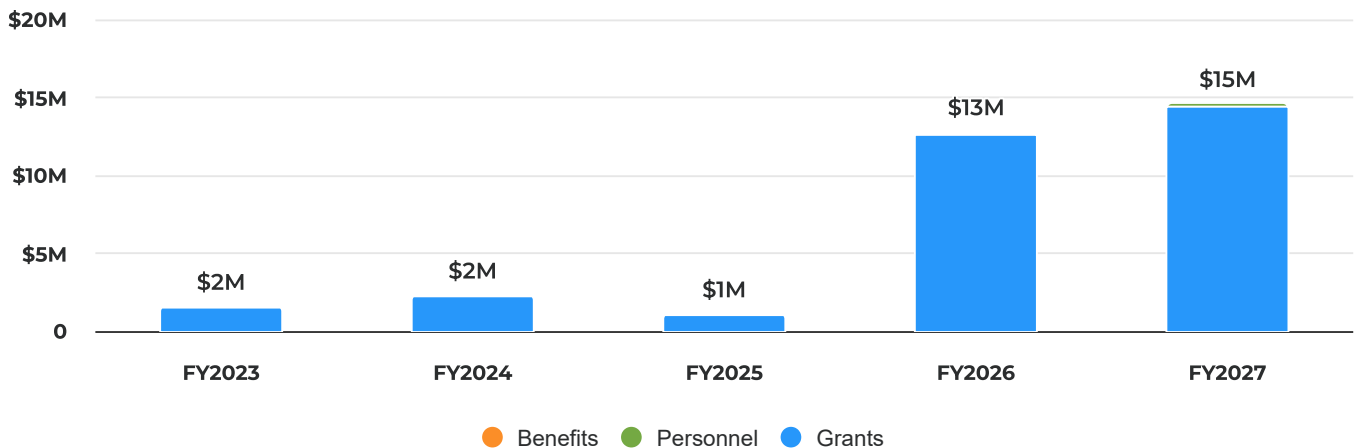
The Grants Fund for the fiscal year totals \$12.8 million, representing 100% of the fiscal year revenue by fund.

### Revenues by Fund

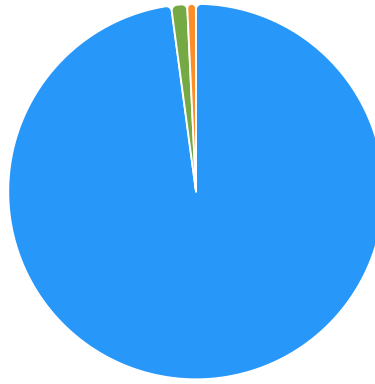
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Grants Fund</b>	\$1,826,794	\$507,557	\$12,845,430	\$14,690,000	\$1,844,570	14.36%
Transfers	\$15,656	\$0	\$75,000	\$75,000	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$0	\$4,800,000	\$4,800,000	
Grants	\$1,811,138	\$407,557	\$12,770,430	\$9,815,000	-\$2,955,430	-23.14%
Grants-Police Special Use	\$0	\$100,000	\$0	\$0	\$0	0.00%
<b>Total Revenues</b>	<b>\$1,826,794</b>	<b>\$507,557</b>	<b>\$12,845,430</b>	<b>\$14,690,000</b>	<b>\$1,844,570</b>	<b>14.36%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



<span style="color: blue;">●</span> Grants	<b>\$14,377,200</b>	97.87%
<span style="color: green;">●</span> Personnel	<b>\$203,160</b>	1.38%
<span style="color: orange;">●</span> Benefits	<b>\$109,640</b>	0.75%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$195,793	\$61,510	\$164,450	\$203,160	\$38,710	23.54%
Benefits	\$36,741	\$25,326	\$101,480	\$109,640	\$8,160	8.04%
Grants	\$1,736,699	\$1,113,105	\$12,579,500	\$14,377,200	\$1,797,700	14.29%
<b>Total Expenditures</b>	<b>\$1,969,233</b>	<b>\$1,199,941</b>	<b>\$12,845,430</b>	<b>\$14,690,000</b>	<b>\$1,844,570</b>	<b>14.36%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$38,710 is due to the general increase and market adjustment for employees within the department.
- An increase in Benefits of \$8,160 is due to recognizing the current benefit coverage for employees within the department.
- An increase of \$1,797,700 in Grants is primarily due to the inclusion of higher budgetary limits to accommodate anticipated current and future grant opportunities.

# JCEF Fund

The Judicial Collection Enhancement Fund (JCEF) is a specialized funding source that supports the ongoing improvement of court operations and services that directly impact the community. This fund is made up of surcharges collected from individuals who participate in court-ordered diversion programs, programs that often provide an alternative to more serious penalties while promoting accountability and rehabilitation.

Before any funds are distributed, courts must submit a detailed plan to the Arizona Supreme Court outlining how the money will be used. These plans are carefully reviewed and approved to ensure that funding is directed toward meaningful improvements. Additionally, all expenditures are subject to legislative appropriation, providing an added layer of oversight and accountability.

The purpose of the JCEF is to strengthen the effectiveness, efficiency, and fairness of the court system. Funds may be used to train court personnel, improve technology and automation, and enhance the systems used to collect and manage court-ordered payments such as fines, restitution, and child support. They can also support better case processing, probation services, and overall administration of justice.

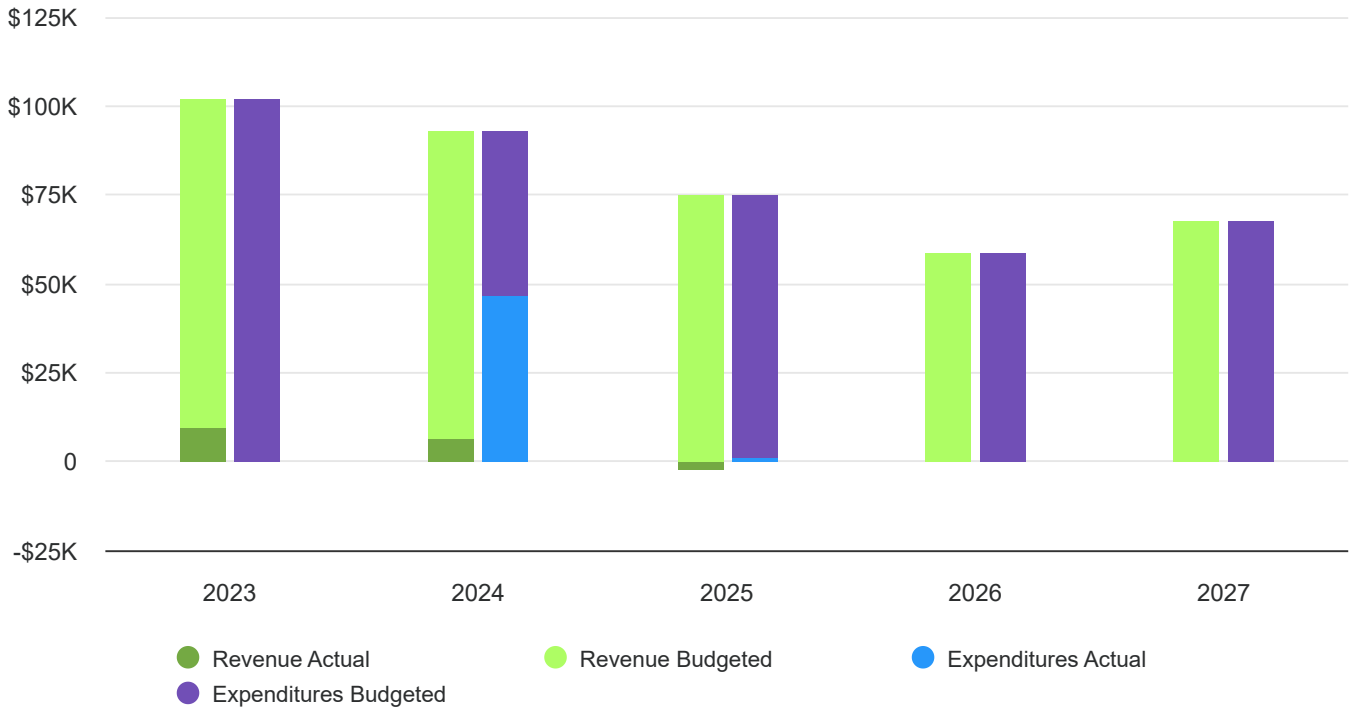
From a community perspective, these investments help ensure that the court system operates smoothly, fairly, and responsibly. Improved systems and trained staff lead to more timely case resolution, better tracking of payments, and stronger accountability, all of which contribute to public trust and confidence in the justice system.

Ultimately, the JCEF represents reinvestment in the courts, using funds generated through the judicial process to improve how the system serves the public. By enhancing court operations and services, the City helps ensure a more efficient, transparent, and effective justice system for the residents of Eloy.

## Summary

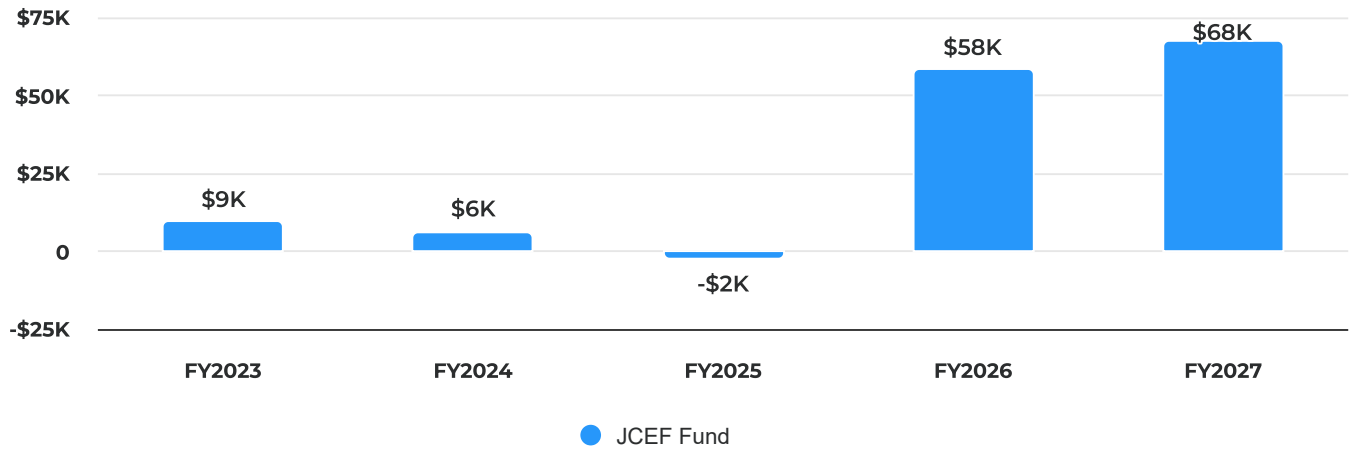
In FY 2026-2027, the City of Eloy foresees a total revenue projection of \$10,200 for the JCEF Fund, supplemented by \$57,480 carried forward from the fund balance, resulting in a combined budget of \$67,680. This budget marks a 16.29% increase, amounting to \$9,480 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$67,680 for FY 2026-2027. It's essential to note that these expenses are designated solely for court-related expenses.

### Revenues vs Expenditures Summary

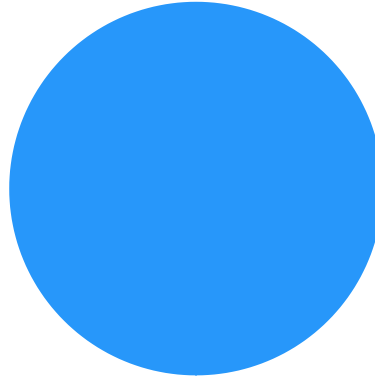


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



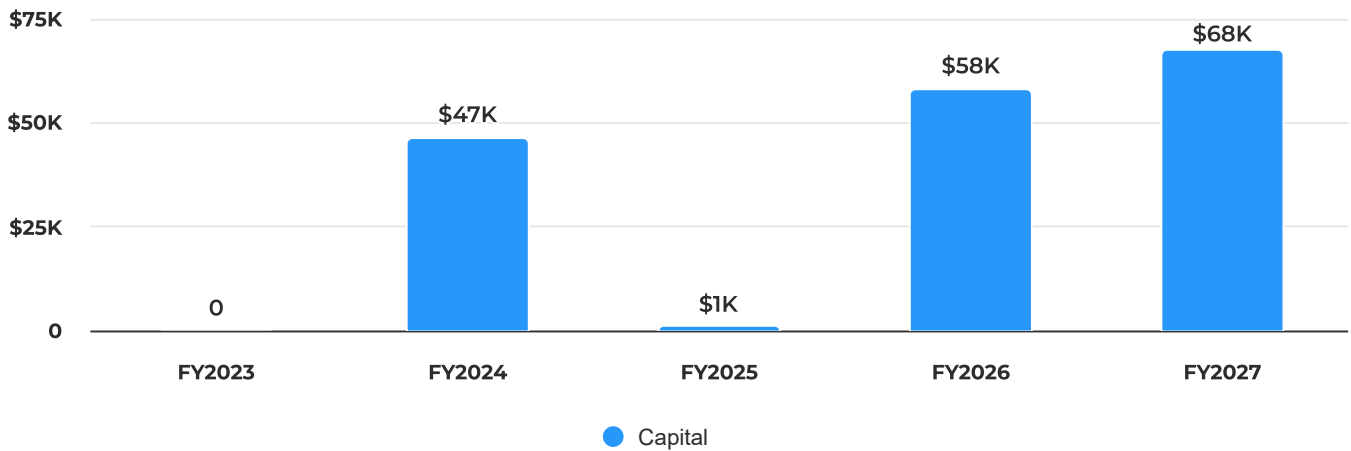
● JCEF Fund \$67,680 100.00%

### Revenues by Fund

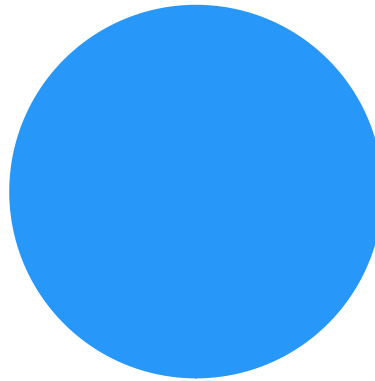
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>JCEF Fund</b>	\$6,197	\$2,999	\$58,200	\$67,680	\$9,480	16.29%
Charges for Services	\$6,197	\$2,999	\$10,200	\$10,200	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$48,000	\$57,480	\$9,480	19.75%
<b>Total Revenues</b>	<b>\$6,197</b>	<b>\$2,999</b>	<b>\$58,200</b>	<b>\$67,680</b>	<b>\$9,480</b>	<b>16.29%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Capital **\$67,680** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Capital	\$932	\$0	\$58,200	\$67,680	\$9,480	16.29%
<b>Total Expenditures</b>	<b>\$932</b>	<b>\$0</b>	<b>\$58,200</b>	<b>\$67,680</b>	<b>\$9,480</b>	<b>16.29%</b>

### Significant Changes from the Prior Year

- An increase in \$9,480 in capital is primarily due to changes in the fund balance for the fund. Any unforeseen expenditures for court-related expenditures may come from this balance.

# Court Recovery Fund

The Court Enhancement Fund is supported by revenues collected through the court system, specifically from surcharges applied to certain fines, penalties, and forfeitures resulting from law enforcement activities. In simple terms, when violations occur and fines are issued, such as traffic citations or other legal infractions, a portion of those payments is set aside in this dedicated fund in accordance with state and federal laws.

Rather than being used for general government purposes, these funds are specifically reinvested back into the court system to support its ongoing operations and improvements. This ensures that resources generated by law enforcement are used to strengthen the very systems that uphold those laws.

The Court Enhancement Fund can be used to improve court services, upgrade technology, enhance record-keeping systems, and support administrative functions that help the courts operate more efficiently and effectively. These improvements contribute to faster case processing, better access to information, and a more streamlined experience for residents who interact with the court system.

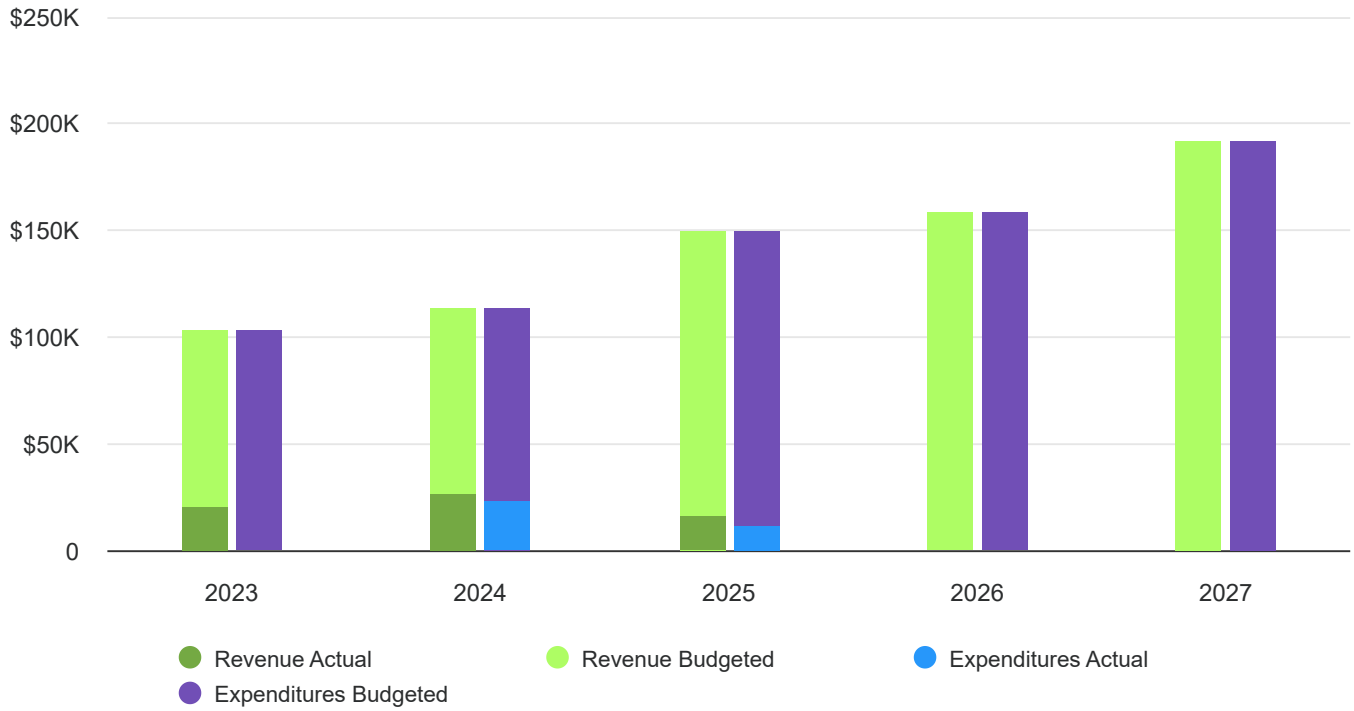
From a community perspective, this fund plays an important role in maintaining a fair, efficient, and accessible justice system. By reinvesting these revenues locally, the City helps ensure that the courts have the tools and resources needed to serve the public with professionalism, accountability, and transparency.

Ultimately, the Court Enhancement Fund reflects a balanced and responsible approach, where funds generated through the legal system are used to improve that system, benefiting both the community and the overall administration of justice in Eloy.

## Summary

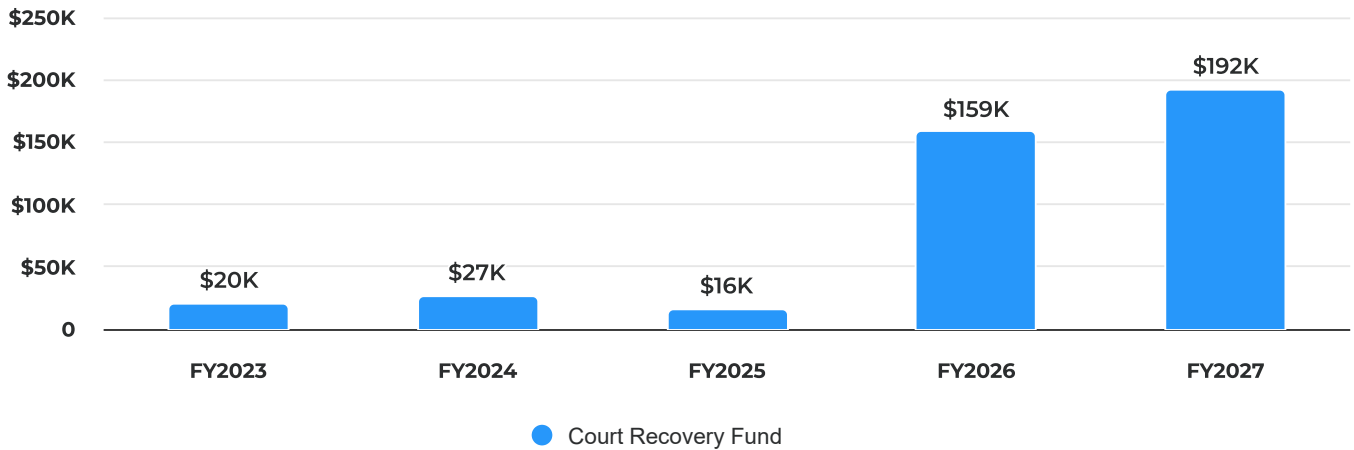
In FY 2026-2027, the City of Eloy foresees a total revenue projection of \$33,500 for the Court Recovery Fund, supplemented by \$158,630 carried forward from the fund balance, resulting in a combined budget of \$192,130. This budget marks a 20.99% increase, amounting to \$33,335 more than the previous fiscal year. Budgeted expenditures are also set to rise by the same amount, reaching \$192,130 for FY 2026-2027. It's essential to note that these expenses are designated solely for public safety initiatives.

### Revenues vs Expenditures Summary

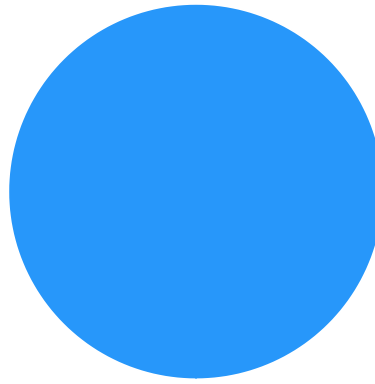


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



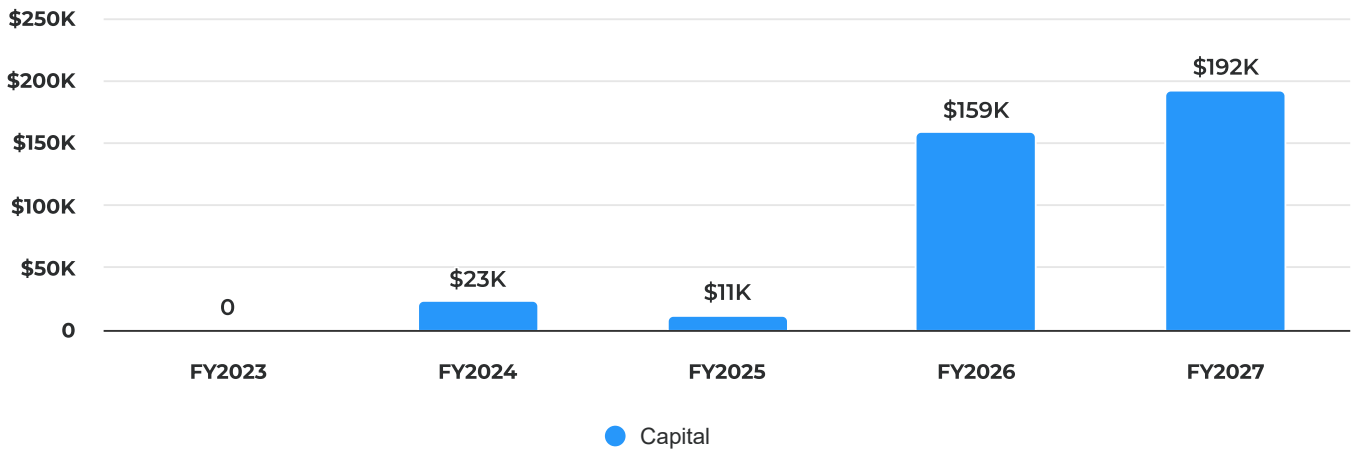
● Court Recovery Fund **\$192,130** 100.00%

### Revenues by Fund

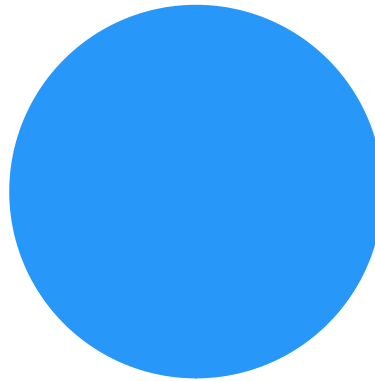
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Court Recovery Fund</b>	\$27,599	\$15,500	\$158,795	\$192,130	\$33,335	20.99%
Charges for Services	\$13,971	\$7,923	\$15,325	\$19,250	\$3,925	25.61%
Other Revenues	\$13,628	\$7,577	\$14,250	\$14,250	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$129,220	\$158,630	\$29,410	22.76%
<b>Total Revenues</b>	<b>\$27,599</b>	<b>\$15,500</b>	<b>\$158,795</b>	<b>\$192,130</b>	<b>\$33,335</b>	<b>20.99%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Capital **\$192,130** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Capital	\$11,371	\$1,989	\$158,795	\$192,130	\$33,335	20.99%
<b>Total Expenditures</b>	<b>\$11,371</b>	<b>\$1,989</b>	<b>\$158,795</b>	<b>\$192,130</b>	<b>\$33,335</b>	<b>20.99%</b>

### Significant Changes from the Prior Year

- An increase in Capital of \$33,335 is primarily the change in fund balance due to higher court recovery costs collected. Any unforeseen expenditures for the court may come from this balance.

# Opioid Settlement Fund

The Opioid Settlement Fund is established to account for revenues received by the City through national and state opioid litigation settlements with pharmaceutical manufacturers, distributors, and related entities. These restricted revenues are intended to support programs and activities that prevent, respond to, and remediate the impacts of opioid misuse, addiction, and overdose within the community.

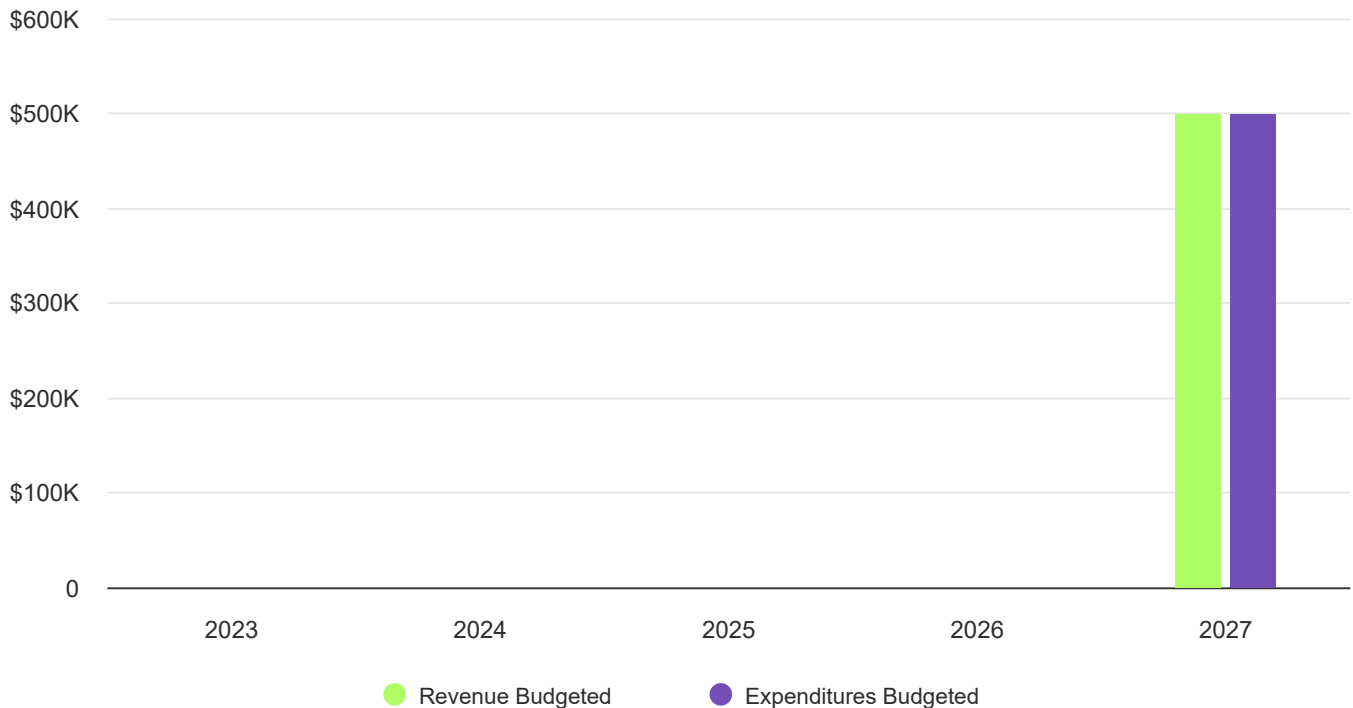
Resources in this fund may be used for eligible expenditures consistent with settlement agreements, state guidance, and applicable laws and regulations. Allowable uses include, but are not limited to, substance abuse prevention and education, treatment and recovery services, mental and behavioral health initiatives, emergency response enhancements, law enforcement and first responder training, community outreach, and other evidence-based strategies addressing the opioid epidemic.

The fund is accounted for as a special revenue fund because revenues are legally restricted or committed for specified purposes other than debt service or capital projects. Expenditures are monitored to ensure compliance with settlement requirements and to demonstrate accountability and transparency in the use of opioid settlement proceeds.

## Summary

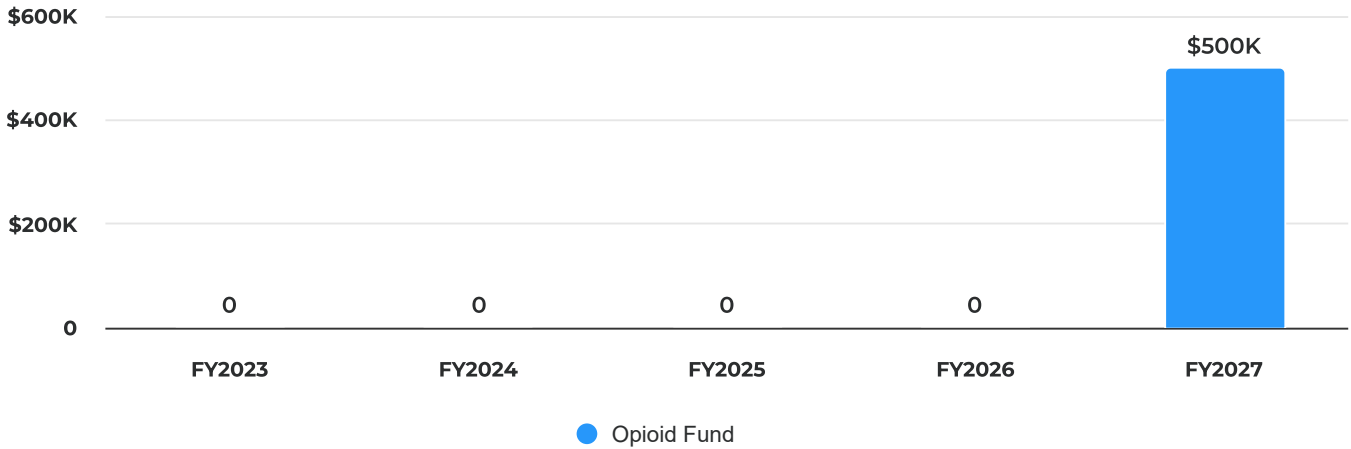
In the 2027 budget for the Opioid Settlement Fund, both revenues and expenditures are budgeted at \$500,000 each. This represents an increase from the previous year, 2026, when no budgeted or actual revenues or expenditures were recorded. The equal budgeted amounts for revenues and expenditures in 2027 indicate a balanced approach for this fund in the target year.

### Revenues vs Expenditures Summary

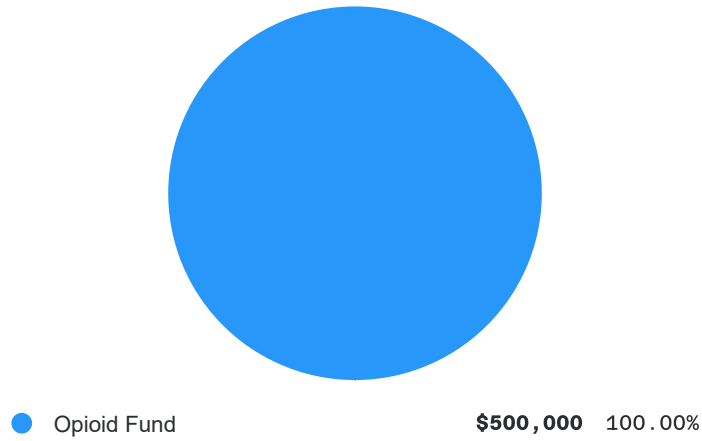


# Revenues

### Historical Revenue by Fund



### FY27 Revenues by Fund

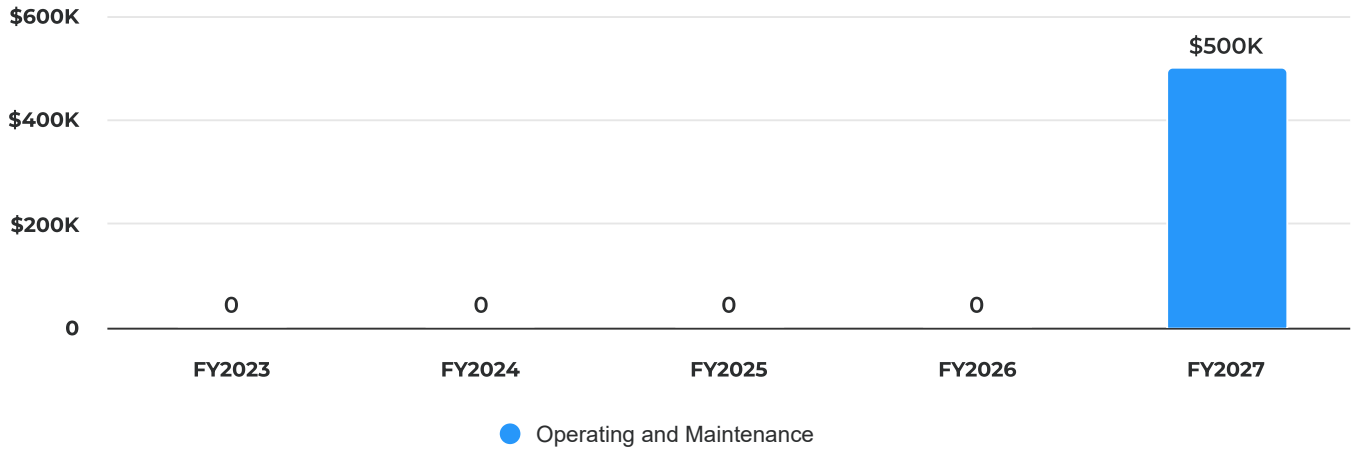


### Revenues by Fund

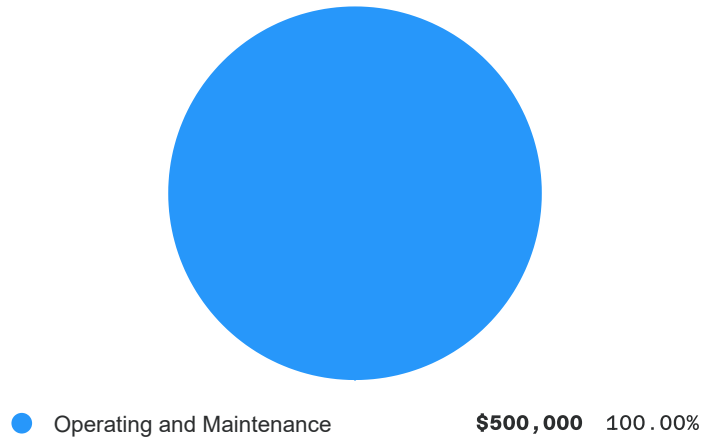
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Opioid Fund</b>	\$0	\$0	\$0	\$500,000	\$500,000	
Charges for Services	\$0	\$0	\$0	\$500,000	\$500,000	
<b>Total Revenues</b>	\$0	\$0	\$0	\$500,000	\$500,000	

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Final Budget 25-26 vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$0	\$500,000	\$500,000	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	

## Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$500,000 is due to recognizing settlement funds from the Opioid Settlement. Any expenses have to be tied or related to Opioid.



# Economic Incentive Fund

The Economic Incentive Fund was established as a forward-looking investment in the future of the City of Eloy, designed to strengthen our local economy, attract new opportunities, and support long-term community growth. On November 13, 2023, the City Council formally adopted Resolution No. 23-1562, committing \$5,000,000 from the City's General Fund to launch this initiative. This allocation reflects a deliberate decision to reinvest local taxpayer dollars into projects and partnerships that will generate lasting economic and community benefits.

At its core, this fund is about creating opportunity, for residents, for local businesses, and for future investment in Eloy. By setting aside dedicated resources, the City is taking a proactive role in shaping growth rather than waiting for it to happen. These funds provide the flexibility to respond to development opportunities, support strategic partnerships, and remove barriers that can otherwise slow or limit progress.

The funding originates from the City's General Fund, which is supported primarily by local revenue sources such as sales taxes, including those generated by everyday purchases within the community. By reinvesting a portion of these locally generated dollars into economic development, the City is ensuring that growth is driven by and for the benefit of Eloy residents.

The Economic Incentive Fund is specifically targeted toward key areas that are essential to sustainable development and long-term success:

- **Water and Wastewater Infrastructure Improvements:**

- Expanding and upgrading these systems is critical to supporting new development, ensuring reliability for existing residents, and positioning Eloy to attract industrial, commercial, and residential growth.

- **Land Development Initiatives:**

- Preparing land for development—through planning, site readiness, and infrastructure access—helps make Eloy more competitive and attractive to investors and developers.

- **Building Enhancements:**

- Supporting improvements to structures and facilities can revitalize underutilized areas, encourage business expansion, and enhance the overall appearance and functionality of the community.

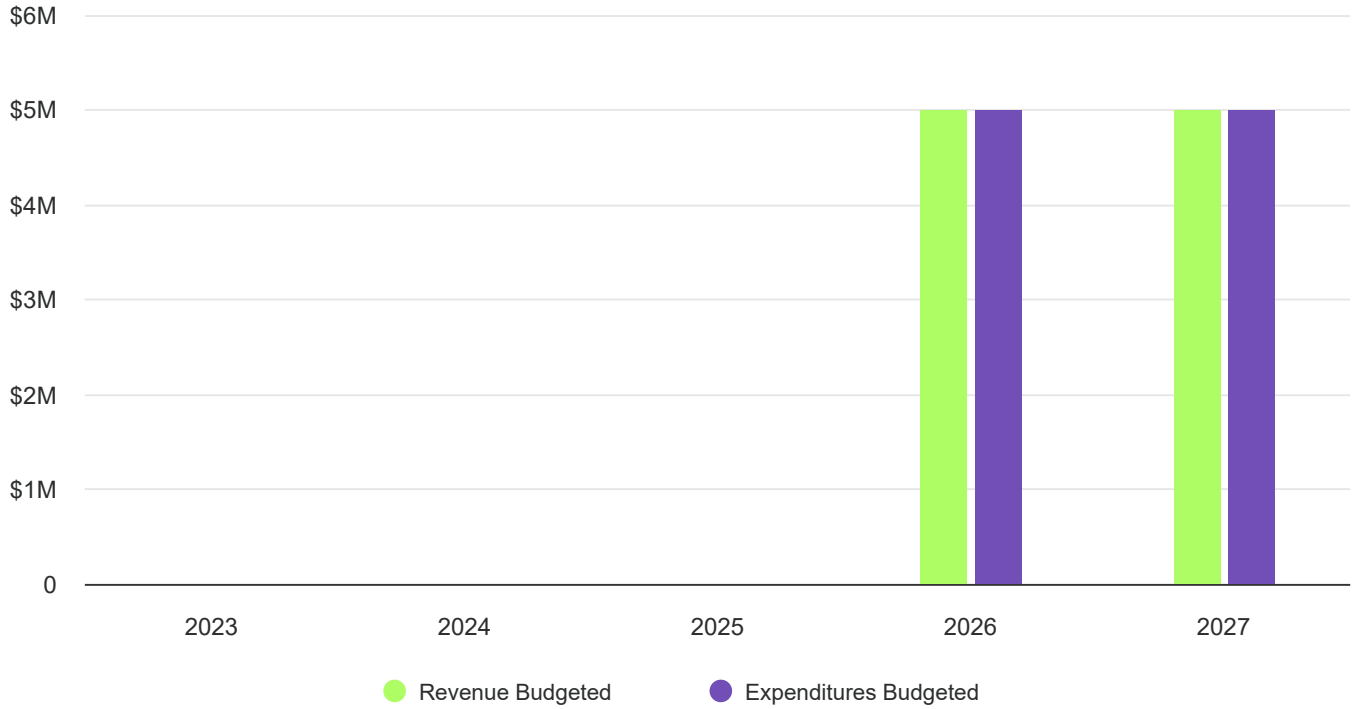
From a community perspective, these investments translate into real, tangible outcomes: new job opportunities, increased business activity, improved infrastructure, and a stronger local economy. They also help ensure that as Eloy grows, it does so in a way that is thoughtful, sustainable, and aligned with the community's needs and values.

Ultimately, the Economic Incentive Fund represents a strategic commitment to Eloy's future. It demonstrates the City's willingness to invest in itself, to partner with the private sector, and to create an environment where businesses can succeed and residents can thrive. It is not just an investment in economic development—it is an investment in the long-term vitality and quality of life of the Eloy community.

## Summary

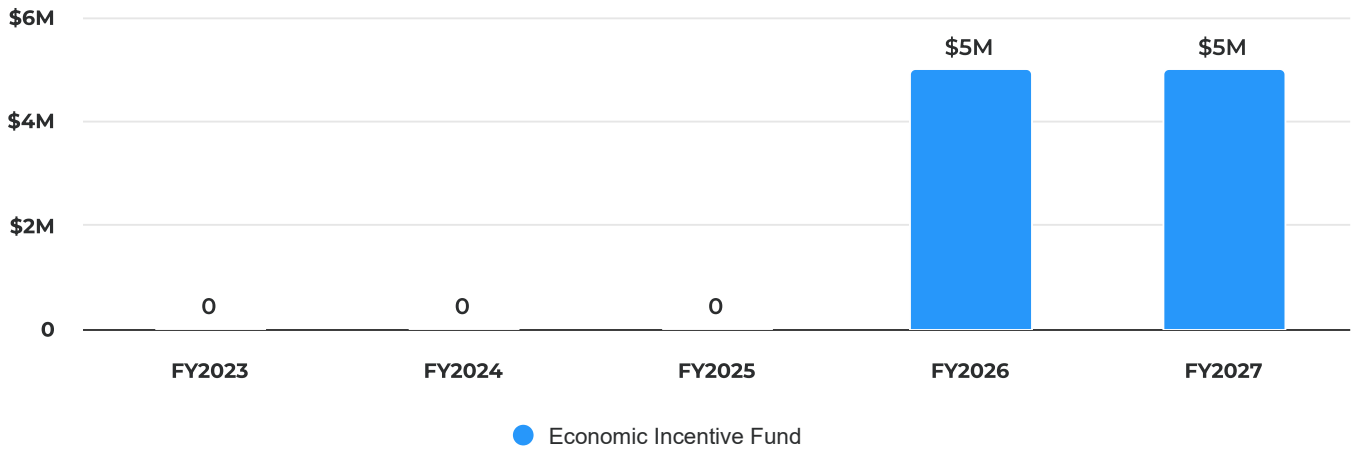
For FY 2026–2027, the City of Eloy anticipates a total revenue projection of \$5,000,000 for the Economic Incentive Fund, which comes from fund balance. Budgeted expenditures remain the same at \$5,000,000 for FY 2026-2027. It's important to note that these expenses are allocated exclusively to Economic Incentives expenditures that must be approved by the City Council.

### Revenues vs Expenditures Summary

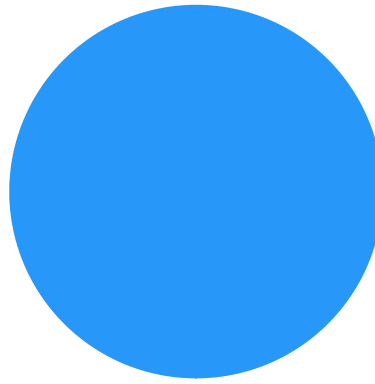


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



● Economic Incentive Fund      \$5,000,000    100.00%

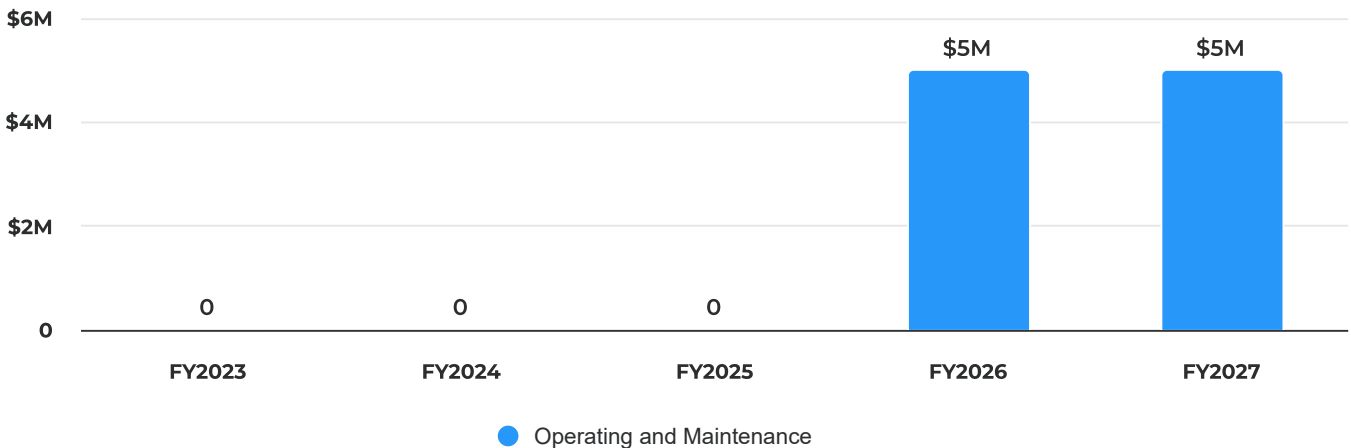
The Economic Incentive Fund has a total fiscal year revenue of \$5 million, representing 100% of its revenue by fund for the fiscal year.

### Revenues by Fund

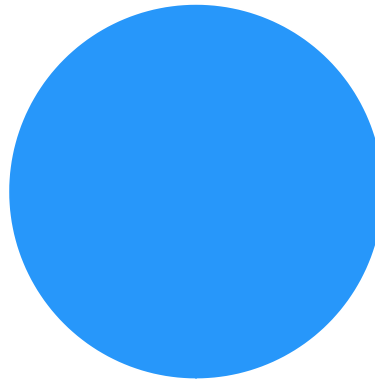
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Economic Incentive Fund</b>	\$0	\$5,000,000	\$5,000,000	\$5,000,000	\$0	0.00%
Transfers	\$0	\$5,000,000	\$5,000,000	\$0	-\$5,000,000	-100.00%
Fund Balance Carry Forward	\$0	\$0	\$0	\$5,000,000	\$5,000,000	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>0.00%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Operating and Maintenance      \$5,000,000    100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$5,000,000	\$5,000,000	\$0	0.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>0.00%</b>

## Significant Changes from the Prior Year

- In FY 2026–2027, no budgetary objectives have been identified. Any expenses must be approved by the City Council.

# Smart and Safe Fund

The Smart and Safe Fund was established following the passage of Arizona Proposition 207, which legalized the sale and use of recreational marijuana across the state. As part of this voter-approved initiative, a 16% excise tax is applied to the sale of recreational marijuana and related products. The revenue generated from this tax is collected by the State and distributed through the Smart and Safe Fund to support a variety of public services and community priorities.

These funds are allocated statewide to areas such as community colleges, public health programs, transportation improvements, criminal justice initiatives, and law enforcement agencies, as well as to the Arizona Attorney General's Office for regulatory enforcement. Eloy receives a portion of this funding, which is specifically directed toward supporting local law enforcement efforts.

For the Eloy Police Department, Smart and Safe Fund revenues provide an important supplemental funding source that can be used for public safety needs, including equipment purchases, training, and other resources that help officers effectively serve and protect the community. By utilizing these funds, the City is able to strengthen its law enforcement capabilities without placing additional financial burden on local taxpayers.

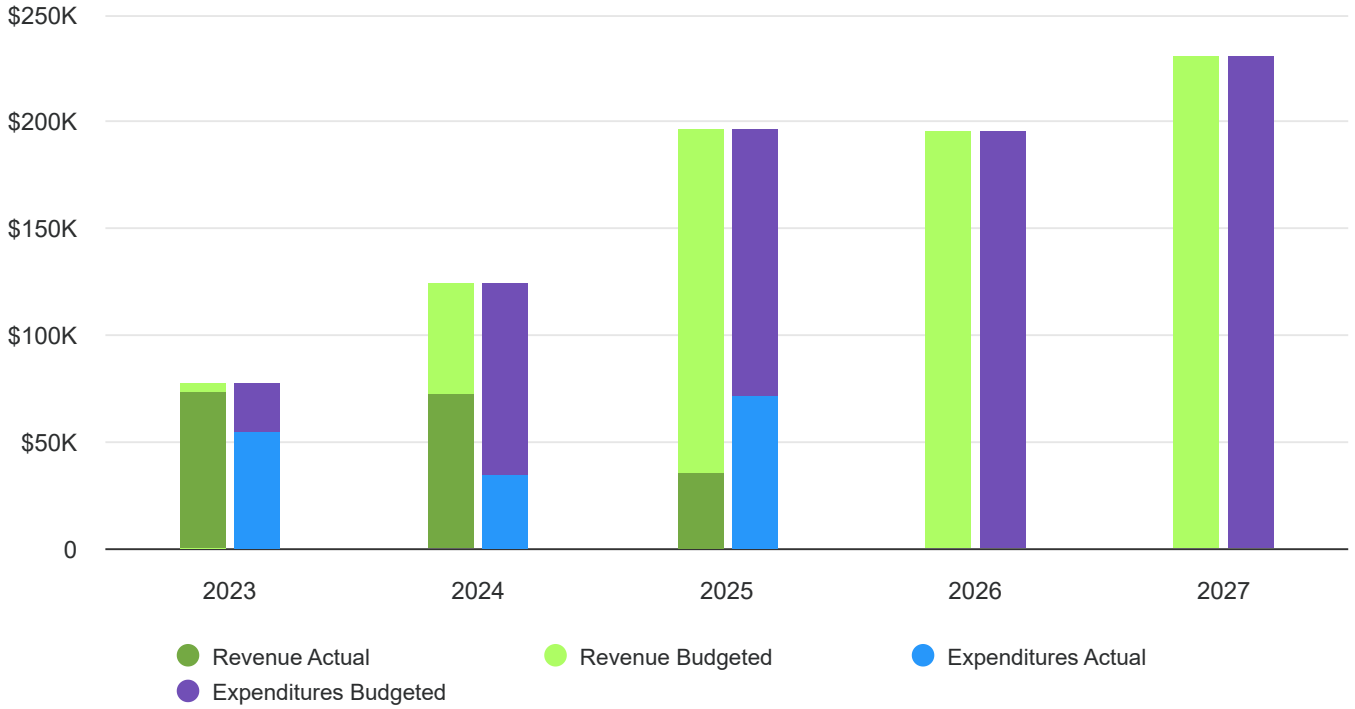
From a community perspective, this fund represents a reinvestment of state-collected revenues back into local communities. It helps ensure that as laws and policies evolve, resources are available to support public safety, promote community well-being, and maintain a balanced and responsible approach to enforcement.

Ultimately, the Smart and Safe Fund allows Eloy to enhance public safety services, invest in its Police Department, and contribute to a safer, more prepared community—while leveraging funding generated at the state level for local benefit.

## Summary

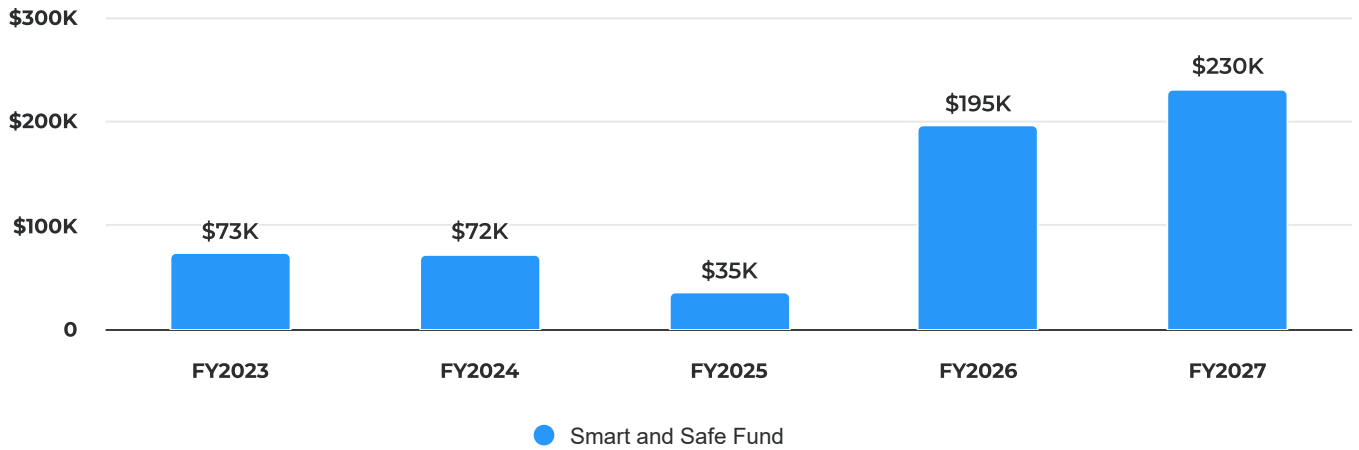
In FY 2026–2027, the City of Eloy foresees a total revenue projection of \$65,000 for the Smart and Safety Fund, supplemented by \$165,425 carried forward from the fund balance, resulting in a combined budget of \$230,425. This budget marks an increase of \$35,115 more than the previous fiscal year. Budgeted expenditures are also set to rise by the same amount, reaching \$230,425 for FY 2026-2027. It's essential to note that these expenses are designated solely for public safety initiatives.

### Revenues vs Expenditures Summary

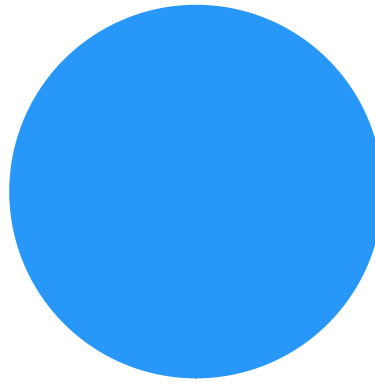


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



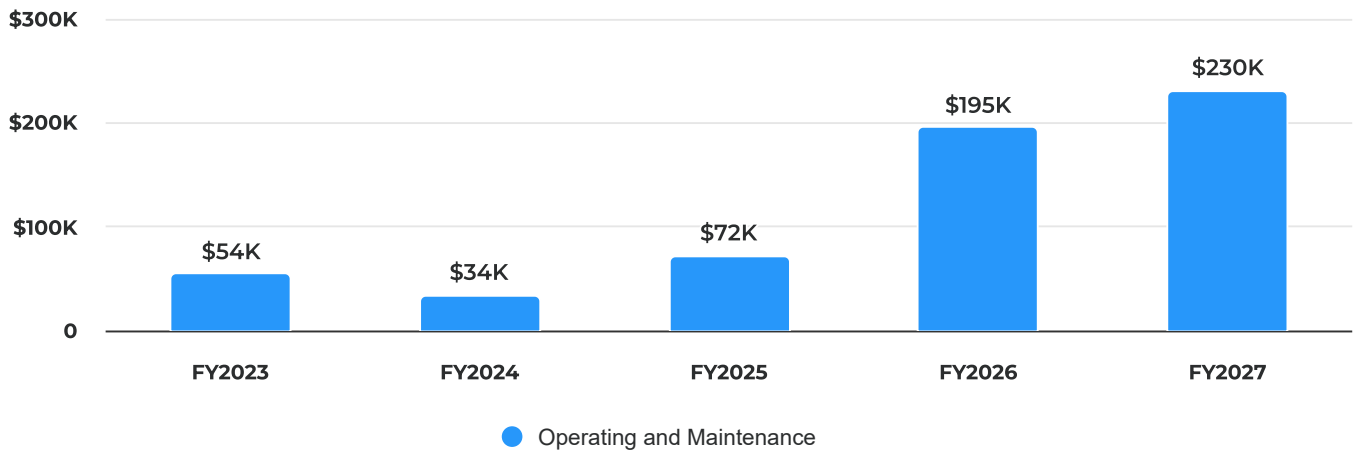
● Smart and Safe Fund **\$230,425** 100.00%

### Revenues by Fund

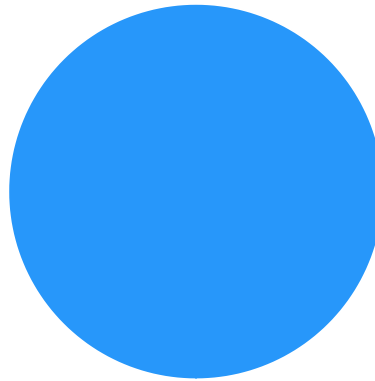
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Smart and Safe Fund</b>	\$73,197	\$31,831	\$195,310	\$230,425	\$35,115	17.98%
Charges for Services	\$73,197	\$31,831	\$72,310	\$65,000	-\$7,310	-10.11%
Fund Balance Carry Forward	\$0	\$0	\$123,000	\$165,425	\$42,425	34.49%
<b>Total Revenues</b>	<b>\$73,197</b>	<b>\$31,831</b>	<b>\$195,310</b>	<b>\$230,425</b>	<b>\$35,115</b>	<b>17.98%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Operating and Maintenance **\$230,425** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Final Budget 25-26 vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$72,029	\$4,460	\$195,310	\$230,425	\$35,115	17.98%
<b>Total Expenditures</b>	<b>\$72,029</b>	<b>\$4,460</b>	<b>\$195,310</b>	<b>\$230,425</b>	<b>\$35,115</b>	<b>17.98%</b>

### Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$35,115 is due to the increase in fund balance for the fund. Any expenditures shall be for Public Safety expenses only.

# Water Allotment Fund

The Water Allotment Fund is a cooperative partnership between the City of Eloy and local landowners, including Linmark, LLC and the Musulin Trust, designed to responsibly manage and plan for the community's long-term water needs. Water is one of the most critical resources for any growing community, and this fund helps ensure that Eloy can continue to provide a reliable and sustainable water supply for both current residents and future development.

The City of Eloy holds a designation of Assured Water Supply (AWS), which is a state requirement that demonstrates the City has access to sufficient water resources to support growth within its municipal service area. Maintaining this designation is essential—it allows for residential and commercial development while ensuring that water use remains sustainable over time.

Through this agreement, participating landowners contribute financially toward the City's obligations to the Central Arizona Groundwater Replenishment District (CAGRDR). The CAGRDR is a state-managed program that helps replenish groundwater supplies used in excess of natural recharge, ensuring long-term water sustainability across Arizona. These replenishment dues are a necessary cost of maintaining the City's water supply commitments.

In return for their participation, the landowners receive reserved water credits, which help secure water availability for future development on their properties. This cost-sharing approach ensures that those who benefit from future growth also contribute to the infrastructure and resources needed to support it.

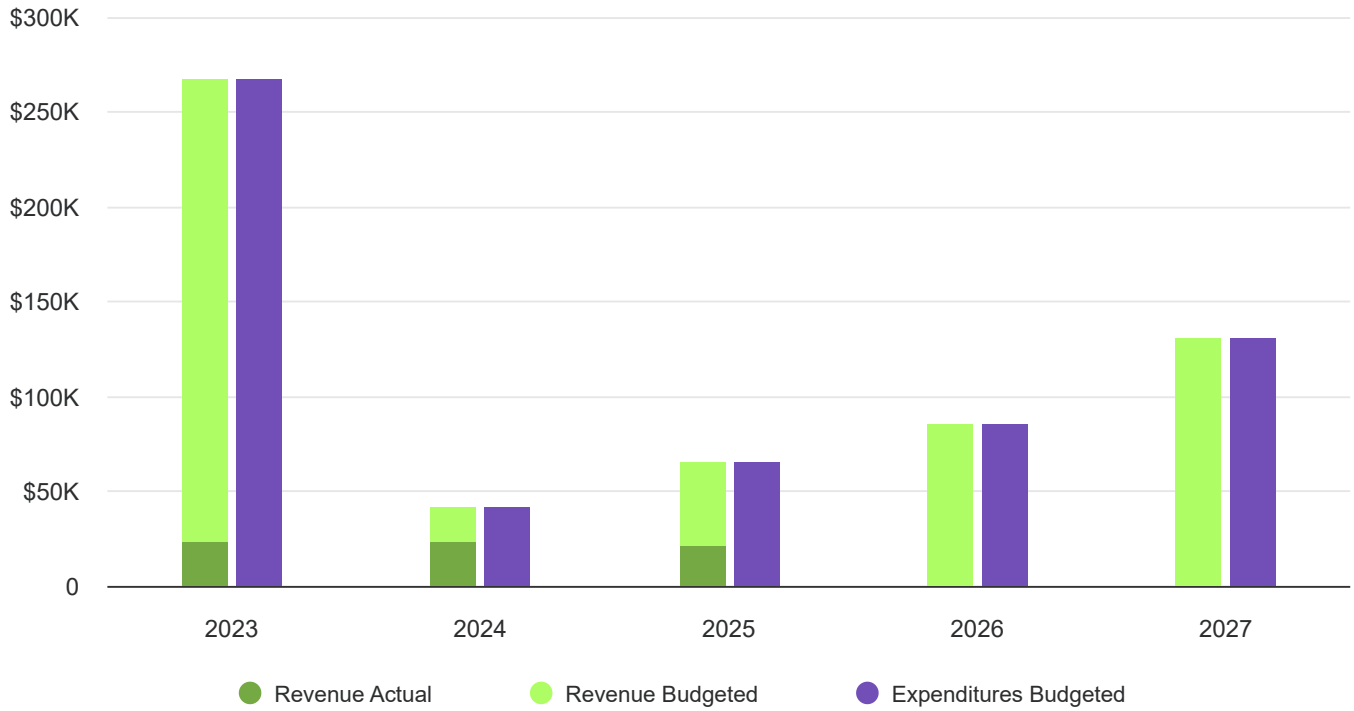
From a community perspective, the Water Allotment Fund represents thoughtful and responsible planning. It allows the City to manage growth without placing the full financial burden on existing residents, while also ensuring that new development contributes its fair share. By working collaboratively with private partners, Eloy is able to protect its water resources, maintain regulatory compliance, and position the community for sustainable expansion.

Ultimately, this fund reflects a balanced approach to growth—protecting one of our most valuable resources while supporting economic development and ensuring that Eloy remains a viable, thriving community for years to come.

## Summary

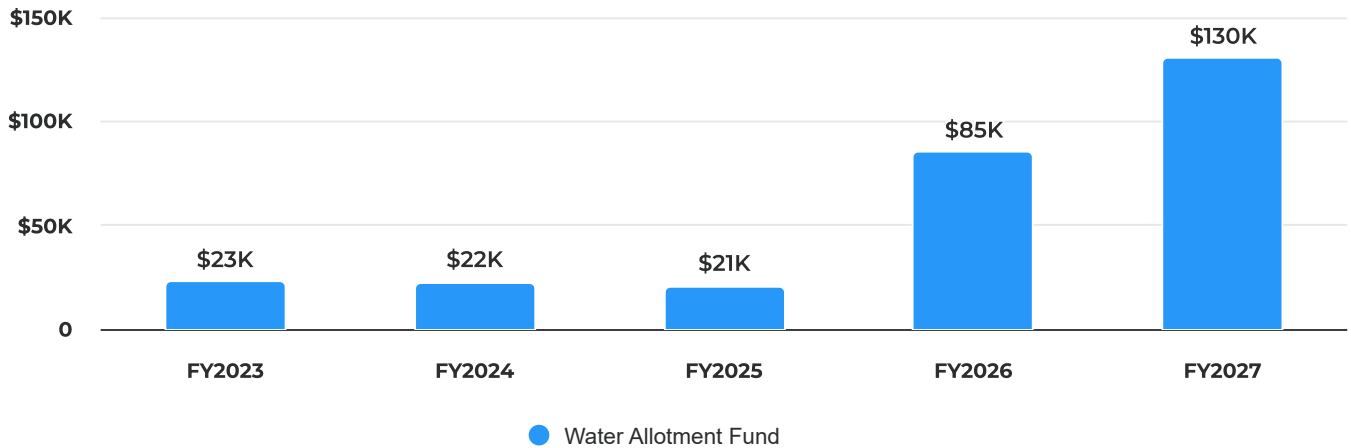
For FY 2026-2027, the City of Eloy anticipates total revenue of \$23,000 for the Water Allotment Fund, plus an additional \$107,460 carried forward from the fund balance, for a combined budget of \$130,460. Compared with the prior year, this budget represents a 53.03% increase, or \$45,210 more than the previous fiscal year. Budgeted expenditures are also expected to rise by the same amount, reaching \$130,460 for FY 2026-2027. These expenses are allocated exclusively to water-related expenditures.

### Revenues vs Expenditures Summary

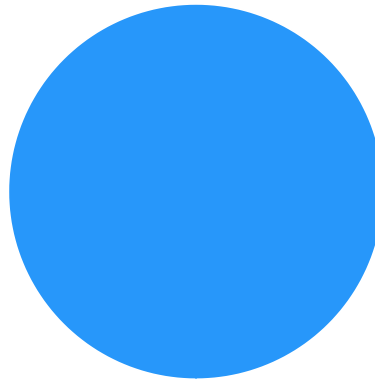


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



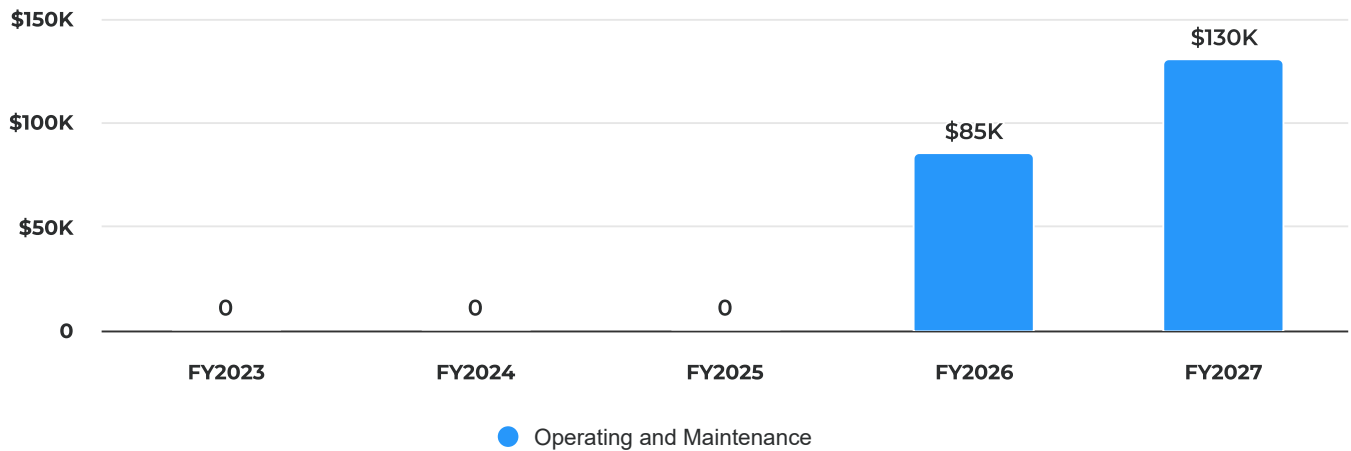
● Water Allotment Fund **\$130,460** 100.00%

### Revenues by Fund

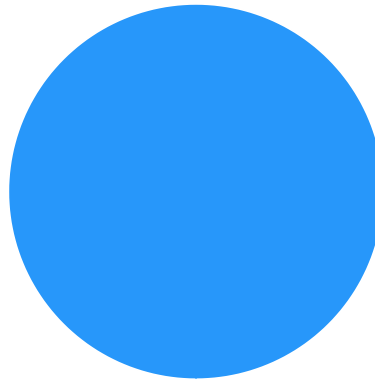
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Water Allotment Fund</b>	\$20,700	\$0	\$85,250	\$130,460	\$45,210	53.03%
Charges for Services	\$20,700	\$0	\$23,000	\$23,000	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$62,250	\$107,460	\$45,210	72.63%
<b>Total Revenues</b>	<b>\$20,700</b>	<b>\$0</b>	<b>\$85,250</b>	<b>\$130,460</b>	<b>\$45,210</b>	<b>53.03%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Operating and Maintenance **\$130,460** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$85,250	\$130,460	\$45,210	53.03%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,250</b>	<b>\$130,460</b>	<b>\$45,210</b>	<b>53.03%</b>

### Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$45,210 is due to the recording of funds from the current member that contributed to the Water Allocation Agreement.

# Cemetery Fund

The Cemetery Division plays an important and deeply meaningful role in serving the Eloy community by ensuring the respectful care, maintenance, and administration of the City's cemetery grounds. At its core, this division is about honoring lives, supporting families, and preserving a space where residents can remember, reflect, and connect with loved ones. Every service provided is carried out with professionalism, compassion, and dignity, recognizing the importance of these moments for families and the community as a whole.

The division's responsibilities are both operational and service-oriented. Staff oversee burial and interment services, maintain the cemetery grounds and infrastructure, manage records and plot inventories, and assist families in making arrangements during difficult times. They also ensure that all activities comply with applicable laws, regulations, and City policies. Beyond these duties, the team is committed to maintaining the cemetery as a well-kept environment that reflects respect for those laid to rest and provides a welcoming place for visitors.

Funding for the Cemetery Division primarily comes from fees collected for services such as plot purchases, burial services, and other related activities. These user-based fees help offset operational costs, allowing the City to maintain the cemetery without placing the full financial burden on general taxpayers. In some cases, additional support may come from the City's General Fund to ensure consistent maintenance and long-term care, especially as the cemetery serves not only current needs but also preserves the community's history.

From a community perspective, this approach ensures that the cemetery remains sustainable while continuing to provide high-quality service. It also reflects a balance—where those who use the services contribute to their upkeep, while the City ensures that the space is maintained as a public asset for all residents.

The division's goal is to provide reliable and compassionate service while maintaining the cemetery to the highest standards of safety, cleanliness, and appearance. Through careful stewardship, efficient operations, and accurate recordkeeping, the team works to protect the cemetery's historical and cultural significance while meeting the needs of current and future generations.

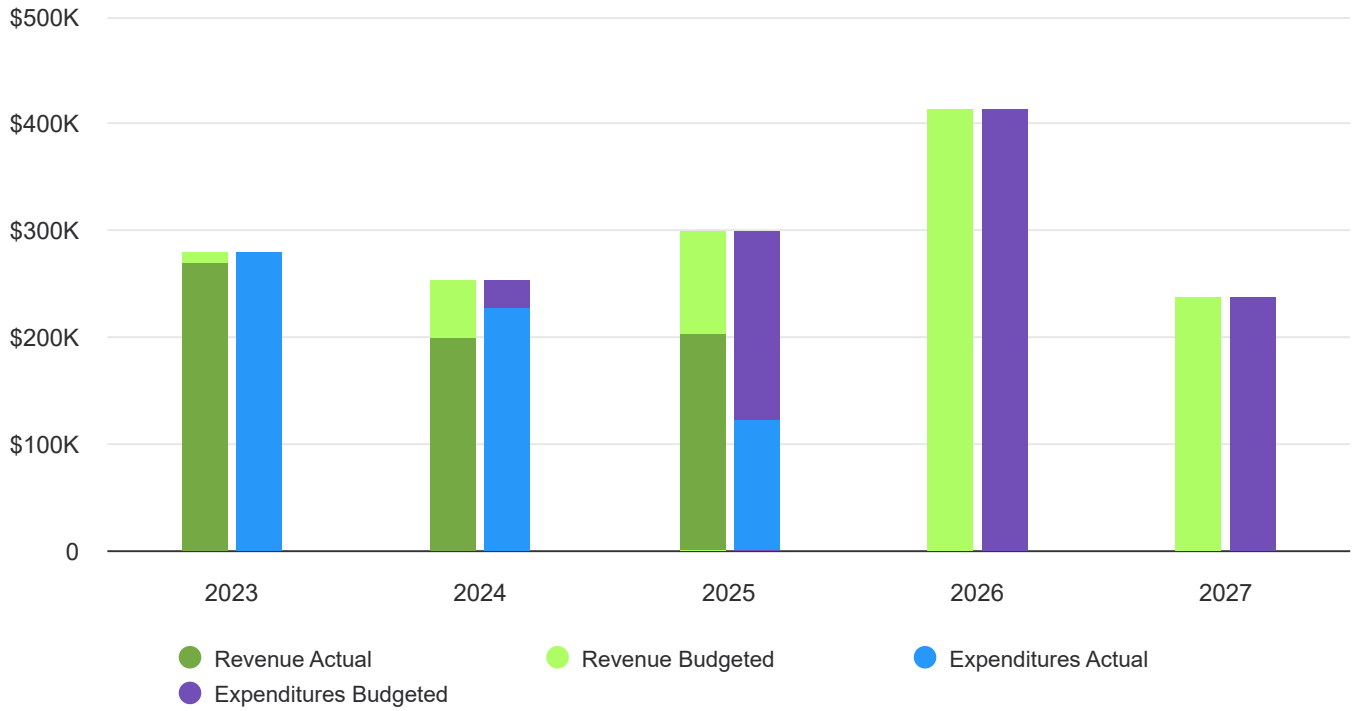
The Cemetery vision is to preserve the cemetery as a dignified, accessible, and respectful memorial space—one that reflects the values of the Eloy community and its enduring commitment to honoring those who came before us.

## Summary

For Fiscal Year 2026-2027, the City of Eloy's Cemetery Fund is budgeted at \$237,465, reflecting a 42.66% decrease (\$176,705) over the previous year. This total includes \$217,850 in projected revenue and a carry-forward fund balance of \$19,615. The projected revenue of \$217,850 represents a 18.66% decrease (\$40,650) from the prior year, largely due to less burial activity and plot sales.

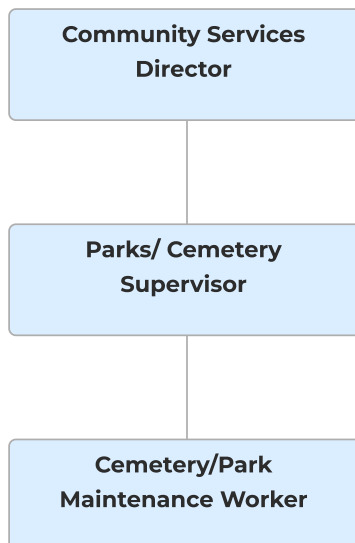
FY 2026–2027 expenditures are also set to decline by \$176,705, or 42.66%, to \$237,465, matching the overall budget. This decrease is primarily due to the fund's completed capital purchase of a new backhoe.

### Revenues vs Expenditures Summary



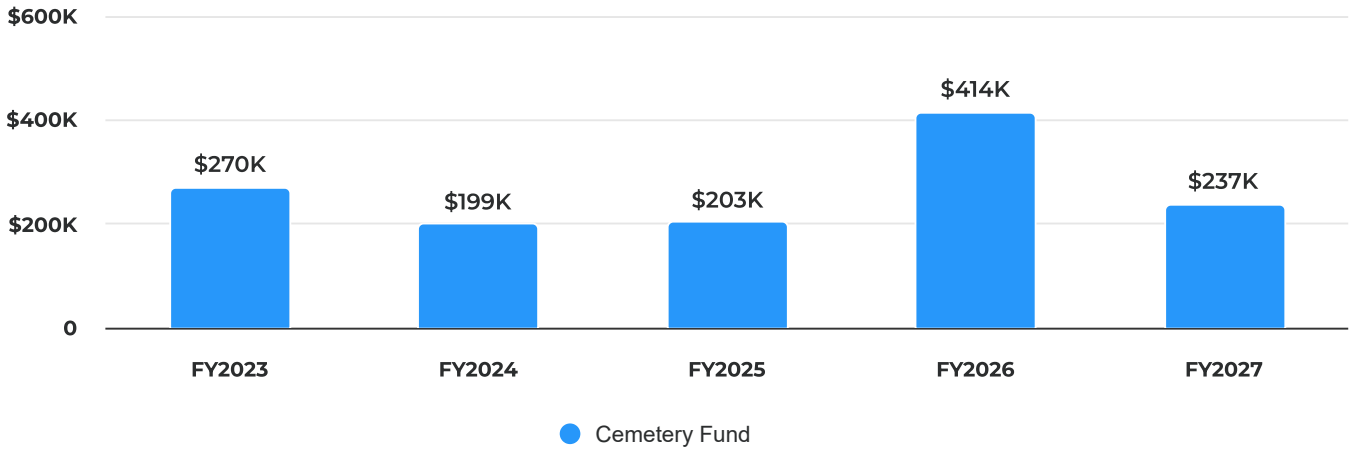
## Organizational Chart

### Cemetery Fund Organization Chart

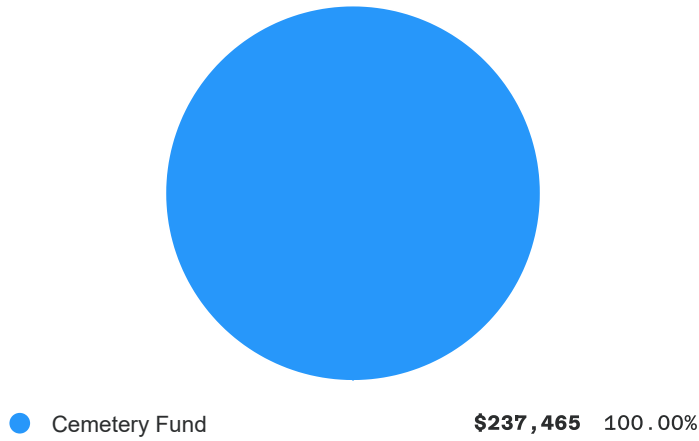


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund



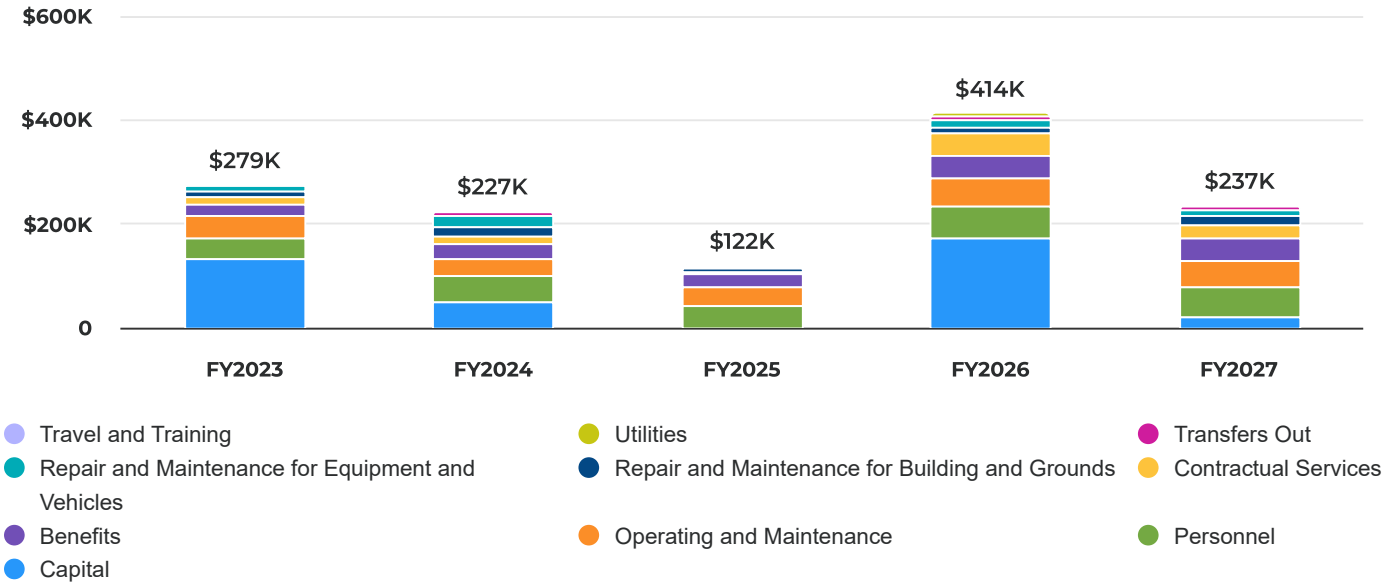
## Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Cemetery Fund</b>	\$164,666	\$98,676	\$414,170	\$237,465	-\$176,705	-42.66%
Charges for Services	\$211,594	\$73,315	\$213,500	\$174,350	-\$39,150	-18.34%
Other Revenues	-\$46,927	\$25,361	\$45,000	\$43,500	-\$1,500	-3.33%
Fund Balance Carry Forward	\$0	\$0	\$155,670	\$19,615	-\$136,055	-87.40%
<b>Total Revenues</b>	<b>\$164,666</b>	<b>\$98,676</b>	<b>\$414,170</b>	<b>\$237,465</b>	<b>-\$176,705</b>	<b>-42.66%</b>

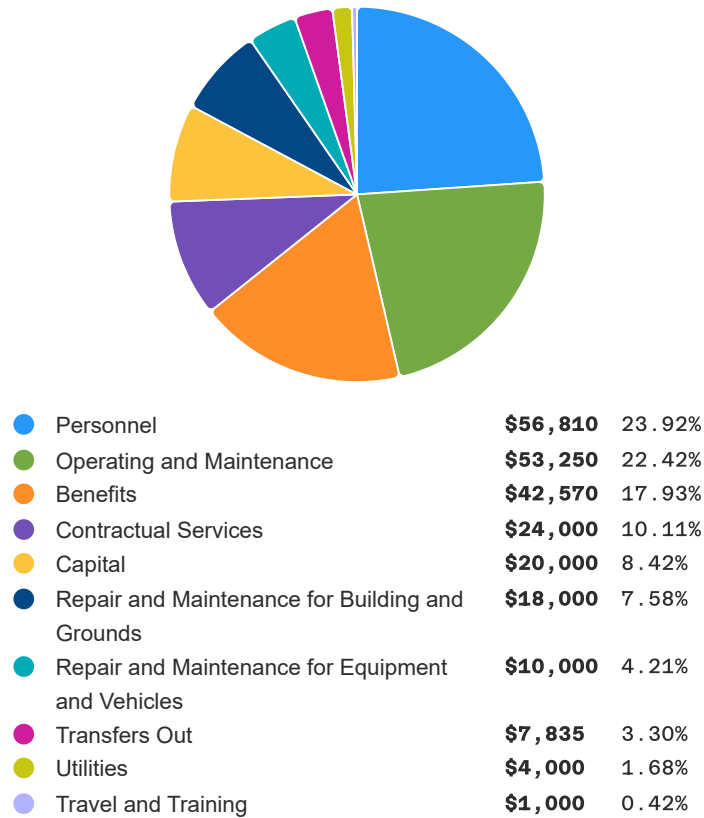


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$57,108	\$26,025	\$62,060	\$56,810	-\$5,250	-8.46%
Benefits	\$36,896	\$18,927	\$44,950	\$42,570	-\$2,380	-5.29%
Repair and Maintenance for Equipment and Vehicles	\$15,969	\$459	\$12,000	\$10,000	-\$2,000	-16.67%
Repair and Maintenance for Building and Grounds	\$11,087	\$7,261	\$14,000	\$18,000	\$4,000	28.57%
Transfers Out	\$9,233	\$0	\$8,750	\$7,835	-\$915	-10.46%
Capital Cemetery	\$16,564	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$43,105	\$14,886	\$54,410	\$53,250	-\$1,160	-2.13%
Contractual Services	\$9,957	\$2,682	\$41,000	\$24,000	-\$17,000	-41.46%
Travel and Training	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Utilities	\$4,392	\$1,466	\$6,000	\$4,000	-\$2,000	-33.33%
Capital	\$0	\$2,409	\$170,000	\$20,000	-\$150,000	-88.24%
<b>Total Expenditures</b>	<b>\$204,310</b>	<b>\$74,115</b>	<b>\$414,170</b>	<b>\$237,465</b>	<b>-\$176,705</b>	<b>-42.66%</b>

## Significant Changes from the Prior Year

- A decrease in Personnel of \$5,250 is primarily due to the reallocation of a position's salary back into the General Fund.
- A decrease in Contractual Services of \$17,000 is due to the completion of planting new trees and vegetation at the Cemetery.
- A decrease in Capital of \$150,000 is due to the purchase of a backhoe in last year's budget.

## Accomplishments

- Completed assigned work orders within acceptable timeframes.
- Assisted with set up and teardown of Chamber of Commerce Memorial Day event.
- Coordinated pavement preservation through crack seal and coat project.
- Collaborated with Pinal Hispanic Council in hosting Wreaths Across America Event.
- Coordinated the installation of a new shade structure in the Veteran's section of cemetery grounds.



## Goals and Objectives

- Allocate resources for routine maintenance, landscaping, and grounds keeping preserving the cemetery’s appearance and functionality.
- Provide staff training and professional development opportunities to enhance service quality and operational efficiency.
- Preserve, restore, maintain, and beautify Eloy Memorial Park.
- Create a desirable and easily accessible environment for descendants and visitors.
- Prioritize essential maintenance, long-term infrastructure needs, and sustainable operational practices.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Burials</b>	74	62	93	65	74
<b>Headstone settings</b>	51	39	17	15	31
<b>Foundation pours</b>	80	52	52	44	57
<b>Misc work orders</b>	108	63	48	24	61

# Airport Fund

Established in 1969, the Eloy Municipal Airport (E60) is a public-use, general aviation facility that serves as an important gateway for transportation, economic activity, and recreational aviation in the City of Eloy. Located approximately three miles northwest of downtown, the airport spans 91 acres and includes a single asphalt runway (02/20) measuring 3,901 feet in length and 75 feet in width. While modest in size, the airport plays an outsized role in supporting both local and regional activity.

The airport operates under the direction of the City Manager, who serves as the Airport Manager, in partnership with Skydive Arizona, the airport's designated Fixed Base Operator (FBO). This public-private collaboration is a key component of the airport's success, helping to deliver services, maintain operations, and support one of Eloy's most recognizable industries—skydiving. With approximately 30,000 aircraft operations annually, or about 82 daily takeoffs and landings, the airport remains a highly active and dynamic facility.

From a community perspective, the airport is more than just a place for aircraft—it is an economic engine. On-airport businesses, aviation services, and through-the-fence operations generate jobs, attract visitors, and contribute to local spending in areas such as lodging, dining, and retail. Events and tourism associated with aviation activities, particularly skydiving, bring national and international attention to Eloy, strengthening the City's identity and economic base.

Funding for the Eloy Municipal Airport comes from a combination of sources. These include revenues generated locally from hangar leases, land-use agreements, fuel flowage fees, and other aviation-related charges paid by facility users. In addition, the airport benefits from state and federal aviation grants—primarily through the Federal Aviation Administration (FAA) and the Arizona Department of Transportation (ADOT)—which help fund capital improvements such as runway maintenance, safety upgrades, and infrastructure enhancements. In some cases, the City may also provide matching funds or supplemental support through its own budget to ensure continued operation and long-term sustainability.

This diversified funding approach allows the airport to maintain and improve its facilities while minimizing the financial impact on local taxpayers. It also ensures that those who directly benefit from the airport contribute to its ongoing operation and development.

The mission of the Eloy Municipal Airport is to promote and support aviation growth in alignment with the community's needs and values. This includes fostering strong partnerships with both public and private stakeholders, supporting economic development, and ensuring that airport operations are compatible with surrounding land uses and long-term planning goals.

Looking ahead, the airport remains a vital asset for Eloy—supporting transportation, commerce, tourism, and recreation. Through thoughtful planning and continued investment, the City is committed to ensuring that the airport continues to serve as a safe, accessible, and economically beneficial resource for residents, businesses, and visitors alike.

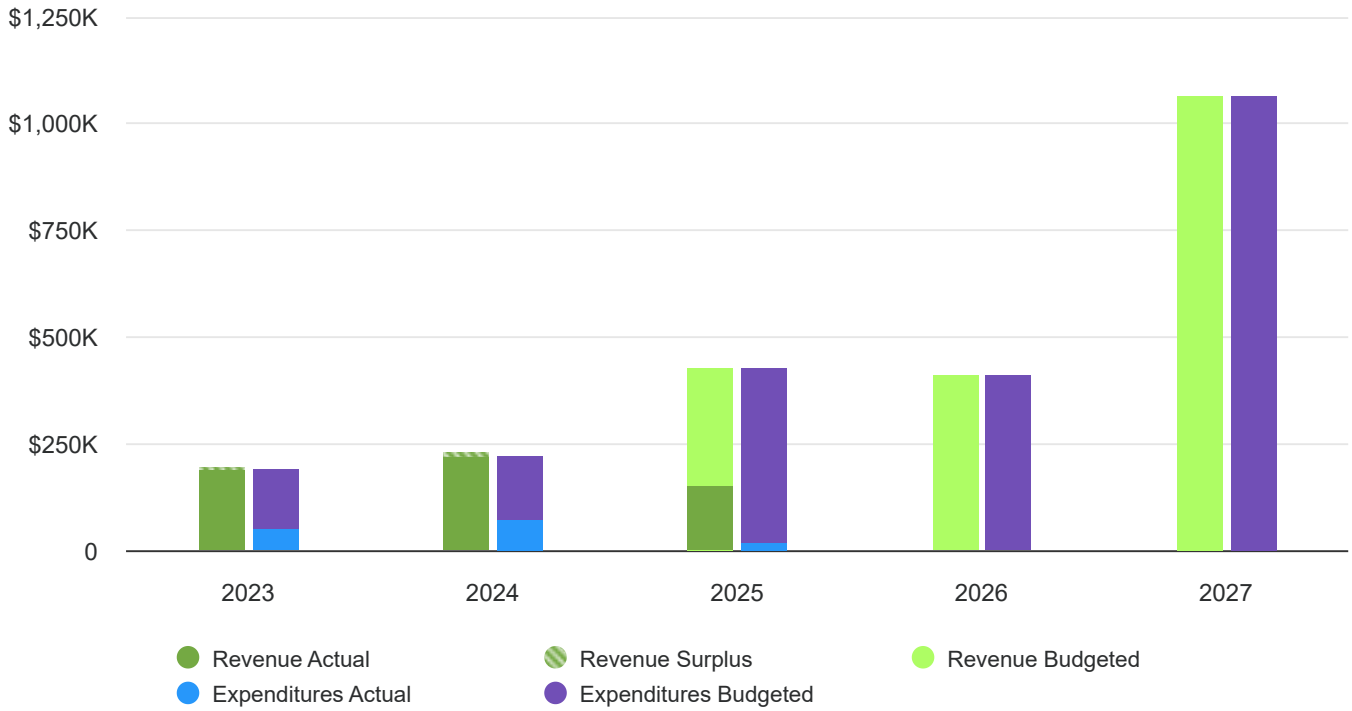
## Summary

For Fiscal Year 2026-2027, the City of Eloy has proposed a total Airport Fund budget of \$1,064,725. This budget includes projected revenues of \$169,725 and a carry-forward fund balance of \$895,000. The overall budget reflects a 160.96% increase, or \$656,725 more, compared to the prior fiscal year.

The increase in projected revenue, amounting to a 7.76% reduction (or \$12,225), is primarily due to hangar rental income. The City is planning on hiring a consultant to analyze and update our hangar leases, which have not been updated for many years. In addition, the City plans on renovating hanger 1, so a new tenant can occupy it, providing more hangar revenue.

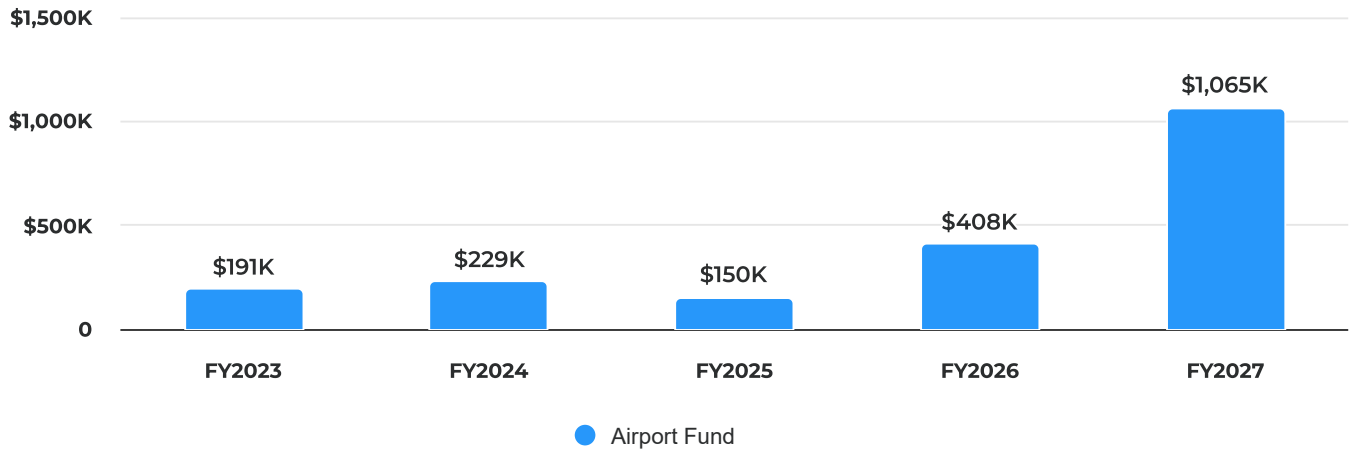
Despite an increase in the overall budget, planned FY 2026-2027 expenditures are also set at \$1,064,725, reflecting the same 160.96% increase. This budget continues to support the City's strategic priorities, including airport maintenance, daily operations, and capital improvement projects, while aligning with broader goals for sustainable growth and infrastructure development.

### Revenues vs Expenditures Summary

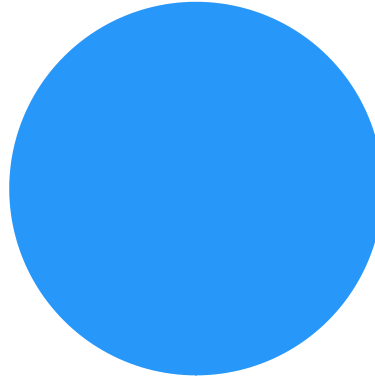


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



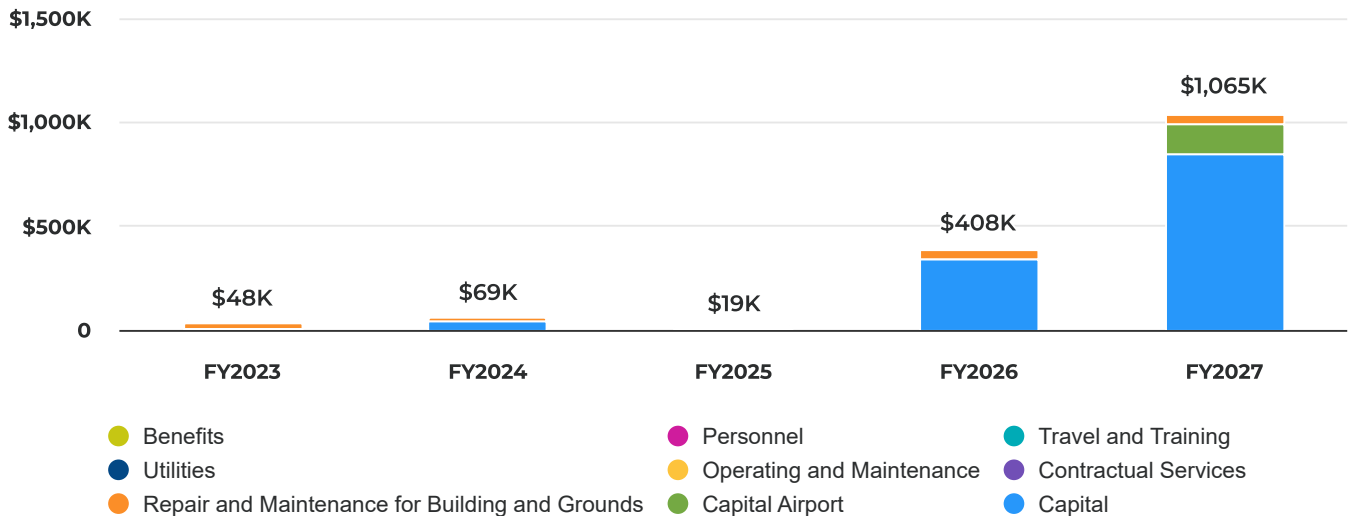
● Airport Fund **\$1,064,725** 100.00%

### Revenues by Fund

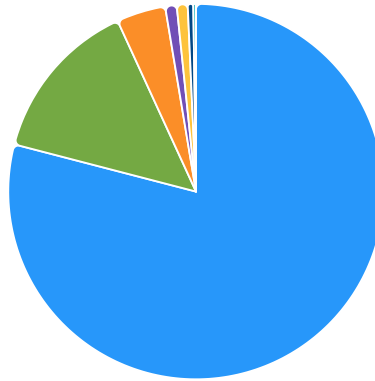
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Airport Fund</b>	\$51,549	\$72,201	\$408,000	\$1,064,725	\$656,725	160.96%
Charges for Services	\$66,471	\$63,806	\$140,450	\$155,025	\$14,575	10.38%
Other Revenues	-\$14,922	\$8,395	\$17,050	\$14,700	-\$2,350	-13.78%
Fund Balance Carry Forward	\$0	\$0	\$250,500	\$895,000	\$644,500	257.29%
<b>Total Revenues</b>	<b>\$51,549</b>	<b>\$72,201</b>	<b>\$408,000</b>	<b>\$1,064,725</b>	<b>\$656,725</b>	<b>160.96%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Capital	<b>\$841,725</b>	79.06%
● Capital Airport	<b>\$150,000</b>	14.09%
● Repair and Maintenance for Building and Grounds	<b>\$45,000</b>	4.23%
● Operating and Maintenance	<b>\$10,500</b>	0.99%
● Contractual Services	<b>\$10,000</b>	0.94%
● Utilities	<b>\$5,000</b>	0.47%
● Travel and Training	<b>\$2,500</b>	0.23%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$125	\$3,650	\$0	\$0	\$0	0.00%
Benefits	\$106	\$1,390	\$0	\$0	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$18,653	\$7,939	\$45,000	\$45,000	\$0	0.00%
Capital Airport	\$0	\$0	\$0	\$150,000	\$150,000	
Operating and Maintenance	\$0	\$34	\$10,500	\$10,500	\$0	0.00%
Contractual Services	\$15,553	\$951	\$10,000	\$10,000	\$0	0.00%
Travel and Training	\$833	\$501	\$2,500	\$2,500	\$0	0.00%
Utilities	\$4,080	\$2,126	\$5,000	\$5,000	\$0	0.00%
Capital	\$8,588	\$28,057	\$335,000	\$841,725	\$506,725	151.26%
<b>Total Expenditures</b>	<b>\$47,937</b>	<b>\$44,648</b>	<b>\$408,000</b>	<b>\$1,064,725</b>	<b>\$656,725</b>	<b>160.96%</b>



## Significant Changes from the Prior Year

- An increase in Capital Airport of \$150,000 is primarily due to contracting out work to update the Airports policies and guidelines while updating and establishing new leases for the Airport tenants. For a better explanation of these capital projects, please refer to the Capital Improvement section of the budget.
- An increase in Capital for \$506,725 is primarily due to providing efficient funding to cover the City's portion of grants while establishing a contingency fund for unforeseen expenses that may occur at the Airport.

## Accomplishments

- Successfully completed the 10-year update to the Airport Master Plan, providing a strategic framework for future growth, infrastructure improvements, and investment in aviation services.
- With the addition of the new Public Works Business Manager position, the City Manager's Office has initiated the transition of Airport Manager responsibilities to the Public Works Department. This strategic realignment is intended to enhance oversight of day-to-day operations, improve coordination of maintenance and capital planning efforts, and ensure more effective management of the airport's evolving operational needs.
- Re-initiated Phases II and III of the Airport Drainage and Improvement Project in collaboration with Dibble Engineering and Lochner, targeting critical ground drainage and erosion issues across the airfield to preserve infrastructure and ensure long-term operational reliability.
- Executed the termination of the lease agreement with Rigging Innovations for Hangar 1 in preparation for its scheduled demolition. This action supports the planned redesign and expansion of apron space, as well as the future development of executive hangars, in alignment with the strategic recommendations outlined in the updated Airport Master Plan.
- Improve airport entry and exit gates to ensure they meet operational and security standards, effectively safeguarding all airport access points.
- In coordination with the Public Works Streets Division and contracted landscaping services, completed significant vegetation clearance along the airport perimeter fence to maintain FAA compliance and improve overall site aesthetics and safety.

## Goals and Objectives

- Implement operational and capital improvement initiatives outlined in the newly adopted Airport Master Plan.
- This includes developing updated design and construction standards to encourage private investment in the development of new hangars.
- Establish and formalize new lease agreements for airport hangars that reflect current industry standards and align with fair market leasing rates to ensure operational consistency and fiscal sustainability.
- Conduct annual airport grounds and hangar facility inspections to ensure safety and regulatory compliance.
- Ongoing maintenance will include electrical systems, weed abatement, structural repairs, and other routine upkeep.
- Continue to complete identified capital improvement projects, such as Phases II and III of the Airport Drainage Improvements Project, to enhance stormwater management and preserve the integrity of airport infrastructure.
- Execute projects funded through the FAA Airport Capital Improvement Plan (ACIP), ensuring compliance with federal guidelines and continued eligibility for grant funding.
- Maintain accurate and up-to-date records of based aircraft with the Arizona Department of Transportation (ADOT) and the Federal Aviation Administration (FAA).
- Promote community engagement and secure support for the construction of additional covered aircraft tie-downs and new hangar facilities to accommodate increasing demand and support airport growth.
- Enhance Eloy Municipal Airport's visibility and recognition at the local, regional, and state levels through strategic outreach and stakeholder engagement.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Hangers</b>	12	12	12	11	11
<b>Airport Waiting List</b>	32	38	38	43	49
<b>Tie-Downs</b>	7	7	7	7	7

# Perpetual Care Fund

The Perpetual Care Fund is a dedicated fund established to ensure the long-term care, preservation, and upkeep of the City's cemetery. This fund is designed with the future in mind—helping guarantee that the cemetery remains a well-maintained, respectful, and dignified space for generations to come.

Funding for the Perpetual Care Fund comes directly from cemetery plot sales. Specifically, ten percent (10%) of every plot purchase is set aside and deposited into this fund. By structuring it this way, the City ensures that a portion of each sale is reinvested into the ongoing care of the cemetery, creating a sustainable funding source that grows over time.

Unlike general maintenance funding, the Perpetual Care Fund is intended for long-term and continuous upkeep. These funds may be used for activities such as landscaping, irrigation system maintenance, roadway repairs within the cemetery, and general improvements that preserve the appearance and integrity of the grounds. Because the fund is reserved specifically for perpetual care, it provides an added layer of financial security, ensuring that maintenance can continue even as the cemetery reaches capacity over time.

From a community perspective, this fund represents a promise—that the resting place of loved ones will be cared for not just today, but well into the future. It reflects the City's commitment to honoring those who have passed while providing families with peace of mind that the cemetery will remain a respectful and well-maintained environment.

Ultimately, the Perpetual Care Fund is about stewardship and legacy. By setting aside resources now, the City of Eloy is ensuring that the cemetery continues to reflect the community's values of respect, remembrance, and care for generations to come.

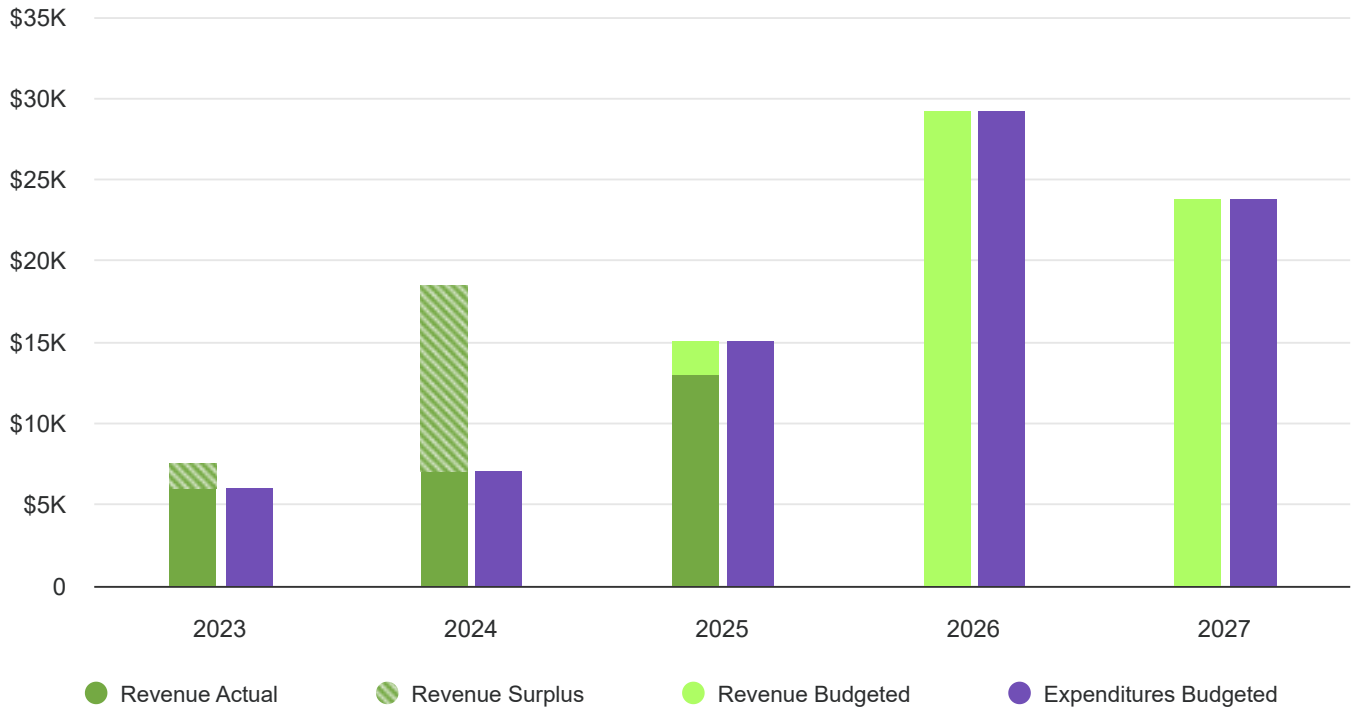
## Summary

For FY 2026-2027, the City of Eloy expects a combined budget of \$23,835 for the Perpetual Care Fund. This comprises an anticipated other revenue of \$16,000 and transfers-in amounting to \$7,835.

This budget reflects a decrease of 18.51% compared to the previous year, equating to \$5,415 less than before. The projected revenue from the Perpetual Care Fund is set to decline by \$4,500 or 21.95% over the prior year, mainly driven by a slowdown in interest earnings.

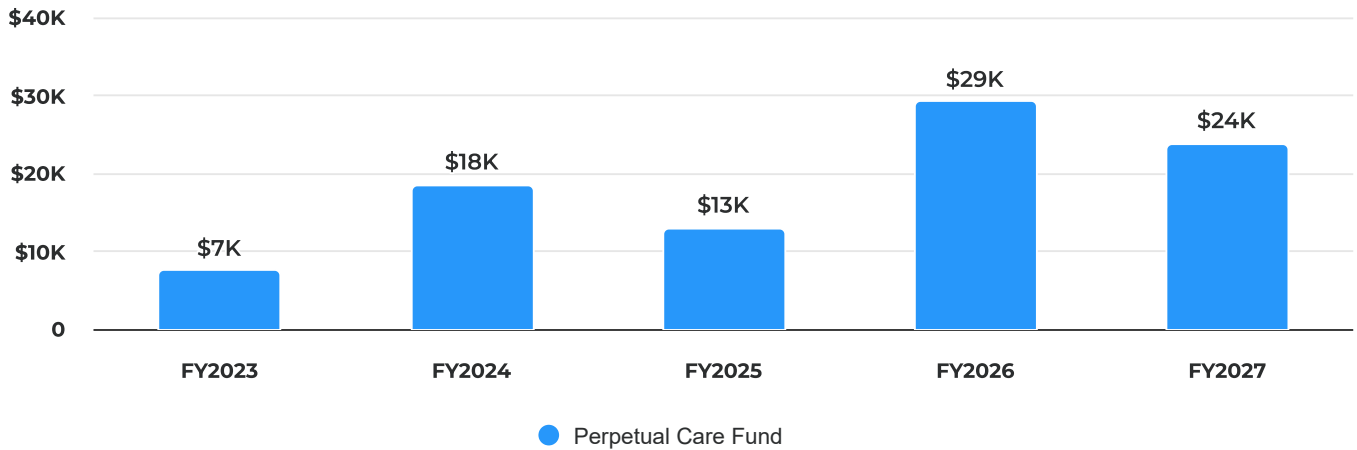
Additionally, budgeted expenditures for FY 2026-2027 are projected to decline by 18.51%, reaching \$23,835. There are no planned expenditures related to this fund planned for FY 2026-2027.

### Revenues vs Expenditures Summary

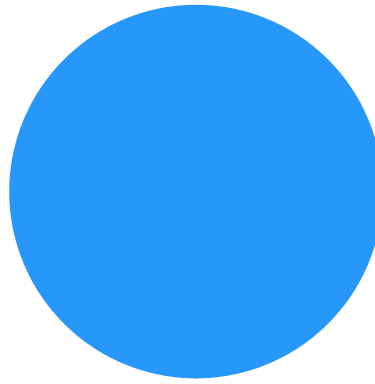


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



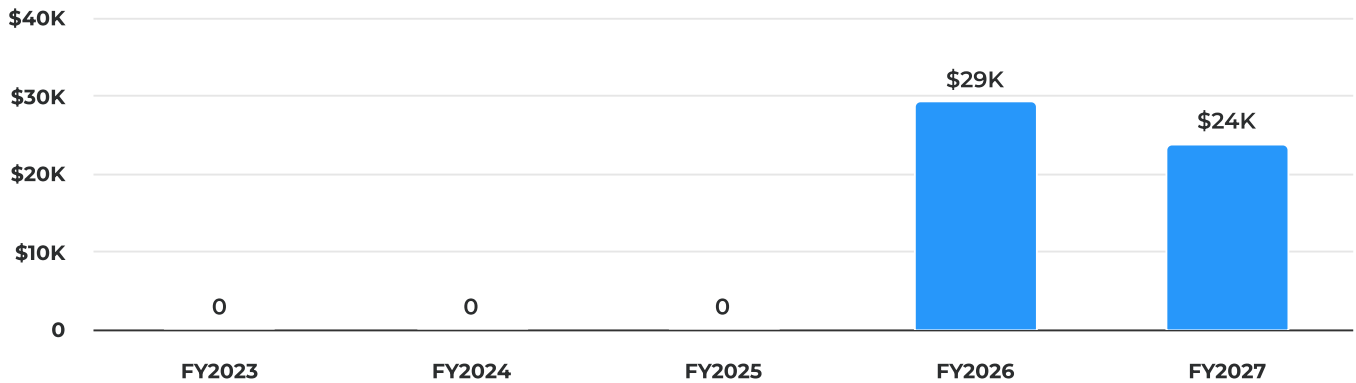
● Perpetual Care Fund **\$23,835** 100.00%

### Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Perpetual Care Fund</b>	\$30,503	\$12,415	\$29,250	\$23,835	-\$5,415	-18.51%
Transfers	\$9,233	\$0	\$8,750	\$7,835	-\$915	-10.46%
Other Revenues	\$21,271	\$12,415	\$20,500	\$16,000	-\$4,500	-21.95%
<b>Total Revenues</b>	<b>\$30,503</b>	<b>\$12,415</b>	<b>\$29,250</b>	<b>\$23,835</b>	<b>-\$5,415</b>	<b>-18.51%</b>

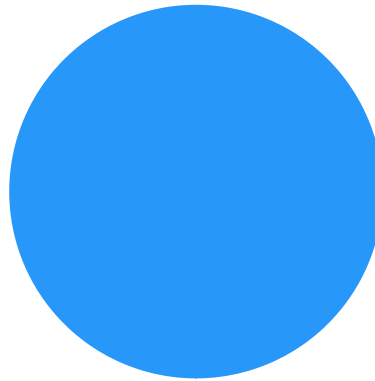
### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



● Repair and Maintenance for Building and Grounds

### FY27 Expenditures by Object Groupings



● Repair and Maintenance for Building and Grounds **\$23,835** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Repair and Maintenance for Building and Grounds	\$0	\$0	\$29,250	\$23,835	-\$5,415	-18.51%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,250</b>	<b>\$23,835</b>	<b>-\$5,415</b>	<b>-18.51%</b>

### Significant Changes from the Prior Year

- A decrease in Repair and Maintenance for Building and Grounds of \$5,415 reflects the decrease in transfers from the Cemetery Fund. Any expenses used can only be expended when the Cemetery has no more plots available.

# Capital Projects Fund

Capital Projects Funds are established to account for financial resources that are restricted, committed, or assigned for the planning, acquisition, construction, and improvement of the City's long-term assets. These assets include critical infrastructure such as streets, water and wastewater systems, public safety facilities, parks, buildings, and major equipment that support the delivery of essential services to the Eloy community.

Within the City of Eloy, Capital Projects Funds include resources derived from Capital Improvement Funds, Impact Fees, and Utility Obligation Bonds, each dedicated to specific types of capital investments. These funding sources are legally and administratively restricted, meaning they can be used only for designated capital purposes, not for routine operations or maintenance.

Funding for capital projects is generated from a variety of sources, including voter- or council-approved bond issuance, development impact fees paid by new growth, intergovernmental grants from state and federal agencies, and other dedicated revenues. This diversified funding structure allows the City to strategically invest in infrastructure while minimizing reliance on any single revenue source and reducing the financial burden on existing taxpayers.

The City maintains clear accountability and transparency in the management of Capital Projects Funds. Each project is identified and tracked individually to ensure that expenditures align with approved budgets, funding sources are used in compliance with legal and regulatory requirements, and financial reporting accurately reflects project progress. This includes multi-year planning and monitoring, as capital projects often span multiple fiscal years.

From a community perspective, Capital Projects Funds play a vital role in shaping Eloy's future. They enable the City to invest in infrastructure that supports public safety, economic development, mobility, and quality of life. By carefully planning and managing these resources, the City ensures that roads are improved, utilities are expanded, facilities are modernized, and community spaces are enhanced in a way that keeps pace with growth.

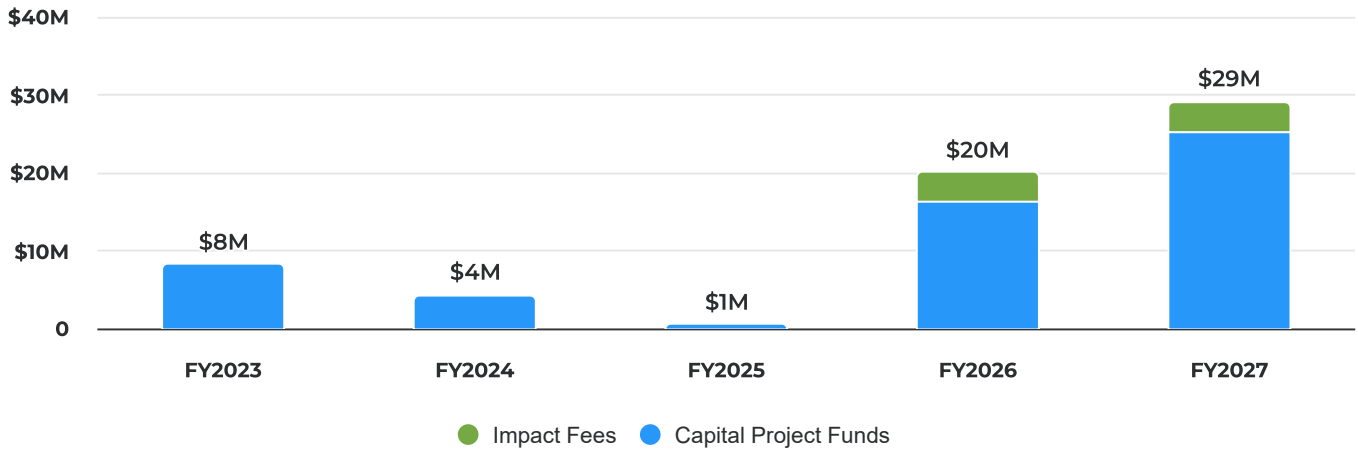
## Expenditures by Fund Summary

The total expenditures for Capital Projects Funds in FY2027 amount to \$29.1 million, representing a 45.02% increase from the FY2026 total of \$20.1 million. The largest category, Capital Project Funds, increased by \$9 million, or 55.88%, to \$25.2 million, accounting for 86.59% of total expenditures, up from 80.56% in FY2026.

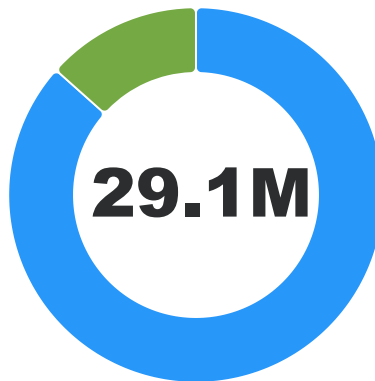
Impact Fees also saw a slight increase of \$1,080 or 0.03%, totaling \$3.9 million in FY2027. This category's share of the total decreased to 13.41% from 19.44% in the previous year.

Overall, the Capital Project Funds category continues to dominate the expenditure distribution, with a significant increase in both dollar amount and percentage of the total budget compared to FY2026.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



<span style="color: blue;">●</span> Capital Project Funds	<b>\$25,200,000</b>	86.59%
<span style="color: green;">●</span> Impact Fees	<b>\$3,901,490</b>	13.41%

### Expenditures by Fund Summary

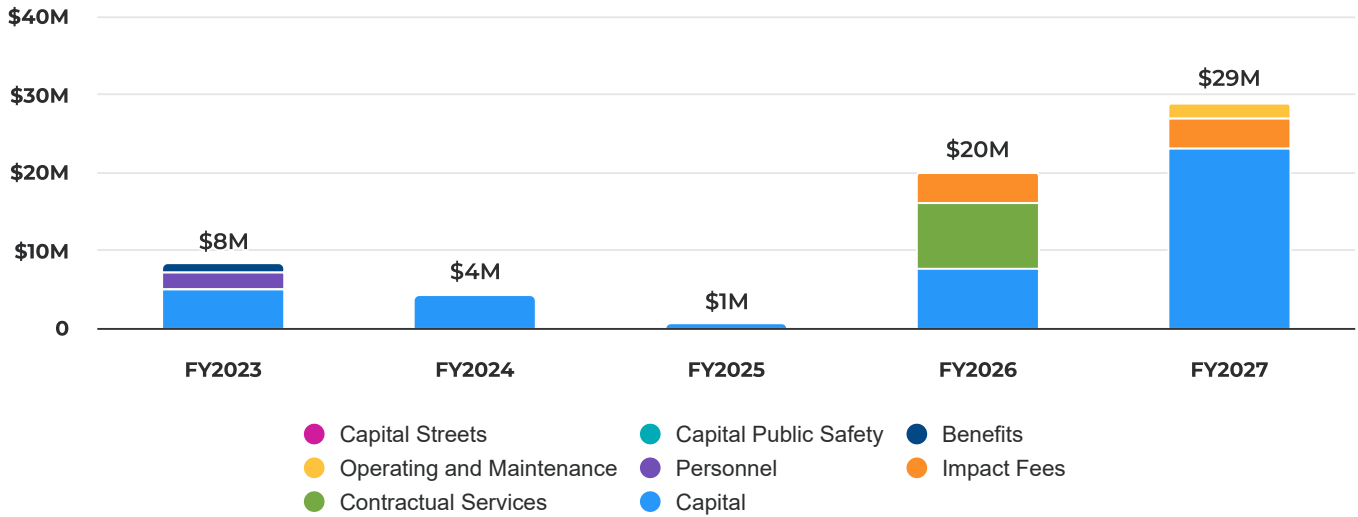
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)	FY 2026 Budget vs. FY 2027 Budget (\$ Change)
<b>Capital Project Funds</b>						
Capital Projects	\$884,920	\$748,097	\$3,166,515	\$3,200,000	1.06%	\$33,485
WIFA	\$0	\$0	\$13,000,000	\$0	-100.00%	-\$13,000,000
Utility Obligation	\$0	\$0	\$0	\$22,000,000		\$21,000,000
<b>Total Capital Project Funds</b>	\$884,920	\$748,097	\$16,166,515	\$25,200,000	55.88%	\$8,033,485
<b>Impact Fees</b>						
Parks and Recreation Impact	\$0	\$15,504	\$1,008,900	\$1,198,500	18.79%	\$189,600
Police Impact Fee	\$0	\$0	\$1,040,400	\$1,112,585	6.94%	\$72,185
Water Impact Fee	\$0	\$0	\$360,450	\$378,380	4.97%	\$17,930
Sewer Impact	\$0	\$430,000	\$437,100	\$0	-100.00%	-\$437,100
Streets Impact	\$0	\$0	\$1,053,560	\$1,212,025	15.04%	\$158,465



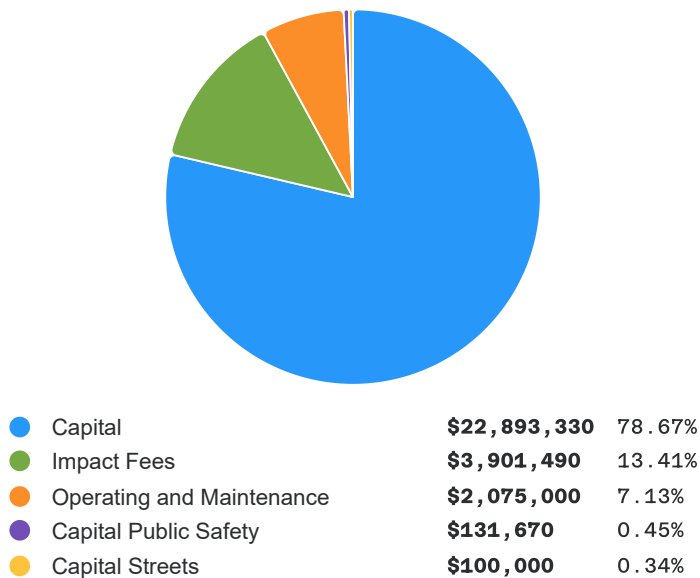
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)	FY 2026 Budget vs. FY 2027 Budget (\$ Change)
Total Impact Fees	\$0	\$445,504	\$3,900,410	\$3,901,490	0.03%	\$1,080
Total Expenditures	\$884,920	\$1,193,600	\$20,066,925	\$29,101,490	45.02%	\$8,034,565

## Expenditures by Object Groupings

### Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Public Safety	\$110,507	\$97,262	\$211,050	\$131,670	-\$79,380	-37.61%
Transfers Out	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Streets	\$0	\$0	\$0	\$100,000	\$100,000	
Impact Fees	\$0	\$445,504	\$3,900,410	\$3,901,490	\$1,080	0.03%
Operating and Maintenance	\$0	\$0	\$0	\$2,075,000	\$2,075,000	
Contractual Services	\$0	\$0	\$8,402,500	\$0	-\$8,402,500	-100.00%
Capital	\$774,413	\$650,835	\$7,552,965	\$22,893,330	\$15,340,365	203.10%
Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$884,920</b>	<b>\$1,193,600</b>	<b>\$20,066,925</b>	<b>\$29,101,490</b>	<b>\$9,034,565</b>	<b>45.02%</b>



# Capital Projects Fund

The mission of the Capital Projects Fund is to support the improvement and enhancement of City infrastructure, equipment, and vehicles, as well as to finance critical studies and planning efforts that advance operational effectiveness within the City's Governmental Funds. This fund is primarily sustained by one-time revenues generated from construction-related sales tax, ensuring strategic investment in long-term capital needs that benefit the community.

## Summary

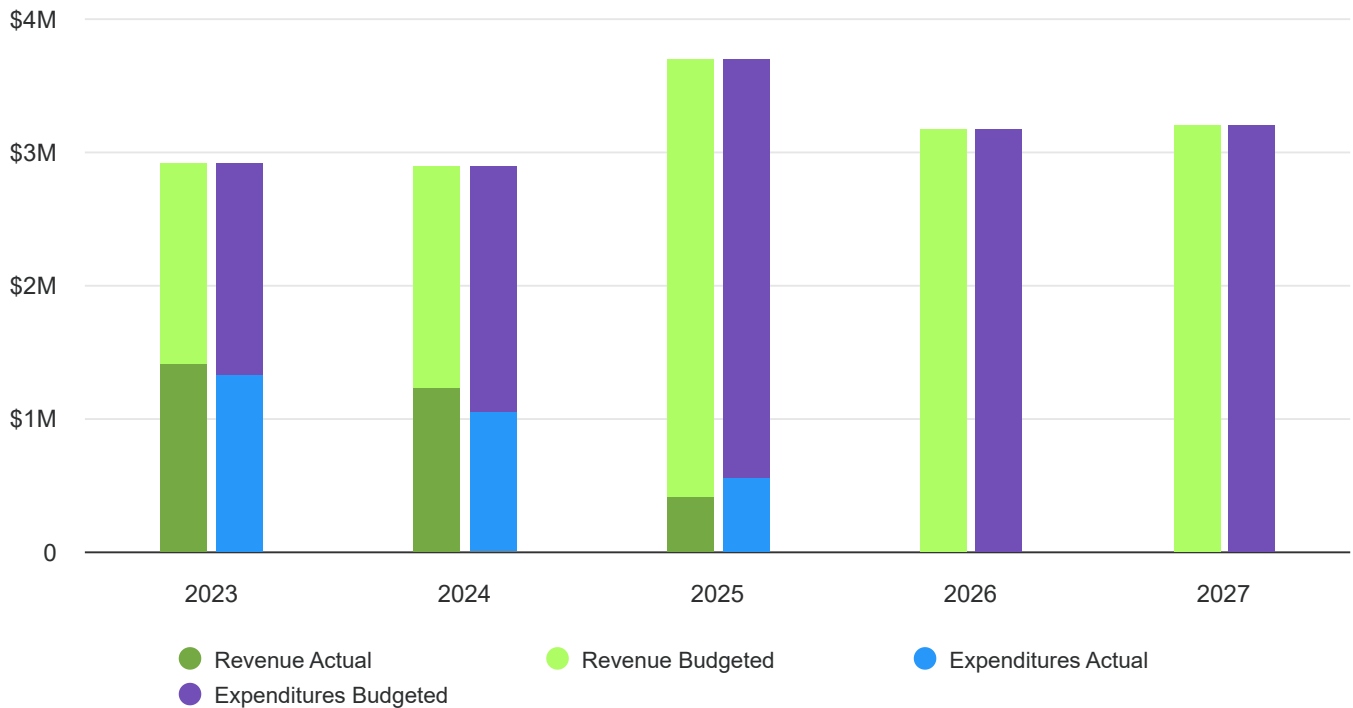
For FY 2026-2027, the City of Eloy projects total revenue of \$3,200,000 for the Capital Projects Fund. This amount includes transfers, such as a one-time \$550,000 construction sales tax transfer from the General Fund and a fund balance carry-forward of \$2,650,000. This projection reflects a 1.06% increase, or \$33,485 more than the prior fiscal year.

The increase in total revenue, when including the beginning fund balance, is primarily attributed to several major capital purchases and infrastructure improvements not completed in the previous year. These significant one-time investments increased the need for comparable funding in the current budget cycle, resulting in a naturally higher revenue requirement.

It is important to note that 67% of the one-time construction sales tax revenue is dedicated to the Capital Projects Fund and must be used strictly for capital expenditures, such as equipment acquisition, facility upgrades, and infrastructure projects. In alignment with the revenue decrease, budgeted expenditures are also expected to increase by 1.06%, totaling \$3,200,000 in FY 2026-2027.

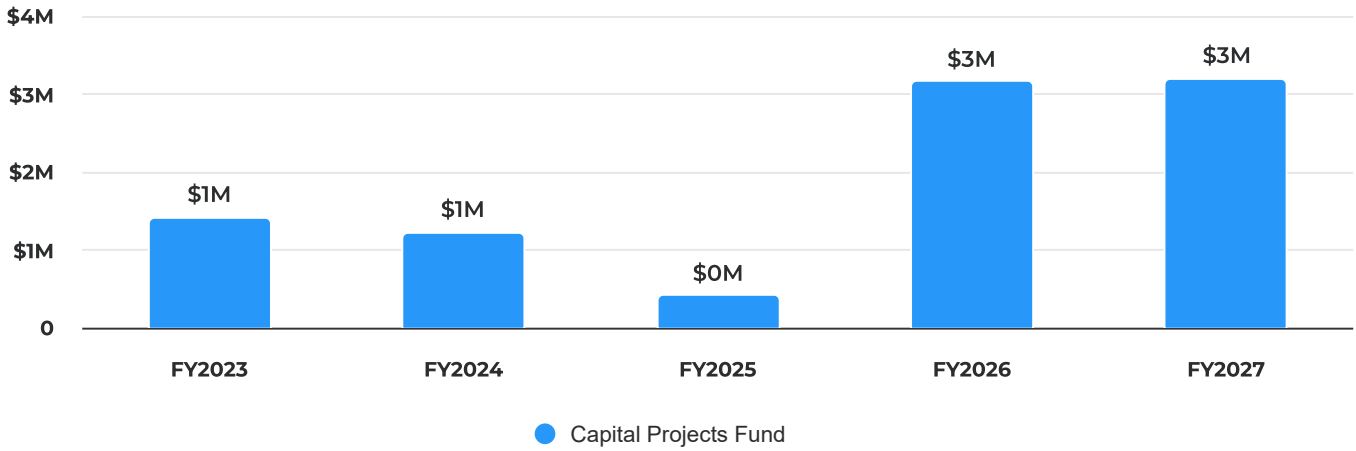
For a detailed breakdown of ongoing and upcoming initiatives, please consult the Capital Improvements section of the budget document.

### Revenues vs Expenditures Summary

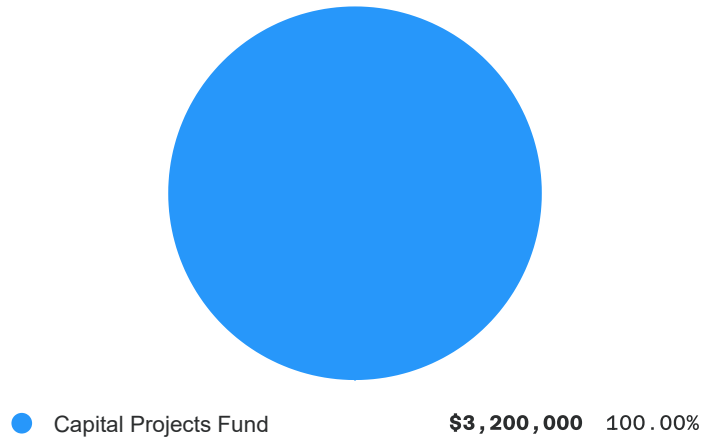


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund

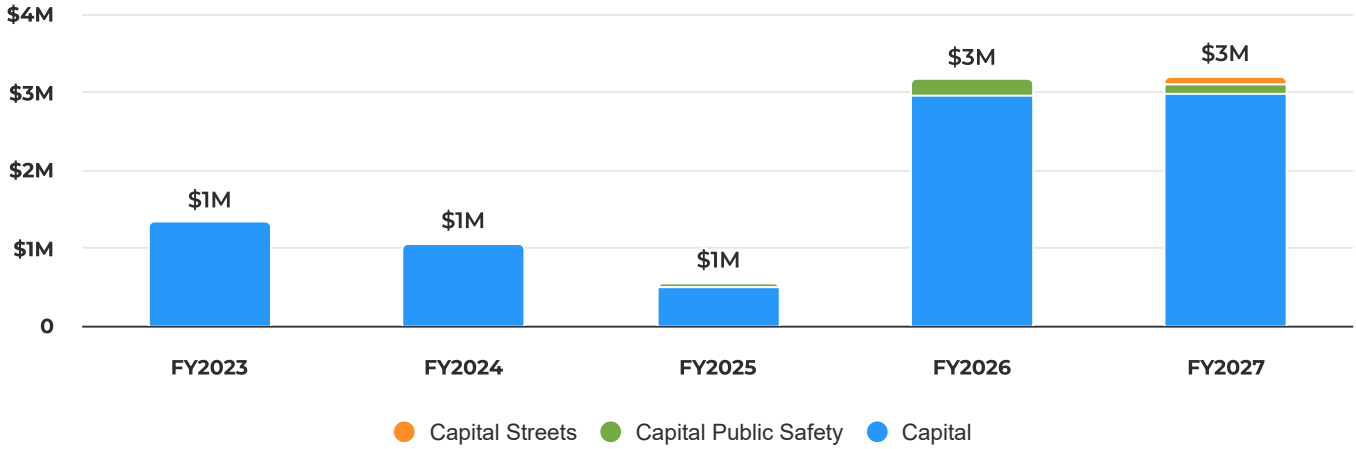


## Revenues by Fund

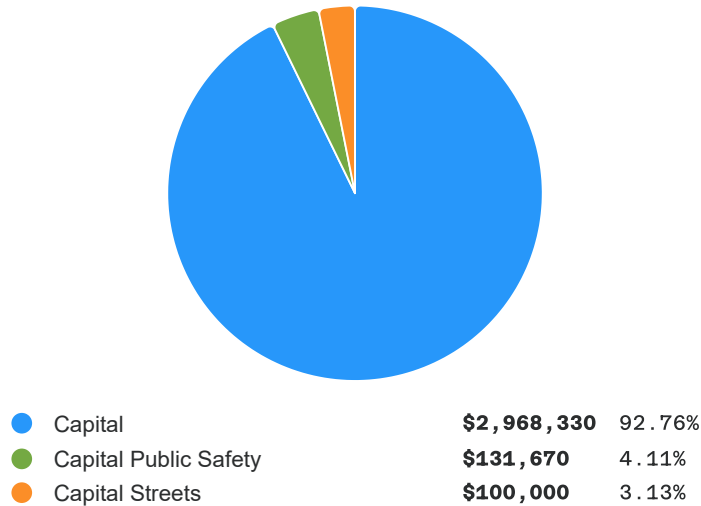
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Capital Projects Fund</b>	\$741,659	\$556,465	\$3,166,515	\$3,200,000	\$33,485	1.06%
Transfers	\$659,891	\$511,003	\$850,000	\$550,000	-\$300,000	-35.29%
Other Revenues	\$81,768	\$45,462	\$0	\$0	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$2,316,515	\$2,650,000	\$333,485	14.40%
<b>Total Revenues</b>	<b>\$741,659</b>	<b>\$556,465</b>	<b>\$3,166,515</b>	<b>\$3,200,000</b>	<b>\$33,485</b>	<b>1.06%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Capital Public Safety	\$110,507	\$97,262	\$211,050	\$131,670	-\$79,380	-37.61%
Capital Streets	\$0	\$0	\$0	\$100,000	\$100,000	
Capital	\$774,413	\$650,835	\$2,955,465	\$2,968,330	\$12,865	0.44%
<b>Total Expenditures</b>	<b>\$884,920</b>	<b>\$748,097</b>	<b>\$3,166,515</b>	<b>\$3,200,000</b>	<b>\$33,485</b>	<b>1.06%</b>



## Significant Changes from the Prior Year

- A decrease in Capital Public Safety of \$79,380 is primarily due to purchasing two police vehicles compared to three in the prior year.
- An increase in Capital Streets of \$100,000 is due to renovations at the Senior Center. This is not a Streets project, but due to an error, it was categorized under Streets instead of Capital.
- An increase in Capital of \$12,865 is for current and rollover capital projects. It also includes the fund balance for this fund in case a capital project was awarded through a grant in which a local match is required.
- A complete list of Capital Projects for FY 2026-2027 is available in the Capital Improvements section.

# Parks & Recreation Impact Fee Fund

The Parks and Recreation Impact Fee Fund is a restricted funding source established in accordance with Arizona Revised Statutes (A.R.S.) § 9-463.05 to support the expansion of parkland and recreational facilities required to serve new development within the City of Eloy. These one-time development fees are assessed on new residential, commercial, and industrial projects and are intended to ensure that growth contributes its proportionate share toward the cost of parks and recreation infrastructure.

In accordance with A.R.S. § 9-463.05 (T)(7)(g), eligible uses of these funds include neighborhood parks and recreational facilities located on real property up to thirty acres in size, as well as larger park facilities when they provide a direct benefit to new development. Eligible improvements may include park land acquisition, playgrounds, sports fields, walking paths, open space enhancements, and similar amenities that support community recreation and quality of life. Statutory limitations prohibit the use of these funds for certain facilities, including but not limited to amusement parks, aquatic centers, large community centers exceeding 3,000 square feet, museums, golf courses, and other specialized or regional recreational amenities, although swimming pools may be included where permitted.

The City's Parks and Recreational Facilities Infrastructure Improvement Plan (IIP) identifies the capital investments necessary to maintain an appropriate level of service as the community grows. The IIP includes components for land acquisition, park development, and construction of recreational facilities, as well as the cost of professional services required to prepare and update the IIP and Development Fee Report. An incremental expansion methodology is utilized to calculate impact fees, ensuring that costs are proportionate, equitable, and directly attributable to new development, consistent with statutory requirements and Government Finance Officers Association (GFOA) best practices.

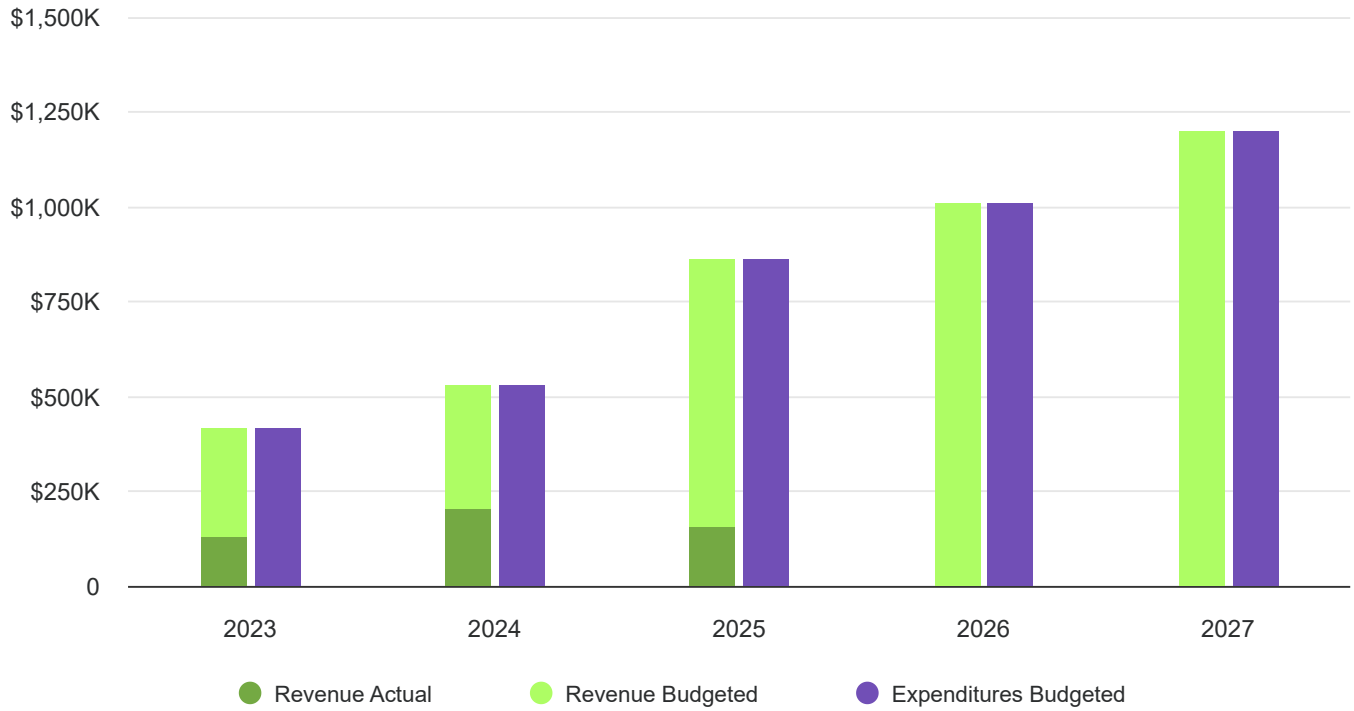
Funding for this program is derived exclusively from development-related fees collected at the time of building permit issuance or project approval. These revenues may be used on a pay-as-you-go basis for eligible capital improvements or to support debt service on bonds issued to finance growth-related park and recreation infrastructure. All expenditures are restricted to capital projects that expand capacity and may not be used for routine maintenance or operations.

From a community perspective, the Parks and Recreation Impact Fee Fund plays a vital role in preserving the quality of life as Eloy grows. It ensures that new neighborhoods have access to parks, open spaces, and recreational opportunities that support healthy lifestyles, community interaction, and overall well-being. By requiring new development to contribute to these improvements, the City is able to expand amenities without placing the full financial burden on existing residents.

## Summary

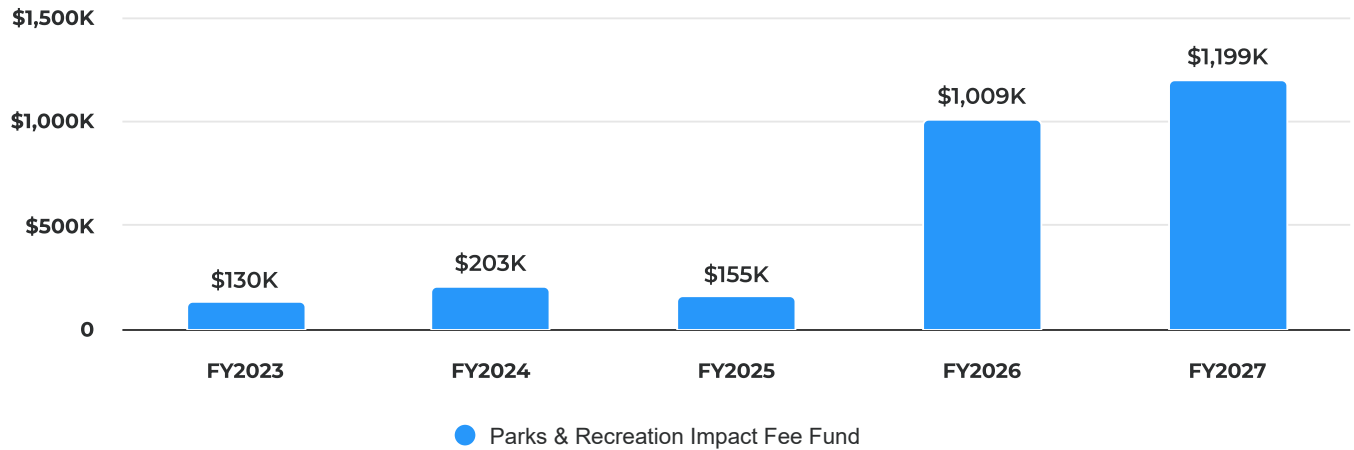
In FY 2026-2027, the City of Eloy foresees total revenue of \$203,900 for the Recreation Impact Fee Fund, supplemented by \$994,600 carried forward from the fund balance, for a combined budget of \$1,198,500. This budget marks an 18.79% increase, amounting to \$189,600 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$1,198,500 for FY 2026-2027.

### Revenues vs Expenditures Summary

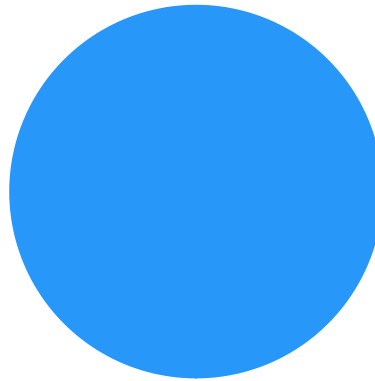


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



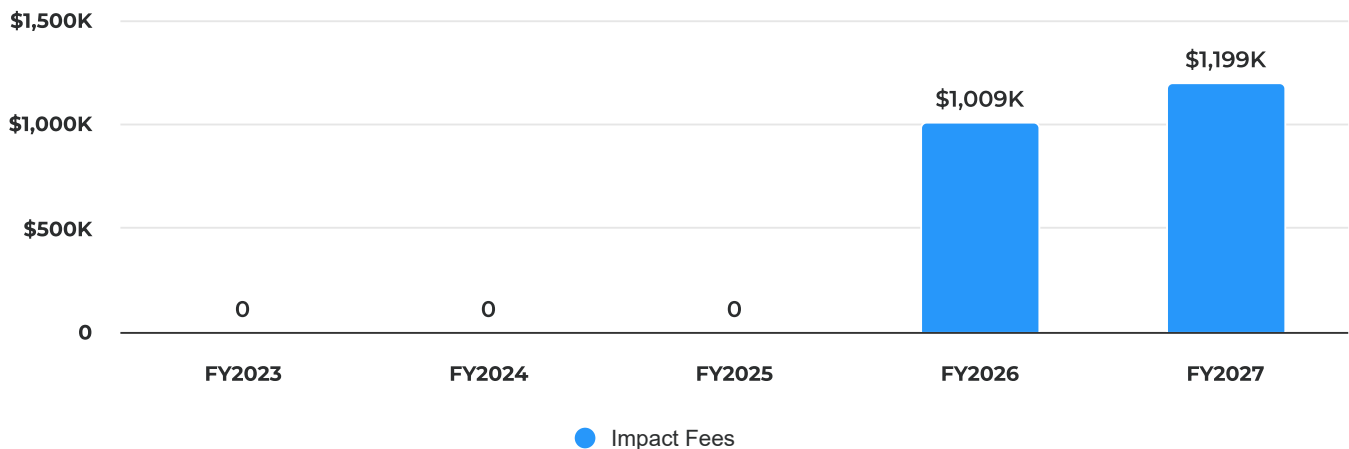
● Parks & Recreation Impact Fee Fund **\$1,198,500** 100.00%

### Revenues by Fund

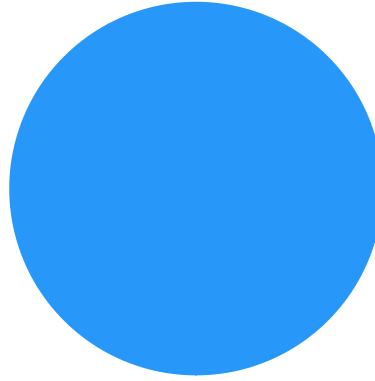
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Parks &amp; Recreation Impact Fee Fund</b>	\$227,790	\$97,348	\$1,008,900	\$1,198,500	\$189,600	18.79%
Other Revenues	\$27,774	\$15,481	\$28,900	\$28,900	\$0	0.00%
Fund Balance Carry Forward	\$0	\$0	\$805,000	\$994,600	\$189,600	23.55%
Impact Fees	\$200,016	\$81,867	\$175,000	\$175,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$227,790</b>	<b>\$97,348</b>	<b>\$1,008,900</b>	<b>\$1,198,500</b>	<b>\$189,600</b>	<b>18.79%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Impact Fees **\$1,198,500** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Impact Fees</b>	\$0	\$15,504	\$1,008,900	\$1,198,500	\$189,600	18.79%
Parks Capital Outlay	\$0	\$15,504	\$1,008,900	\$1,198,500	\$189,600	18.79%
<b>Total Expenditures</b>	\$0	\$15,504	\$1,008,900	\$1,198,500	\$189,600	18.79%

### Significant Changes from the Prior Year

- An increase in Impact Fee Expenditures of \$189,600 is primarily due to the change in fund balance. No budgetary objectives have been identified.

# Police Impact Fee Fund

The Police Impact Fee Fund is a restricted funding source established in accordance with Arizona Revised Statutes (A.R.S.) § 9-463.05 to support the expansion of public safety infrastructure required to serve new development within the City of Eloy. These one-time development fees are assessed on new residential, commercial, and industrial projects and are intended to ensure that growth contributes its proportionate share toward the cost of police facilities and related capital needs.

Pursuant to A.R.S. § 9-463.05 (T)(7)(f), eligible uses of these funds include “fire and police facilities, including all appurtenances, equipment, and vehicles,” with specific statutory limitations. Impact fee revenues may not be used for facilities that replace existing services, administrative-only vehicles or equipment, aircraft, or regional training facilities serving multiple stations. This ensures that all expenditures are directly tied to expanding service capacity to meet the needs of new development.

The City’s Police Facilities Infrastructure Improvement Plan (IIP) identifies the capital investments necessary to maintain appropriate service levels as the community grows. The IIP includes components for police facilities, vehicles, communication systems, and essential equipment required to support increased service demand. An incremental expansion methodology is utilized to calculate impact fees, ensuring that costs are proportionate, equitable, and directly attributable to growth, consistent with statutory requirements and Government Finance Officers Association (GFOA) best practices.

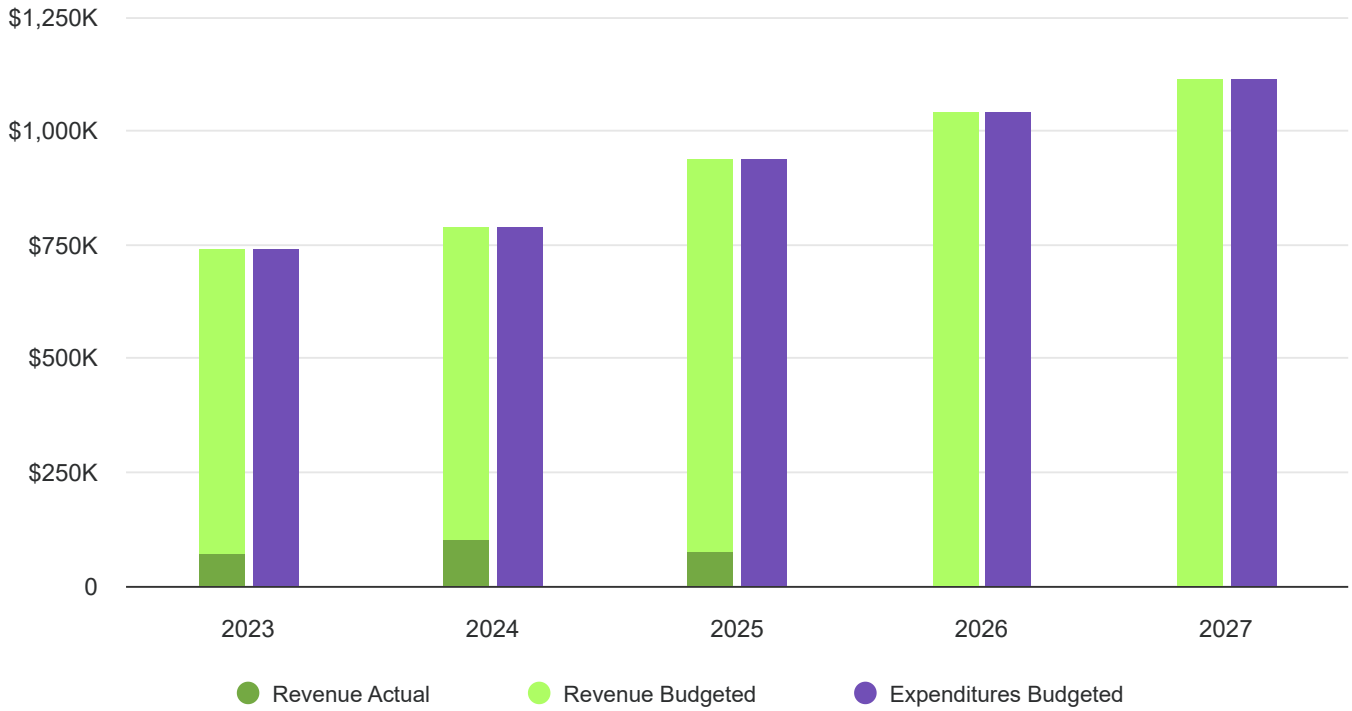
Funding for this program is derived exclusively from development-related fees collected at the time of building permit issuance or project approval. These revenues may be used on a pay-as-you-go basis for eligible capital improvements or to support debt service on bonds issued to finance growth-related public safety infrastructure. The fund also supports the cost of professional services required to prepare, update, and administer the Police Facilities IIP and Development Fee Report, ensuring ongoing compliance with legal and financial standards.

From a community perspective, the Police Impact Fee Fund plays a critical role in maintaining public safety as Eloy grows. It allows the City to proactively expand facilities, equipment, and technology needed to support increased population and service demands, helping ensure timely response, effective policing, and community safety. Importantly, this funding structure ensures that new development contributes to the cost of expanded services, rather than placing the full financial burden on existing residents.

## Summary

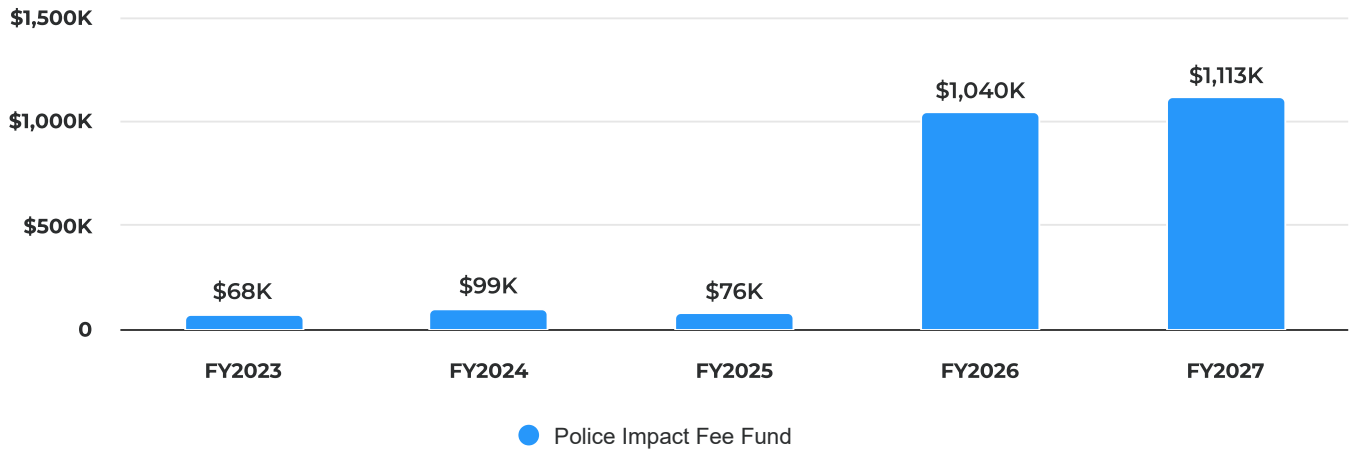
In FY 2026–2027, the City of Eloy foresees total revenue of \$115,350 for the Police Impact Fee Fund, supplemented by \$997,235 carried forward from the fund balance, for a combined budget of \$1,112,585. This budget marks an 6.94% increase, amounting to \$72,185 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$1,112,585 for FY 2026-2027.

### Revenues vs Expenditures Summary

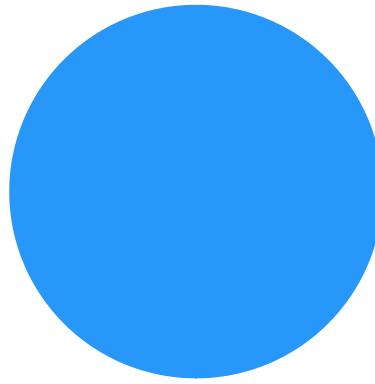


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



● Police Impact Fee Fund **\$1,112,585** 100.00%

The Police Impact Fee Fund's fiscal year revenue totals \$1.1 million, representing 100% of the fund's revenue for the fiscal year.

### Revenues by Fund

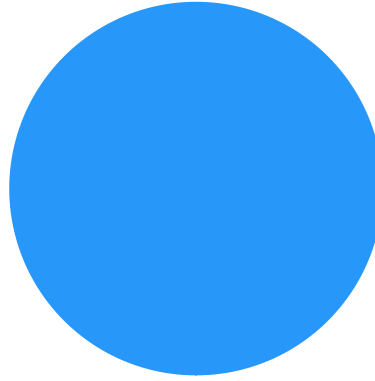
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Police Impact Fee Fund</b>	\$119,273	\$86,317	\$1,040,400	\$1,112,585	\$72,185	6.94%
Other Revenues	\$29,327	\$16,462	\$30,150	\$30,350	\$200	0.66%
Fund Balance Carry Forward	\$0	\$0	\$925,250	\$997,235	\$71,985	7.78%
Impact Fees	\$89,946	\$69,855	\$85,000	\$85,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$119,273</b>	<b>\$86,317</b>	<b>\$1,040,400</b>	<b>\$1,112,585</b>	<b>\$72,185</b>	<b>6.94%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Impact Fees **\$1,112,585** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Impact Fees	\$0	\$0	\$1,040,400	\$1,112,585	\$72,185	6.94%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,040,400</b>	<b>\$1,112,585</b>	<b>\$72,185</b>	<b>6.94%</b>

### Significant Changes from the Prior Year

- An increase in Impact Fee Expenditures of \$72,185 is primarily due to the change in fund balance. No budgetary objectives have been identified.

# Water Impact Fee Fund

The Water Impact Fee Fund is a restricted funding source established in accordance with Arizona Revised Statutes (A.R.S.) § 9-463.05 to support the expansion of water infrastructure required to serve new development within the City of Eloy. These one-time development fees are assessed on new residential, commercial, and industrial construction and are intended to ensure that growth contributes its proportionate share toward the cost of water system improvements. However, the City does not collect Water Impact Fees and has moved to a Capacity Fee instead.

Consistent with A.R.S. § 9-463.05 (T)(7)(f), eligible uses of these funds include “water facilities, including the supply, transportation, treatment, purification, and distribution of water, and any appurtenances for those facilities.” This encompasses a wide range of capital infrastructure, including wells, storage tanks, booster stations, transmission and distribution pipelines, treatment facilities, and related system components necessary to deliver reliable and safe water service. These funds are legally restricted to growth-related capital improvements and may not be used for routine operations or maintenance.

The City’s Water Facilities Infrastructure Improvement Plan (IIP) identifies the infrastructure investments required to maintain adequate system capacity and service levels as the community grows. The IIP is developed using a plan-based methodology that aligns projected growth with future capital needs and ensures improvements are directly tied to anticipated demand. In addition to funding new infrastructure, the Water Impact Fee Fund may also be used to recover debt costs associated with previously constructed water projects built to accommodate growth.

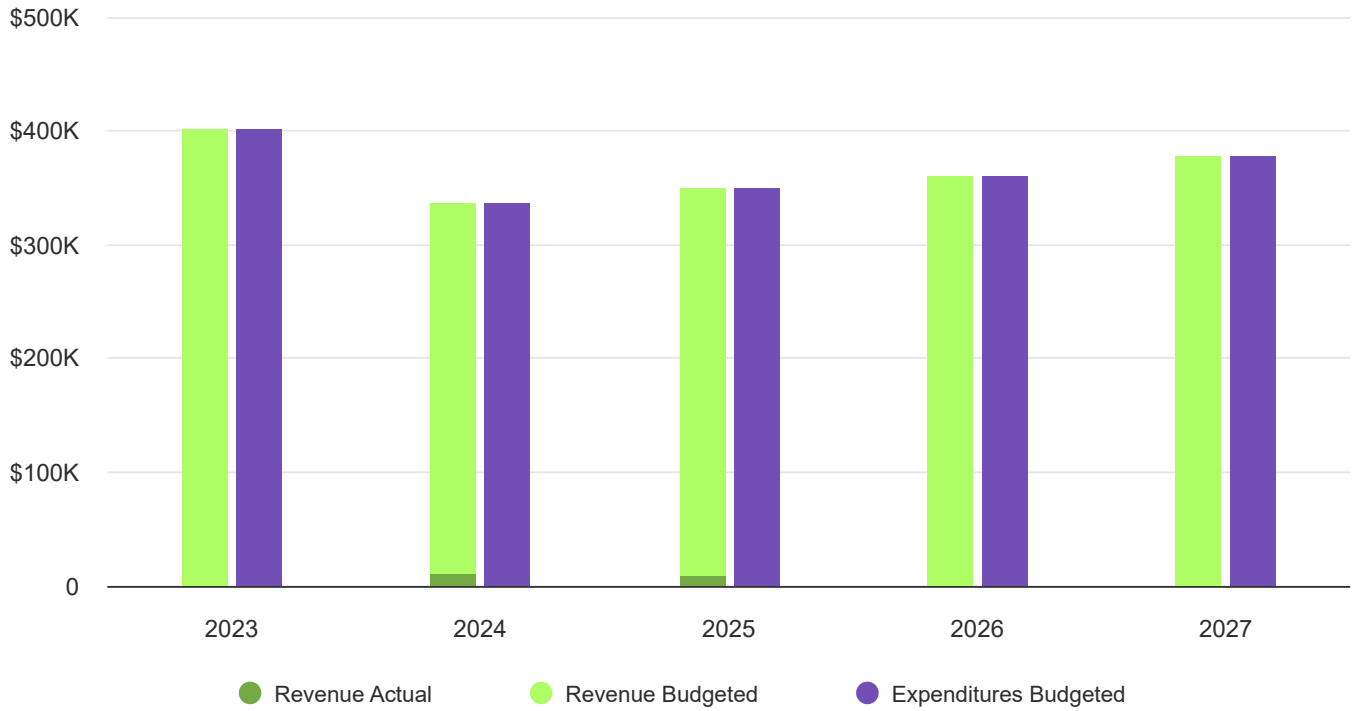
Funding for this program is derived exclusively from development-related fees collected at the time of building permit issuance or project approval. These revenues may be used on a pay-as-you-go basis or to support debt service on bonds issued for eligible water system improvements. The fund also covers the cost of professional services required to prepare and update the Water Facilities IIP and the Development Fee Report, ensuring ongoing compliance with statutory requirements.

From a community perspective, the Water Impact Fee Fund plays a critical role in ensuring that Eloy’s water system remains reliable, sustainable, and able to support future growth. It helps expand system capacity, maintain adequate water pressure and fire flow, and ensure compliance with state and federal water quality standards. Importantly, it protects existing residents from bearing the full cost of infrastructure needed to serve new development.

## Summary

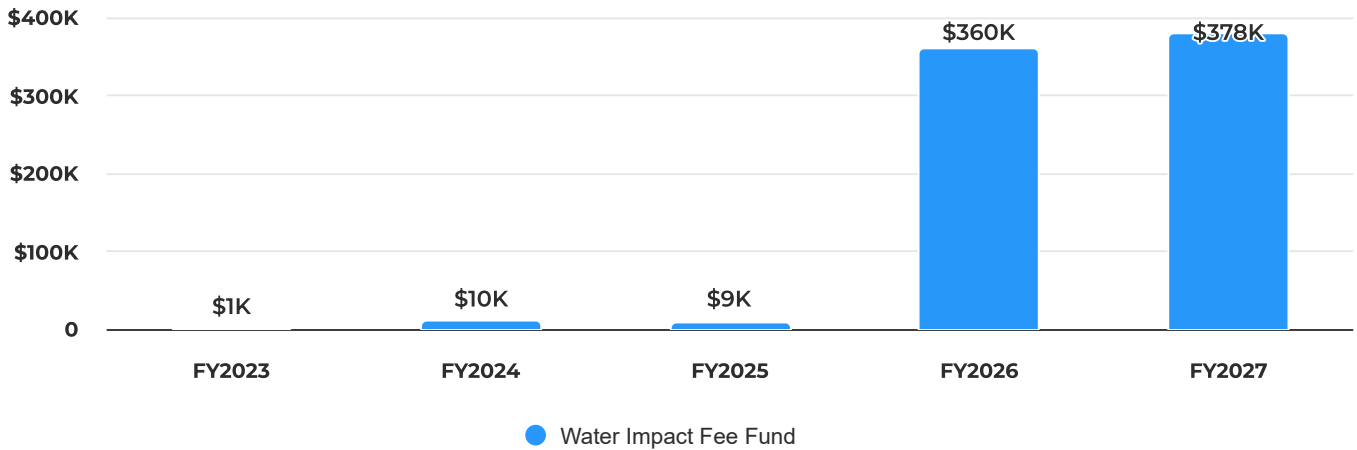
In FY 2026-2027, the City of Eloy foresees total revenue of \$15,950 for the Water Impact Fee Fund, supplemented by \$362,430 carried forward from the fund balance, for a combined budget of \$378,380. This budget marks a 4.97% increase, amounting to \$17,930 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$378,380 for FY 2026-2027.

### Revenues vs Expenditures Summary

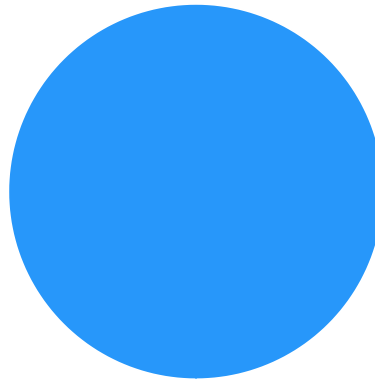


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



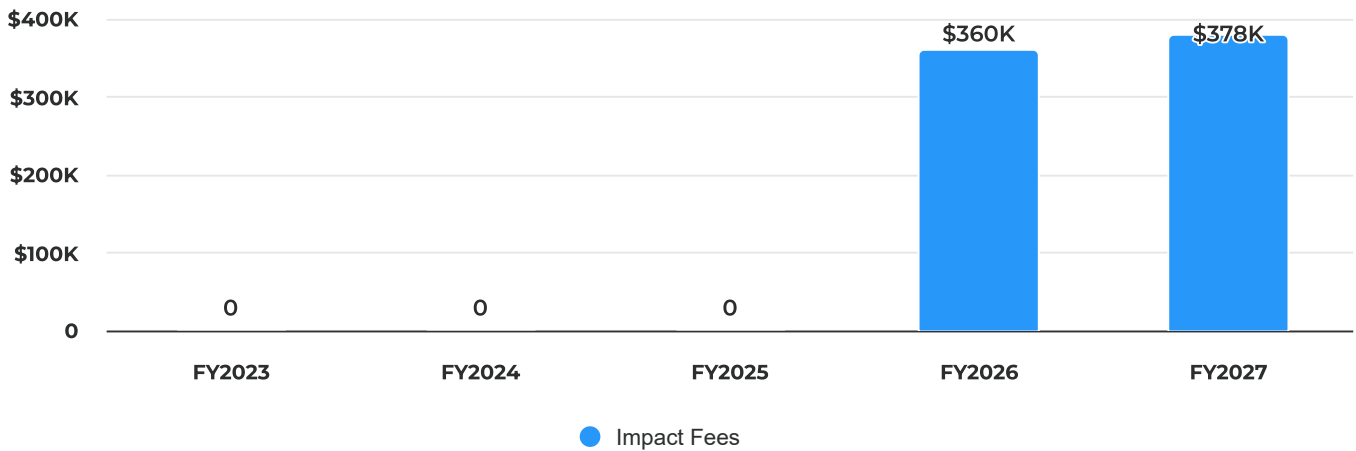
● Water Impact Fee Fund **\$378,380** 100.00%

### Revenues by Fund

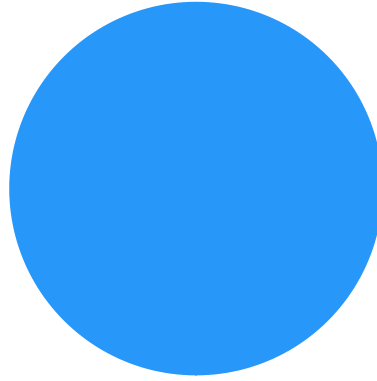
Category	FY 2025 Actuals	FY 2026 Budget	FY 2026 Actuals as of Quarter 2	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Water Impact Fee Fund</b>	\$15,181	\$360,450	\$8,558	\$378,380	\$17,930	4.97%
Other Revenues	\$15,181	\$15,700	\$8,558	\$15,950	\$250	1.59%
Fund Balance Carry Forward	\$0	\$344,750	\$0	\$362,430	\$17,680	5.13%
<b>Total Revenues</b>	<b>\$15,181</b>	<b>\$360,450</b>	<b>\$8,558</b>	<b>\$378,380</b>	<b>\$17,930</b>	<b>4.97%</b>

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Impact Fees **\$378,380** 100.00%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Impact Fees	\$0	\$0	\$360,450	\$378,380	\$17,930	4.97%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360,450</b>	<b>\$378,380</b>	<b>\$17,930</b>	<b>4.97%</b>

### Significant Changes from the Prior Year

- An increase in Impact Fee of \$17,930 is primarily due to the change in fund balance. No budgetary objectives have been identified.

# Wastewater Impact Fee Fund

The Wastewater Impact Fee Fund is a restricted funding source established in accordance with Arizona Revised Statutes (A.R.S.) § 9-463.05 to support the expansion of wastewater infrastructure required to serve new development within the City of Eloy. These one-time development fees are assessed on new residential, commercial, and industrial projects and are intended to ensure that growth contributes its proportionate share toward the cost of wastewater system improvements. However, the City does not collect Water Impact Fees and has moved to a Capacity Fee instead.

Pursuant to A.R.S. § 9-463.05 (T)(7)(f), eligible uses of these funds include “wastewater facilities, including collection, interception, transportation, treatment, and disposal of wastewater, and any appurtenances for those facilities.” This includes infrastructure such as sewer collection lines, lift stations, interceptor systems, treatment facilities, and related components necessary to safely and effectively manage wastewater. These funds are legally restricted to capital improvements associated with growth and may not be used for ongoing operations, maintenance, or repairs unrelated to system expansion.

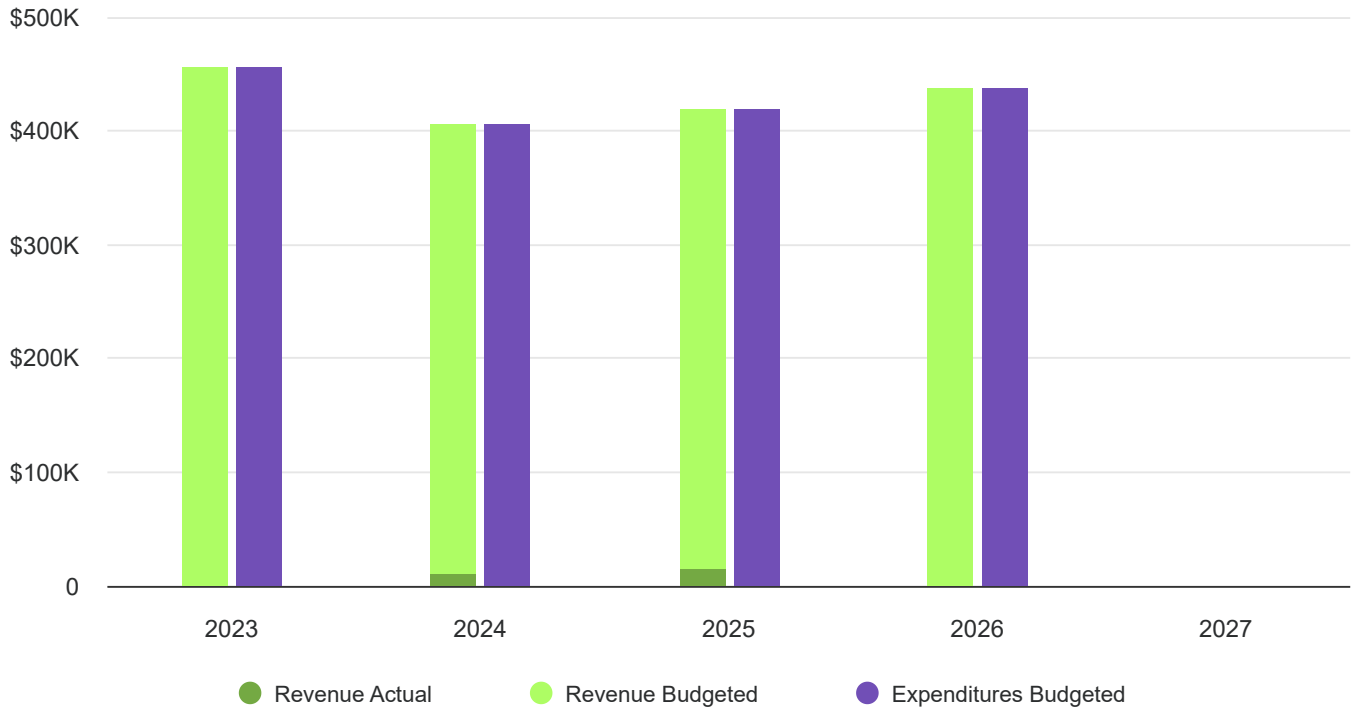
The City’s Wastewater Facilities Infrastructure Improvement Plan (IIP) identifies the capital improvements needed to maintain system capacity and service levels as development occurs. The IIP includes the cost recovery of previously constructed wastewater infrastructure that was built to accommodate future growth, as well as the identification of additional system improvements required to meet projected demand. This approach ensures that new development contributes fairly to both existing and planned infrastructure investments.

Funding for this program is derived exclusively from development-related fees collected at the time of building permit issuance or project approval. These revenues may be used on a pay-as-you-go basis or to support debt service on bonds issued for eligible wastewater infrastructure projects. The fund also supports the cost of professional services necessary to prepare, update, and administer the Wastewater Facilities IIP and Development Fee Report, ensuring continued compliance with statutory requirements.

## Summary

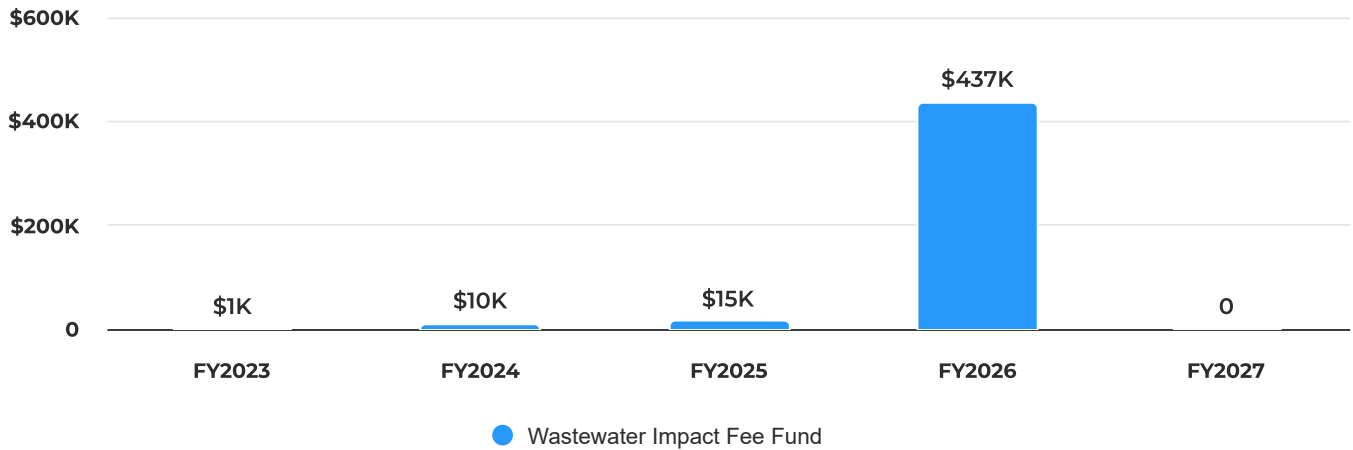
In FY 2026-2027, the City of Eloy foresees a total revenue projection of \$0 for the Wastewater Impact Fee Fund, supplemented by \$0 carried forward from the fund balance, resulting in a combined budget of \$0. This budget marks a 100% decrease when compared to the previous fiscal year. The reason for a 100% decrease is the city does not collect impact fees for wastewater. The City used the remaining \$437,100 to upgrade a gravity main due to line capacity constraints from residential and commercial growth. Budgeted expenditures are also set to increase by the same amount, reaching \$0 for FY 2026-2027.

### Revenues vs Expenditures Summary



### Revenues

#### Historical Revenue by Fund



#### Revenues by Fund

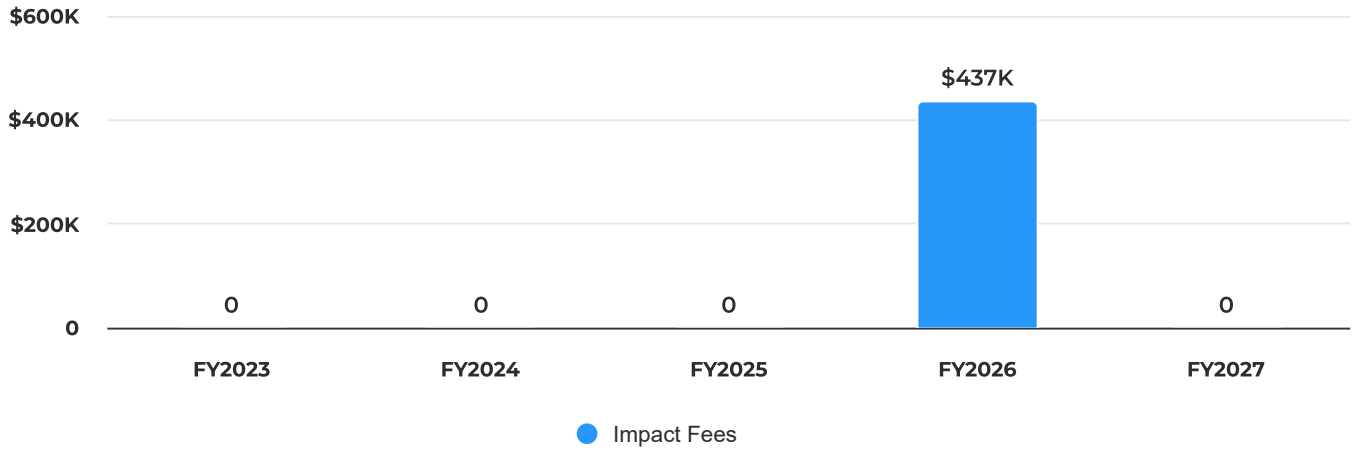
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Wastewater Impact Fee Fund	\$15,181	\$8,558	\$437,100	\$0	-\$437,100	-100.00%
Other Revenues	\$15,181	\$8,558	\$15,650	\$0	-\$15,650	-100.00%
Fund Balance Carry Forward	\$0	\$0	\$421,450	\$0	-\$421,450	-100.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Total Revenues</b>	\$15,181	\$8,558	\$437,100	\$0	-\$437,100	-100.00%

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Impact Fees	\$0	\$430,000	\$437,100	\$0	-\$437,100	-100.00%
<b>Total Expenditures</b>	\$0	\$430,000	\$437,100	\$0	-\$437,100	-100.00%

## Significant Changes from the Prior Year

- A decrease in Impact Fees of \$437,100 is due to the City using the remaining \$437,100 to upgrade a gravity main due to line capacity constraints from residential and commercial growth.

# Streets Impact Fee Fund

The Street Impact Fee Fund is a restricted funding source established in accordance with Arizona Revised Statutes (A.R.S.) § 9-463.05 to support the construction and expansion of transportation infrastructure necessary to accommodate new development within the City of Eloy. These one-time development fees are assessed on new residential, commercial, and industrial projects and are intended to ensure that growth contributes its proportionate share toward the cost of street system improvements.

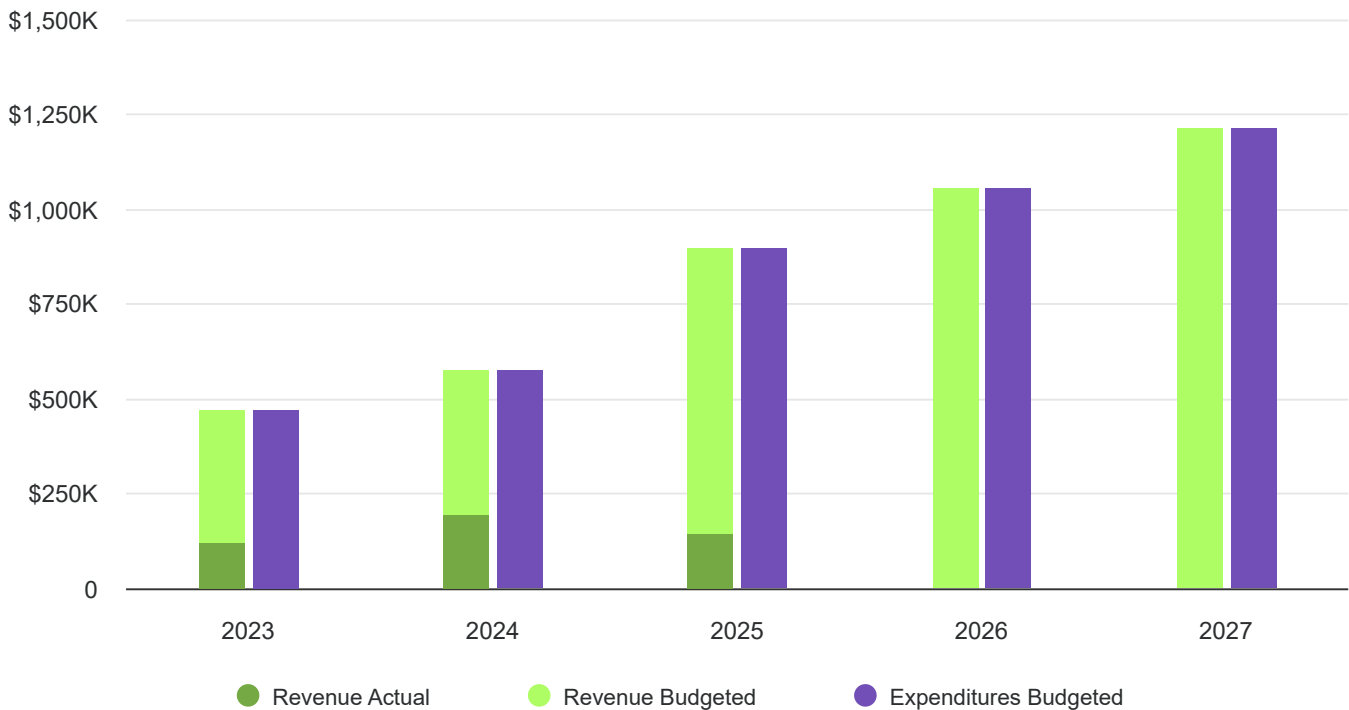
In compliance with A.R.S. § 9-463.05 (T)(7)(e), eligible uses of these funds are limited to “street facilities located in the service area, including arterial or collector streets or roads that have been designated on an officially adopted plan of the municipality, traffic signals and rights-of-way and improvements thereon.” Accordingly, revenues collected in this fund are restricted to growth-related capital improvements and may not be used for routine maintenance or operational expenses.

The City’s Street Facilities Infrastructure Improvement Plan (IIP) identifies the capital projects and infrastructure needs required to maintain an appropriate level of service as development occurs. The IIP includes arterial and collector street improvements, intersection enhancements, traffic signalization, right-of-way acquisition, and associated engineering and professional services. An incremental cost methodology is used to ensure that fees are proportionate, equitable, and directly attributable to the impacts of new development, in accordance with statutory requirements.

## Summary

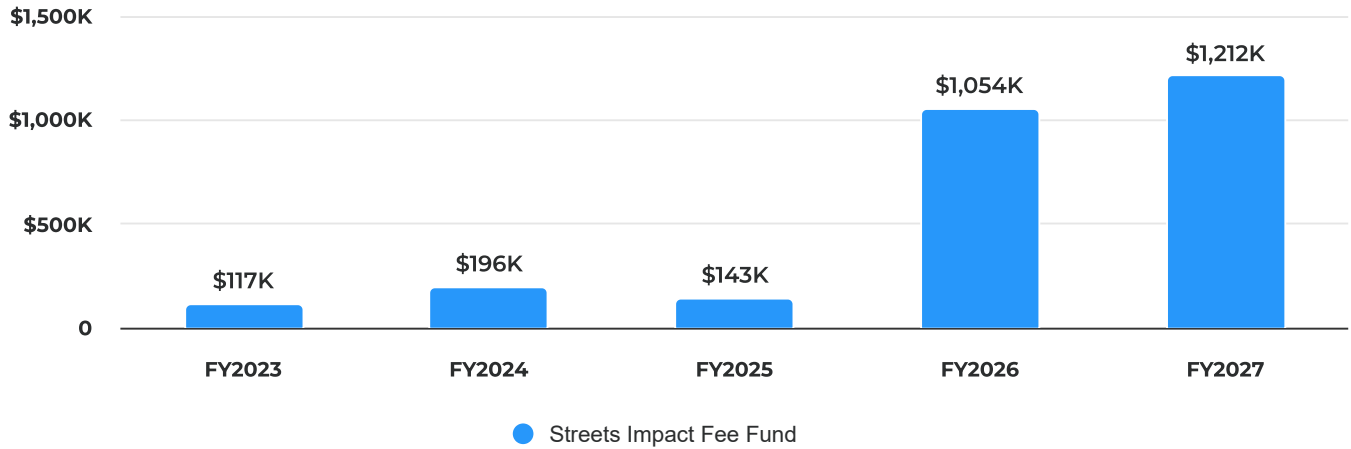
In FY 2026–2027, the City of Eloy foresees total revenue of \$209,650 for the Wastewater Impact Fee Fund, supplemented by \$1,002,375 carried forward from the fund balance, for a combined budget of \$1,212,025. This budget marks a 15.04% increase, amounting to \$158,465 more than the previous fiscal year. Budgeted expenditures are also set to increase by the same amount, reaching \$1,212,025 for FY 2026-2027.

### Revenues vs Expenditures Summary

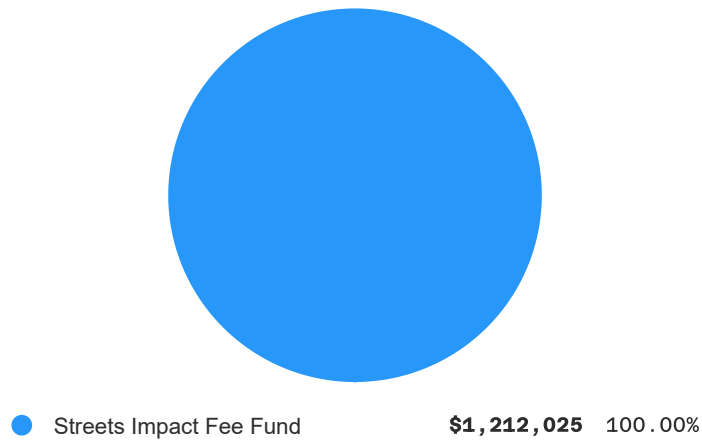


## Revenues

### Historical Revenue by Fund



### FY27 Revenues by Fund



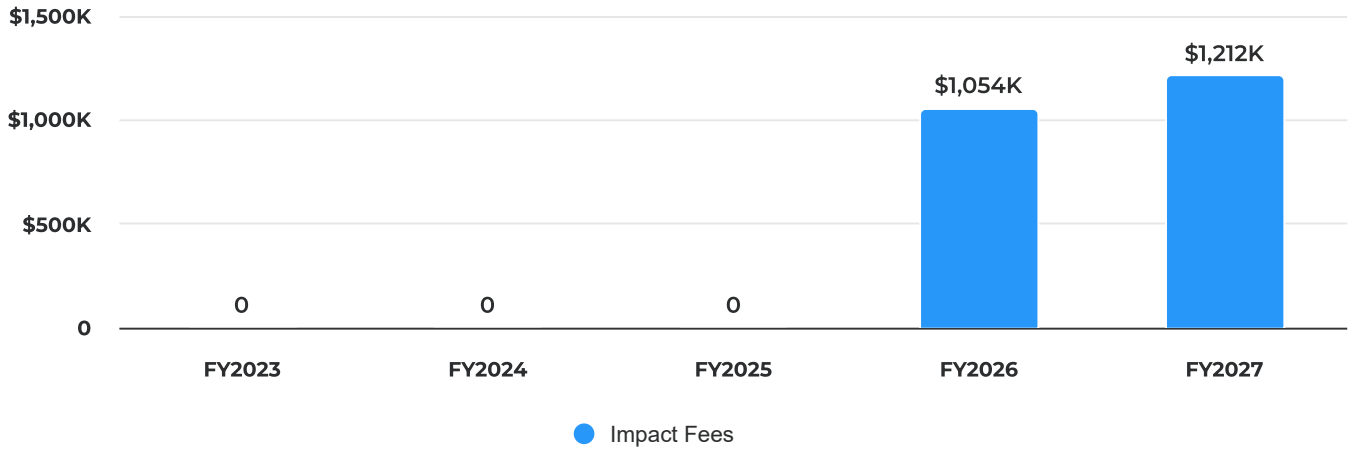
The Streets Impact Fee Fund's fiscal year revenue totals \$1.2 million, representing 100% of the fund's revenue for the fiscal year.

### Revenues by Fund

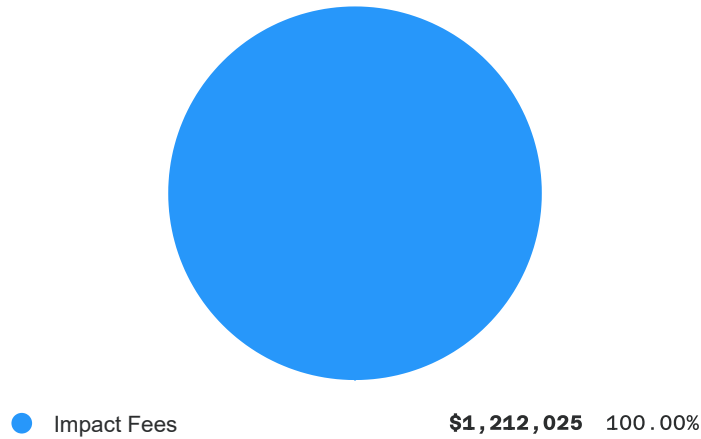
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Streets Impact Fee Fund</b>	\$210,430	\$136,015	\$1,053,560	\$1,212,025	\$158,465	15.04%
Other Revenues	\$28,291	\$15,808	\$29,350	\$24,650	-\$4,700	-16.01%
Fund Balance Carry Forward	\$0	\$0	\$839,210	\$1,002,375	\$163,165	19.44%
Impact Fees	\$182,139	\$120,207	\$185,000	\$185,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$210,430</b>	<b>\$136,015</b>	<b>\$1,053,560</b>	<b>\$1,212,025</b>	<b>\$158,465</b>	<b>15.04%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Impact Fees	\$0	\$0	\$1,053,560	\$1,212,025	\$158,465	15.04%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,053,560</b>	<b>\$1,212,025</b>	<b>\$158,465</b>	<b>15.04%</b>

## Significant Changes from the Prior Year

- An increase in Impact Fee Expenditures of \$158,465 is primarily due to the change in fund balance. No budgetary objectives have been identified.



# Utility Obligation Bond Fund

A Utility Bond Obligation is a municipal financing instrument issued to fund utility infrastructure projects, such as water and wastewater. It is typically secured by utility system revenues (revenue bond) and used for capital improvements, regulatory compliance, and system expansion. These bonds generally feature long-term maturities and rate covenants and are backed by essential-service revenue streams, making them relatively stable from a credit perspective.

For the water system, projects include up sizing and connecting water lines to improve system looping in the Sunland Gin area, upgrades to Well 3, improvements to the cathodic protection system and pressure reducing valve (PRV) station, purchase of essential equipment (including a mini excavator), and acquisition of a new potable groundwater well to support the drinking water system.

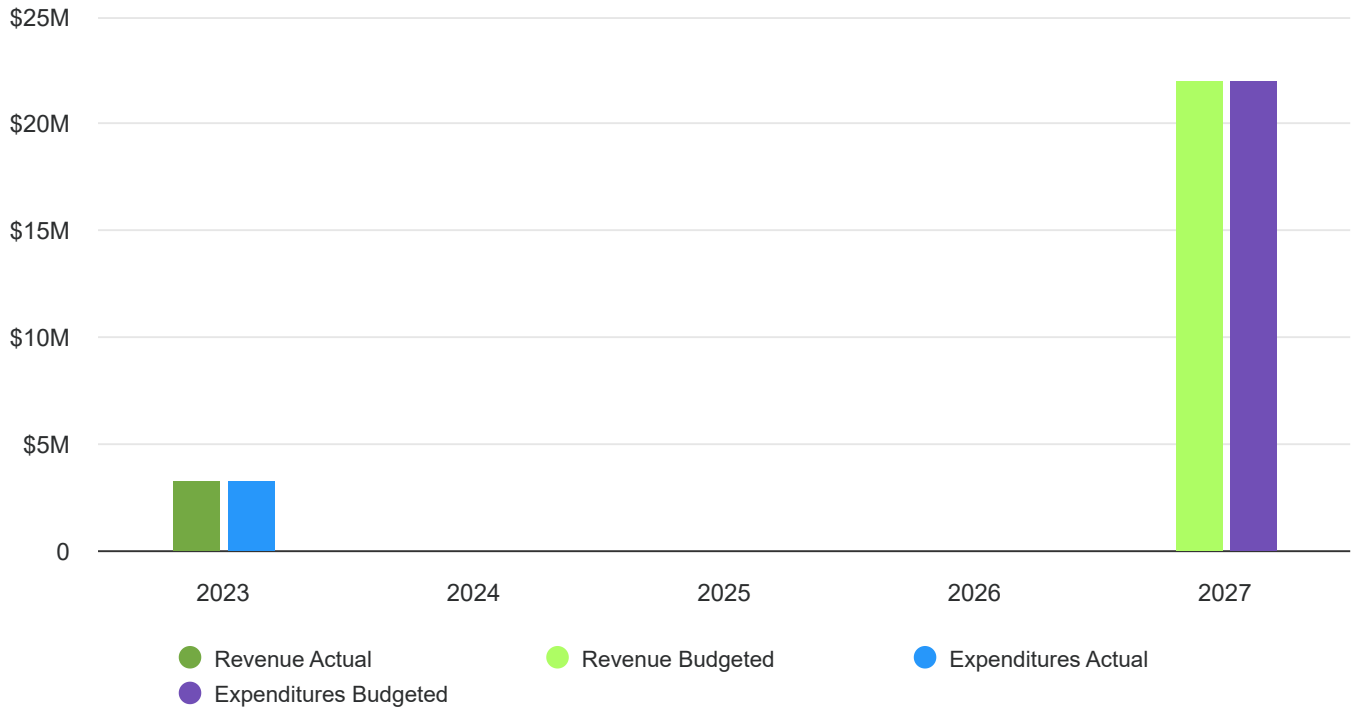
For the wastewater system, projects include replacing an existing 8-inch sewer main with a 24-inch main, installing an odor control system at the treatment plant, purchasing a new sewer vacuum truck to replace aging equipment, rehabilitating multiple lift stations, upgrading the SCADA system (including a new workstation and RTUs), and rehabilitating the South Aeration Basin at the treatment plant.

These investments are necessary to maintain reliable service, support system capacity, and address aging infrastructure.

## Summary

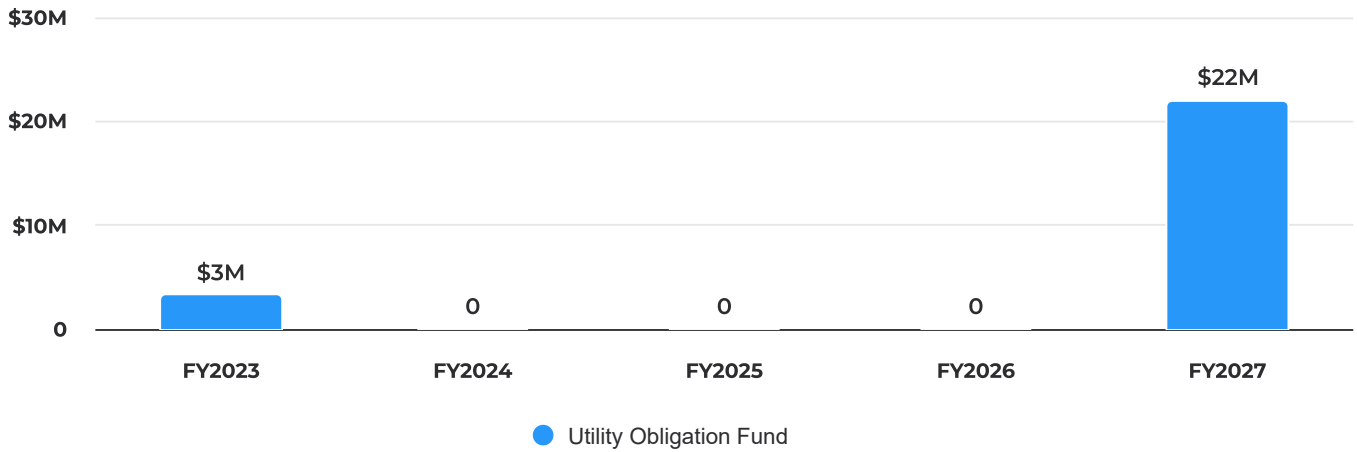
In FY 2026-2027, the City of Eloy plans to secure a Utility Obligation Bond fund critical improvements to the City's water and wastewater systems. The City anticipates receiving up to \$20 million in debt for capital, and \$1 million for refinancing of old USDA loans, and \$1 million in bond issuance costs. Correspondingly, both anticipated revenues and budgeted expenditures are projected at \$22 million, aligning with the total debt amount. It is important to emphasize that these funds are earmarked specifically for water and wastewater system improvements, reinforcing the City's commitment to enhancing public utilities, ensuring environmental sustainability, and supporting future growth.

### Revenues vs Expenditures Summary

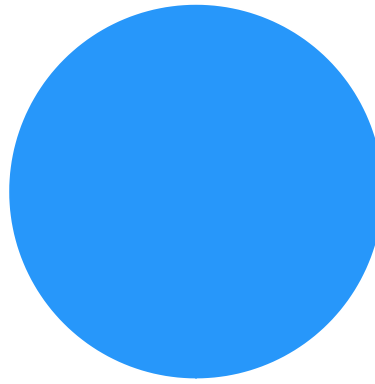


### Revenues

#### Historical Revenue by Fund



### FY27 Revenues by Fund



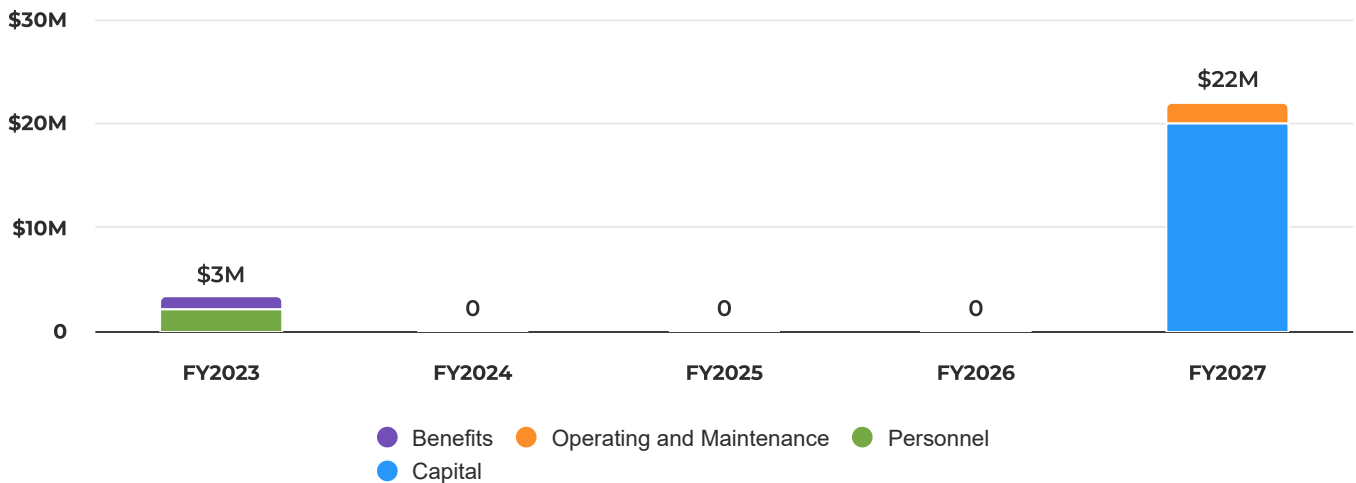
● Utility Obligation Fund      \$22,000,000    100.00%

### Revenues by Fund

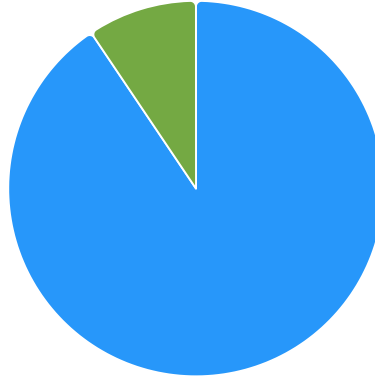
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Utility Obligation Fund	\$0	\$0	\$0	\$22,000,000	\$22,000,000	
Special Revenue	\$0	\$0	\$0	\$22,000,000	\$22,000,000	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000,000</b>	<b>\$22,000,000</b>	

### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Capital **\$19,925,000** 90.57%  
● Operating and Maintenance **\$2,075,000** 9.43%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Operating and Maintenance	\$0	\$0	\$0	\$2,075,000	\$2,075,000	
Capital	\$0	\$0	\$0	\$19,925,000	\$19,925,000	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000,000</b>	<b>\$22,000,000</b>	

### Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$2,075,000 is due to the refinancing and administration fees associated with the bond.
- An increase in Capital of \$19,925,000 is due to budgeting for new debt obligations for Water and Wastewater.

# Enterprise Funds

In an enterprise fund, “funds” refer to the financial resources used to operate City services that function much like a business. These services, such as water, wastewater, and sanitation, are essential to daily life and are primarily funded through fees paid by customers who use them rather than general taxes.

In other words, the funding for enterprise services comes directly from utility bills and service charges paid by residents and businesses. This means that those who use the service help cover the cost of providing it. These fees support everything from day-to-day operations and maintenance to system repairs, equipment, staffing, and long-term infrastructure improvements.

Unlike other City services that rely on sales tax or property tax revenue, enterprise funds are structured to be self-sustaining. Revenues and expenses are tracked separately from the City’s General Fund to provide a clear and transparent picture of financial performance. This ensures that the cost of delivering services—such as treating drinking water, maintaining sewer systems, or collecting solid waste—is aligned with the revenue generated from those services.

From a community perspective, this model promotes fairness and accountability. It ensures that utility systems are properly maintained and upgraded over time without placing additional burden on taxpayers who may not directly use certain services. It also allows the City to plan for future needs, such as replacing aging infrastructure, expanding capacity to support growth, and meeting environmental and regulatory requirements.

Maintaining a healthy enterprise fund is critical to ensuring reliable service. Rates and fees are periodically reviewed and adjusted as needed to reflect the true cost of operations, inflation, and long-term capital needs. This helps ensure that services remain consistent, high-quality, and financially sustainable.

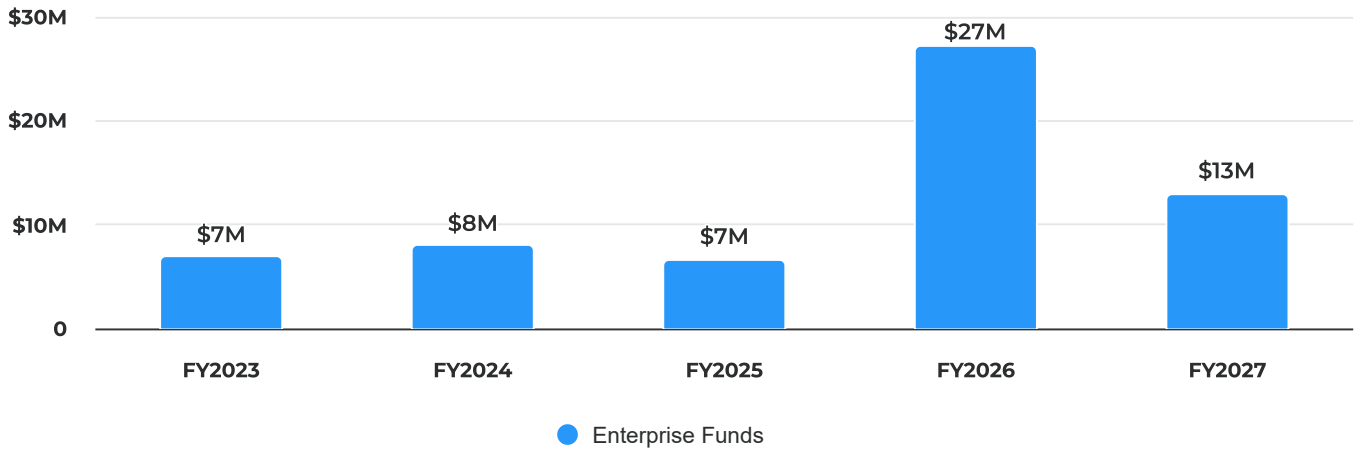
Ultimately, enterprise funds allow the City of Eloy to operate essential services in a responsible and transparent way—ensuring that systems remain strong, services remain reliable, and the community continues to receive the value it depends on every day.

## Expenditures by Fund Summary

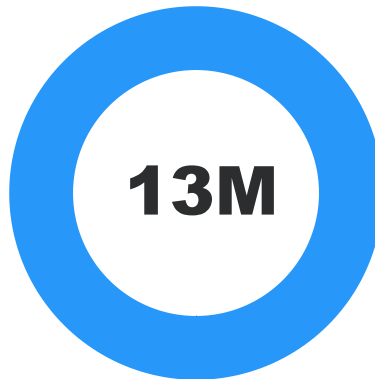
In FY2027, the total expenditures for Enterprise Funds are budgeted at \$13 million, representing a decrease of \$14.2 million or 52.21% compared to the FY2026 total of \$27.2 million. Enterprise Funds continue to account for 100% of the total expenditures in both years.

This marks a significant reduction following the previous year’s increase of \$20.6 million or 309.64% in FY2026. The decrease in FY2027 is the largest change observed, reversing the substantial growth seen in the prior period.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



Enterprise Funds \$13,001,370 100.00%

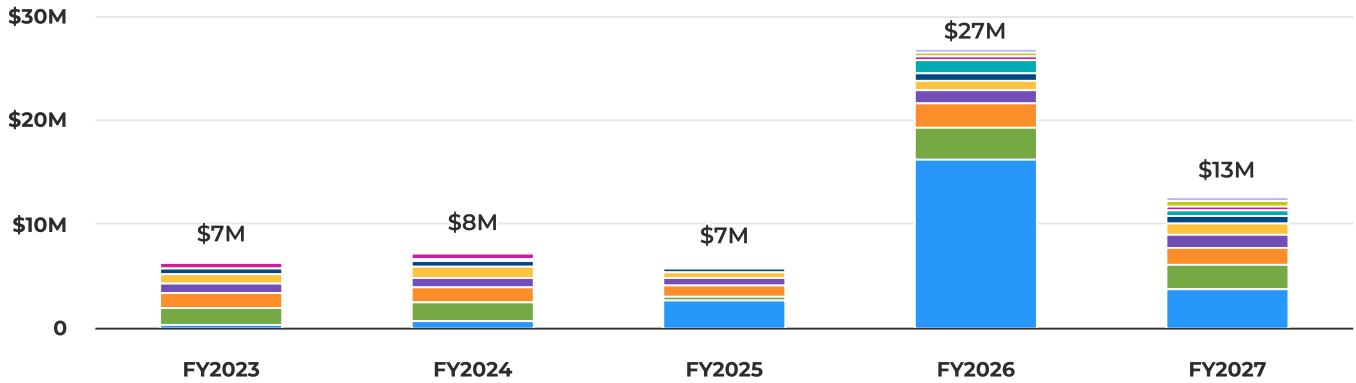
### Expenditures by Fund Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Enterprise Funds</b>						
Water	\$3,429,263	\$3,312,689	\$8,466,010	\$4,732,550	-\$3,733,460	-44.10%
Wastewater	\$1,700,735	\$4,249,074	\$15,013,435	\$5,219,250	-\$9,794,185	-65.24%
Sanitation	\$2,565,555	\$1,061,179	\$3,723,765	\$3,049,570	-\$674,195	-18.11%
<b>Total Enterprise Funds</b>	\$7,695,553	\$8,622,942	\$27,203,210	\$13,001,370	-\$14,201,840	-52.21%
<b>Total Expenditures</b>	\$7,695,553	\$8,622,942	\$27,203,210	\$13,001,370	-\$14,201,840	-52.21%



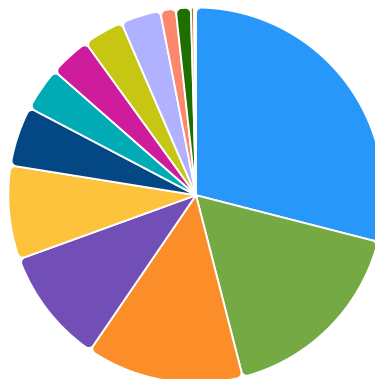
## Expenditures by Object Groupings

### Historical Expenditures by Object Groupings



- Travel and Training
- Repair and Maintenance for Building and Grounds
- Sanitation Closure
- Repair and Maintenance for Equipment and Vehicles
- Wastewater System Operations
- Contractual Services
- Water System Operations
- Utilities
- Debt Services
- Benefits
- CAP Water Charges
- Personnel
- Sanitation Services
- Operating and Maintenance
- Capital

### FY27 Expenditures by Object Groupings



● Capital	<b>\$3,770,000</b>	29.00%
● Operating and Maintenance	<b>\$2,210,120</b>	17.00%
● Sanitation Services	<b>\$1,760,000</b>	13.54%
● Personnel	<b>\$1,290,910</b>	9.93%
● CAP Water Charges	<b>\$1,050,000</b>	8.08%
● Benefits	<b>\$669,320</b>	5.15%
● Water System Operations	<b>\$490,500</b>	3.77%
● Debt Services	<b>\$463,720</b>	3.57%
● Utilities	<b>\$450,800</b>	3.47%
● Contractual Services	<b>\$447,500</b>	3.44%
● Wastewater System Operations	<b>\$175,000</b>	1.35%
● Repair and Maintenance for Equipment and Vehicles	<b>\$166,000</b>	1.28%
● Repair and Maintenance for Building and Grounds	<b>\$36,500</b>	0.28%
● Travel and Training	<b>\$21,000</b>	0.16%



**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$1,054,146	\$590,170	\$1,215,810	\$1,290,910	\$73,330	6.18%
Benefits	\$415,053	\$269,506	\$626,630	\$669,320	\$11,520	6.81%
Repair and Maintenance for Equipment and Vehicles	\$128,387	\$72,529	\$136,000	\$166,000	\$0	22.06%
Repair and Maintenance for Building and Grounds	\$28,961	\$353	\$46,500	\$36,500	-\$10,000	-21.51%
Transfers Out	\$0	\$0	\$0	\$0	\$0	0.00%
Water System Operations	\$217,528	\$109,782	\$431,700	\$490,500	\$160,800	13.62%
CAP Water Charges	\$944,927	\$565,113	\$1,050,000	\$1,050,000	\$200,000	0.00%
Wastewater System Operations	\$99,535	\$30,920	\$147,000	\$175,000	\$48,000	19.05%
Sanitation Services	\$1,638,261	\$669,931	\$2,286,250	\$1,760,000	\$109,740	-23.02%
Sanitation Closure	\$172,408	\$0	\$0	\$0	\$0	0.00%
Capital Sanitation	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$2,065,469	\$321,924	\$3,179,005	\$2,210,120	-\$968,905	-30.48%
Contractual Services	\$230,753	\$82,323	\$302,000	\$447,500	-\$500	48.18%
Travel and Training	\$12,394	\$4,478	\$16,000	\$21,000	\$5,000	31.25%
Utilities	\$383,811	\$189,453	\$448,000	\$450,800	\$2,800	0.63%
Capital	\$68,033	\$3,354,530	\$16,120,000	\$3,770,000	-\$12,350,000	-76.61%
Debt Services	\$235,886	\$2,361,931	\$1,198,315	\$463,720	-\$628,515	-61.30%
<b>Total Expenditures</b>	<b>\$7,695,553</b>	<b>\$8,622,942</b>	<b>\$27,203,210</b>	<b>\$13,001,370</b>	<b>-\$13,346,730</b>	<b>-52.21%</b>



# Water Fund

The City of Eloy Water Division is responsible for providing safe, reliable, and high-quality water services to residents, businesses, and industries throughout the community. The division manages and maintains the City's water supply infrastructure, including wells, pipelines, pumps, and storage facilities, to ensure consistent and efficient water delivery. Staff also conduct regular monitoring and testing to ensure water quality meets or exceeds all federal, state, and local regulatory standards, protecting public health and maintaining compliance with environmental regulations.

In addition to system operations, the division responds to service requests, repairs leaks, and performs routine and preventative maintenance to maintain system reliability. Ongoing priorities include maintaining and improving critical infrastructure, ensuring regulatory compliance, and promoting responsible water use through conservation efforts and community education. The division also works to maintain transparency and provide responsive customer service while preparing for potential emergencies such as drought conditions, contamination events, or infrastructure failures

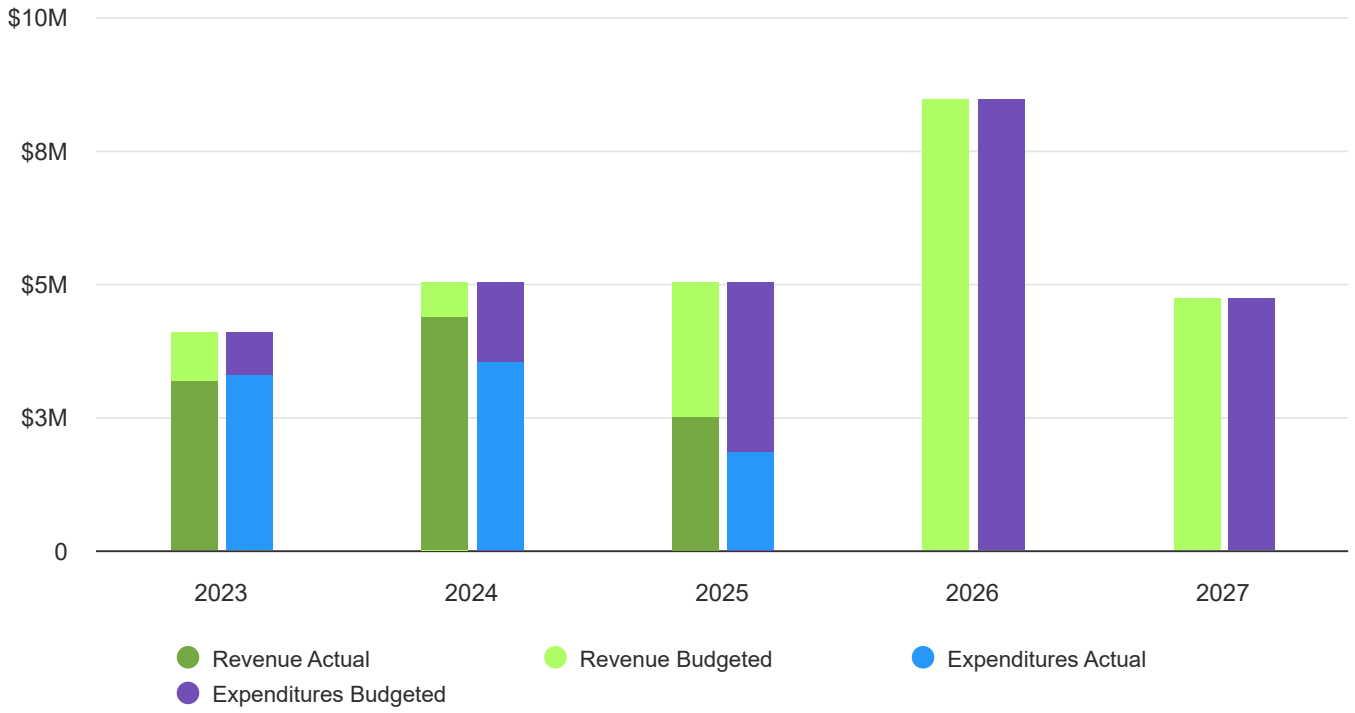
The Water Division's vision is to ensure every resident and business in Eloy has access to safe, clean, and affordable drinking water. Through strategic planning, infrastructure investment, and sustainable resource management, the division strives to strengthen water reliability, support community growth, and protect vital water resources for current and future generations.

## Summary

In FY 2026–2027, the City of Eloy anticipates a total revenue, including transfers-in (\$350,000), of \$4,732,500 for the Water Fund. This marks a significant decrease of \$3,733,460 or 44.10%, compared to the previous year. Excluding transfers-in revenue, total water revenues amount to \$4,382,550, which reflects a \$572,650 or 15.03% increase from the prior fiscal year. This growth can primarily be attributed to a 14% increase in utility rates and fees. This is the second of five scheduled increases, scheduled on November 1st. Additionally, the City has seen a slight increase in new water accounts and CAP water sales to the City of Surprise.

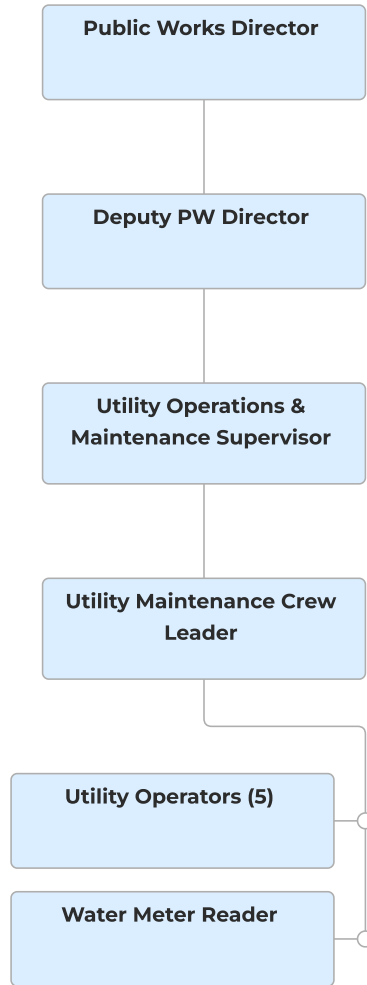
Budget projections for Fiscal Year 2026-2027 indicate a notable decrease in expenditures for the Water Fund. Total budgeted spending is expected to decline by 44.10%, or \$3,733,460, bringing the overall expenditures to \$4,732,550. This decrease is primarily due to the payoff of two WIFA loans and the completion of key capital infrastructure projects, such as Pump Station 2, Well 3, the Houser water line project, and the Nitrate facility. These projects are essential to maintaining and enhancing the City's water service capacity, reliability, and regulatory compliance. Additionally, funding is being established for the debt portion of the Utility Obligation Bond. Additional details can be found in the Capital Improvements section of the budget.

### Revenues vs Expenditures Summary



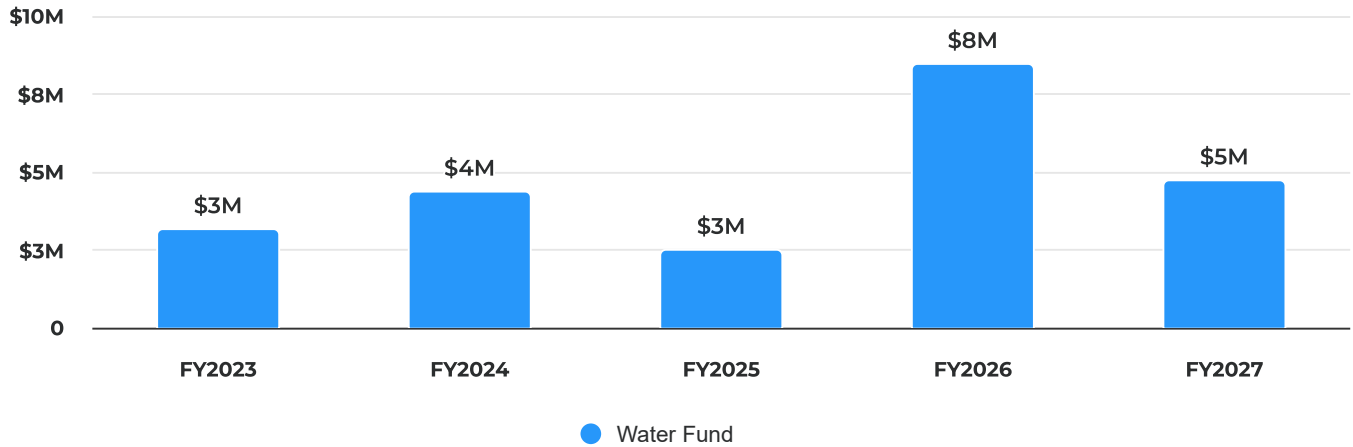
# Organizational Chart

## Water Budget Organizational Chart

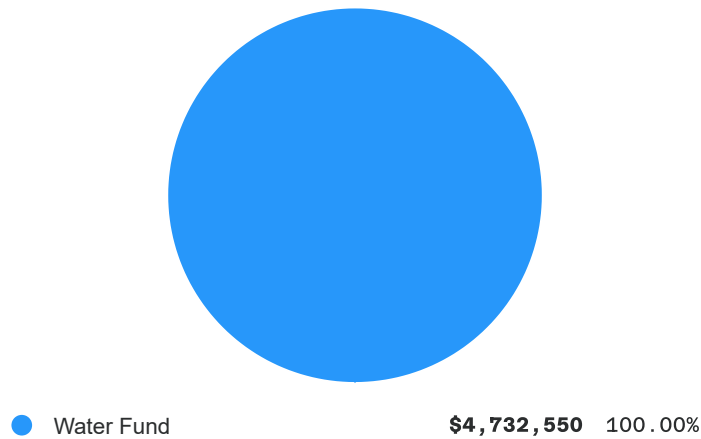


# Revenues

## Historical Revenue by Fund



## FY27 Revenues by Fund

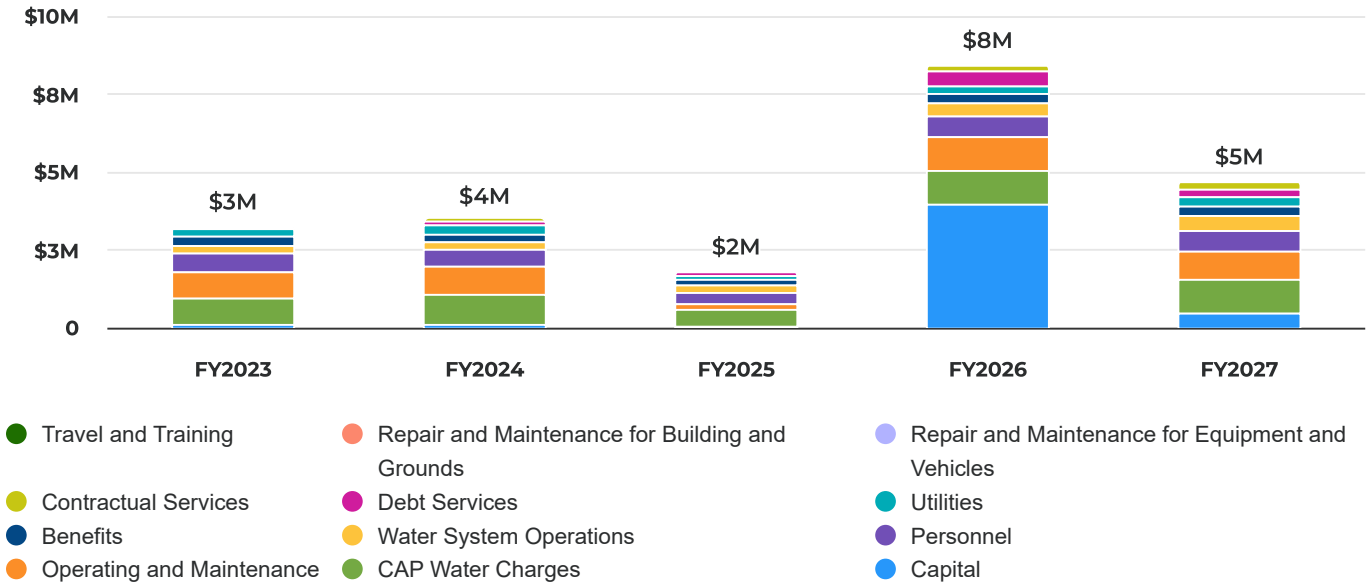


## Revenues by Fund

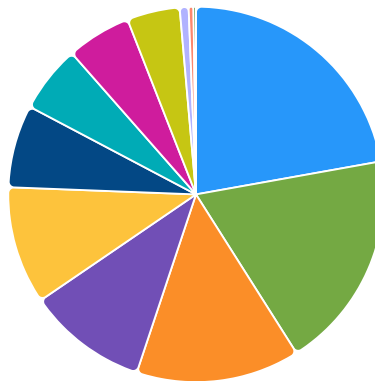
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Water Fund</b>	\$3,716,698	\$3,133,481	\$8,466,010	\$4,732,550	-\$3,733,460	-44.10%
Charges for Services	\$3,578,614	\$2,089,283	\$3,663,600	\$4,266,050	\$602,450	16.44%
Transfers	\$0	\$836,806	\$2,637,390	\$350,000	-\$2,287,390	-86.73%
Other Revenues	\$138,083	\$77,062	\$146,300	\$116,500	-\$29,800	-20.37%
Fund Balance Carry Forward	\$0	\$0	\$2,018,720	\$0	-\$2,018,720	-100.00%
Utility Charges for Services	\$0	\$130,330	\$0	\$0	\$0	0.00%
<b>Total Revenues</b>	<b>\$3,716,698</b>	<b>\$3,133,481</b>	<b>\$8,466,010</b>	<b>\$4,732,550</b>	<b>-\$3,733,460</b>	<b>-44.10%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



Object Grouping	Amount	Percentage
CAP Water Charges	\$1,050,000	22.19%
Operating and Maintenance	\$891,035	18.83%
Personnel	\$666,980	14.09%
Water System Operations	\$490,500	10.36%
Capital	\$480,000	10.14%
Benefits	\$336,340	7.11%
Debt Services	\$274,195	5.79%
Utilities	\$262,500	5.55%
Contractual Services	\$215,000	4.54%
Repair and Maintenance for Equipment and Vehicles	\$36,000	0.76%
Repair and Maintenance for Building and Grounds	\$20,000	0.42%
Travel and Training	\$10,000	0.21%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$576,738	\$318,303	\$635,370	\$666,980	\$31,610	4.98%
Benefits	\$226,768	\$137,018	\$315,910	\$336,340	\$20,430	6.47%
Repair and Maintenance for Equipment and Vehicles	\$31,904	\$25,793	\$36,000	\$36,000	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$9,084	\$0	\$30,000	\$20,000	-\$10,000	-33.33%
Water System Operations	\$217,528	\$109,782	\$431,700	\$490,500	\$58,800	13.62%
CAP Water Charges	\$944,927	\$565,113	\$1,050,000	\$1,050,000	\$0	0.00%
Operating and Maintenance	\$936,911	\$137,904	\$1,095,600	\$891,035	-\$204,565	-18.67%
Contractual Services	\$100,066	\$28,366	\$142,000	\$215,000	\$73,000	51.41%
Travel and Training	\$6,963	\$3,020	\$10,000	\$10,000	\$0	0.00%
Utilities	\$235,822	\$93,654	\$260,000	\$262,500	\$2,500	0.96%
Capital	\$52,964	\$1,062,388	\$3,975,000	\$480,000	-\$3,495,000	-87.92%
Debt Services	\$89,588	\$831,347	\$484,430	\$274,195	-\$210,235	-43.40%
<b>Total Expenditures</b>	<b>\$3,429,263</b>	<b>\$3,312,689</b>	<b>\$8,466,010</b>	<b>\$4,732,550</b>	<b>-\$3,733,460</b>	<b>-44.10%</b>

**Significant Changes from the Prior Year**

- An increase in Personnel of \$31,610 is due to the general increase and market adjustment for employees within the department. In addition, a portion of a salary is being realized with ESI due to the retirement of an employee and the addition of a new Public Works Inspector position is allocated to the department.
- An increase in Benefits of \$20,430 is due to recognizing the current benefit coverage for employees within the department and for the new Public Works Inspector position.
- A decrease in Repair and Maintenance for Buildings and Grounds of \$10,000 is due to shifting funding allocations to other budget lines within the budget due to historical spending patterns.
- An increase in Water System Operations of \$58,800 is due to the increasing cost to maintain the water system's booster and wells. Additionally, costs are rising with chlorine, chemicals, piping, and parts to maintain the system.
- A decrease in Operating and Maintenance of \$204,565 is primarily due to the reduction in the contingency line of \$235,265. The contingency budget is \$619,735 and is a placeholder for the new debt from the Utility Obligation Bond. Additionally, General Liability Insurance is going up 15% from the Arizona Risk Retention Pool.
- An increase in Contractual Services of \$73,000 is due to the retirement of an employee and moving the salary and benefits to an ESI contract. Additionally, contractual services are increasing by \$25,000 for engineering consulting.
- A decrease in Capital of \$3,495,000 is due to the completion of water capital projects for Pump Station 2, Well 3, the Houser water line project, and the Nitrate facility. Further details can be found in the Capital Improvement section.
- A decrease in Debt Services of \$210,235 is due to the payoff of two WIFA loans, 920216-12 and 92A150-10.



## Accomplishments

- Maintained the water system in full compliance with ADEQ environmental quality standards.
- Completed the lead pipe service line inventory and uploaded data to the 120Water platform
- Completed drilling and construction of Well 3, adding a new pump/motor, piping, and connecting to the existing well feed line.
- Completed construction of new Houser Rd. water line extension
- Completed construction of new Nitrate Treatment System for Wells 5 & 6 located at Pump Station 1

## Goals and Objectives

- Financial Stability, Transparency & Accountability – Develop a balanced budget that ensures sufficient funding for operations and improvements while maintaining clear budgeting practices, responsible spending, and public reporting to build trust and meet oversight requirements.
- Operational Efficiency & Customer Service – Allocate resources to optimize daily operations, reduce waste, and enhance customer service through modern billing systems, online payment platforms, and communication tools.
- Infrastructure Investment & Long-Term Resilience – Prioritize funding for maintaining, upgrading, and expanding water infrastructure to ensure long-term reliability, meet future demands, and prepare for challenges such as population growth and climate change.
- Water Quality, Safety & Compliance – Ensure adequate resources for water treatment, monitoring, and regulatory compliance to provide safe, clean drinking water while meeting all legal and environmental requirements.
- Emergency Preparedness & Resilience – Set aside funds for backup systems, disaster recovery plans, and rapid response to system failures.
- Sustainability & Conservation – Budget for water conservation programs and sustainable practices to protect water resources for future generations.
- Workforce Training & Development – Support employee training, certifications, and skill development to maintain a capable and efficient workforce.
- Community Engagement & Education – Fund public education programs on water conservation, billing, and responsible usage to encourage long-term sustainability.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Acre Feet of Groundwater Pumped and Treated</b>	1,414	1,420	1,424	1,475	1,480
<b>Water Leaks Repaired</b>	131	149	115	135	140
<b>New Fire Hydrants Installed</b>	5	2	0	4	6
<b>Valve Maintenance/Repairs</b>	4	12	6	10	15

# Wastewater Fund

The City of Eloy Wastewater Division is responsible for providing safe, reliable, and environmentally responsible wastewater collection and treatment services to the community. The division operates and maintains the City's sewer collection system, including pipelines, lift stations, and treatment facilities, ensuring that wastewater is properly conveyed, treated, and disposed of in accordance with all applicable state and federal regulations. Through careful system monitoring and regulatory compliance, the division works to protect public health and safeguard the environment.

In addition to system operations, the division responds to service requests, addresses blockages and system failures, and performs preventative maintenance to maintain system reliability and extend the lifespan of critical infrastructure. Ongoing priorities include improving system efficiency through infrastructure upgrades, minimizing environmental impacts through responsible wastewater management practices, and strengthening emergency response capabilities to address potential sewer-related incidents. The division also promotes public awareness regarding proper wastewater disposal to help prevent clogs, backups, and sewer overflows.

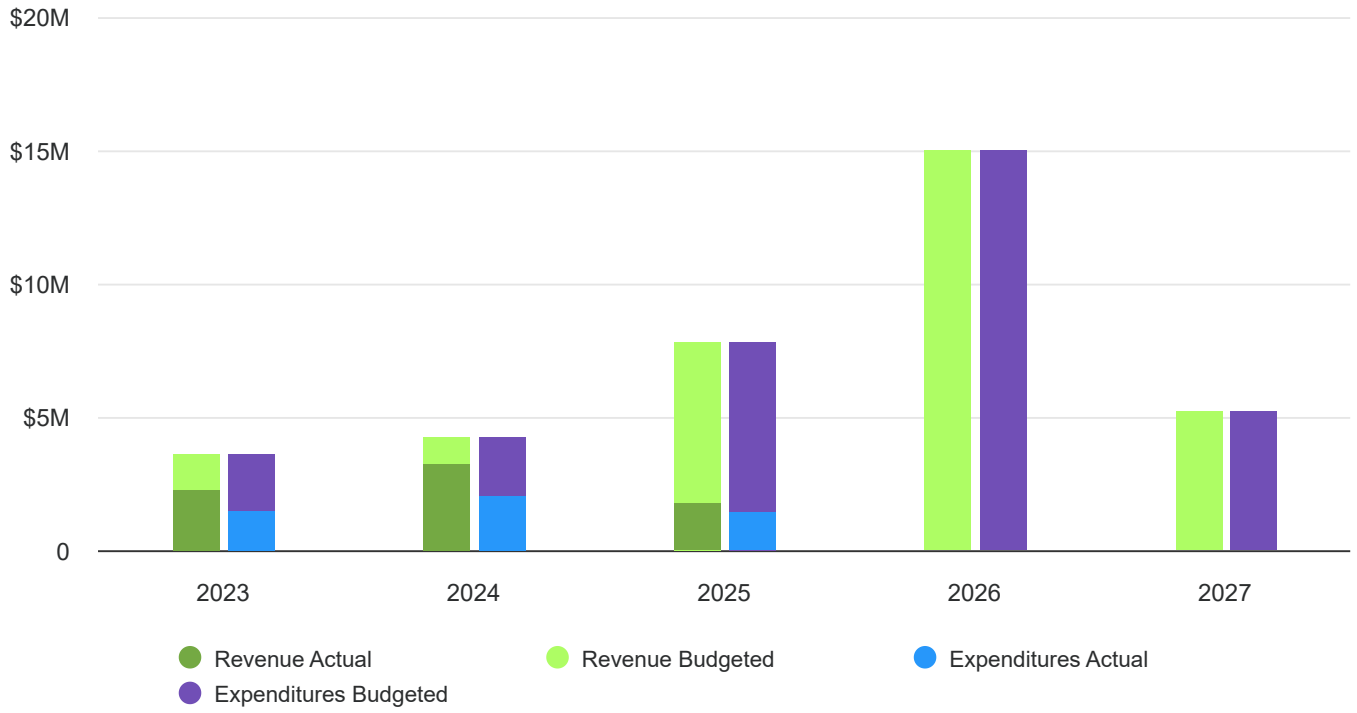
The Wastewater Division is committed to supporting a cleaner, healthier, and more sustainable community through effective wastewater management. By investing in infrastructure, implementing best practices, and engaging with the community on responsible sewer use, the division aims to maintain a resilient sewer system that meets current service needs while preparing for future growth and environmental challenges.

## Summary

In FY 2026–2027, the City of Eloy anticipates a total revenue, including transfers-in (\$3,140,000), of \$5,219,250 for the Wastewater Fund. This marks a significant decrease of \$9,794,185 or 65.24%, compared to the previous year. Excluding transfers-in revenue, total wastewater revenues amounted to \$2,079,250, reflecting a \$125,385, or 6.42%, increase from the prior fiscal year. This growth can primarily be attributed to an 11% increase in utility rates and fees. This is the second of five scheduled increases, scheduled on November 1st.

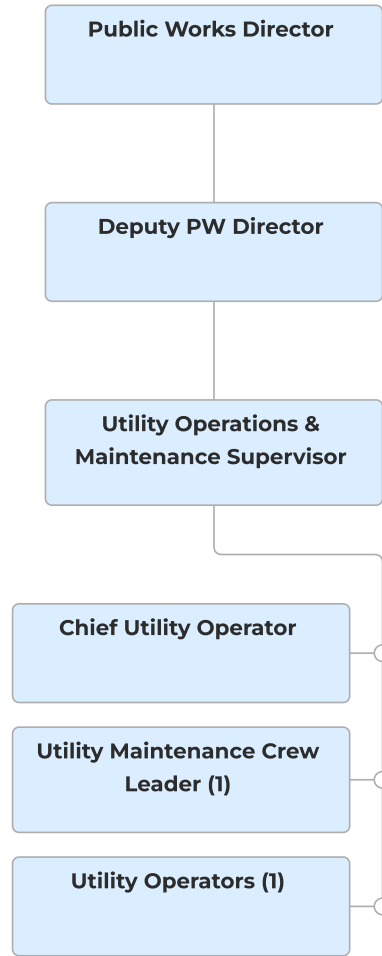
The budgeted expenditures are forecasted to decline by 65.24% or \$9,794,185, reaching a total of \$5,219,250. This decrease is primarily due to the payoff of two WIFA loans and the completion of the new gravity wastewater main and screen machine. In FY 2026-2027, the belt press completion is rolling over due to the addition of an odor-control component. These projects are and continue to be essential to maintaining and enhancing the City's wastewater service capacity, reliability, and compliance with regulatory standards. Additionally, funding is being established for the debt portion of the Utility Obligation Bond. Additional details can be found in the Capital Improvements section of the budget.

### Revenues vs Expenditures Summary



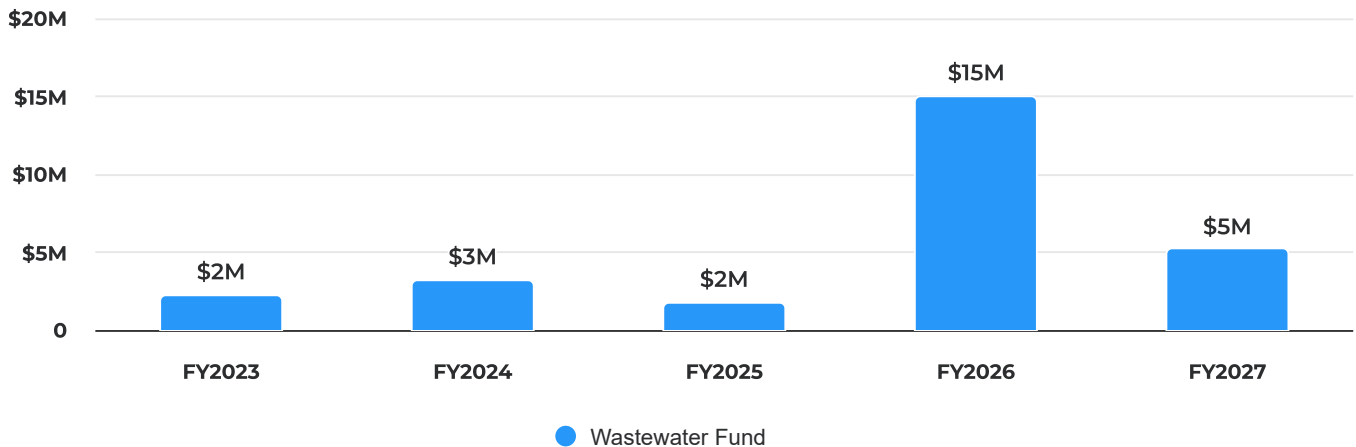
# Organizational Chart

## Sewer Budget Organizational Chart

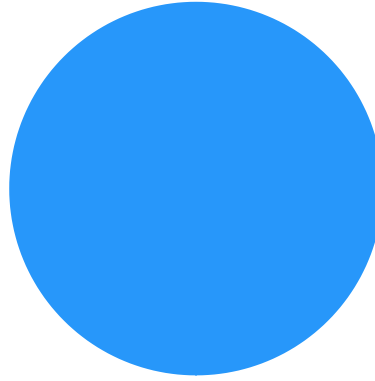


## Revenues

### Historical Revenue by Fund



### FY27 Revenues by Fund



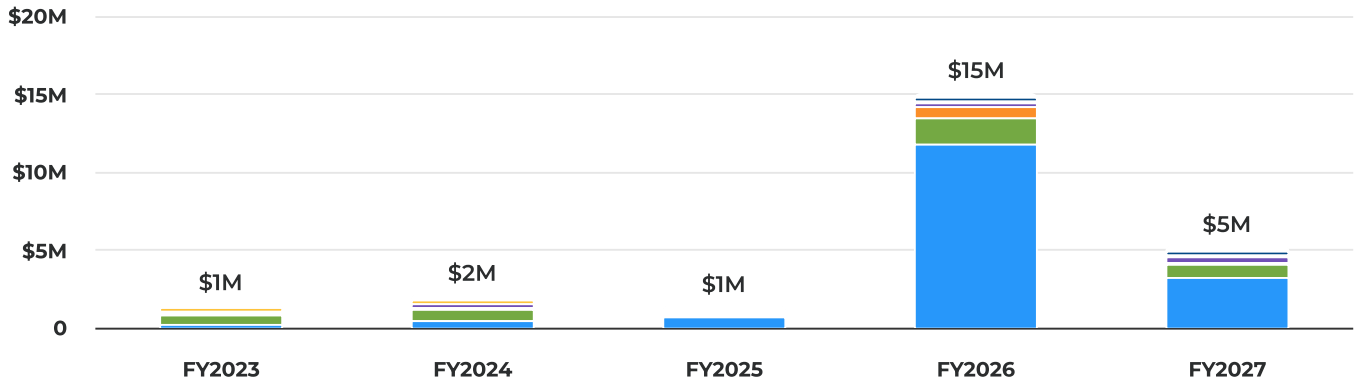
● Wastewater Fund **\$5,219,250** 100.00%

### Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Wastewater Fund</b>	\$2,541,463	\$2,879,457	\$15,013,435	\$5,219,250	-\$9,794,185	-65.24%
Charges for Services	\$1,746,421	\$908,825	\$1,869,065	\$1,999,750	\$130,685	6.99%
Transfers	\$713,135	\$1,507,094	\$11,040,000	\$3,140,000	-\$7,900,000	-71.56%
Other Revenues	\$81,907	\$47,354	\$84,800	\$79,500	-\$5,300	-6.25%
Fund Balance Carry Forward	\$0	\$0	\$2,019,570	\$0	-\$2,019,570	-100.00%
Utility Charges for Services	\$0	\$416,184	\$0	\$0	\$0	0.00%
<b>Total Revenues</b>	<b>\$2,541,463</b>	<b>\$2,879,457</b>	<b>\$15,013,435</b>	<b>\$5,219,250</b>	<b>-\$9,794,185</b>	<b>-65.24%</b>

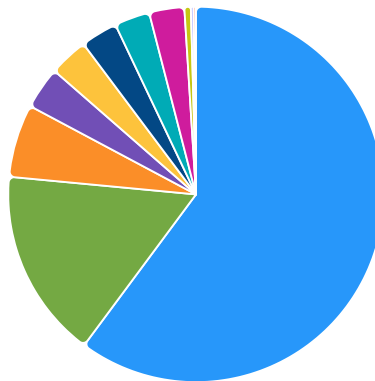
## Expenditures by Expense Type

### Historical Expenditures by Expense Type



- Travel and Training
- Contractual Services
- Utilities
- Operating and Maintenance
- Repair and Maintenance for Building and Grounds
- Benefits
- Personnel
- Capital
- Repair and Maintenance for Equipment and Vehicles
- Wastewater System Operations
- Debt Services

### FY27 Expenditures by Object Groupings



● Capital	<b>\$3,140,000</b>	60.16%
● Operating and Maintenance	<b>\$852,515</b>	16.33%
● Personnel	<b>\$328,690</b>	6.30%
● Debt Services	<b>\$189,525</b>	3.63%
● Wastewater System Operations	<b>\$175,000</b>	3.35%
● Utilities	<b>\$164,800</b>	3.16%
● Contractual Services	<b>\$159,000</b>	3.05%
● Benefits	<b>\$157,720</b>	3.02%
● Repair and Maintenance for Equipment and Vehicles	<b>\$29,000</b>	0.56%
● Repair and Maintenance for Building and Grounds	<b>\$13,000</b>	0.25%
● Travel and Training	<b>\$10,000</b>	0.19%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$275,181	\$145,019	\$304,740	\$328,690	\$23,950	7.86%
Benefits	\$102,309	\$63,246	\$151,510	\$157,720	\$6,210	4.10%
Repair and Maintenance for Equipment and Vehicles	\$17,132	\$14,938	\$29,000	\$29,000	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$16,011	\$353	\$13,000	\$13,000	\$0	0.00%
Wastewater System Operations	\$99,535	\$30,920	\$147,000	\$175,000	\$28,000	19.05%
Operating and Maintenance	\$848,385	\$109,993	\$1,697,100	\$852,515	-\$844,585	-49.77%
Contractual Services	\$63,524	\$15,073	\$91,000	\$159,000	\$68,000	74.73%
Travel and Training	\$5,432	\$1,458	\$5,000	\$10,000	\$5,000	100.00%
Utilities	\$126,929	\$81,020	\$166,200	\$164,800	-\$1,400	-0.84%
Capital	\$0	\$2,256,472	\$11,695,000	\$3,140,000	-\$8,555,000	-73.15%
Debt Services	\$146,298	\$1,530,584	\$713,885	\$189,525	-\$524,360	-73.45%
<b>Total Expenditures</b>	<b>\$1,700,735</b>	<b>\$4,249,074</b>	<b>\$15,013,435</b>	<b>\$5,219,250</b>	<b>-\$9,794,185</b>	<b>-65.24%</b>

**Significant Changes from the Prior Year**

- An increase in Personnel of \$23,950 is due to the general increase and market adjustment for employees within the department. In addition, a portion of a salary is being realized with ESI due to the retirement of an employee, and the addition of a new Public Works Inspector position is allocated to the department.
- An increase in Benefits of \$6,210 is due to recognizing the current benefit coverage for employees within the department. In addition to the new Public Works Inspector position.
- An increase in Wastewater System Operations of \$28,000 is due to higher costs to maintain the wastewater system's mains and for system repairs. Additionally, costs are rising with chemicals, piping, and parts to maintain the system.
- A decrease in Operating and Maintenance of \$844,585 is primarily due to the reduction in the contingency line of \$874,385. The contingency budget for FY 26-27 is \$670,615 and is a placeholder for the new debt from the Utility Obligation Bond. Additionally, General Liability Insurance is going up 15% from the Arizona Risk Retention Pool, as well as annual software subscriptions.
- An increase in Contractual Services of \$68,000 is due to the retirement of an employee and moving the salary and benefits to an ESI contract. Additionally, contractual services are increasing by \$25,000 for engineering consulting.
- An increase in Travel and Training of \$5,000 is due to training and seminar costs.
- A decrease in Capital of \$8,555,000 is due to the completion of wastewater, a new gravity main from the treatment plant, a screen machine at the WWTP, and continual work on the belt press. In FY 26-27, construction of the belt press will continue for \$3,000,000. Further details can be found in the Capital Improvement section.
- A decrease in Debt Services of \$524,360 is due to the payoff of two WIFA loans, 910103-09 and 910164-15.

## Accomplishments

- Resolved and closed out the ADEQ Consent Order to repair the concrete walls of the splitter tank at the Wastewater Treatment Plant influent pump station.
- Replaced pumps, guide rails and piping at Curiel lift station.
- Hydro jet and cleaned 1.25 miles of 15” – 18” gravity sewer line from S. Date St. to Curiel lift station. Completed the inspection and evaluation of 20 manholes utilizing acoustic technology- SL-RAT The full time Lead Operator has improved the quality and consistency of the plant operations.
- Completed the energy efficiency upgrades and plant improvements, including the following:
  - Installed 197 kW of solar PV at the WWTP
  - Installed 5 new VFD turbo blowers
  - Replaced leaking underground blower piping and damaged conduit.
  - Replaced the Biolac control panel,
- Purchased the belt press for de-watering sludge to eliminate the need for the biosolids bags currently in use.

## Goals and Objectives

To maintain infrastructure and meet regulations while being fiscally responsible, the Sewer Department’s budget focuses on:

- Financial Stability & Efficiency – Ensure steady funding for operations, optimize spending, and set fair service rates to align revenue with expenses. Prioritize long-term savings through cost-effective solutions.
- Operational Costs – Cover daily expenses like labor, equipment, utilities, and treatment materials. Infrastructure Maintenance – Fund repairs, upgrades, and replacements of pipes, treatment plants, and pump stations.
- Capital Planning & Long-Term Sustainability – Plan for future system expansions, technology upgrades, and facility modernization while ensuring financial sustainability and transparency through clear budgeting, reporting, and audits.
- Regulatory Compliance – Allocate funds to meet federal, state, and local wastewater regulations. Emergency Preparedness – Set aside funds for unexpected repairs due to system failures or natural disasters.
- Environmental Sustainability – Invest in eco-friendly initiatives such as energy-efficient technologies and resource recovery. This budget ensures reliable, compliant, and sustainable wastewater services for Eloy’s residents.

## Program Performance

Program Performance	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Estimated FY 25-26	Target FY 26-27
<b>Sewer Lines Repaired/Plugs Removed</b>	181	175	388	99	200
<b>Gallons of Wastewater Treated (MG)</b>	190,000	185,000	180,000	166,000	200,000
<b>Gallons of Treated Effluent Recharged (MG)</b>	192,000	130,000	156,000	132,000	175,000



# Sanitation Fund

The Sanitation Division is responsible for overseeing the City's solid waste management operations, including the operation and management of the municipal landfill and the administration of contracted citywide waste collection services. While residential and commercial collection services are provided through a contracted service provider, the division manages the contract, coordinates service standards, and ensures efficient and reliable collection throughout the community. The division also oversees landfill operations to ensure waste is properly received, managed, and disposed of in accordance with environmental and regulatory requirements.

In addition to operational oversight, the division ensures compliance with local, state, and federal environmental regulations related to waste management and public health. The division also serves as a point of contact for residents and businesses by addressing service inquiries, resolving concerns related to collection or landfill services, and providing information on proper waste disposal practices. A key focus is promoting safety and regulatory compliance in all sanitation-related activities while supporting efficient service delivery.

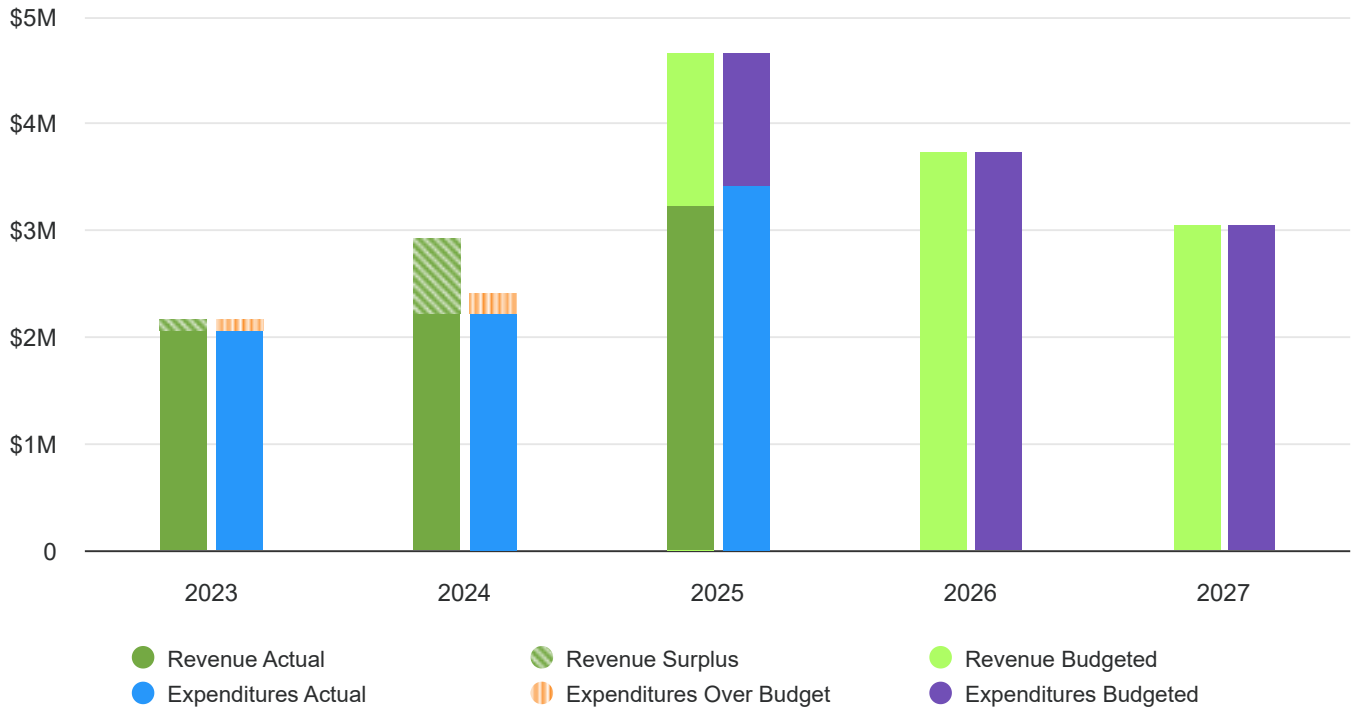
The Sanitation Division is committed to supporting a cleaner, healthier, and more sustainable community. Through responsible landfill management, effective oversight of contracted collection services, and community education on proper waste disposal and recycling, the division works to protect environmental quality and public health. By fostering responsible waste practices and maintaining essential sanitation infrastructure, the division contributes to a safe and sustainable environment for current and future generations.

## Summary

In FY 2026–2027, the City of Eloy anticipates a total revenue, including transfers-in (\$150,000), of \$3,049,570 for the Sanitation Fund. This marks a significant decrease of \$674,195 or 18.11%, compared to the previous year. Excluding transfers-in revenue, total sanitation revenues amounted to \$2,899,570, reflecting a \$624,195, or 17.71%, decrease from the prior fiscal year. This decline can primarily be attributed to the loss of commercial and roll-off accounts when the city switched trash haulers. Additionally, residential and commercial rates and fees will be increasing on July 1, 2026, by 4.8% due to the annual Consumer Price Index (CPI) as outlined in the City's agreement with Waste Management. This adjustment reflects changes in the cost of providing services, including fuel, equipment, labor, and disposal.

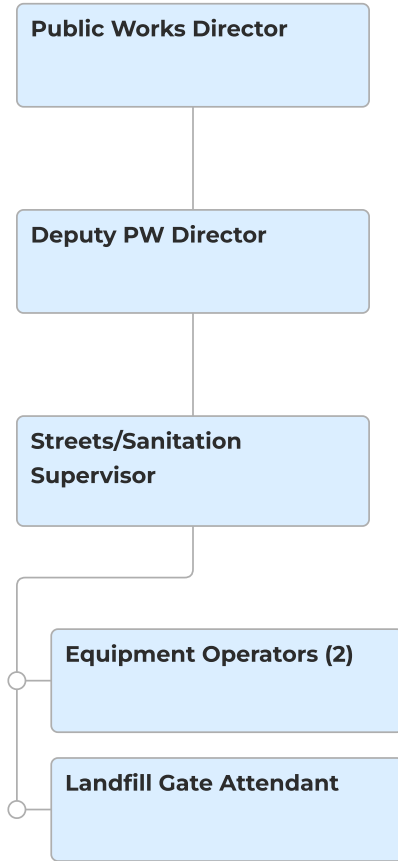
Budget projections indicate that expenditures for the Sanitation Fund are also expected to decrease substantially in FY 2026-2027. The budgeted expenditures are forecasted to decline by 18.11% or \$674,195, reaching a total of \$3,049,570. This change is primarily driven by a reduction in commercial and roll-off sanitation customers. When the City transitioned to Waste Management as its solid waste service provider, residential services remained part of the City's contracted system; however, commercial businesses and roll-off customers retained the flexibility to select their own private service providers. As a result, some businesses chose to move to other vendors based on their individual operational needs, pricing preferences, or service arrangements.

### Revenues vs Expenditures Summary



# Organizational Chart

## Sanitation Fund Organizational Chart

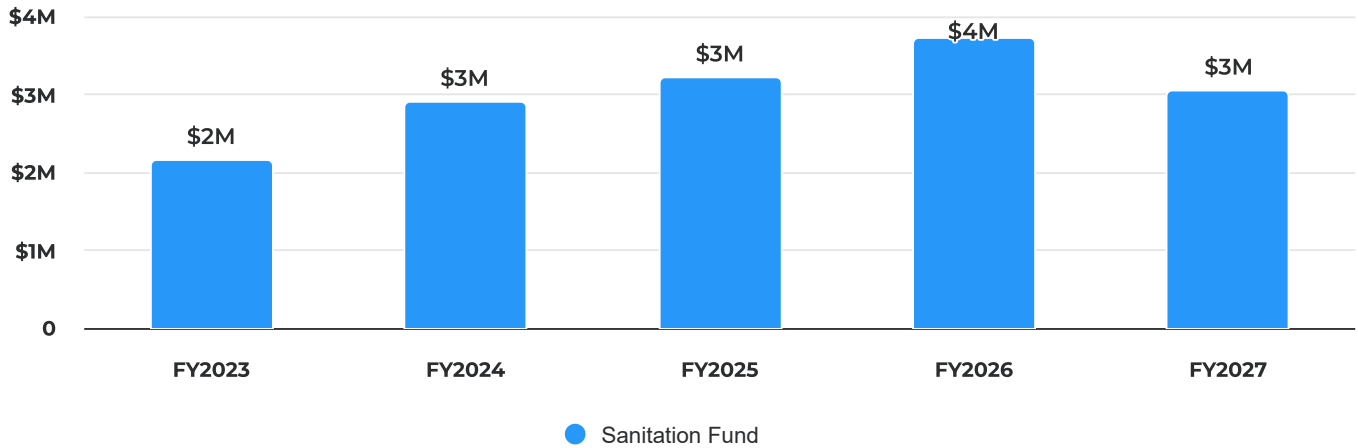


## Revenues

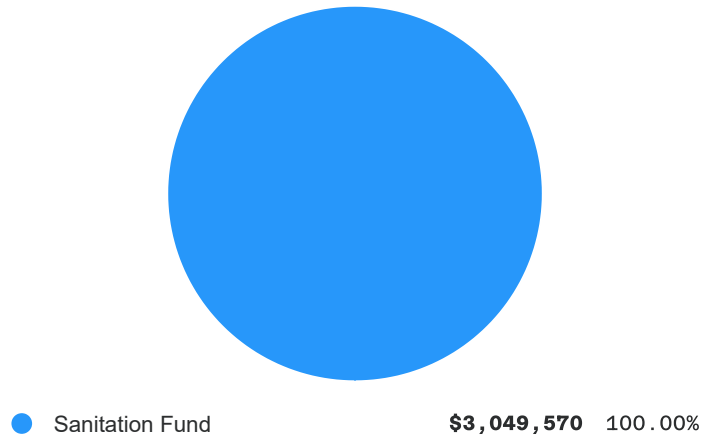
In FY2027, the Sanitation Fund's revenue is budgeted at \$3 million, representing 100% of the total revenue for the fund. This amount reflects a decrease of \$674,195, or 18.11%, compared to the FY2026 budget of \$3.7 million.

In contrast to FY2026, when the Sanitation Fund saw an increase of \$503,747 or 15.64%, FY2027 experienced a notable decline. The total revenue for the Sanitation Fund in FY2027 is 18.11% lower than the previous year, marking the largest decrease in historical revenue by fund for this period.

**Historical Revenue by Fund**



**FY27 Revenues by Fund**

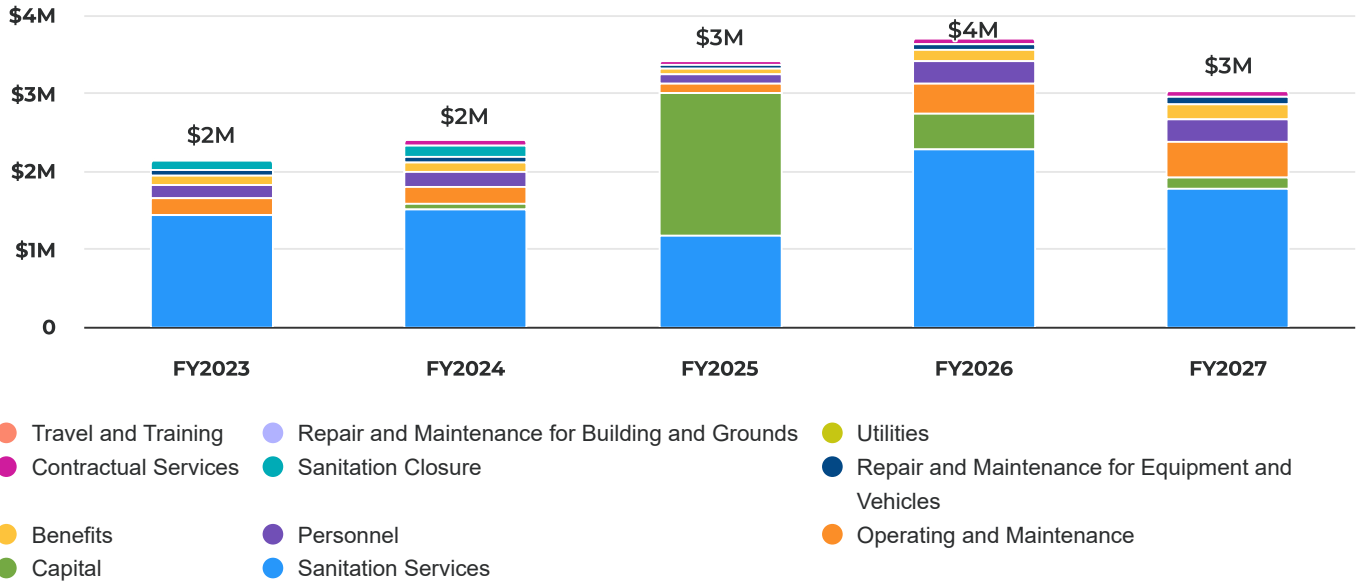


**Revenues by Fund**

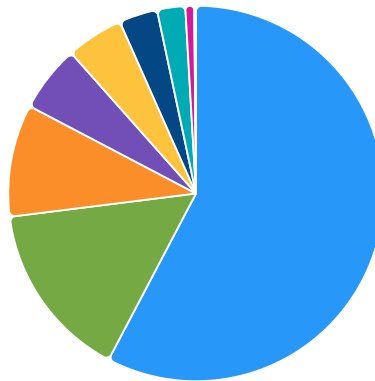
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Sanitation Fund</b>	\$4,380,498	\$1,420,292	\$3,723,765	\$3,049,570	-\$674,195	-18.11%
Charges for Services	\$3,215,758	\$1,372,137	\$3,457,765	\$2,833,570	-\$624,195	-18.05%
Transfers	\$1,080,014	\$0	\$200,000	\$150,000	-\$50,000	-25.00%
Other Revenues	\$84,727	\$48,154	\$66,000	\$66,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$4,380,498</b>	<b>\$1,420,292</b>	<b>\$3,723,765</b>	<b>\$3,049,570</b>	<b>-\$674,195</b>	<b>-18.11%</b>

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



Sanitation Services	\$1,760,000	57.71%
Operating and Maintenance	\$466,570	15.30%
Personnel	\$295,240	9.68%
Benefits	\$175,260	5.75%
Capital	\$150,000	4.92%
Repair and Maintenance for Equipment and Vehicles	\$101,000	3.31%
Contractual Services	\$73,500	2.41%
Utilities	\$23,500	0.77%
Repair and Maintenance for Building and Grounds	\$3,500	0.11%
Travel and Training	\$1,000	0.03%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$202,227	\$126,847	\$275,700	\$295,240	\$19,540	7.09%
Benefits	\$85,976	\$69,243	\$159,210	\$175,260	\$16,050	10.08%
Repair and Maintenance for Equipment and Vehicles	\$79,351	\$31,798	\$71,000	\$101,000	\$30,000	42.25%
Repair and Maintenance for Building and Grounds	\$3,866	\$0	\$3,500	\$3,500	\$0	0.00%
Sanitation Services	\$1,638,261	\$669,931	\$2,286,250	\$1,760,000	-\$526,250	-23.02%
Sanitation Closure	\$172,408	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$280,173	\$74,027	\$386,305	\$466,570	\$80,265	20.78%
Contractual Services	\$67,164	\$38,884	\$69,000	\$73,500	\$4,500	6.52%
Travel and Training	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Utilities	\$21,060	\$14,780	\$21,800	\$23,500	\$1,700	7.80%
Capital	\$15,069	\$35,669	\$450,000	\$150,000	-\$300,000	-66.67%
<b>Total Expenditures</b>	<b>\$2,565,555</b>	<b>\$1,061,179</b>	<b>\$3,723,765</b>	<b>\$3,049,570</b>	<b>-\$674,195</b>	<b>-18.11%</b>

**Significant Changes from the Prior Year**

- An increase in Personnel of \$19,540 is due to the general increase and market adjustment for employees within the department. In addition, a portion of the new Public Works Inspector position is allocated to the department.
- An increase in Benefits of \$16,050 is due to recognizing the current benefit coverage for employees within the department. In addition to the new Public Works Inspector position.
- An increase in Repair and Maintenance for Equipment and Vehicles of \$30,000 is due to rising costs for parts and supplies for the repair and maintenance of Sanitation's aging fleet and equipment.
- A decrease in Sanitation Services by \$526,250 is due to recognizing the current billing history with Waste Management for residential, commercial, and roll-off customers.
- An increase in Operating and Maintenance of \$80,265 is primarily due to establishing a contingency fund for unexpected budget expenses or capital purchases.
- A decrease in Capital of \$300,000 is due to lower capital expenditures. In FY 2026–2027, the landfill master plan and rate update is being rolled over from the prior year projects.

**Accomplishments**

- Procured new bulldozer.
- Landfill rate study (in progress).
- New trash/recycling services contract with WM.



## Goals and Objectives

- **Support Employee Training and Development:** Ensure adequate funding for staff training and development programs, focusing on safety protocols, waste management best practices, and environmental compliance to foster a skilled and knowledgeable workforce committed to providing high-quality sanitation services.
- **Maintain Compliance with Environmental Regulations:** Allocate funds to meet regulatory requirements and invest in the safe disposal of hazardous waste, as well as addressing emerging environmental concerns such as plastic waste reduction, pollution prevention, and climate change mitigation through responsible waste management practices.
- **Improve Customer Service and Community Engagement:** Set aside resources to develop customer service programs, public outreach campaigns, and community engagement activities to raise awareness of sanitation services, proper waste disposal methods, and the importance of sustainable waste management practices.

## Program Performance

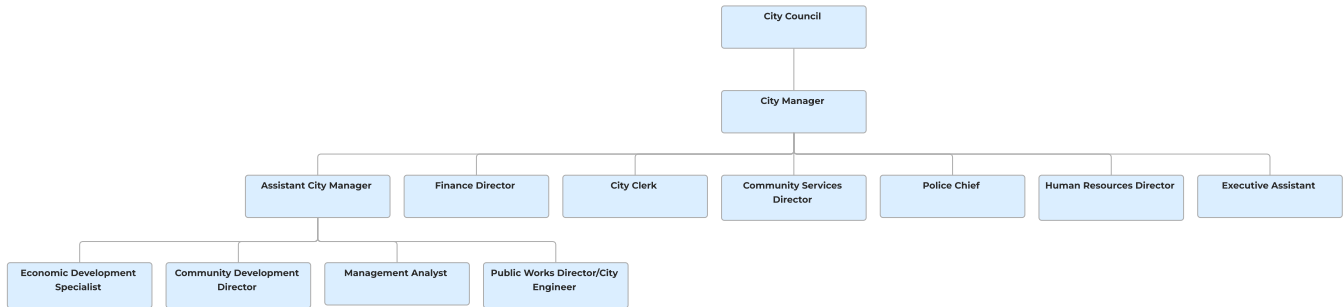
<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Residential Garbage Loads/Tonnage received at the Landfill (Eloy Residents)</b>	1,560	1,600	1718	1800	1850
<b>Residential Garbage Loads/Tonnage received at the Landfill (County Residents)</b>	2,500	2,545	2189	1500	1600
<b>Commercial Garbage Loads/Tonnage received at the Landfill</b>	1,875	11,854	17,756	15,000	16,000
<b>Bulk Trash Pickups Scheduled</b>	456	263	484	450	500

# General Government Departments

General Fund departments include Administration, Economic Development, Legal, City Clerk, Human Resources, Finance, Community Development, Parks Maintenance, Community Services, Recreation Programs, Facility Maintenance, Police Administration, Field Operations, Animal Control, GIS, Fleet Services, and Public Works Administration.

## General Fund Organization Chart

### General Fund Organizational Chart

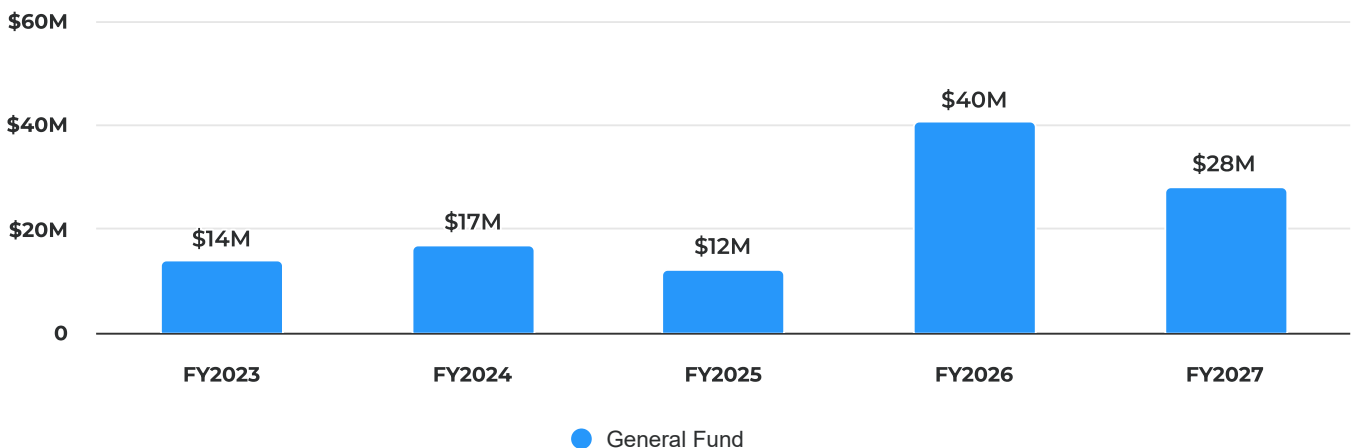


## Expenditures by Fund Summary

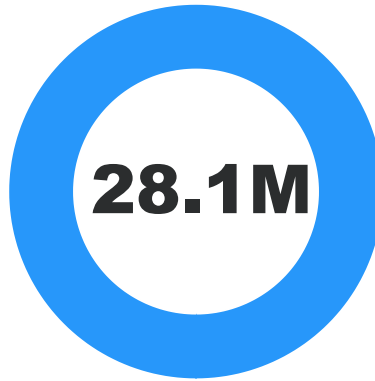
In FY2027, total expenditures for All General Fund Departments are budgeted at \$22.7 million, a 44.06% decrease from FY2026's \$40.5 million. The General Fund remains the largest and sole category, accounting for 100% of the total expenditures in both years.

Compared to FY2026, the General Fund budget decreases by \$17.8 million, down from \$40.5 million, which had previously increased by \$28.3 million or 232.29%. This marks a significant reduction in the General Fund allocation for FY2027 relative to the prior year.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



● General Fund \$28,143,705 100.00%

#### Expenditures by Fund Summary

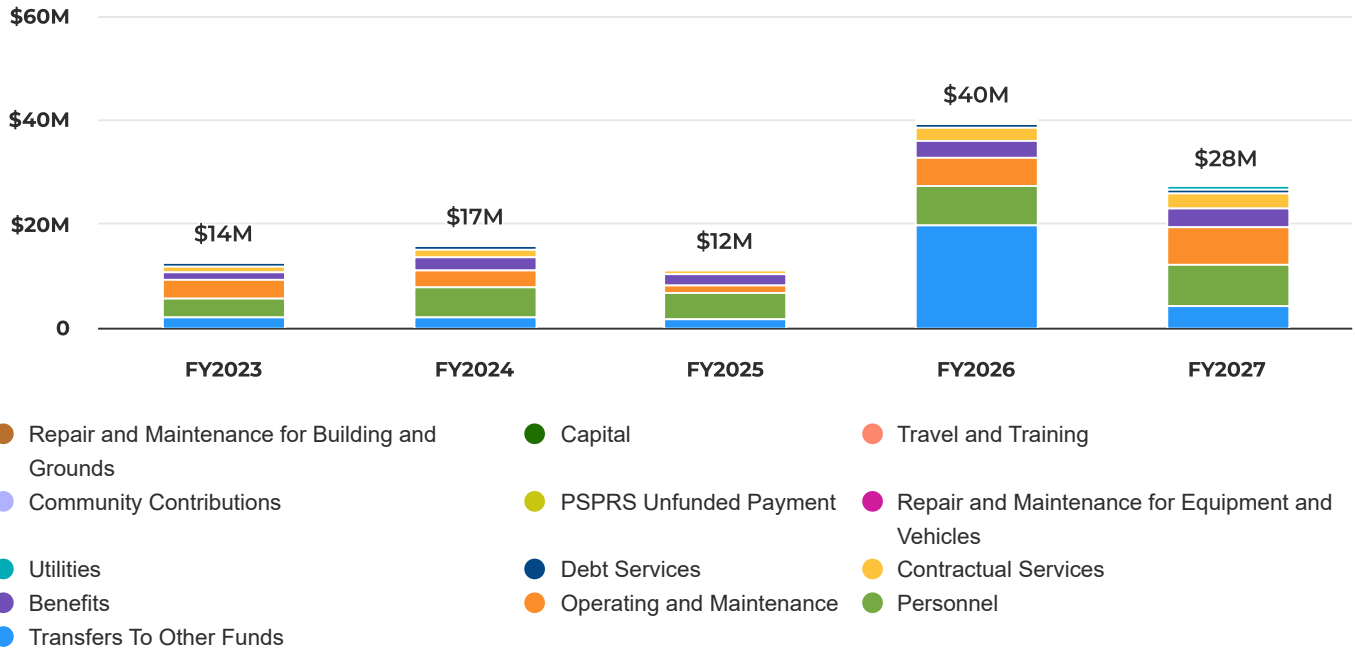
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>General Fund</b>						
City Council	\$284,526	\$156,379	\$320,800	\$352,500	\$29,950	9.88%
Human Resources	\$360,200	\$220,794	\$453,550	\$545,360	\$91,810	20.24%
G.I.S.	\$53,096	\$22,388	\$63,420	\$67,320	\$3,900	6.15%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
City Clerk	\$546,540	\$233,833	\$467,010	\$655,700	\$199,690	40.40%
Magistrate Court	\$574,755	\$260,080	\$680,650	\$675,530	-\$5,120	-0.75%
City Manager	\$536,967	\$256,705	\$565,660	\$677,320	\$111,660	19.74%
Finance	\$1,007,917	\$522,012	\$1,196,645	\$1,244,805	\$78,940	4.02%
Legal	\$156,491	\$78,875	\$214,845	\$214,845	\$0	0.00%
Community Development	\$1,055,576	\$1,022,561	\$2,243,250	\$2,703,620	\$460,370	20.52%
Parks	\$585,702	\$294,787	\$647,240	\$687,360	\$40,120	6.20%
Recreation Programs	\$845,960	\$426,235	\$1,005,530	\$1,108,360	\$102,830	10.23%
Library	\$277,382	\$134,608	\$296,260	\$308,080	\$11,820	3.99%
Community Service Admin	\$514,840	\$254,173	\$624,930	\$671,415	\$46,485	7.44%
Police Administration	\$1,637,652	\$944,435	\$1,961,655	\$2,197,985	\$240,530	12.05%
Field Operations	\$3,865,578	\$2,063,001	\$4,249,090	\$4,652,570	\$403,480	9.50%
Vehicle Maintenance	\$249,603	\$128,537	\$277,200	\$307,125	\$29,925	10.80%
Facilities	\$424,905	\$201,329	\$507,370	\$562,560	\$55,190	10.88%
Public Works Administration	\$108,691	\$81,883	\$134,140	\$144,420	\$10,280	7.66%
Contingency/Debt/T transfers	\$4,573,544	\$8,328,285	\$24,034,085	\$9,783,450	-\$19,652,665	-59.29%
Economic Development	\$0	\$71,208	\$347,990	\$283,380	-\$64,610	-19.95%



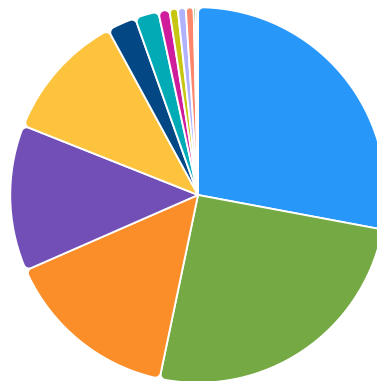
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Total General Fund</b>	\$17,765,619	\$15,739,498	\$40,491,320	\$28,143,705	-\$17,705,415	-30.50%
<b>Total Expenditures</b>	\$17,765,619	\$15,739,498	\$40,491,320	\$28,143,705	-\$17,705,415	-30.50%

# Expenditures by Object Groupings

## Historical Expenditures by Object Groupings



## FY27 Expenditures by Object Groupings



Personnel	\$7,862,480	27.94%
Operating and Maintenance	\$7,134,065	25.35%
Transfers To Other Funds	\$4,265,000	15.15%
Benefits	\$3,539,150	12.58%
Contractual Services	\$3,109,010	11.05%
Debt Services	\$704,600	2.50%
Utilities	\$575,250	2.04%
Repair and Maintenance for Equipment and Vehicles	\$266,850	0.95%
PSPRS Unfunded Payment	\$200,000	0.71%
Travel and Training	\$192,800	0.69%
Community Contributions	\$188,500	0.67%
Capital	\$54,500	0.19%
Repair and Maintenance for Building and Grounds	\$51,500	0.18%

**Expenditures by Object Groupings**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$6,556,445	\$3,498,042	\$7,381,500	\$7,862,480	\$327,810	5.31%
City Council	\$79,200	\$39,600	\$79,200	\$79,200	\$0	0.00%
Human Resources	\$201,808	\$100,374	\$231,920	\$194,410	-\$52,730	-16.17%
G.I.S.	\$27,457	\$13,734	\$28,730	\$30,870	\$2,140	7.45%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$214,492	\$73,094	\$144,620	\$228,190	\$83,570	57.79%
Magistrate Court	\$258,468	\$138,274	\$310,090	\$320,690	\$2,600	3.42%
City Manager	\$341,166	\$184,361	\$253,480	\$284,050	\$30,570	12.06%
Finance	\$263,580	\$145,330	\$336,170	\$318,470	-\$50,310	-31.81%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$448,146	\$168,308	\$600,590	\$659,200	\$58,610	9.76%
Parks	\$333,311	\$171,594	\$346,160	\$365,880	\$19,720	5.70%
Recreation Programs	\$464,446	\$223,127	\$564,650	\$607,440	\$11,040	7.58%
Library	\$163,953	\$83,075	\$168,970	\$175,940	\$6,970	4.12%
Community Service Admin	\$194,430	\$99,471	\$245,640	\$134,880	-\$103,220	-45.09%
Police Administration	\$724,427	\$430,606	\$842,980	\$974,370	\$73,290	15.59%
Field Operations	\$2,579,499	\$1,400,013	\$2,702,930	\$2,977,140	\$274,210	10.14%
Vehicle Maintenance	\$64,464	\$33,612	\$71,200	\$77,010	\$5,810	8.16%
Facilities	\$146,063	\$97,790	\$199,430	\$213,040	\$11,210	6.82%
Public Works Administration	\$51,535	\$45,969	\$53,600	\$64,440	\$4,210	20.22%
Economic Development	\$0	\$49,712	\$201,140	\$157,260	-\$49,880	-21.82%
<b>Benefits</b>	\$2,751,383	\$1,388,720	\$3,324,570	\$3,539,150	\$94,010	5.92%
City Council	\$6,249	\$3,124	\$6,300	\$6,300	\$0	0.00%
Human Resources	\$65,754	\$33,271	\$79,480	\$71,650	-\$11,540	-9.85%
G.I.S.	\$13,346	\$6,604	\$13,790	\$14,450	\$480	4.79%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$82,345	\$30,565	\$72,840	\$109,060	\$34,360	49.73%
Magistrate Court	\$109,239	\$51,725	\$125,060	\$115,840	-\$12,540	-7.37%
City Manager	\$99,425	\$42,718	\$72,680	\$108,770	\$34,530	49.66%
Finance	\$106,381	\$56,952	\$125,730	\$125,120	-\$9,270	-14.63%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$226,371	\$90,581	\$317,660	\$341,620	\$17,000	7.54%
Parks	\$169,445	\$84,576	\$179,680	\$193,480	\$10,200	7.68%
Recreation Programs	\$140,522	\$70,358	\$185,380	\$209,420	\$14,270	12.97%
Library	\$84,486	\$42,277	\$88,890	\$91,740	\$1,500	3.21%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Service Admin	\$83,281	\$40,981	\$95,490	\$77,270	-\$18,520	-19.08%
Police Administration	\$279,884	\$153,372	\$400,100	\$417,990	-\$24,940	4.47%
Field Operations	\$1,118,227	\$574,016	\$1,295,160	\$1,411,430	\$93,860	8.98%
Vehicle Maintenance	\$38,868	\$19,143	\$48,500	\$43,490	-\$5,730	-10.33%
Facilities	\$103,052	\$51,868	\$110,440	\$115,020	-\$3,540	4.15%
Public Works Administration	\$24,509	\$17,811	\$24,140	\$26,980	-\$1,780	11.76%
Economic Development	\$0	\$18,777	\$83,250	\$59,520	-\$24,330	-28.50%
<b>PSPRS Unfunded Payment</b>	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Contingency/Debt/Transfers	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$402,713	\$78,625	\$233,325	\$266,850	\$24,025	14.37%
G.I.S.	\$190	\$0	\$1,000	\$1,000	\$0	0.00%
City Clerk	\$0	\$0	\$3,500	\$2,000	\$0	-42.86%
Magistrate Court	\$2,699	\$2,753	\$3,000	\$4,000	\$0	33.33%
City Manager	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$1,141	\$1,509	\$1,200	\$1,200	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$1,034	\$1,324	\$1,250	\$2,250	\$1,000	80.00%
Parks	\$24,812	\$13,066	\$46,000	\$46,000	\$0	0.00%
Recreation Programs	\$4,116	\$934	\$5,000	\$5,000	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$1,036	\$0	\$3,000	\$3,000	\$0	0.00%
Police Administration	\$241,758	\$7,039	\$30,875	\$33,900	\$3,025	9.80%
Field Operations	\$0	-\$1	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$93,269	\$45,165	\$98,500	\$108,500	\$0	10.15%
Facilities	\$32,658	\$4,129	\$40,000	\$60,000	\$20,000	50.00%
Public Works Administration	\$0	\$2,707	\$0	\$0	\$0	0.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$47,460	\$11,381	\$36,500	\$51,500	\$15,000	41.10%
Magistrate Court	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$0	\$0	\$0	\$0	\$0	0.00%
Parks	\$2,136	\$390	\$6,500	\$6,500	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$66	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$11	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0	0.00%
Facilities	\$45,324	\$10,913	\$30,000	\$45,000	\$15,000	50.00%
<b>Grants</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Operating and Maintenance</b>	\$2,488,631	\$1,278,907	\$5,624,125	\$7,134,065	-\$1,399,500	-6.66%
City Council	\$57,142	\$30,985	\$37,500	\$46,000	\$25,500	68.00%
Human Resources	\$52,870	\$74,874	\$119,500	\$125,300	-\$3,500	4.85%
G.I.S.	\$1,954	\$1,298	\$13,400	\$14,500	-\$2,500	8.21%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$181,311	\$117,444	\$233,600	\$300,000	\$52,400	33.13%
Magistrate Court	\$171,953	\$56,086	\$223,500	\$209,000	\$4,500	-6.49%
City Manager	\$13,374	\$5,475	\$32,000	\$35,000	-\$32,000	9.38%
Finance	\$8,723	\$44,752	\$98,280	\$110,950	\$7,870	8.01%
Legal	\$0	\$0	\$500	\$500	\$0	0.00%
Community Development	\$92,213	\$48,933	\$348,550	\$350,350	\$1,800	0.52%
Parks	\$54,384	\$23,660	\$63,900	\$70,500	\$4,600	10.33%
Recreation Programs	\$177,533	\$95,089	\$183,200	\$202,700	\$6,500	10.64%
Library	\$16,788	\$4,603	\$23,900	\$24,900	\$1,000	4.18%
Community Service Admin	\$29,867	\$19,981	\$34,800	\$40,665	\$500	16.85%
Police Administration	\$159,317	\$293,760	\$504,400	\$570,725	\$13,575	13.98%
Field Operations	\$167,852	\$88,960	\$251,000	\$264,000	\$33,000	5.18%
Vehicle Maintenance	\$39,245	\$26,280	\$43,500	\$61,025	\$32,525	40.29%
Facilities	\$52,533	\$23,486	\$61,000	\$65,000	\$1,500	6.56%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works Administration	\$8,225	\$3,621	\$16,400	\$18,000	\$5,600	976%
Contingency/Debt/Transfers	\$1,203,348	\$319,283	\$3,327,095	\$4,613,850	-\$1,555,370	-18.79%
Economic Development	\$0	\$337	\$8,100	\$11,100	\$3,000	37.04%
<b>Contractual Services</b>	<b>\$1,372,284</b>	<b>\$1,130,447</b>	<b>\$2,216,710</b>	<b>\$3,109,010</b>	<b>\$1,518,400</b>	<b>46.89%</b>
City Council	\$0	\$0	\$0	\$0	\$0	0.00%
Human Resources	\$31,460	\$9,182	\$17,500	\$148,000	\$105,000	745.71%
G.I.S.	\$10,150	\$752	\$5,000	\$5,000	\$0	0.00%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
City Clerk	\$54,441	\$7,075	\$0	\$0	\$0	0.00%
Magistrate Court	\$8,409	\$657	\$2,000	\$2,000	\$0	0.00%
City Manager	\$71,813	\$19,848	\$195,000	\$235,000	-\$120,000	20.51%
Finance	\$435,529	\$197,504	\$393,165	\$445,465	\$122,400	50.72%
Legal	\$156,396	\$78,875	\$213,245	\$213,245	\$0	0.00%
Community Development	\$266,694	\$707,556	\$950,000	\$1,325,500	\$1,159,500	39.53%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$54,843	\$35,807	\$58,500	\$75,000	\$2,000	28.21%
Library	\$7,083	\$1,817	\$6,500	\$6,500	\$0	0.00%
Community Service Admin	\$5,960	\$200	\$5,000	\$173,000	\$140,000	3,360.00%
Police Administration	\$107,675	\$14,606	\$49,800	\$58,300	\$8,500	17.07%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$8,444	\$4,337	\$6,000	\$9,000	\$3,000	50.00%
Facilities	\$42,872	\$12,979	\$60,000	\$58,000	-\$2,000	-3.33%
Public Works Administration	\$4,821	\$1,860	\$5,000	\$5,000	\$0	0.00%
Economic Development	\$0	\$0	\$50,000	\$50,000	\$0	0.00%
<b>Travel and Training</b>	<b>\$119,129</b>	<b>\$53,922</b>	<b>\$183,950</b>	<b>\$192,800</b>	<b>-\$3,900</b>	<b>4.81%</b>
City Council	\$10,530	\$5,144	\$32,500	\$32,500	\$3,500	0.00%
Human Resources	\$8,308	\$3,092	\$5,150	\$6,000	\$850	16.50%
G.I.S.	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$11,361	\$5,463	\$8,000	\$12,000	-\$8,000	50.00%
Magistrate Court	\$3,129	\$1,512	\$2,500	\$2,500	\$0	0.00%
City Manager	\$8,648	\$4,037	\$12,000	\$12,000	-\$12,000	0.00%
Finance	\$3,088	\$1,123	\$6,500	\$6,500	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Development	\$12,687	\$1,352	\$16,500	\$14,500	-\$2,000	-12.12%
Parks	\$1,614	\$1,500	\$5,000	\$5,000	\$0	0.00%
Recreation Programs	\$2,616	\$140	\$6,300	\$6,300	\$0	0.00%
Library	\$2,051	\$1,280	\$3,000	\$4,000	\$1,000	33.33%
Community Service Admin	\$909	\$1,261	\$3,500	\$3,500	\$0	0.00%
Police Administration	\$47,537	\$24,873	\$65,000	\$70,000	\$12,750	7.69%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$3,374	\$0	\$4,500	\$4,500	\$0	0.00%
Facilities	\$1,934	\$0	\$4,500	\$4,500	\$0	0.00%
Public Works Administration	\$1,342	\$764	\$2,500	\$2,500	\$0	0.00%
Economic Development	\$0	\$2,381	\$5,000	\$5,000	\$0	0.00%
<b>Community Contributions</b>	\$131,406	\$77,524	\$165,300	\$188,500	-\$10,040	2.69%
City Council	\$131,406	\$77,524	\$165,300	\$188,500	-\$10,040	2.69%
<b>Utilities</b>	\$490,584	\$210,897	\$568,350	\$575,250	\$46,850	1.21%
Human Resources	\$0	\$0	\$0	\$0	\$0	0.00%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$2,589	\$191	\$4,450	\$4,450	-\$1,450	0.00%
Magistrate Court	\$20,858	\$9,073	\$14,500	\$21,500	\$0	48.28%
City Manager	\$2,541	\$268	\$500	\$2,500	-\$500	400.00%
Finance	\$154,086	\$72,811	\$185,600	\$182,600	\$8,400	-1.62%
Legal	\$95	\$0	\$1,100	\$1,100	\$0	0.00%
Community Development	\$8,431	\$4,508	\$8,700	\$10,200	\$1,500	17.24%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$1,885	\$780	\$2,500	\$2,500	\$0	0.00%
Library	\$3,021	\$1,556	\$5,000	\$5,000	\$0	0.00%
Community Service Admin	\$199,358	\$92,279	\$237,500	\$239,100	\$36,100	0.67%
Police Administration	\$77,054	\$20,112	\$68,500	\$72,700	\$4,200	6.13%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$1,939	\$0	\$5,000	\$3,600	-\$1,400	-28.00%
Facilities	\$468	\$165	\$2,000	\$2,000	\$0	0.00%
Public Works Administration	\$18,259	\$9,152	\$32,500	\$27,500	\$0	-15.38%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Economic Development	\$0	\$0	\$500	\$500	\$0	0.00%
<b>Capital</b>	\$35,390	\$2,032	\$50,000	\$54,500	\$0	0.00%
City Clerk	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$35,390	\$2,032	\$50,000	\$54,500	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
Contingency/Debt/Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Transfers To Other Funds</b>	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$19,177,390	-96.09%
Contingency/Debt/Transfers	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$19,177,390	-96.09%
<b>Debt Services</b>	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
Contingency/Debt/Transfers	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
<b>Total Expenditures</b>	<b>\$17,765,619</b>	<b>\$15,739,498</b>	<b>\$40,491,320</b>	<b>\$28,143,705</b>	<b>-\$18,564,735</b>	<b>-43.73%</b>



# General Government Departments

The City of Eloy's General Government function includes departments responsible for overall administration, policy development, financial management, and organizational support. For Fiscal Year 2026–2027, General Government encompasses Economic Development, Human Resources, City Clerk, City Council, City Manager, Magistrate Court, Finance, Legal, Community Development, and Contingency/Debt Service.

These departments are primarily funded through the General Fund and provide centralized services that support all City operations. Functions include executive leadership and policy implementation, financial oversight and reporting, personnel administration, legislative services, judicial operations, and planning and development services.

The inclusion of contingency and debt service within this category reflects the City's approach to managing financial flexibility and long-term obligations. Contingency appropriations provide resources for unforeseen expenditures, subject to City Council approval, while debt service ensures the timely repayment of the City's financial obligations.

This organizational structure promotes effective governance, fiscal accountability, and coordination across departments, ensuring that resources are managed in accordance with adopted policies and aligned with the City's strategic priorities.

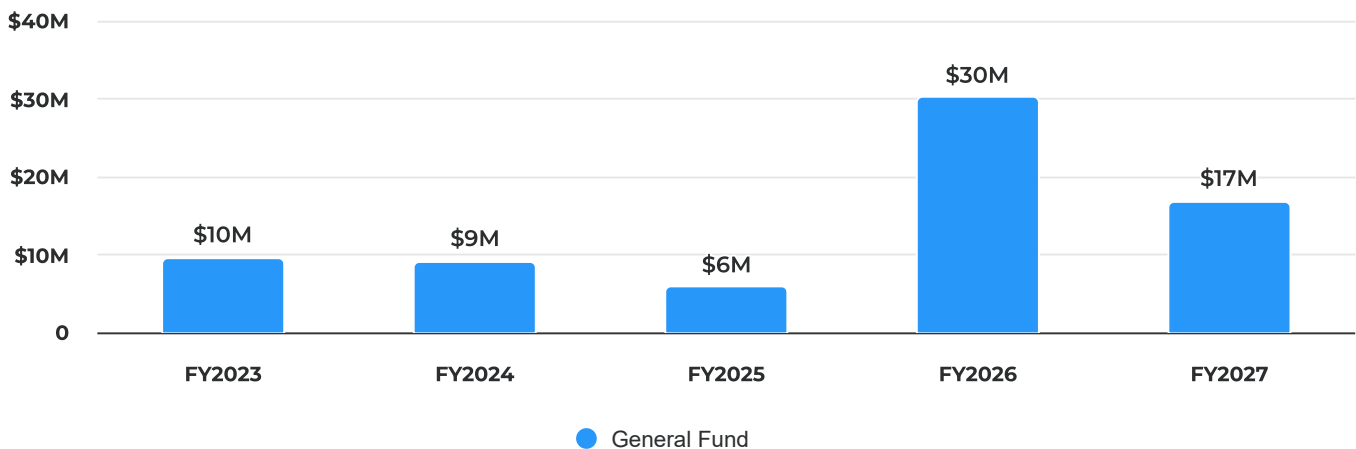
## General Government Departments

In FY2027, the total expenditures for the General Government Departments are budgeted at \$11.4 million, representing a 62.34% decrease from the previous year's total of \$30.2 million in FY2026.

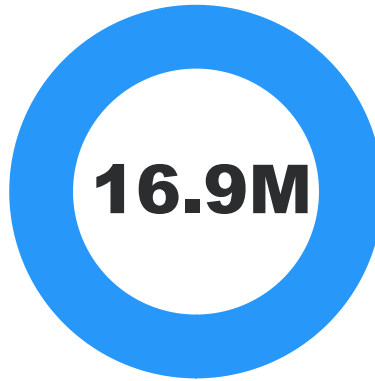
The General Fund remains the largest and sole category, accounting for 100% of the total expenditures in both years. However, the General Fund budget decreases by \$18.8 million, or 62.34%, from \$30.2 million in FY2026 to \$11.4 million in FY2027.

This significant reduction in the General Fund drives the overall decline in total expenditures for the General Government Departments between FY2026 and FY2027.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



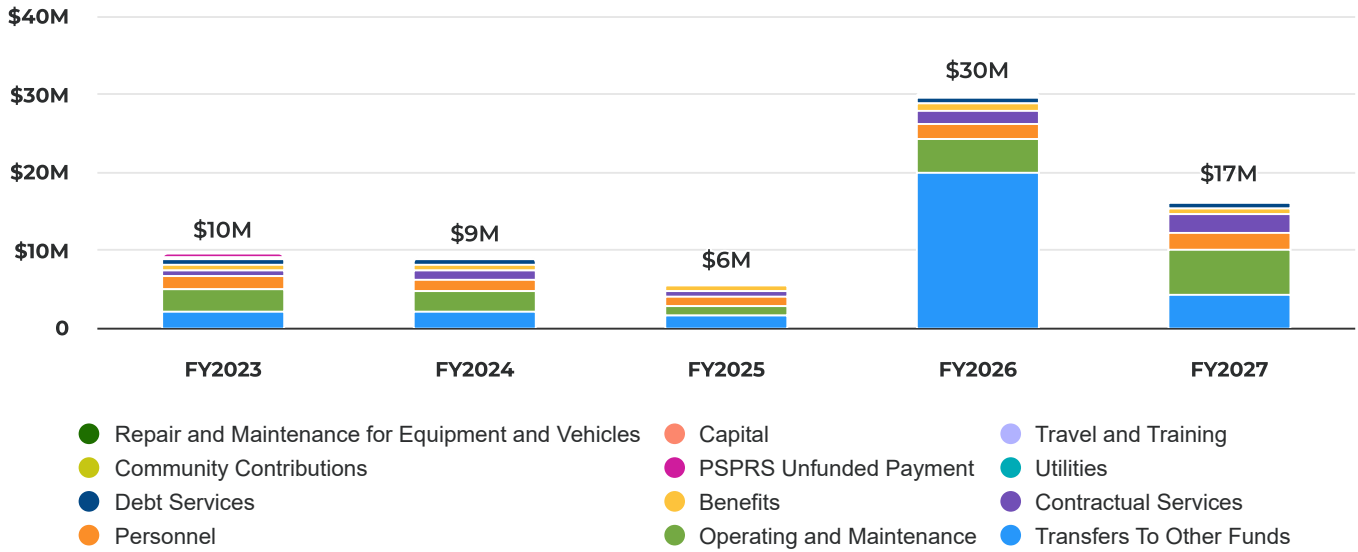
● General Fund \$16,853,130 100.00%

#### Expenditures by Fund Summary 1

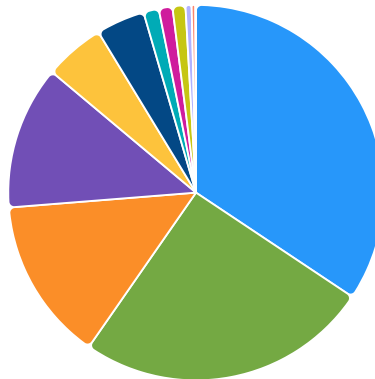
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>General Fund</b>						
City Council	\$284,526	\$156,379	\$320,800	\$352,500	\$29,950	9.88%
Human Resources	\$360,200	\$220,794	\$453,550	\$545,360	\$91,810	20.24%
City Clerk	\$546,540	\$233,833	\$467,010	\$655,700	\$199,690	40.40%
Magistrate Court	\$574,755	\$260,080	\$680,650	\$675,530	-\$5,120	-0.75%
City Manager	\$536,967	\$256,705	\$565,660	\$677,320	\$111,660	19.74%
Finance	\$1,007,917	\$522,012	\$1,196,645	\$1,244,805	\$78,940	4.02%
Legal	\$156,491	\$78,875	\$214,845	\$214,845	\$0	0.00%
Community Development	\$1,055,576	\$1,022,561	\$2,243,250	\$2,703,620	\$460,370	20.52%
Contingency/Debt/Transfers	\$4,573,544	\$8,328,285	\$24,034,085	\$9,783,450	-\$19,652,665	-59.29%
<b>Total General Fund</b>	<b>\$9,096,515</b>	<b>\$11,079,524</b>	<b>\$30,176,495</b>	<b>\$16,853,130</b>	<b>-\$18,685,365</b>	<b>-44.15%</b>
<b>Total Expenditures</b>	<b>\$9,096,515</b>	<b>\$11,079,524</b>	<b>\$30,176,495</b>	<b>\$16,853,130</b>	<b>-\$18,685,365</b>	<b>-44.15%</b>

## Expenditures by Object Groupings

### Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



Object Grouping	Amount	Percentage
Operating and Maintenance	\$5,790,950	34.36%
Transfers To Other Funds	\$4,265,000	25.31%
Contractual Services	\$2,369,210	14.06%
Personnel	\$2,084,210	12.37%
Benefits	\$878,360	5.21%
Debt Services	\$704,600	4.18%
Utilities	\$222,350	1.32%
PSPRS Unfunded Payment	\$200,000	1.19%
Community Contributions	\$188,500	1.12%
Travel and Training	\$86,000	0.51%
Capital	\$54,500	0.32%
Repair and Maintenance for Equipment and Vehicles	\$9,450	0.06%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$1,806,860	\$849,340	\$1,956,070	\$2,084,210	\$128,140	199%
City Council	\$79,200	\$39,600	\$79,200	\$79,200	\$0	0.00%
Human Resources	\$201,808	\$100,374	\$231,920	\$194,410	-\$37,510	-16.17%
City Clerk	\$214,492	\$73,094	\$144,620	\$228,190	\$83,570	57.79%
Magistrate Court	\$258,468	\$138,274	\$310,090	\$320,690	\$10,600	3.42%
City Manager	\$341,166	\$184,361	\$253,480	\$284,050	\$30,570	12.06%
Finance	\$263,580	\$145,330	\$336,170	\$318,470	-\$17,700	-31.81%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$448,146	\$168,308	\$600,590	\$659,200	\$58,610	9.76%
<b>Benefits</b>	\$695,764	\$308,937	\$799,750	\$878,360	\$78,610	7.61%
City Council	\$6,249	\$3,124	\$6,300	\$6,300	\$0	0.00%
Human Resources	\$65,754	\$33,271	\$79,480	\$71,650	-\$7,830	-9.85%
City Clerk	\$82,345	\$30,565	\$72,840	\$109,060	\$36,220	49.73%
Magistrate Court	\$109,239	\$51,725	\$125,060	\$115,840	-\$9,220	-7.37%
City Manager	\$99,425	\$42,718	\$72,680	\$108,770	\$36,090	49.66%
Finance	\$106,381	\$56,952	\$125,730	\$125,120	-\$610	-14.63%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$226,371	\$90,581	\$317,660	\$341,620	\$23,960	7.54%
<b>PSPRS Unfunded Payment</b>	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Contingency/Debt/T ransfers	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$4,874	\$5,586	\$8,950	\$9,450	\$500	5.59%
City Clerk	\$0	\$0	\$3,500	\$2,000	-\$1,500	-42.86%
Magistrate Court	\$2,699	\$2,753	\$3,000	\$4,000	\$1,000	33.33%
City Manager	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$1,141	\$1,509	\$1,200	\$1,200	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$1,034	\$1,324	\$1,250	\$2,250	\$1,000	80.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Magistrate Court	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$0	\$0	\$0	\$0	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Operating and Maintenance</b>	\$1,780,934	\$697,831	\$4,420,525	\$5,790,950	\$1,370,425	-11.73%
City Council	\$57,142	\$30,985	\$37,500	\$46,000	\$8,500	68.00%
Human Resources	\$52,870	\$74,874	\$119,500	\$125,300	\$5,800	4.85%
City Clerk	\$181,311	\$117,444	\$233,600	\$300,000	\$66,400	33.13%
Magistrate Court	\$171,953	\$56,086	\$223,500	\$209,000	-\$14,500	-6.49%
City Manager	\$13,374	\$5,475	\$32,000	\$35,000	\$3,000	9.38%
Finance	\$8,723	\$44,752	\$98,280	\$110,950	\$12,670	8.01%
Legal	\$0	\$0	\$500	\$500	\$0	0.00%
Community Development	\$92,213	\$48,933	\$348,550	\$350,350	\$1,800	0.52%
Contingency/Debt/T transfers	\$1,203,348	\$319,283	\$3,327,095	\$4,613,850	\$1,286,755	-18.79%
<b>Contractual Services</b>	\$1,024,742	\$1,020,697	\$1,770,910	\$2,369,210	\$598,300	42.09%
City Council	\$0	\$0	\$0	\$0	\$0	0.00%
Human Resources	\$31,460	\$9,182	\$17,500	\$148,000	\$130,500	745.71%
City Clerk	\$54,441	\$7,075	\$0	\$0	\$0	0.00%
Magistrate Court	\$8,409	\$657	\$2,000	\$2,000	\$0	0.00%
City Manager	\$71,813	\$19,848	\$195,000	\$235,000	\$40,000	20.51%
Finance	\$435,529	\$197,504	\$393,165	\$445,465	\$52,300	50.72%
Legal	\$156,396	\$78,875	\$213,245	\$213,245	\$0	0.00%
Community Development	\$266,694	\$707,556	\$950,000	\$1,325,500	\$375,500	39.53%
<b>Travel and Training</b>	\$57,752	\$21,722	\$83,150	\$86,000	\$2,850	3.43%
City Council	\$10,530	\$5,144	\$32,500	\$32,500	\$0	0.00%
Human Resources	\$8,308	\$3,092	\$5,150	\$6,000	\$850	16.50%
City Clerk	\$11,361	\$5,463	\$8,000	\$12,000	\$4,000	50.00%
Magistrate Court	\$3,129	\$1,512	\$2,500	\$2,500	\$0	0.00%
City Manager	\$8,648	\$4,037	\$12,000	\$12,000	\$0	0.00%
Finance	\$3,088	\$1,123	\$6,500	\$6,500	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0	0.00%
Community Development	\$12,687	\$1,352	\$16,500	\$14,500	-\$2,000	-12.12%
<b>Community Contributions</b>	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	2.69%
City Council	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	2.69%
<b>Utilities</b>	\$188,599	\$86,852	\$214,850	\$222,350	\$7,500	3.49%
Human Resources	\$0	\$0	\$0	\$0	\$0	0.00%
City Clerk	\$2,589	\$191	\$4,450	\$4,450	\$0	0.00%
Magistrate Court	\$20,858	\$9,073	\$14,500	\$21,500	\$7,000	48.28%
City Manager	\$2,541	\$268	\$500	\$2,500	\$2,000	400.00%
Finance	\$154,086	\$72,811	\$185,600	\$182,600	-\$3,000	-1.62%
Legal	\$95	\$0	\$1,100	\$1,100	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Community Development	\$8,431	\$4,508	\$8,700	\$10,200	\$1,500	17.24%
<b>Capital</b>	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	0.00%
City Clerk	\$0	\$0	\$0	\$0	\$0	0.00%
Finance	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	0.00%
Contingency/Debt/Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Transfers To Other Funds</b>	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-96.09%
Contingency/Debt/Transfers	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-96.09%
<b>Debt Services</b>	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
Contingency/Debt/Transfers	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
<b>Total Expenditures</b>	<b>\$9,096,515</b>	<b>\$11,079,524</b>	<b>\$30,176,495</b>	<b>\$16,853,130</b>	<b>-\$13,323,365</b>	<b>-61.92%</b>



# Economic Development

The City of Eloy’s Economic Development Department plays a central role in advancing the community’s long-term prosperity by leveraging its strategic location within Arizona’s Sun Corridor. With direct access to major highways, rail infrastructure, and key regional markets, Eloy is uniquely positioned to attract and support a diverse range of industries, including logistics, manufacturing, transportation, and interstate commerce. Building on the strong momentum achieved in 2025, the City continues to focus on fostering a balanced and resilient economy. Recent successes have reinforced Eloy’s competitiveness in the region, driven by proactive business recruitment, strengthened partnerships, and increased development activity across commercial and industrial sectors.

The Department’s efforts are centered on promoting sustainable economic growth through industry diversification, workforce development, and business retention and expansion. By collaborating with regional partners, educational institutions, and workforce organizations, Eloy is working to align its labor force with evolving industry needs while creating opportunities for residents and businesses alike. Economic Development functions are led by the Assistant City Manager, who also serves as the Economic Development Manager, ensuring strong coordination between economic strategy, infrastructure planning, and organizational priorities. This integrated approach supports efficient decision-making and enhances the City’s ability to respond to emerging opportunities. Through strategic marketing, relationship-building, and the availability of development-ready sites, the City continues to attract new investment while supporting the success of existing businesses. The Economic Development Department remains committed to strengthening Eloy’s economic foundation, promoting job creation, and enhancing overall quality of life. As the City moves into FY 2026–2027, it will continue to build on recent achievements while positioning Eloy for sustained growth and long-term economic success.

## Organizational Chart

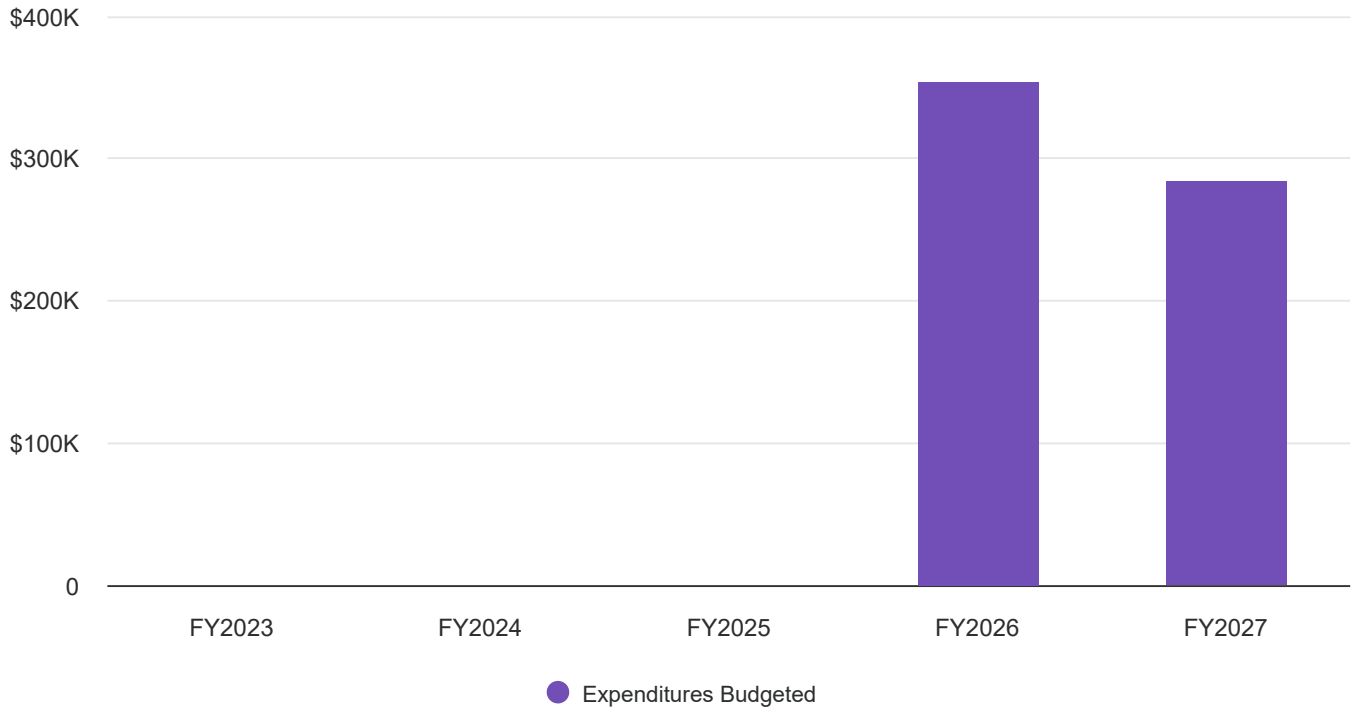
### **Economic Development**



**Assistant City Manager**

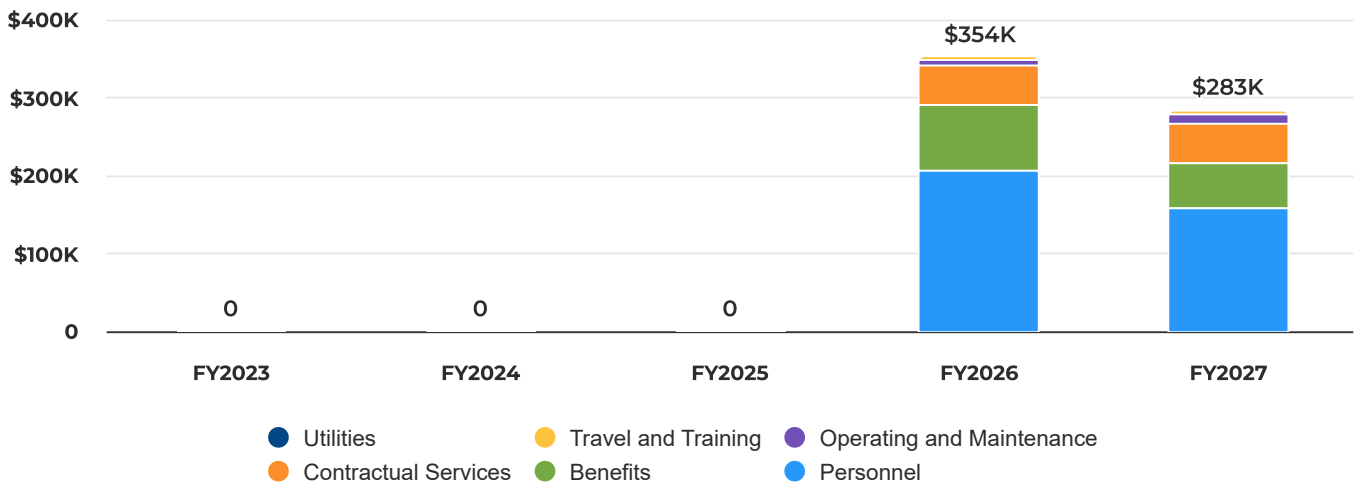
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

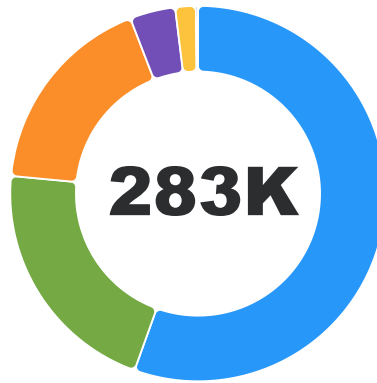


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$157,260</b>	55.49%
● Benefits	<b>\$59,520</b>	21.00%
● Contractual Services	<b>\$50,000</b>	17.64%
● Operating and Maintenance	<b>\$11,100</b>	3.92%
● Travel and Training	<b>\$5,000</b>	1.76%
● Utilities	<b>\$500</b>	0.18%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$0	\$49,712	\$201,140	\$157,260	-\$49,880	-21.82%
Benefits	\$0	\$18,777	\$83,250	\$59,520	-\$23,730	-28.50%
Operating and Maintenance	\$0	\$337	\$8,100	\$11,100	\$3,000	37.04%
Contractual Services	\$0	\$0	\$50,000	\$50,000	\$0	0.00%
Travel and Training	\$0	\$2,381	\$5,000	\$5,000	\$0	0.00%
Utilities	\$0	\$0	\$500	\$500	\$0	0.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$71,208</b>	<b>\$347,990</b>	<b>\$283,380</b>	<b>-\$70,610</b>	<b>-18.57%</b>

### Significant Changes from the Prior Year

- A decrease in Personnel of \$49,880 is due to moving the Management Analysis over to the City Manager’s budget.
- A decrease in Benefits of \$23,730 is due to moving the Management Analysis over to the City Manager’s budget.

## Department Accomplishments

- **Secured Major Industrial Investment Bringing 200 Jobs:** Successfully led recruitment efforts in partnership with the Arizona Commerce Authority and the Greater Phoenix Economic Council to attract Freeberg Industrial Fabrication, a California-based advanced steel manufacturer. The company is constructing a purpose-built facility in Eloy to produce large-scale electro-mechanical systems, with operations anticipated in Q3 2026 and the creation of approximately 200 jobs at an average wage of \$50,000.
- **Facilitated New Manufacturing Operations through Strategic Annexation:** Collaborated with the Community Development Department to annex property into Eloy, securing Concast, a Minnesota-based prefabricated concrete manufacturer, for its southwestern operations. Phase I of the project is expected to be operational in Q2 2026, further strengthening Eloy's industrial base.
- **Modernized Economic Development Digital Presence:** Partnered with the University of Arizona to lead a comprehensive redevelopment of the City's Economic Development Portal, enhancing accessibility, data transparency, and user experience for investors and site selectors. The updated platform is scheduled to launch in Q2 2026.
- **Advanced 80-Acre Mixed-Use Development Opportunity:** Successfully executed a Purchase and Sale Agreement for an 80-acre mixed-use development site through a competitive RFP process. Continued coordination with Community Development and Public Works is underway to finalize development agreements and support the delivery of residential and commercial amenities.
- **Responded to Workforce Disruption with Regional Partnerships:** In partnership with Arizona@Work and local employers, organized an emergency response career fair to support workers impacted by the Nikola facility closure, connecting residents with new employment opportunities and workforce resources.
- **Promoted Eloy's Growth on a Regional Stage:** Represented the City as a featured speaker at the Pinal Partnership Economic Development Breakfast, highlighting Eloy's industrial momentum and issuing a call to action to attract additional residential development.
- **Advanced Residential Site Readiness in Growth Areas:** Lead and coordinate efforts in partnership with the Community Development Department and the Walton Group to advance site readiness and prepare key properties for residential development within Eloy's identified growth areas, positioning the City for future housing opportunities and population growth.
- **Supported Healthcare Investment and Community Milestones:** Coordinated the ribbon cutting and grand opening of Exceptional Community Hospital, marking a significant investment in local healthcare access and community services.
- **Launched Business Incubator Initiative to Activate Downtown:** Partnered with the Eloy Chamber of Commerce to establish a business incubator within the City-owned Chamber building, offering affordable lease space to local entrepreneurs. The program has already supported multiple tenants and is helping drive activity and revitalization in the downtown area.
- **Delivered Responsive Business Support Services:** Continued to serve as a key resource for investors, entrepreneurs, and small businesses by providing timely, responsive assistance and fostering a business-friendly environment that encourages investment in Eloy.
- **Elevated Eloy's Brand and Market Presence:** Enhanced marketing and branding efforts by modernizing Economic Development materials, resulting in increased exposure through state and national publications and strengthening Eloy's identity as a community on the rise.

## Budget Objectives

- **Launch a Modernized Economic Development Portal:** Introduce a redesigned, user-friendly Economic Development portal that provides site selectors, investors, and local businesses with easy access to key data, available properties, and development resources, positioning Eloy as open, accessible, and ready for investment.
- **Drive High-Quality Job Creation:** Actively recruit and attract business investment that generates at least 300 new full-time jobs, with a focus on positions offering competitive wages of \$55,000 or more, strengthening the local workforce and supporting long-term economic stability.
- **Revitalize and Support Downtown Entrepreneurship:** Strengthen the downtown business environment by building strategic partnerships with state agencies to deliver targeted education, technical assistance, and resources that empower local entrepreneurs and small business growth.
- **Advance Residential Growth Opportunities:** Collaborate with the City Manager's Office and Community Development Department to proactively market Eloy as a destination for residential investment, promoting a diverse mix of housing options to meet current and future demand.
- **Facilitate Housing Development and Infrastructure Readiness:** Partner with landowners and regional and national home builders to identify development standards and infrastructure needs that support sustainable and scalable housing growth across the community.
- **Elevate Eloy's Industrial Site Competitiveness:** Partner with local landowners and brokers to secure Readiness Evaluation for Development and Investment (REDI) site designations through the Site Selectors Guild, positioning Eloy's industrial parks for national visibility and ensuring they meet the highest standards for site readiness and market competitiveness.
- **Enhance Economic Development Marketing Efforts:** Update and elevate marketing materials to clearly showcase Eloy's competitive advantages, available sites, and emerging opportunities, ensuring consistent and compelling messaging to prospective investors.
- **Launch a Business Retention and Expansion (BR&E) Program:** Establish a formal BR&E program that includes regular business outreach, relationship-building, and the creation of an Eloy Industrial Summit roundtable to strengthen communication and support existing employers.
- **Conduct a Comprehensive Housing Gap Analysis:** Complete a detailed housing analysis to assess current inventory, identify unmet demand, and guide future development strategies; ensuring Eloy is prepared to support workforce housing needs tied to incoming industries.
- **Advance Downtown Redevelopment Initiatives:** Partner with the Community Development Department to move forward the redevelopment of the Dust bowl site, transforming it into a signature gateway and destination that anchors and energizes downtown Eloy.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Anticipated New Capital Investment Made</b>	N/A	150M	125M	95M	350M
<b>New Industry Announcements</b>	1	2	3	3	3
<b>Anticipated Number of New Jobs Created</b>	N/A	100	200	345	300
<b>Project Information Forms Submitted</b>	2	N/A	18	25	30
<b>Average Salary / Wages</b>	N/A	\$5 million	\$10 million	\$15 Million	\$10 Million

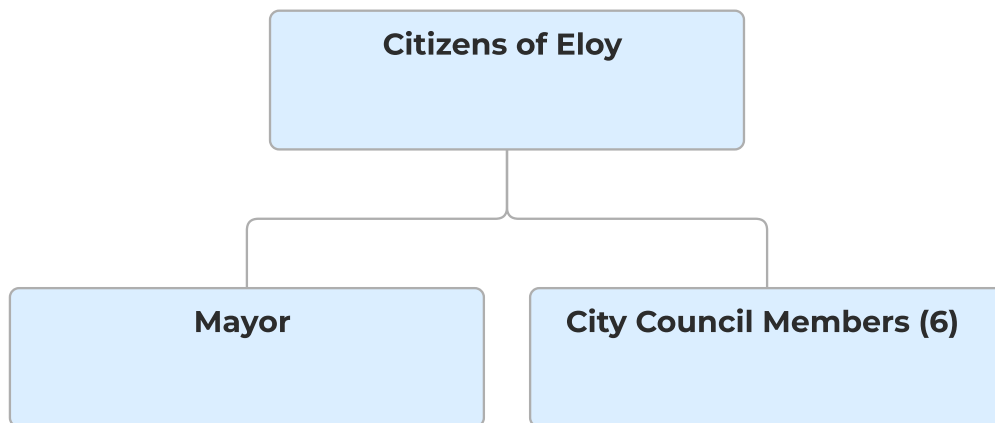
# City Council

The corporate powers of the city shall be vested in the Council and exercised only as directed or authorized by law. All powers of the Council shall be exercised by ordinance, resolution, order, or motion. The city's elected officers shall be six Council members and one directly elected Mayor. The Mayor and Council members shall constitute the Council and continue in office until their duly elected successors assume the duties of office. The Mayor is elected to a four-year term, while Council members shall serve four-year overlapping terms in the manner provided by state statute.

City Council serves Eloy's citizens as elected representatives and provides for the orderly government of the City. The City Council is responsible for establishing goals and adopting public policy that meets the community's needs. In addition, they are responsible for adopting an annual budget that maintains the fiscal stability of the City. The major focus is on ensuring orderly and quality development throughout the community, enhancing the quality of life for Eloy's citizens through the delivery of services, promoting customer service, and communicating with residents. City Council has three appointed positions that report to them: City Magistrate, City Manager, and City Attorney. The City Manager is responsible for overseeing the day-to-day operations of the City and for carrying out the policies that are adopted by the City Council. The City Attorney serves as legal advisor to the City Council, City Manager, and all City departments, and represents the City in all legal proceedings. The City Magistrate oversees the Municipal Court, which promptly and fairly processes all criminal and traffic violations filed. It is the City Council's responsibility to oversee these functions and to provide the needed policy direction for the effective management of the City.

## Organizational Chart

### City Council



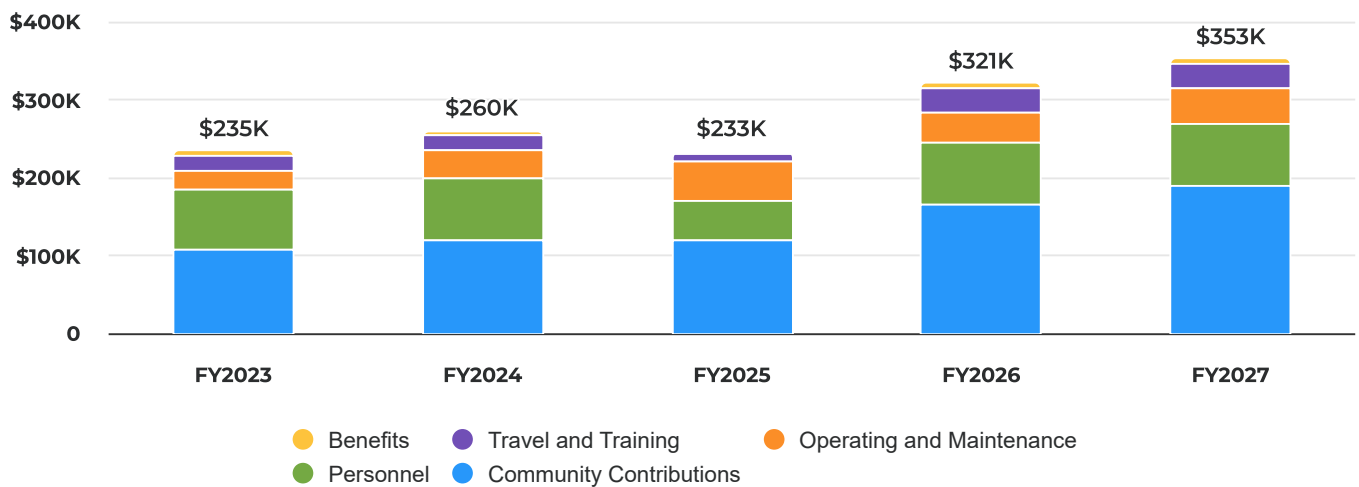
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

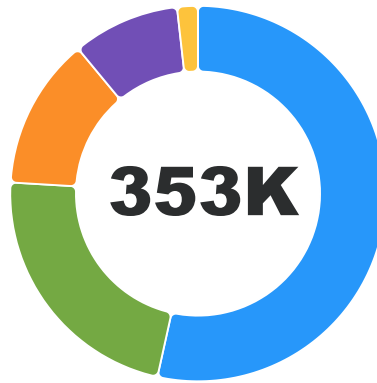


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Community Contributions	<b>\$188,500</b>	53.48%
● Personnel	<b>\$79,200</b>	22.47%
● Operating and Maintenance	<b>\$46,000</b>	13.05%
● Travel and Training	<b>\$32,500</b>	9.22%
● Benefits	<b>\$6,300</b>	1.79%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$79,200	\$39,600	\$79,200	\$79,200	\$0	0.00%
Benefits	\$6,249	\$3,124	\$6,300	\$6,300	\$0	0.00%
Operating and Maintenance	\$57,142	\$30,985	\$37,500	\$46,000	\$8,500	68.00%
Contractual Services	\$0	\$0	\$0	\$0	\$0	0.00%
Travel and Training	\$10,530	\$5,144	\$32,500	\$32,500	\$0	0.00%
Community Contributions	\$131,406	\$77,524	\$165,300	\$188,500	\$23,200	2.69%
<b>Total Expenditures</b>	<b>\$284,526</b>	<b>\$156,379</b>	<b>\$320,800</b>	<b>\$352,500</b>	<b>\$31,700</b>	<b>9.34%</b>

### Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$8,500 is due to additional funding for the Cities/Towns League event for swag and hand-outs, along with price increases for operating supplies.
- An increase in Community Contributions of \$23,200 is due to the separation of the Community Outreach Program into two distinct categories, Partnership Programs and Community Programs—funding allocations were adjusted accordingly. The Community Programs category saw an increase of \$8,000, while the Partnership Programs category increased by \$15,000.



## Department Accomplishments

- Adopted the FY 2025-2026 City budget, maintaining fiscal stability while continuing critical capital investments in roads, water, and wastewater infrastructure.
- Provided policy direction and oversight for significant economic development activity in Eloy, including commercial and solar project growth that contributed to continued building permit and plan review fee revenues.
- Approved key ordinances and resolutions supporting community priorities, including utility rate adjustments necessary for long-term infrastructure sustainability.
- Successfully conducted the City's general election in coordination with the City Clerk's Office and the Pinal County Recorder's Office, seating duly elected representatives.
- Continued oversight of the City's three appointed positions, ensuring effective day-to-day management, sound legal counsel, and efficient administration of the Municipal Court.

## Budget Objectives

- Maintain current service levels and support the City Council in fulfilling its legislative and policy-setting responsibilities within a flat operating budget for FY 2026-2027.
- Ensure accurate and timely adoption of the FY 2026-2027 budget, maintaining the City's long-term fiscal stability and alignment with the Finance Director's guidance to hold operating expenditures flat.
- Support effective oversight of the City's three appointed positions – City Manager, City Attorney, and City Magistrate – ensuring accountability and alignment with Council-adopted policy direction.
- Facilitate the City Council's legislative functions, including the adoption of ordinances, resolutions, and orders necessary to advance community priorities and meet statutory obligations.
- Promote transparent communication between the City Council and Eloy residents, supporting community engagement and quality development throughout the city.

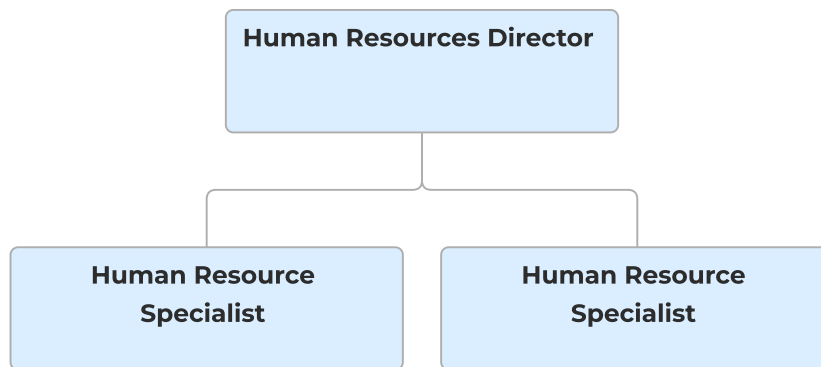
# Human Resources

The mission, vision, and goal of the City of Eloy's Human Resources Department are to provide quality support services to all City departments in personnel administration, employee training, and professional development in order to support the City's ability to deliver effective and responsive services to the public. The department is committed to fostering a collaborative, inclusive, and high-performing workforce that reflects the values of the City and the community it serves.

The Human Resources Department partners with all departments to recruit, develop, and retain a diverse workforce dedicated to serving the residents of Eloy. In addition to managing the recruitment and selection process, the department oversees compliance with State and Federal employment laws, benefits and compensation administration, employee relations, and workers' compensation programs. The department also envisions continued investment in employee training, leadership development, and engagement initiatives to strengthen organizational capacity and prepare the Human Resources Department and the broader City workforce for future leadership through thoughtful succession planning.

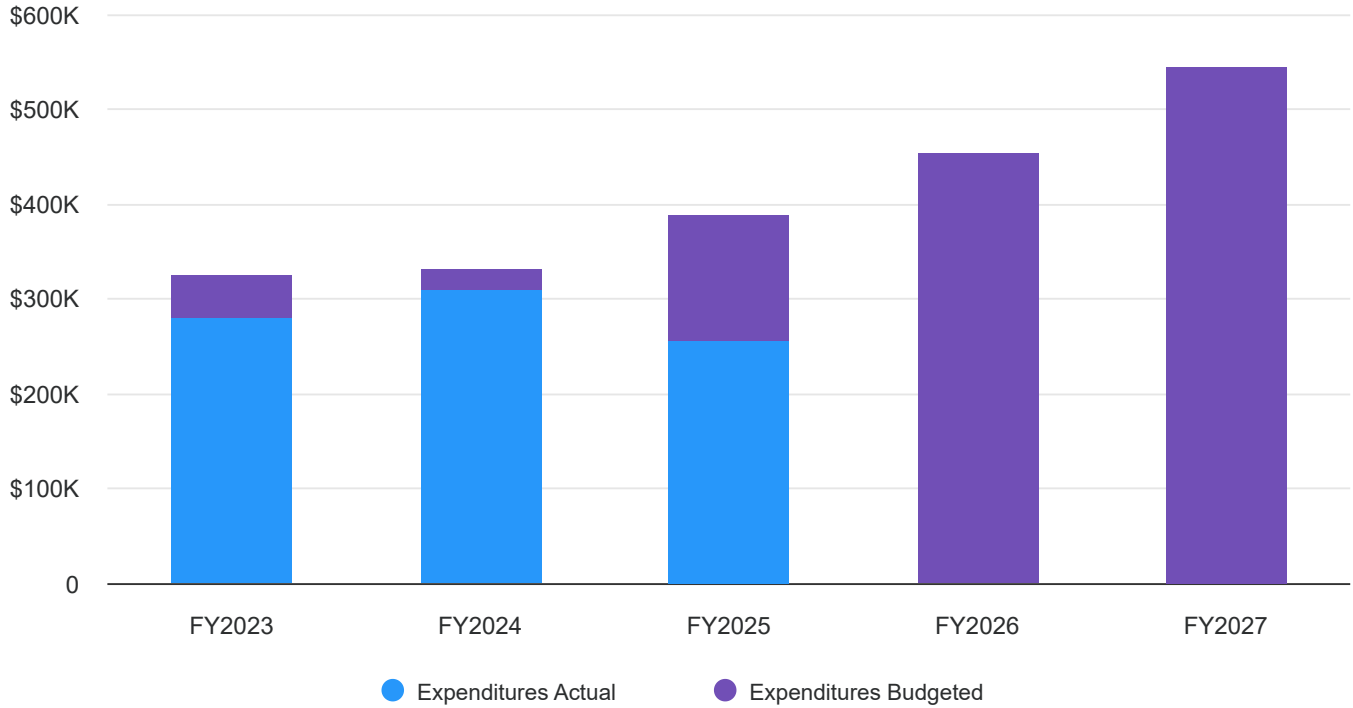
## Organizational Chart

### Human Resources



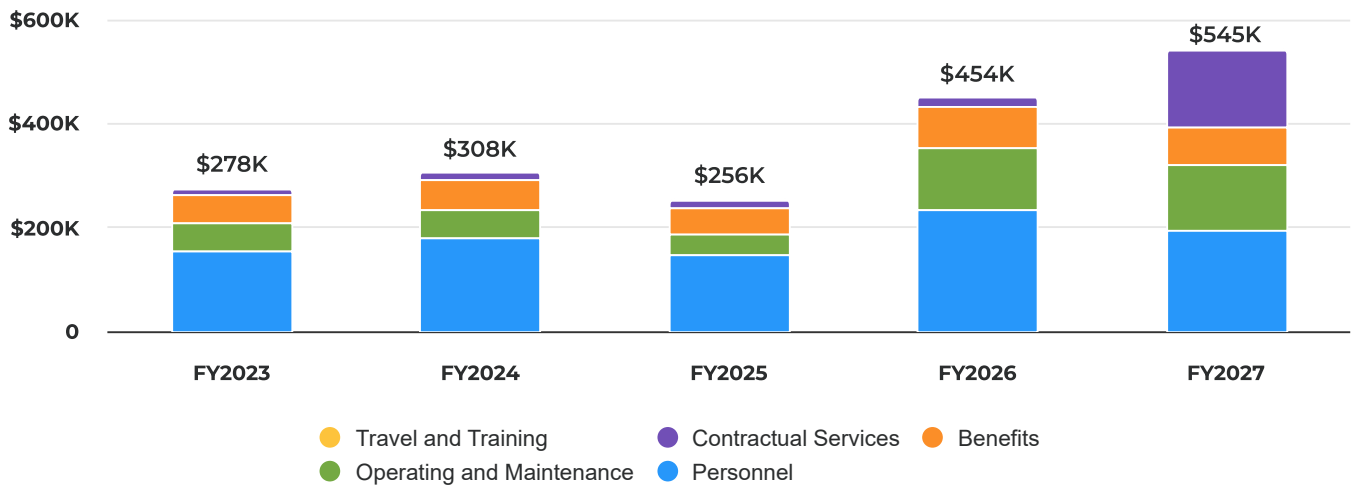
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

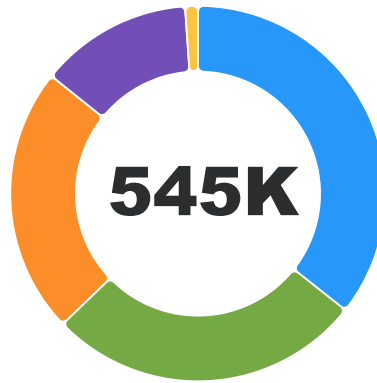


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$194,410</b>	35.65%
● Contractual Services	<b>\$148,000</b>	27.14%
● Operating and Maintenance	<b>\$125,300</b>	22.98%
● Benefits	<b>\$71,650</b>	13.14%
● Travel and Training	<b>\$6,000</b>	1.10%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$201,808	\$100,374	\$231,920	\$194,410	-\$37,510	-16.17%
Benefits	\$65,754	\$33,271	\$79,480	\$71,650	-\$7,830	-9.85%
Operating and Maintenance	\$52,870	\$74,874	\$119,500	\$125,300	\$5,800	4.85%
Contractual Services	\$31,460	\$9,182	\$17,500	\$148,000	\$130,500	745.71%
Travel and Training	\$8,308	\$3,092	\$5,150	\$6,000	\$850	16.50%
Utilities	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$360,200</b>	<b>\$220,794</b>	<b>\$453,550</b>	<b>\$545,360</b>	<b>\$91,810</b>	<b>20.24%</b>

### Significant Changes from the Prior Year

- A decrease in Personnel of \$37,510 is due to the retirement of an employee, while moving the salary to an ESI contract.
- A decrease in Benefits of \$7,830 is due to the retirement of an employee, while moving the benefits to an ESI contract.
- An increase in Operating and Maintenance of \$5,800 is due to higher renewals for software subscriptions and additional funds for city-wide testing.
- An increase in Contractual Services of \$130,500 is due to the retirement of an employee and moving the salary and benefits to an ESI contract. Additionally, Outside Professional Services increased by \$45,000 to support the continued update of the compensation plan and personnel policy.



## Department Accomplishments

- Enhanced Recruitment Process: Implemented the NeoGov recruitment platform to create a more user-friendly application process for candidates while improving the visibility and clarity of job postings on the City's website. The system also streamlined the application review process for hiring managers, thereby increasing recruitment efficiency.
- Successfully expanded Employee Training & Certification Support: Supported departments in obtaining essential certifications, including Permit Technician, Commercial Driver's License (CDL), and Arizona Department of Environmental Quality (ADEQ). Approximately 800 training courses were completed through on-site and off-site professional development opportunities, with documentation maintained in employee personnel records.
- Annual Compensation & Classification Review: Partnered with HR Know to conduct a review of the City's Compensation and Classification Study to ensure the City's salary structure remains competitive and compliant with the Fair Labor Standards Act (FLSA). The review also ensures job descriptions remain aligned with operational needs.
- Promoted Employee Well-Being & Perks: Continue offering monthly wellness webinars and the Employee Network, providing staff with exclusive discounts and benefits to enhance work-life balance.
- Strengthened Employee Recognition & Engagement: The Employee Appreciation Committee hosted 10 employee engagement events in FY 2025–2026, in addition to the annual Employee Appreciation celebration in December. Random employee recognition drawings were also held to further promote employee morale and engagement.
- Improved New Hire Orientation & Onboarding: Developed a structured onboarding process to ensure new employees are onboarded efficiently and feel welcomed from day one. The program includes streamlined new hire processing, orientation resources, and welcome "swag" bags to introduce employees to the City of Eloy and foster early engagement.

## Budget Objectives

- Recruitment and Retention
- Compensation and Classification
- Worker's Compensation and Safety Administration
- Performance Management
- Workforce Training and Development
- Employee Relations
- Review and update of the City's Personnel Policies and Guidelines
- Employee Wellness Initiatives

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Recruitments Posted</b>	46	40	41	30	35
<b>Applications Received/Reviewed</b>	300	325	315	330	325
<b>New Hires Processed (Reg/summer)</b>	52	55	58	53	50
<b>Internal Promotions Processed</b>	8	8	6	12	8
<b>Worker Compensation Claims</b>	9	18	12	20	15

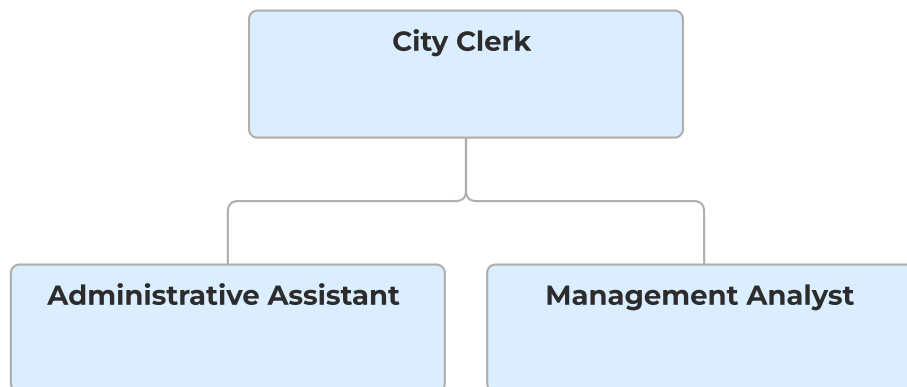
# City Clerk

The City Clerk's Office is committed to a culture of compliance, transparency, and continuous improvement in support of the City of Eloy's residents, City Council, and staff. Operating in accordance with Arizona State Statutes, City Ordinances, and City Council Resolutions, the office serves as the official custodian of the City's legislative records and administers a broad portfolio of statutory and administrative functions. As the City grows and its regulatory obligations expand, the City Clerk's Office proactively strengthens its compliance frameworks to ensure every function is carried out with accuracy, accountability, and integrity.

The City Clerk's Office oversees three core administrative areas that are essential to the City's operational compliance and public trust. In records management, the office safeguards the City's official documents, facilitates public records requests in compliance with Arizona public records law, and maintains the City's legislative history through the codification of ordinances and distribution of Council agendas and minutes. In cemetery management, the office ensures that the City's cemetery operations meet all applicable regulations and serve Eloy residents with dignity and care. In risk management, the office manages the City's liability exposure, overseeing legal claims filed against the City and coordinating with legal counsel to protect the City's interests. Together, these functions reflect the office's growing role as a compliance anchor for the City of Eloy.

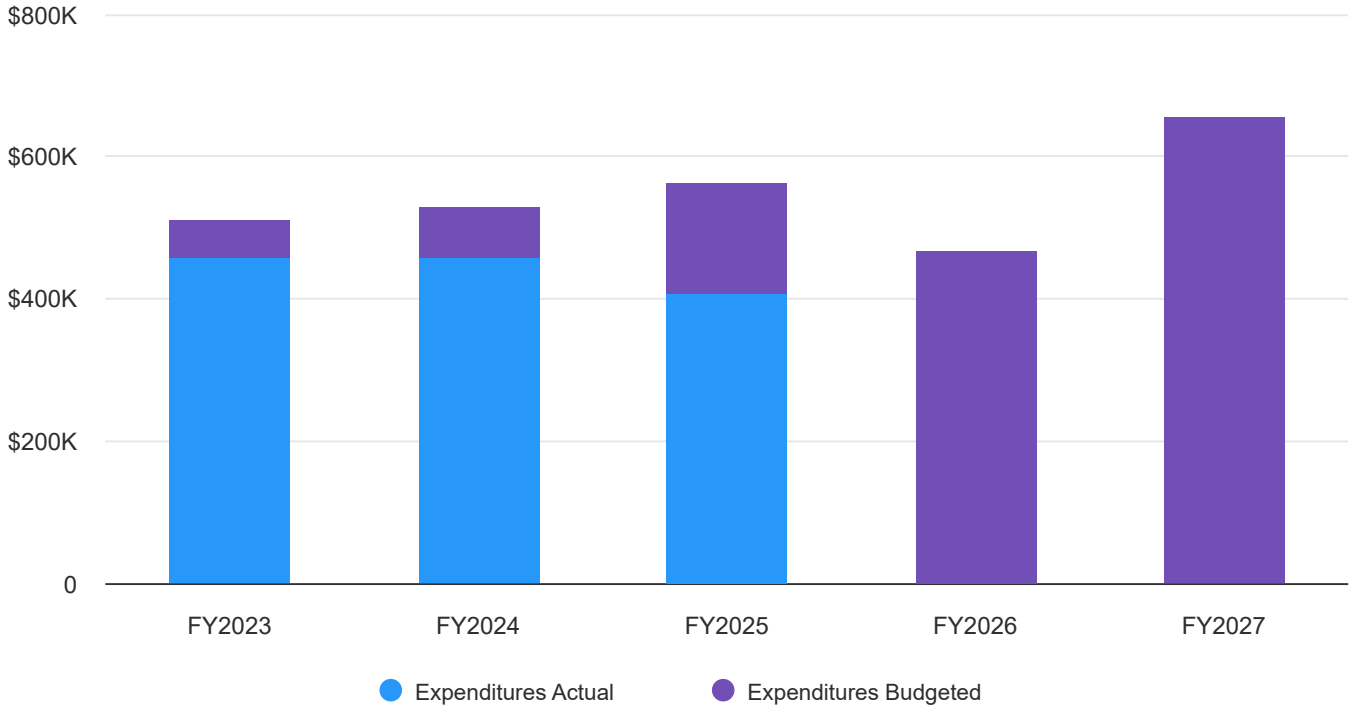
## Organizational Chart

### City Clerk



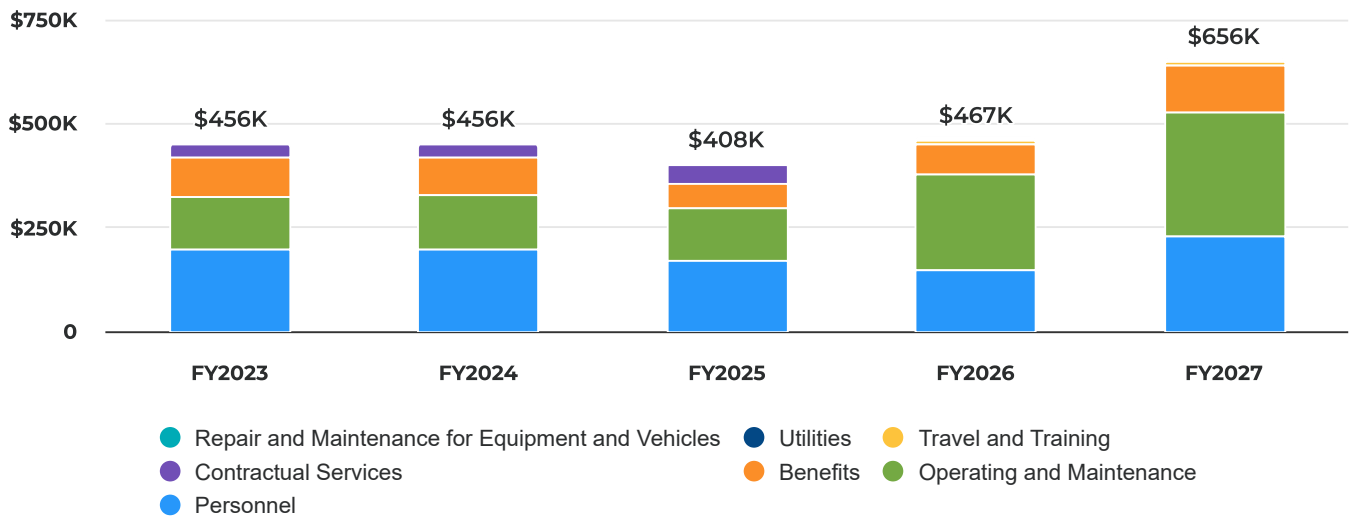
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

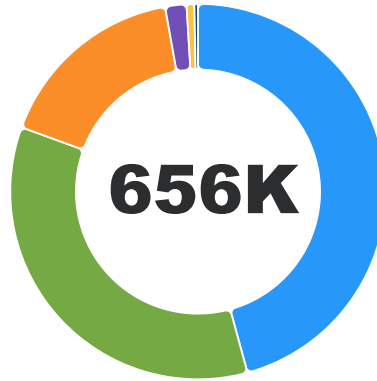


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Operating and Maintenance	<b>\$300,000</b>	45.75%
● Personnel	<b>\$228,190</b>	34.80%
● Benefits	<b>\$109,060</b>	16.63%
● Travel and Training	<b>\$12,000</b>	1.83%
● Utilities	<b>\$4,450</b>	0.68%
● Repair and Maintenance for Equipment and Vehicles	<b>\$2,000</b>	0.31%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$214,492	\$73,094	\$144,620	\$228,190	\$83,570	57.79%
Benefits	\$82,345	\$30,565	\$72,840	\$109,060	\$36,220	49.73%
Repair and Maintenance for Equipment and Vehicles	\$0	\$0	\$3,500	\$2,000	-\$1,500	-42.86%
Operating and Maintenance	\$181,311	\$117,444	\$233,600	\$300,000	\$66,400	28.42%
Contractual Services	\$54,441	\$7,075	\$0	\$0	\$0	0.00%
Travel and Training	\$11,361	\$5,463	\$8,000	\$12,000	\$4,000	50.00%
Utilities	\$2,589	\$191	\$4,450	\$4,450	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$546,540</b>	<b>\$233,833</b>	<b>\$467,010</b>	<b>\$655,700</b>	<b>\$188,690</b>	<b>40.40%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$83,570 is due to moving a position from the City Manager’s budget to the City Clerk’s budget.
- An increase in Benefits of \$36,220 is due to moving a position from the City Manager’s budget to the City Clerk’s budget.
- An increase in Operating and Maintenance of \$66,400 is due to a new annual support fee for E1 for the audio/visual upgrade, along with a 15% increase from the Arizona Risk Retention Pool for General Liability Insurance.



## Department Accomplishments

- Advanced records management compliance by upgrading the agenda and public records software platform, improving the City’s ability to meet Arizona public records law requirements, and providing residents with greater access to official City documents.
- Completed an updated codification of recently adopted City ordinances, ensuring the Municipal Code accurately reflects current City law and is publicly accessible as Eloy continues to grow.
- Strengthened public records request compliance by implementing a structured tracking and response workflow, reducing turnaround times and ensuring consistent adherence to statutory deadlines.
- Maintained compliance in cemetery management operations, ensuring interment records and cemetery procedures meet applicable regulatory standards and serve the Eloy community with dignity.
- Supported the City’s risk management and liability compliance efforts by coordinating the processing and tracking of legal claims filed against the City, working closely with the City Attorney’s Office to protect the City’s interests and minimize exposure.

## Budget Objectives

- Strengthen the City’s compliance posture across all three administrative areas – records management, cemetery management, and liability/risk management – by reviewing and updating internal procedures to align with current Arizona State Statutes and best practices.
- Maintain full compliance with Arizona public records law by ensuring timely, accurate responses to public information requests and continuing improvements to the City’s records retention and retrieval systems.
- Advance cemetery management compliance by ensuring all operations, records, and interment practices meet applicable regulatory standards and serve the Eloy community with consistency and care.
- Reduce the City’s liability exposure through proactive risk management practices, including timely processing and tracking of legal claims filed against the City and close coordination with the City Attorney’s Office.
- Support the ongoing codification of City ordinances and maintain accurate, publicly accessible legislative records that reflect the City’s current legal framework and growth trajectory.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Special Meetings</b>	7	1	2	2	2
<b>Ordinances Approved</b>	14	24	12	12	15
<b>Resolutions Approved</b>	25	23	30	30	30
<b>Work Sessions</b>	9	9	4	4	5
<b>Registered Voters</b>	6,343	6,505	6,965	6,950	7,000

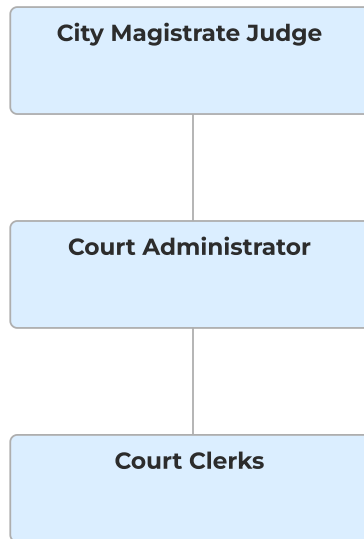


# Magistrate Court

The Eloy Municipal Court will uphold the law and apply rules and procedures consistently and in a timely manner, resolve cases with finality, and provide enforceable decisions. The Court will respect the dignity of every person, regardless of race, class, gender, or other characteristics, apply the law appropriately to the circumstances of individual cases, and include judges and court staff who reflect the community's diversity. The Court will anticipate and respond to the needs of all members of society and provide a variety of dispute resolution methods. The Court will be convenient, understandable, timely, and affordable for everyone. Lastly, the Court will use public resources efficiently and in a way that the public can understand.

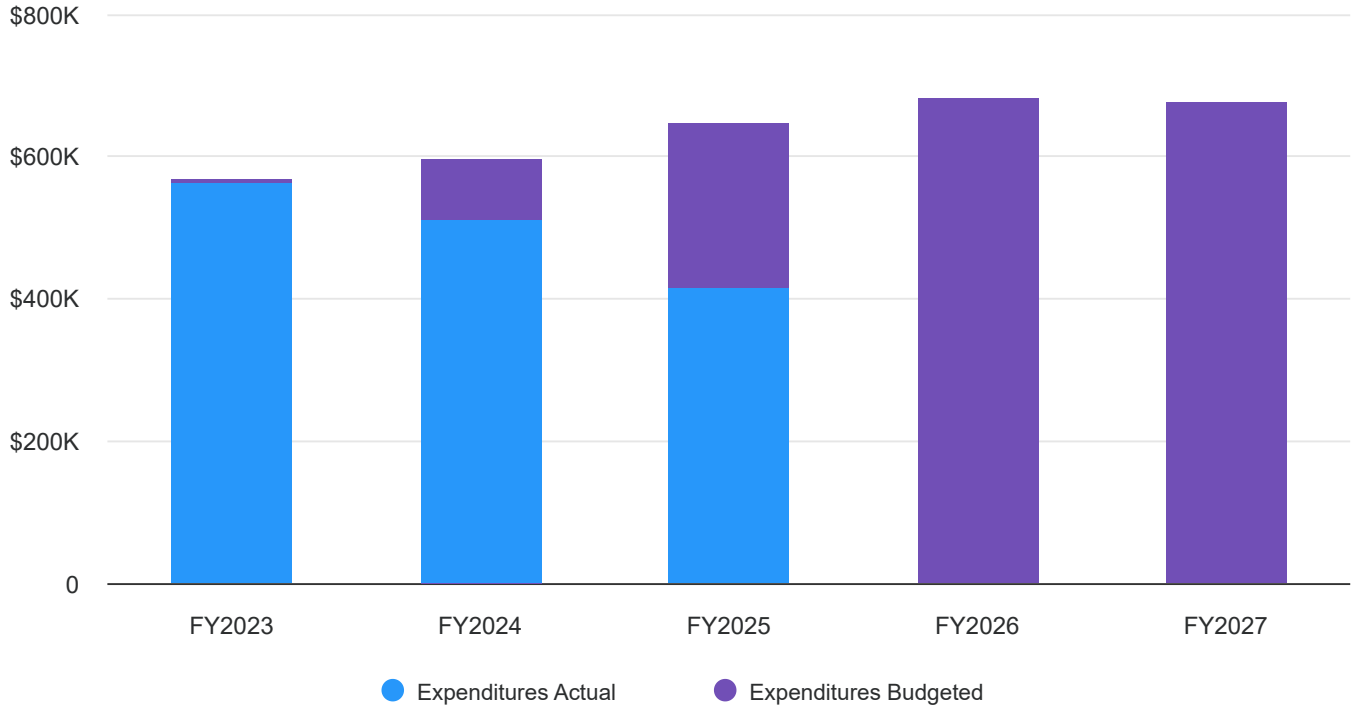
## Organizational Chart

### Magistrate Court



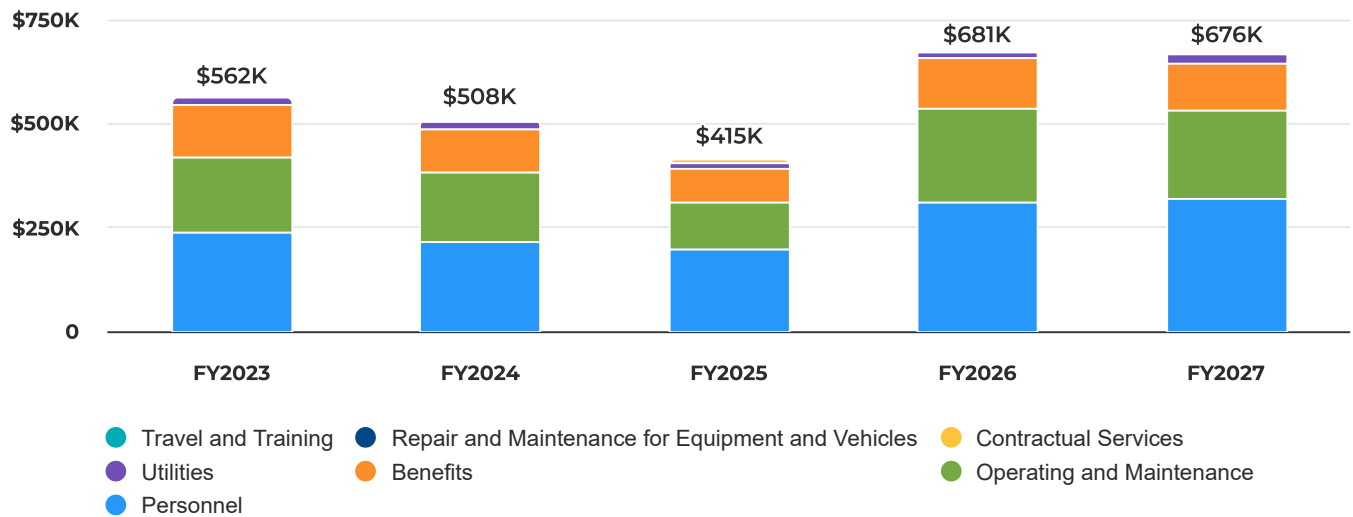
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

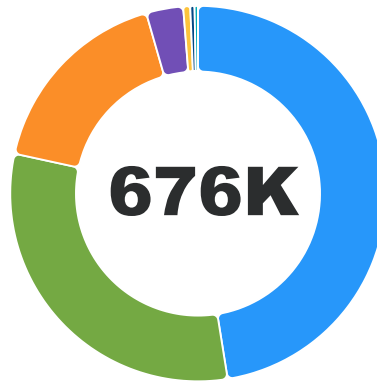


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$320,690</b>	47.47%
● Operating and Maintenance	<b>\$209,000</b>	30.94%
● Benefits	<b>\$115,840</b>	17.15%
● Utilities	<b>\$21,500</b>	3.18%
● Repair and Maintenance for Equipment and Vehicles	<b>\$4,000</b>	0.59%
● Travel and Training	<b>\$2,500</b>	0.37%
● Contractual Services	<b>\$2,000</b>	0.30%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$258,468	\$138,274	\$310,090	\$320,690	\$10,600	3.42%
Benefits	\$109,239	\$51,725	\$125,060	\$115,840	-\$9,220	-7.37%
Repair and Maintenance for Equipment and Vehicles	\$2,699	\$2,753	\$3,000	\$4,000	\$1,000	33.33%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$171,953	\$56,086	\$223,500	\$209,000	-\$14,500	-6.49%
Contractual Services	\$8,409	\$657	\$2,000	\$2,000	\$0	0.00%
Travel and Training	\$3,129	\$1,512	\$2,500	\$2,500	\$0	0.00%
Utilities	\$20,858	\$9,073	\$14,500	\$21,500	\$7,000	48.28%
<b>Total Expenditures</b>	<b>\$574,755</b>	<b>\$260,080</b>	<b>\$680,650</b>	<b>\$675,530</b>	<b>-\$5,120</b>	<b>-0.75%</b>

## Significant Changes from the Prior Year

- An increase in Personnel of \$10,600 is due to the general increase and market adjustment to wages.
- A decrease in Benefits of \$9,220 is due to recognizing the current benefit coverage for employees within the department.
- A decrease in Operating and Maintenance of \$14,500 is due to a reduction in the custody prisoner line. This reduction is from current and past expenditure billings.
- An increase in Utilities of \$7,000 is due to the electrical and utility costs at the Magistrate Court facility.

## Department Accomplishments

- The grand total of filed cases in the year 2025 was 1752.
  - Total civil traffic- 1316
  - Criminal traffic- 178
  - Misdemeanor-258
  - Search Warrant- 5
  - Protective orders- 33

## Budget Objectives

- Hold defendants accountable in an effort to reduce crime and improve public safety.
- Increase revenue by ensuring we have all defendants' Social Security numbers to aid collection.
- Implement changes suggested by the AOC Audit
- Continue to work with the Police Department on the warrant release program to reduce jail fees paid to the Sheriff's Department.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Civil Traffic</b>	1,406	982	586	1,316	1,400
<b>Criminal Traffic</b>	261	148	94	178	200
<b>Misdemeanor</b>	406	338	301	258	300
<b>Search Warrant</b>	51	48	7	2	5
<b>Protective Orders</b>	39	50	21	33	30
<b>Warrant Arrest W/O Jail Booking</b>	n/a	n/a	n/a	n/a	n/a

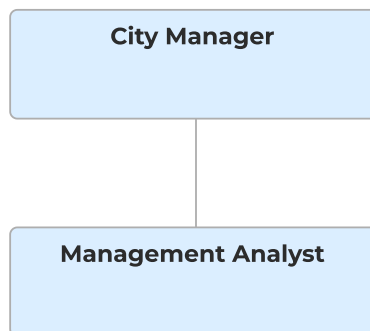
# City Manager

The City Manager’s Office serves as the central hub for leadership, coordination, and strategic direction across all City operations. Appointed by and working at the direction of the City Council, the City Manager ensures that citywide activities align with Council policies, priorities, and long-term goals while delivering high-quality, responsive services to the community. The office provides centralized administrative direction and acts as the focal point for coordination across all municipal functions, including community and economic development, human resources, public safety, public works, library services, airport operations, cemetery management, parks and recreation, and intergovernmental relations. Through this alignment, the City Manager’s Office promotes collaboration, accountability, and organizational efficiency across departments.

The City Manager’s Office provides proactive and strategic leadership focused on identifying community needs, advancing innovative solutions, and strengthening organizational performance. The office oversees the coordination of departmental activities, emphasizes clear and effective communication, and ensures that both the City Council and residents are well-informed and engaged. The City Manager’s Office also represents the City in regional and intergovernmental forums, fostering partnerships and collaboration with other agencies and stakeholders. By prioritizing transparency, communication, and service excellence, the City Manager’s Office works to build trust, guide efficient operations, and enhance the overall quality of life for the Community.

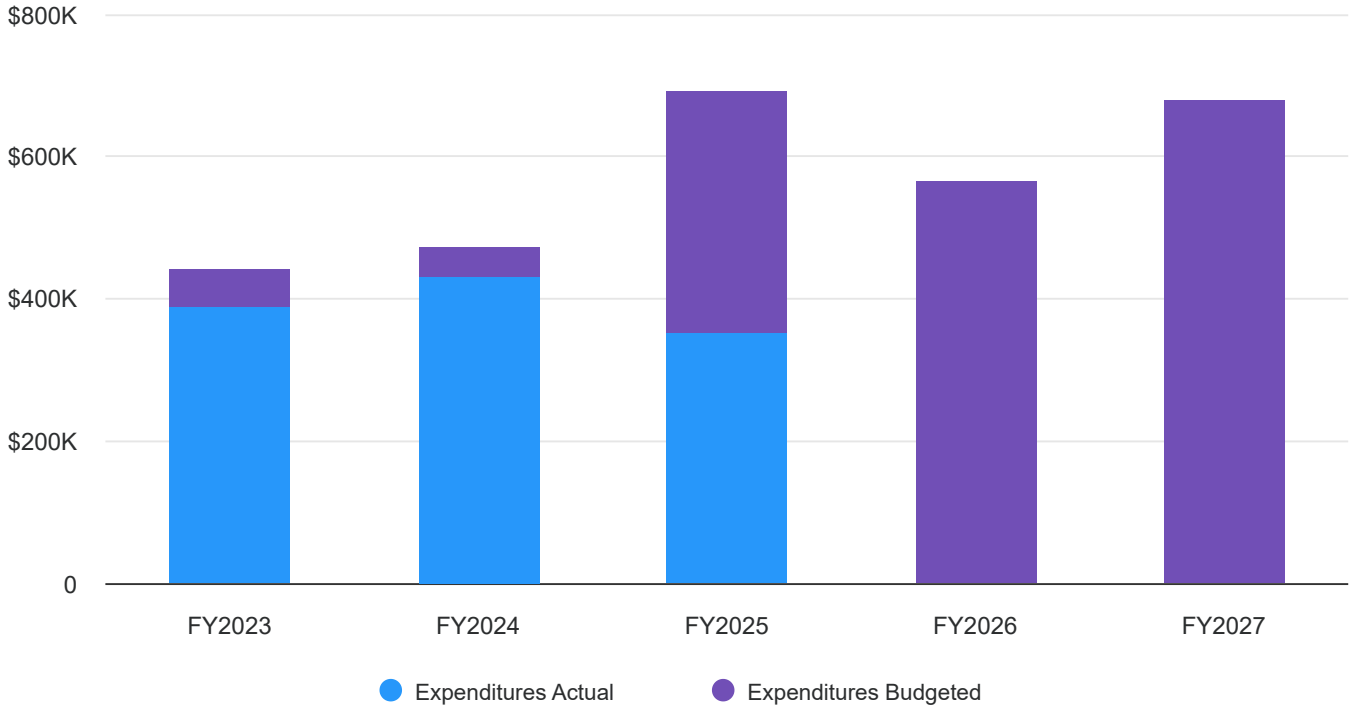
## Organizational Chart

### City Manager



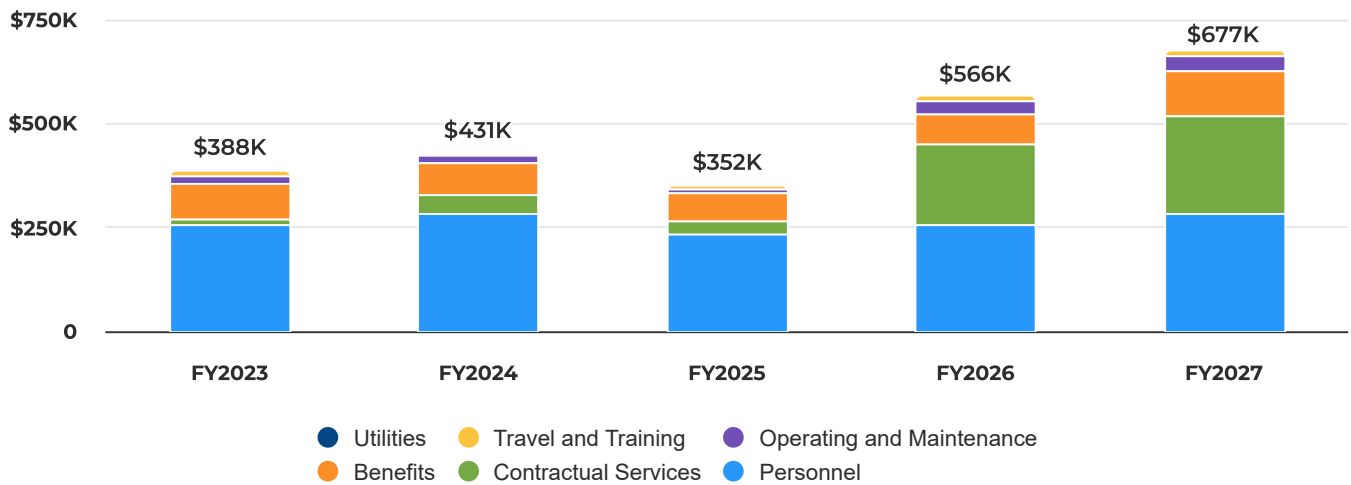
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

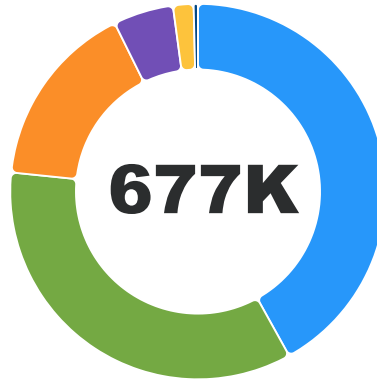


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$284,050</b>	41.94%
● Contractual Services	<b>\$235,000</b>	34.70%
● Benefits	<b>\$108,770</b>	16.06%
● Operating and Maintenance	<b>\$35,000</b>	5.17%
● Travel and Training	<b>\$12,000</b>	1.77%
● Utilities	<b>\$2,500</b>	0.37%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$341,166	\$184,361	\$253,480	\$284,050	\$30,570	12.06%
Benefits	\$99,425	\$42,718	\$72,680	\$108,770	\$36,090	49.66%
Repair and Maintenance for Equipment and Vehicles	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$13,374	\$5,475	\$32,000	\$35,000	\$3,000	9.38%
Contractual Services	\$71,813	\$19,848	\$195,000	\$235,000	\$40,000	20.51%
Travel and Training	\$8,648	\$4,037	\$12,000	\$12,000	\$0	0.00%
Utilities	\$2,541	\$268	\$500	\$2,500	\$2,000	400.00%
<b>Total Expenditures</b>	<b>\$536,967</b>	<b>\$256,705</b>	<b>\$565,660</b>	<b>\$677,320</b>	<b>\$111,660</b>	<b>19.74%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$30,570 is due to moving the Management Analysis position from the Economic Development budget to the City Manager’s budget.
- An increase in Benefits of \$36,090 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Contractual Services of \$40,000 is due to increasing the outside legal budget to cover legal expenses related to development and water issues.

## Department Accomplishments

- **Successfully Transitioned Sanitation Services:** Led the seamless transition of sanitation services for residential and commercial customers to Waste Management (WM), working collaboratively with the City Attorney and Public Works Department to ensure continuity, efficiency, and improved service delivery.
- **Advanced Wastewater Infrastructure for Future Growth:** Provided strategic leadership on wastewater system improvements to increase capacity, reliability, and operational efficiency. This includes launching the first phase of a multi-phase infrastructure project with the installation of a 36-inch gravity sewer main along the 11-Mile Corner, supporting both current service demands and future growth areas identified in the Council-approved growth map.
- **Delivered on Strategic Plan Priorities:** Directed implementation of the second year of the 2024–2027 Strategic Action Plan, achieving strong alignment between priorities and execution, with over 80% of Capital Improvement Projects (CIP) directly tied to plan initiatives or key focus areas.
- **Strengthened Academic Partnerships and Workforce Development:** Reestablished a partnership with the University of Arizona, resulting in the launch of a Master of Public Administration internship program and participation in capstone projects, providing students with hands-on municipal experience while supporting City initiatives.
- **Secured Long-Term Water Sustainability:** Led the City's application process for a Modified Designation of Assured Water Supply with the Arizona Department of Water Resources, positioning Eloy to secure water resources and support growth for the next 100 years.
- **Fostered Strategic Development Relationships:** Continued to build and maintain strong relationships with key landowners and developers, supporting balanced and sustainable industrial, commercial, and residential growth throughout the community.
- **Elevated Eloy's Visibility on a National Stage:** Spearheaded the "Eloy Reimagined" marketing video in partnership with ICMA TV, showcasing the City as a growing and forward-looking community to a national audience.
- **Contributed to the City's Long-Range Vision:** Played a key leadership role in the General Plan Update process, helping shape the policies and framework that will guide Eloy's growth and development over the next 30 years.
- **Managed Emerging Development Trends:** Collaborated with the Mayor, City Council, and Community Development Director to proactively manage the increase in solar-related projects, while also supporting municipal code updates to accommodate data center development in alignment with the City's long-term vision.
- **Expanded Professional Engagement and Best Practices:** Maintained active involvement in local, regional, state, and national organizations focused on municipal leadership and innovation, leveraging these networks to identify funding opportunities and bring best practices to the City of Eloy.

## Budget Objectives

- **Advance Council Priorities and Community Outcomes:** Partner closely with the Mayor and City Council to move strategic priorities forward, strengthening the community through enhanced service delivery, thoughtful policy recommendations, and proactive engagement with regional partners. Efforts will focus on elevating Eloy's visibility and positioning the City as an attractive place to live, work, and invest.
- **Ensure Long-Term Utility Sustainability:** Work collaboratively across departments to develop and implement long-range strategies that support the financial sustainability of the City's enterprise funds; Water, Sewer, and Sanitation. This includes evaluating utility rate structures, improving cost recovery, and identifying innovative revenue opportunities to support critical infrastructure and service delivery.
- **Expand Strategic Partnerships:** Pursue innovative partnerships with public and private sector organizations to maximize resources, leverage expertise, and enhance the efficiency and effectiveness of City services.
- **Strengthen Grant Funding Capacity:** In coordination with the Grants Specialist, proactively identify and secure grant opportunities that supplement City resources and support high-priority programs, infrastructure investments, and community initiatives.
- **Enhance Communication and Public Engagement:** Strengthen citywide communication by leveraging internal resources to deliver timely, transparent, and accessible information to residents. Expand outreach efforts through social media, public messaging, and collaboration with City Council and department leadership to foster trust, awareness, and community engagement.
- **Drive Economic Development and Growth:** Advance economic development by actively promoting Eloy as a destination for new business and industry. Collaborate with the Economic Development Department to build and maintain strong relationships with developers, landowners, and key partners to support sustainable commercial and residential growth.
- **Deliver Critical Infrastructure Improvements:** Oversee the continued development and enhancement of capital infrastructure projects, including water and wastewater system expansions, to meet the demands of current residents and support future growth.
- **Optimize Organizational Effectiveness:** Continuously evaluate service delivery models and operational processes to ensure City resources are aligned with Council priorities and community expectations. Implement succession planning strategies to maintain service continuity and support leadership development within the organization.
- **Attract, Develop, and Retain a High-Performing Workforce:** Strengthen recruitment and retention efforts by offering competitive compensation, meaningful performance management, and opportunities for professional growth. Foster a culture of excellence focused on delivering exceptional customer service to the community.

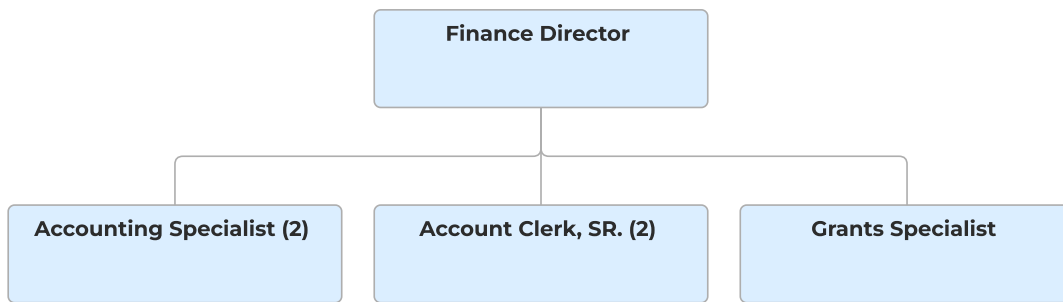
# Finance

The Finance Department is dedicated to delivering exceptional financial services to both internal departments and external stakeholders. Our mission is to ensure accurate and timely fiscal reporting, uphold strong financial accountability, and maintain high transparency in all financial matters. We strive to earn and preserve the public's trust by upholding the highest standards of integrity, professionalism, and efficiency.

To achieve these goals, we implement and maintain effective accounting policies, robust financial procedures, and reliable systems of internal control. These tools enable us to safeguard public assets, support informed decision-making, and promote sustainable financial practices throughout the organization. Our commitment to continuous improvement and ethical stewardship underpins our role as a trusted partner in the responsible management of the City's financial resources.

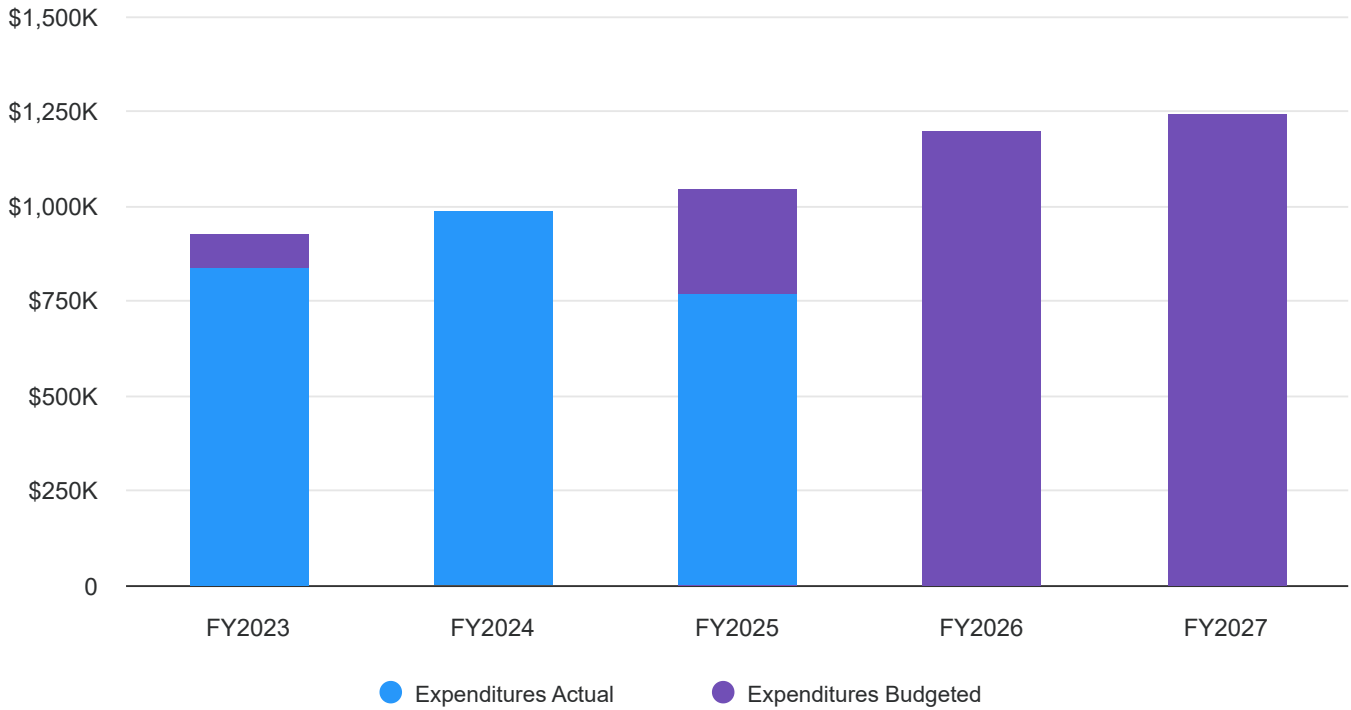
## Organizational Chart

### Finance Department



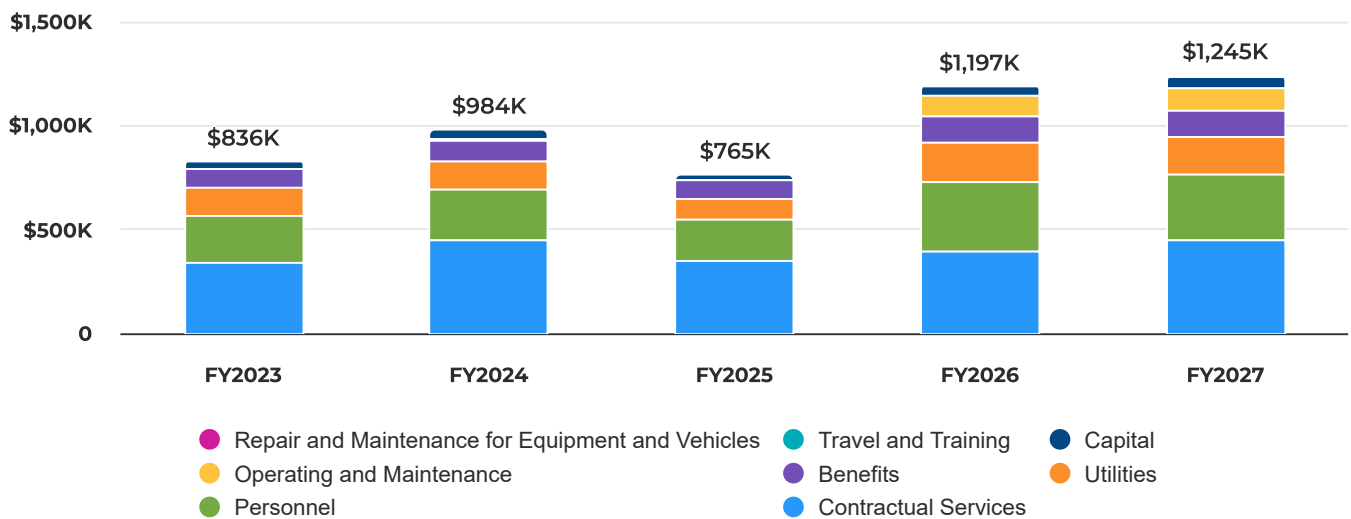
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

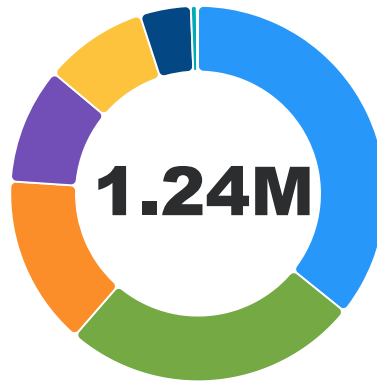


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Contractual Services	<b>\$445,465</b>	35.79%
● Personnel	<b>\$318,470</b>	25.58%
● Utilities	<b>\$182,600</b>	14.67%
● Benefits	<b>\$125,120</b>	10.05%
● Operating and Maintenance	<b>\$110,950</b>	8.91%
● Capital	<b>\$54,500</b>	4.38%
● Travel and Training	<b>\$6,500</b>	0.52%
● Repair and Maintenance for Equipment and Vehicles	<b>\$1,200</b>	0.10%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$263,580	\$145,330	\$336,170	\$318,470	-\$17,700	-5.27%
Benefits	\$106,381	\$56,952	\$125,730	\$125,120	-\$610	-0.49%
Repair and Maintenance for Equipment and Vehicles	\$1,141	\$1,509	\$1,200	\$1,200	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$8,723	\$44,752	\$98,280	\$110,950	\$12,670	12.89%
Contractual Services	\$435,529	\$197,504	\$393,165	\$445,465	\$52,300	13.30%
Travel and Training	\$3,088	\$1,123	\$6,500	\$6,500	\$0	0.00%
Utilities	\$154,086	\$72,811	\$185,600	\$182,600	-\$3,000	-1.62%
Capital	\$35,390	\$2,032	\$50,000	\$54,500	\$4,500	9.00%
<b>Total Expenditures</b>	<b>\$1,007,917</b>	<b>\$522,012</b>	<b>\$1,196,645</b>	<b>\$1,244,805</b>	<b>\$48,160</b>	<b>4.02%</b>

## Significant Changes from the Prior Year

- A decrease in Personnel of \$17,700 is due to the prior year's budgeting for an employee retirement payout. Overall personnel expenses have decreased. This budget, however, still accounts for standard increases, including general adjustments and market-based salary updates.
- An increase in Operating and Maintenance of \$12,670 is due to higher renewals for software subscriptions, supplies, and materials.
- An increase in Contractual Services of \$52,300 is due to increased costs associated with the annual audit contract, IT services contract, and other contractual agreements administered by the department.

## Department Accomplishments

- For the 14th year in a row, the Finance Department has received the Certificate for Excellence in Financial Reporting from the Governmental Finance Officers Association. This award is the highest recognition in financial reporting.
- For the 2nd year in a row, the Finance Department has received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the Governmental Finance Officers Association.
- Conducting an update to the Water and Wastewater rate and fee study. This study outlines the need for additional funding for critical water and wastewater infrastructure needs.
- Successfully secured over \$13.25 million worth of federal and state grants, which have helped improve facilities at the Airport, Water, Sewer, Streets, Parks, Housing Rehabilitation, Community Facilities, and Police operations.

## Budget Objectives

- Conduct a clean audit for the fiscal year 2025-2026 while submitting the City's Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting.
- Prepare and submit the Popular Annual Financial Report (PAFR) to the Government Finance Officers Association (GFOA).
- Prepare and present a balanced fiscal year 2026-2027 budget.
- Successfully secure the 2026 Utility Obligation Bond for Water and Wastewater
- Successfully complete the Council Chambers Audio/Visual Upgrade
- Provide excellent customer service to approximately 4,000 utility customers.
- Process and maintain accurate payroll records and data.
- Process and maintain accurate accounts payable records and data.
- Process and maintain accurate business license records and data.
- Continue to provide grant management and fiscal oversight of all grants for the City.
- Continue seeking active grants that will help beautify the City, improve utility infrastructure, and provide housing rehabilitation for our citizens.
- Continue safeguarding City assets by strengthening internal controls, maintaining fiscal stability, and providing investment integrity.
- Continue work with CybarWorks on a continual network and desktop support for the City.
- Continue to replace approximately 8-10 older computer workstations throughout the City with the CPU replacement program.



## Program Performance

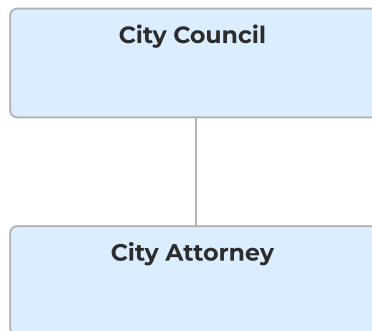
<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>W-2's issued</b>	187	187	176	183	186
<b>Utility Work Orders</b>	2,935	2,519	2,259	2,319	2,400
<b>Purchase Orders Issued</b>	4,135	3,984	4,244	4264	4,300
<b>Grants Managed in the Single Audit Report</b>	30	20	17	15	15
<b>Accounts Payable Checks Issued</b>	14,471,865	18,619,812	17,807,154	19,478,251	18,250,250
<b>Standard &amp; Poor's Bond Rating</b>	A+	A+	A+	A+	A+
<b># of Consecutive Years Receiving GFOA ACFR Award</b>	12	13	14	15	16

# Legal

The City Attorney's Office is committed to providing the highest quality legal representation possible to meet the present and future needs of the City of Eloy in an efficient and effective manner. The office maintains an open-door policy to encourage continuous communication between city departments and their legal representatives. The City Attorney is appointed by the City Council to serve as the chief legal advisor to the council, the City Manager, and all city departments, offices, and agencies. The City Attorney's Office represents the city in all legal proceedings.

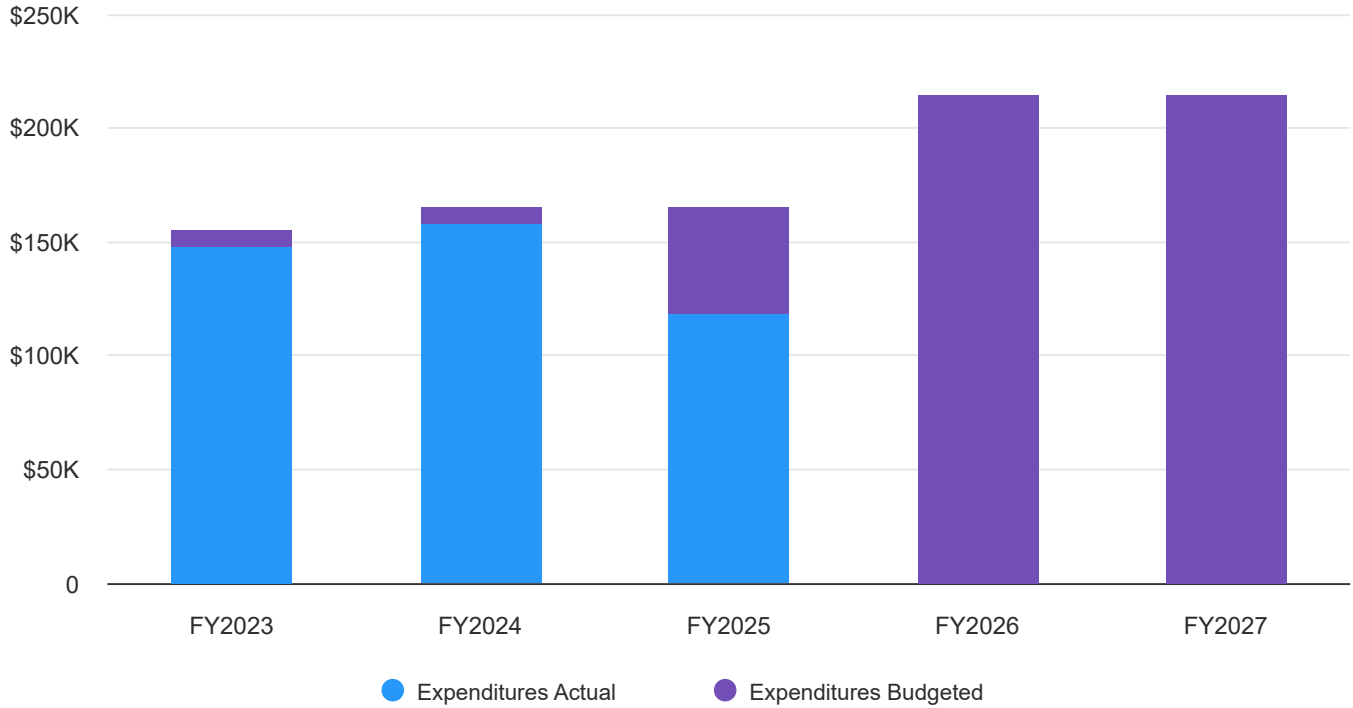
## Organizational Chart

### Legal Department



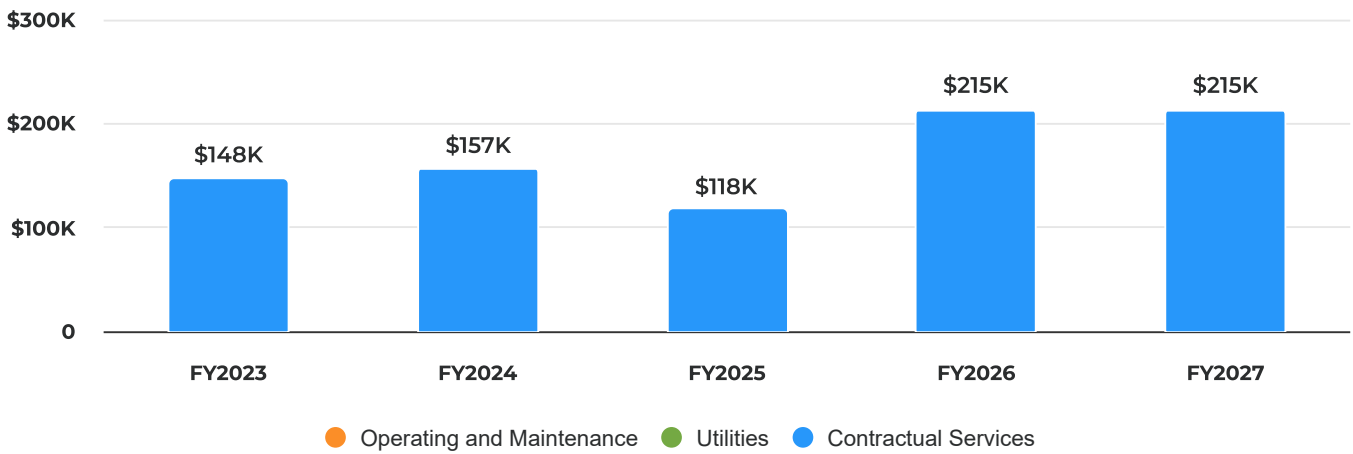
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

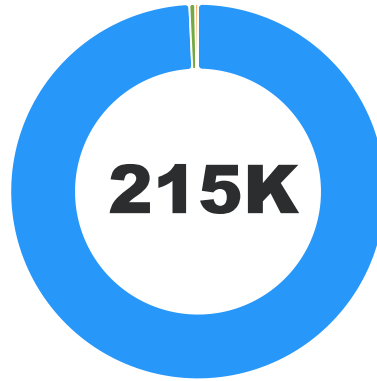


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



<span style="color: blue;">●</span> Contractual Services	<b>\$213,245</b>	99.26%
<span style="color: green;">●</span> Utilities	<b>\$1,100</b>	0.51%
<span style="color: orange;">●</span> Operating and Maintenance	<b>\$500</b>	0.23%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Repair and Maintenance for Equipment and Vehicles	\$0	\$0	\$0	\$0	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$0	\$0	\$500	\$500	\$0	0.00%
Contractual Services	\$156,396	\$78,875	\$213,245	\$213,245	\$0	0.00%
Travel and Training	\$0	\$0	\$0	\$0	\$0	0.00%
Utilities	\$95	\$0	\$1,100	\$1,100	\$0	0.00%
<b>Total Expenditures</b>	<b>\$156,491</b>	<b>\$78,875</b>	<b>\$214,845</b>	<b>\$214,845</b>	<b>\$0</b>	<b>0.00%</b>

## Significant Changes from the Prior Year

- There are no significant changes over \$5,000 to report for this budget.

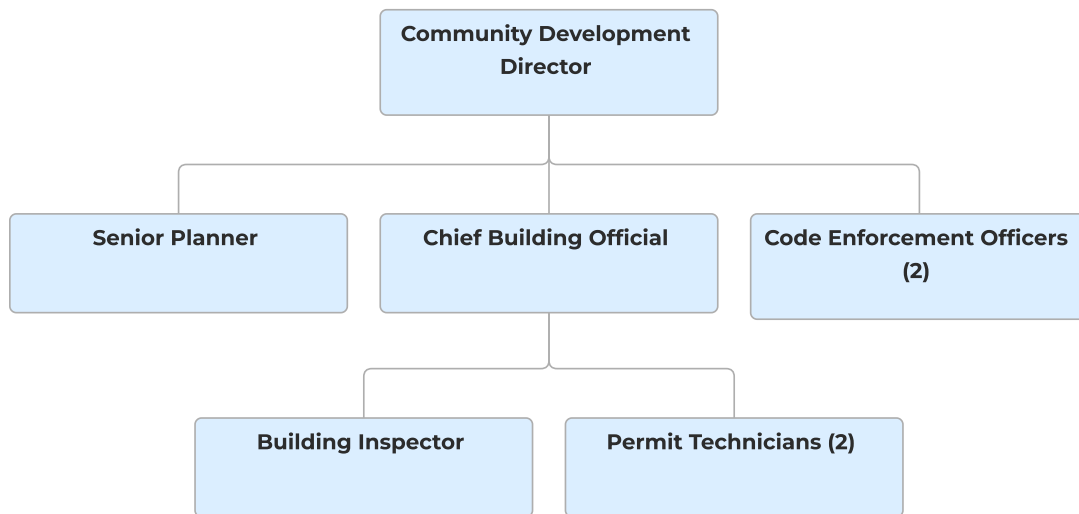
# Community Development Department

The Community Development Department supports and fosters the City of Eloy as a progressive, inclusive, and sustainable community through its Planning & Zoning, Building, and Code Compliance programs. Focusing on providing a balanced mix of neighborhoods, businesses, jobs, and recreational opportunities while preserving and enhancing its open spaces and scenic resources, the department delivers high-quality, responsive service to support a built environment that is safe, functional, attractive, and positioned for continued growth and prosperity.

The Planning & Zoning, Building, and Code Compliance programs collectively guide the City of Eloy's development and maintenance by managing long-range and current planning efforts, including the General Plan, rezoning, and subdivision review; ensuring construction complies with adopted building and development codes through plan review, permitting, and inspections; and enforcing property maintenance and zoning regulations to address issues such as debris, illegal signage, and unpermitted uses, thereby supporting a safe, orderly, and well-maintained community.

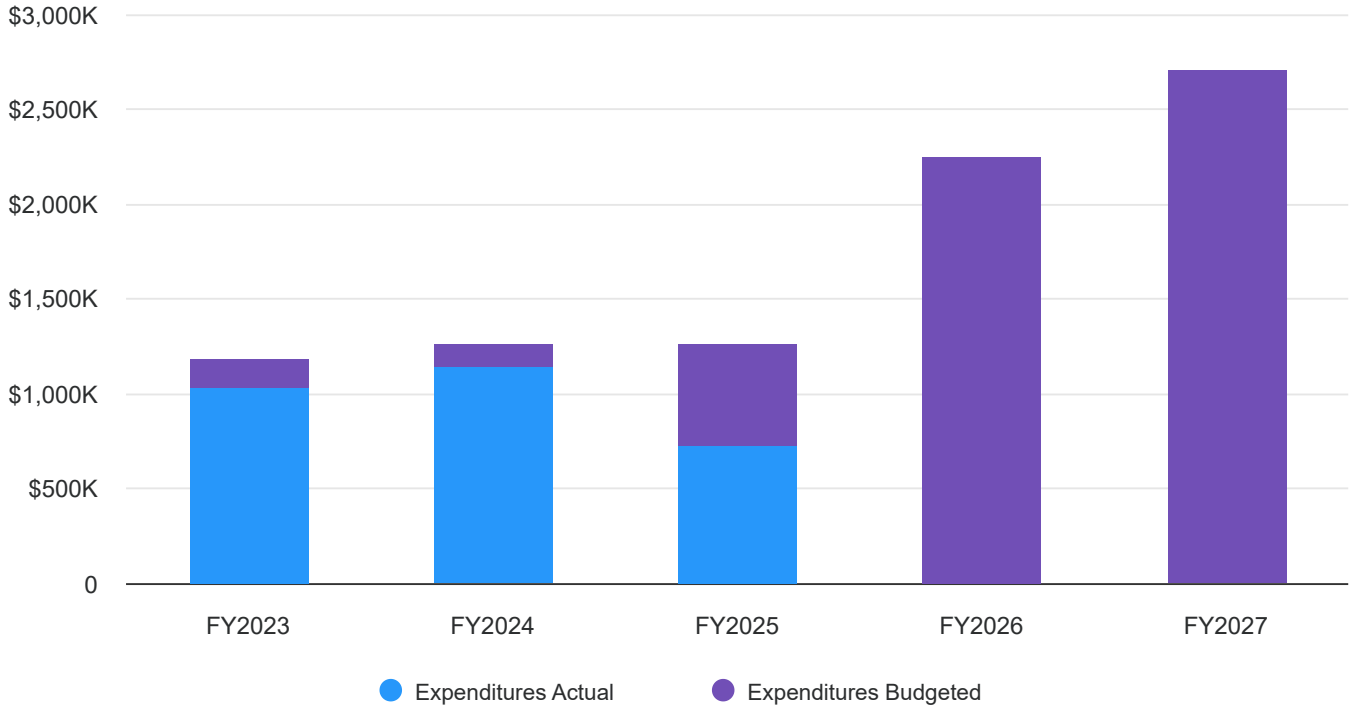
## Organizational Chart

### Community Development



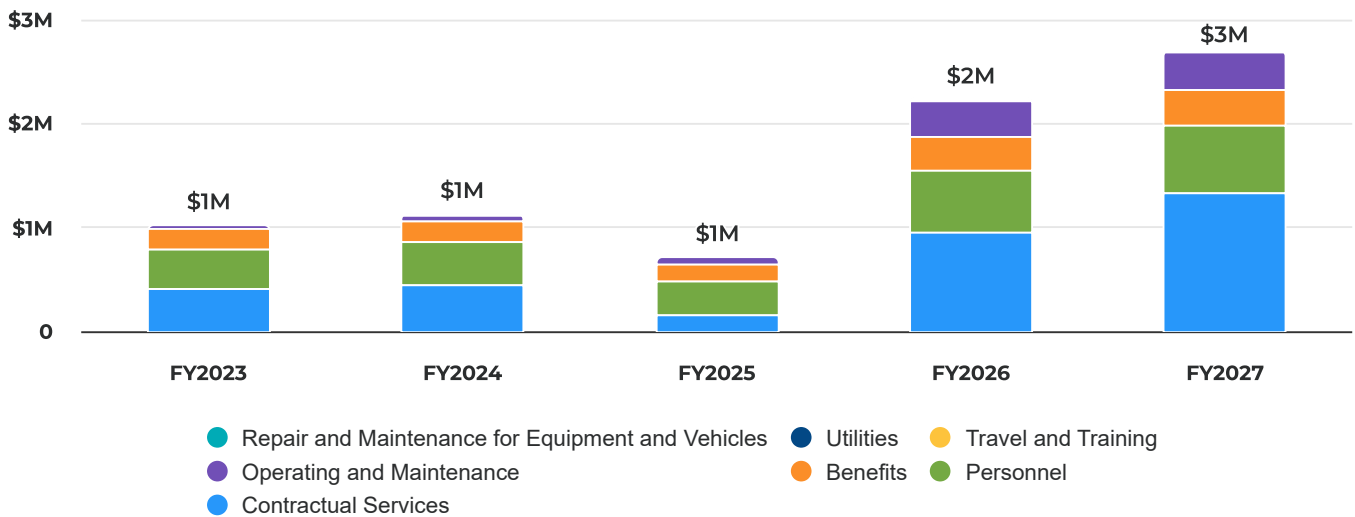
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

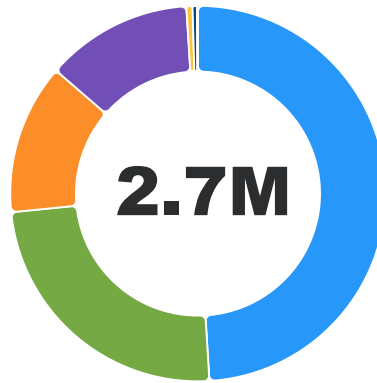


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Contractual Services	<b>\$1,325,500</b>	49.03%
● Personnel	<b>\$659,200</b>	24.38%
● Operating and Maintenance	<b>\$350,350</b>	12.96%
● Benefits	<b>\$341,620</b>	12.64%
● Travel and Training	<b>\$14,500</b>	0.54%
● Utilities	<b>\$10,200</b>	0.38%
● Repair and Maintenance for Equipment and Vehicles	<b>\$2,250</b>	0.08%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$448,146	\$168,308	\$600,590	\$659,200	\$58,610	9.76%
Benefits	\$226,371	\$90,581	\$317,660	\$341,620	\$23,960	7.54%
Repair and Maintenance for Equipment and Vehicles	\$1,034	\$1,324	\$1,250	\$2,250	\$1,000	80.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$92,213	\$48,933	\$348,550	\$350,350	\$1,800	0.52%
Contractual Services	\$266,694	\$707,556	\$950,000	\$1,325,500	\$375,500	39.53%
Travel and Training	\$12,687	\$1,352	\$16,500	\$14,500	-\$2,000	-12.12%
Utilities	\$8,431	\$4,508	\$8,700	\$10,200	\$1,500	17.24%
<b>Total Expenditures</b>	<b>\$1,055,576</b>	<b>\$1,022,561</b>	<b>\$2,243,250</b>	<b>\$2,703,620</b>	<b>\$460,370</b>	<b>20.52%</b>



## Significant Changes from the Prior Year

- An increase in Personnel of \$58,610 is due to the general increase and market adjustment for employees within the department. In addition, a portion of salaries is being realized with ESI due to the retirement of an employee.
- An increase in Benefits of \$23,960 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Contractual Services of \$375,500 is due to contractual services for plan review and commercial inspections for commercial projects. If the projects do not happen, funds will not be spent.

## Department Accomplishments

- Complete the update to the Eloy General Plan, with City Council adoption in June, 2026
- Complete the Cultural Resource Report on the 1941 Dustbowl Theater that was demolished
- Began the Eloy Airpark Area Plan
- Eight dilapidated and condemned structures have been removed

## Budget Objectives

- Achieve voter ratification of the Eloy General Plan
- Continue the Airpark Specific Area/Master Plan planning effort
- Continue a higher-level code enforcement activities, including the removal of condemned and dilapidated buildings
- Issue permits and begin inspections for the Freepoint Eco-Systems plastic recycling facility, planned to be the company's largest in the United States
- Coordinate with Robson Ranch on the development of an approximately 65-lot addition to its age-restricted community
- Work with Walton Global to facilitate the proposed West Palmilla 620-lot subdivision
- Update the City's subdivision, infrastructure, and zoning ordinances
- Update the City's Building Codes to the 2024 International Code Council's (2024 ICC) suite of building code
- Complete the Historic Preservation designation for the Toltec Elementary School, and the application for national registration for the National Register of Historic Places.
- Evaluate and select a new Code Enforcement, Plan Review, Permit, and Planning and Zoning software application.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>New Residential Building Permits</b>	132	147	191	125	150
<b>New Non-Residential Building Permits</b>	1	4	6	10	6
<b>Code Compliance Cases Opened</b>	1,152	1,131	1,369	1,425	1,450
<b>Code Compliance Cases Closed</b>	1,128	1,093	1,328	1,368	1,400
<b>Planning and Zoning Cases Submitted</b>	67	59	64	68	65

# Contingency/Debt/Transfers

The Contingency, Transfers, and Debt Service function is established to account for expenditures that are not directly attributable to a single operating department but are necessary for overall financial management and organizational support. This includes the budgeting and tracking of annual debt service obligations, interfund transfers, and other centralized financial commitments.

This function records the City’s Excise Tax Bond debt service payments, ensuring the timely repayment of principal and interest in accordance with bond covenants. It also includes interfund transfers to support other funds, particularly where General Fund resources are used to subsidize operations or capital needs in enterprise or special revenue funds.

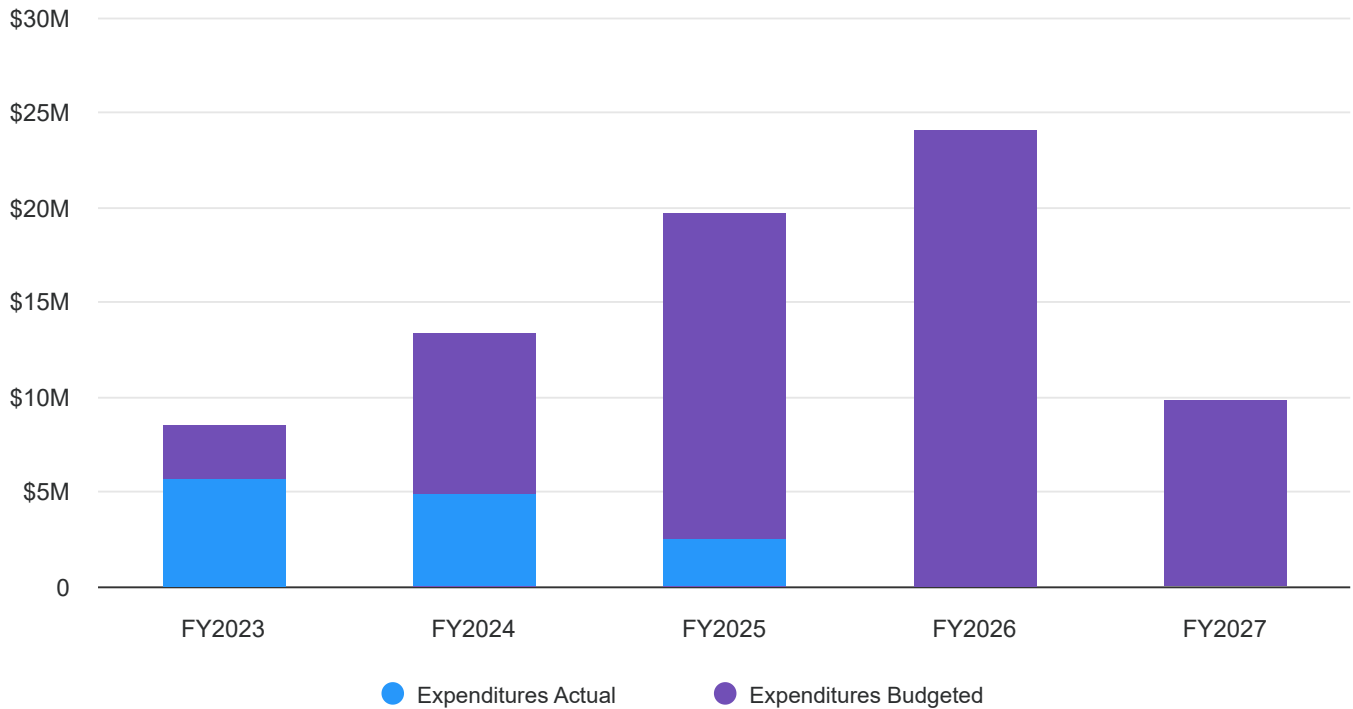
Additionally, this function accounts for City Council–approved economic incentive payments, including agreements with Robson Ranch and Xpress Fuels, which are structured to support long-term economic development objectives. It also includes the annual lease payments associated with the City’s vehicle leasing program, ensuring the replacement and maintenance of fleet assets.

The General Fund contingency appropriation is budgeted within this function to provide financial flexibility for unforeseen expenditures or emerging priorities, with all uses subject to City Council approval. Certain capital-related expenditures that are not assigned to a specific department may also be included in this category.

This centralized approach promotes transparency, ensures proper classification of financial obligations, and supports effective monitoring of the City’s long-term commitments and financial flexibility.

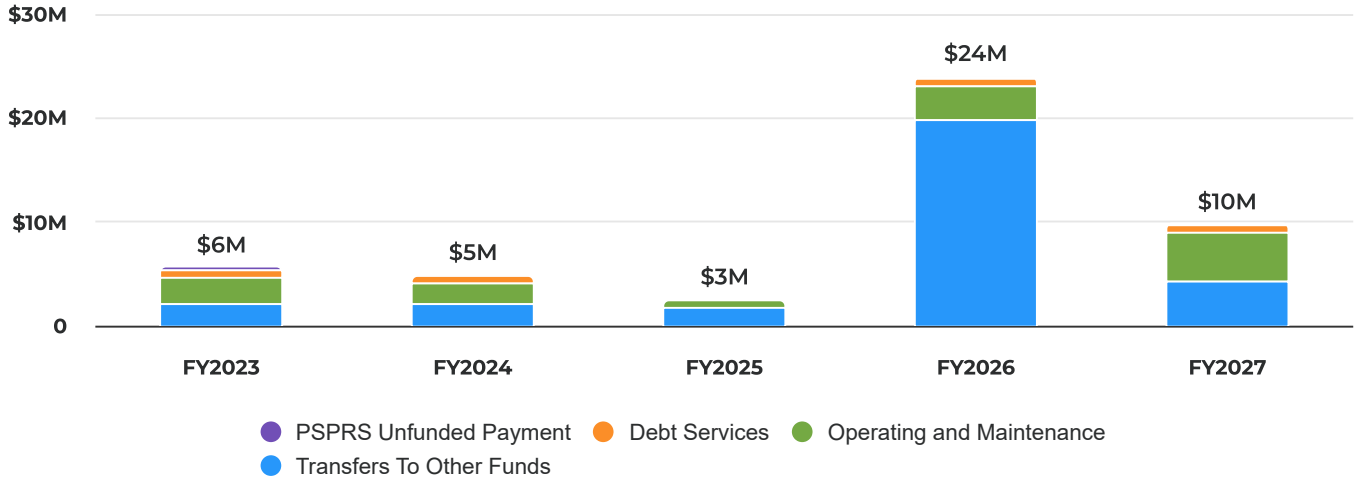
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

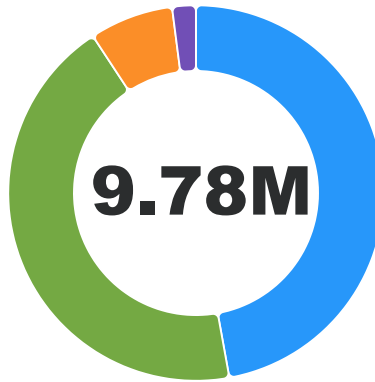


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



Operating and Maintenance	\$4,613,850	47.16%
Transfers To Other Funds	\$4,265,000	43.59%
Debt Services	\$704,600	7.20%
PSPRS Unfunded Payment	\$200,000	2.04%

**Expenditures by Expense Type**

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
PSPRS Unfunded Payment	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%
Operating and Maintenance	\$1,203,348	\$319,283	\$3,327,095	\$4,613,850	\$1,286,755	38.68%
Transfers To Other Funds	\$2,468,695	\$7,854,902	\$19,802,390	\$4,265,000	-\$15,537,390	-78.46%
Debt Services	\$701,500	\$154,100	\$704,600	\$704,600	\$0	0.00%
<b>Total Expenditures</b>	<b>\$4,573,544</b>	<b>\$8,328,285</b>	<b>\$24,034,085</b>	<b>\$9,783,450</b>	<b>-\$14,250,635</b>	<b>-59.29%</b>

## Significant Changes from the Prior Year

- An increase in Operating and Maintenance of \$1,286,755 was primarily due to the establishment of a \$1.3 million contingency appropriation. This contingency is included to provide financial flexibility for unforeseen expenditures or emerging priorities during the fiscal year. Consistent with City policy and governance practices, any use of contingency funds requires formal approval by the City Council.

In addition to contingency funding, the budget includes \$200,000 for improvements at Veterans Park and \$50,000 for the City's 250th Fourth of July celebration, both of which are classified as one-time expenditures and aligned with community investment priorities.

- A decrease in Transfers to Other Funds of \$15,537,390 was primarily due to the completion of major capital projects within the Water and Wastewater Funds, which required significant General Fund support in the prior year, totaling approximately \$10,187,390. Additionally, the prior year included a \$5,000,000 transfer to the Economic Incentive Fund, which is not recurring in the current fiscal year.

For Fiscal Year 2026–2027, total interfund transfers are budgeted at \$4,265,000 and are allocated as follows:

- o Capital Projects Fund: \$550,000
- o Grants Fund: \$75,000
- o Water Fund: \$350,000
- o Wastewater (Sewer) Fund: \$3,140,000
- o Sanitation Fund: \$150,000

These transfers are primarily intended to support capital infrastructure, meet grant-matching requirements, and support enterprise fund operations. The reduced level of transfers reflects the completion of prior-year capital investments and a return to more typical funding levels.

# Community Services Departments

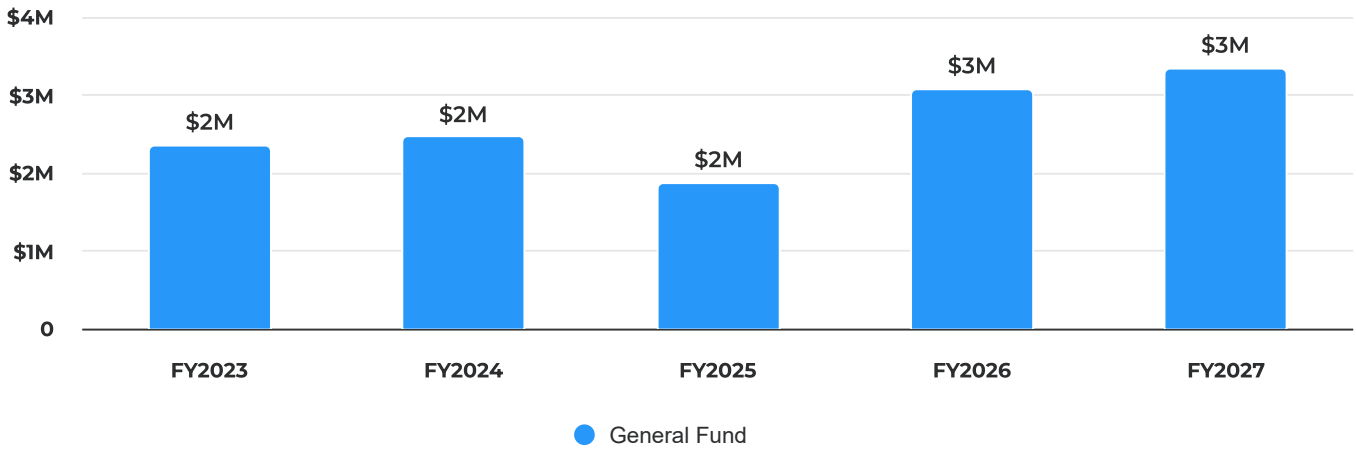
The City of Eloy's Community Services Department encompasses several key departments, including Community Services Administration, Recreation, Library, Parks, and Facilities. Additionally, while the Cemetery operations are managed by the Community Services Department, they are financially accounted for and tracked separately within the Cemetery Fund.

## Community Services Departments

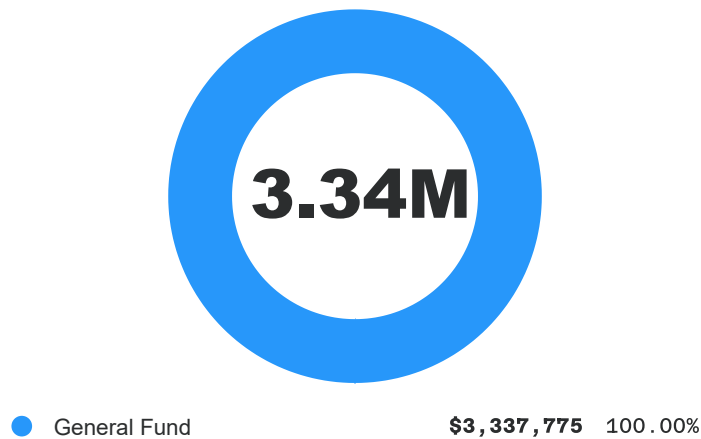
In FY2027, the total expenditures for the Community Services Departments reached \$3.3 million, representing an 8.32% increase from the previous year's total of \$3.1 million. The Community Services category remained the largest and sole contributor to the total expenditures, accounting for 100% of the budget in both years.

Compared to FY2026, the Community Services budget increased by \$256,445 in FY2027, following a significant rise of \$1.2 million (+64.18%) in the prior year. This continued growth highlights a steady upward trend in funding for Community Services within the overall budget.

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary

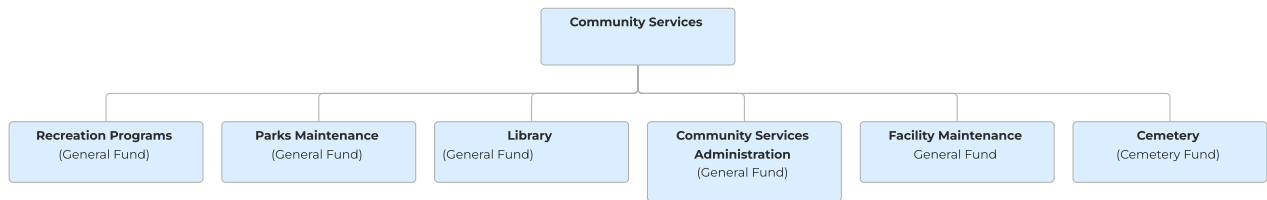


### Expenditures by Fund Summary

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)	FY 2026 Budget vs. FY 2027 Budget (\$ Change)
<b>General Fund</b>						
Parks	\$585,702	\$294,787	\$647,240	\$687,360	6.20%	\$40,120
Recreation Programs	\$845,960	\$426,235	\$1,005,530	\$1,108,360	10.23%	\$102,830
Library	\$277,382	\$134,608	\$296,260	\$308,080	3.99%	\$11,820
Community Service Admin	\$514,840	\$254,173	\$624,930	\$671,415	7.44%	\$46,485
Facilities	\$424,905	\$201,329	\$507,370	\$562,560	10.88%	\$55,190
<b>Total General Fund</b>	<b>\$2,648,789</b>	<b>\$1,311,131</b>	<b>\$3,081,330</b>	<b>\$3,337,775</b>	<b>8.32%</b>	<b>\$256,445</b>
<b>Total Expenditures</b>	<b>\$2,648,789</b>	<b>\$1,311,131</b>	<b>\$3,081,330</b>	<b>\$3,337,775</b>	<b>8.32%</b>	<b>\$256,445</b>

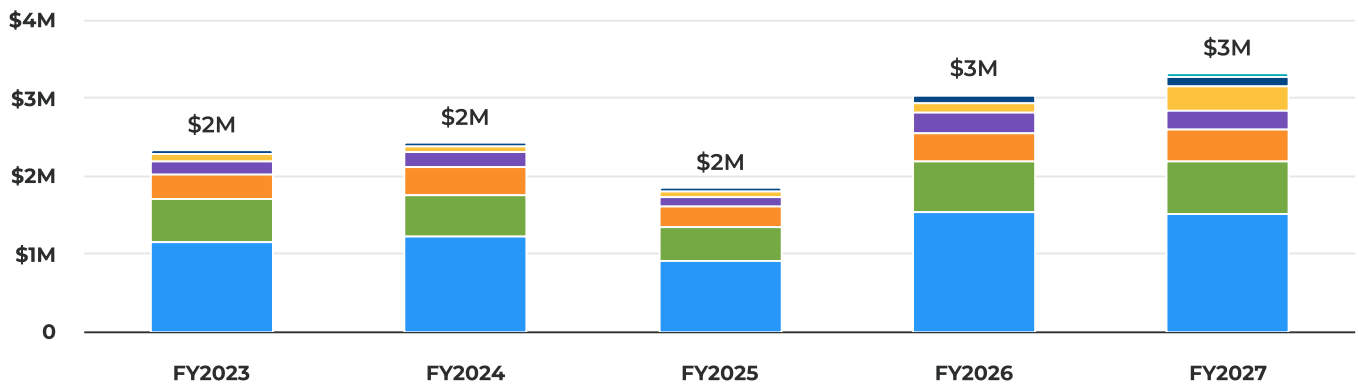
## Organizational Chart

### Community Services Departments



## Expenditures by Object Groupings

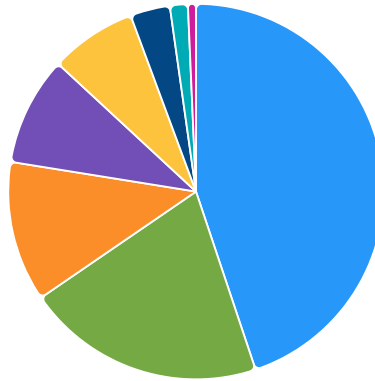
### Historical Expenditures by Object Groupings



- Travel and Training
- Repair and Maintenance for Building and Grounds
- Repair and Maintenance for Equipment and Vehicles
- Contractual Services
- Utilities
- Operating and Maintenance
- Benefits
- Personnel



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$1,497,180</b>	44.86%
● Benefits	<b>\$686,930</b>	20.58%
● Operating and Maintenance	<b>\$403,765</b>	12.10%
● Contractual Services	<b>\$312,500</b>	9.36%
● Utilities	<b>\$248,600</b>	7.45%
● Repair and Maintenance for Equipment and Vehicles	<b>\$114,000</b>	3.42%
● Repair and Maintenance for Building and Grounds	<b>\$51,500</b>	1.54%
● Travel and Training	<b>\$23,300</b>	0.70%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$1,302,202	\$675,056	\$1,524,850	\$1,497,180	-\$27,670	-1.81%
Parks	\$333,311	\$171,594	\$346,160	\$365,880	\$19,720	5.70%
Recreation Programs	\$464,446	\$223,127	\$564,650	\$607,440	\$42,790	7.58%
Library	\$163,953	\$83,075	\$168,970	\$175,940	\$6,970	4.12%
Community Service Admin	\$194,430	\$99,471	\$245,640	\$134,880	-\$110,760	-45.09%
Facilities	\$146,063	\$97,790	\$199,430	\$213,040	\$13,610	6.82%
<b>Benefits</b>	\$580,785	\$290,060	\$659,880	\$686,930	\$27,050	4.10%
Parks	\$169,445	\$84,576	\$179,680	\$193,480	\$13,800	7.68%
Recreation Programs	\$140,522	\$70,358	\$185,380	\$209,420	\$24,040	12.97%
Library	\$84,486	\$42,277	\$88,890	\$91,740	\$2,850	3.21%
Community Service Admin	\$83,281	\$40,981	\$95,490	\$77,270	-\$18,220	-19.08%
Facilities	\$103,052	\$51,868	\$110,440	\$115,020	\$4,580	4.15%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$62,622	\$18,129	\$94,000	\$114,000	\$20,000	21.28%
Parks	\$24,812	\$13,066	\$46,000	\$46,000	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Recreation Programs	\$4,116	\$934	\$5,000	\$5,000	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$1,036	\$0	\$3,000	\$3,000	\$0	0.00%
Facilities	\$32,658	\$4,129	\$40,000	\$60,000	\$20,000	50.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$47,460	\$11,303	\$36,500	\$51,500	\$15,000	41.10%
Parks	\$2,136	\$390	\$6,500	\$6,500	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
Library	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Admin	\$0	\$0	\$0	\$0	\$0	0.00%
Facilities	\$45,324	\$10,913	\$30,000	\$45,000	\$15,000	50.00%
<b>Grants</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Operating and Maintenance</b>	\$331,105	\$166,819	\$366,800	\$403,765	\$36,965	10.08%
Parks	\$54,384	\$23,660	\$63,900	\$70,500	\$6,600	10.33%
Recreation Programs	\$177,533	\$95,089	\$183,200	\$202,700	\$19,500	10.64%
Library	\$16,788	\$4,603	\$23,900	\$24,900	\$1,000	4.18%
Community Service Admin	\$29,867	\$19,981	\$34,800	\$40,665	\$5,865	16.85%
Facilities	\$52,533	\$23,486	\$61,000	\$65,000	\$4,000	6.56%
<b>Contractual Services</b>	\$110,757	\$50,803	\$130,000	\$312,500	\$182,500	140.38%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$54,843	\$35,807	\$58,500	\$75,000	\$16,500	28.21%
Library	\$7,083	\$1,817	\$6,500	\$6,500	\$0	0.00%
Community Service Admin	\$5,960	\$200	\$5,000	\$173,000	\$168,000	3,360.00%
Facilities	\$42,872	\$12,979	\$60,000	\$58,000	-\$2,000	-3.33%
<b>Travel and Training</b>	\$9,124	\$4,181	\$22,300	\$23,300	\$1,000	4.48%
Parks	\$1,614	\$1,500	\$5,000	\$5,000	\$0	0.00%
Recreation Programs	\$2,616	\$140	\$6,300	\$6,300	\$0	0.00%
Library	\$2,051	\$1,280	\$3,000	\$4,000	\$1,000	33.33%
Community Service Admin	\$909	\$1,261	\$3,500	\$3,500	\$0	0.00%
Facilities	\$1,934	\$0	\$4,500	\$4,500	\$0	0.00%
<b>Utilities</b>	\$204,732	\$94,780	\$247,000	\$248,600	\$1,600	0.65%
Parks	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Recreation Programs	\$1,885	\$780	\$2,500	\$2,500	\$0	0.00%
Library	\$3,021	\$1,556	\$5,000	\$5,000	\$0	0.00%
Community Service Admin	\$199,358	\$92,279	\$237,500	\$239,100	\$1,600	0.67%
Facilities	\$468	\$165	\$2,000	\$2,000	\$0	0.00%
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Recreation Programs	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$2,648,789</b>	<b>\$1,311,131</b>	<b>\$3,081,330</b>	<b>\$3,337,775</b>	<b>\$256,445</b>	<b>8.32%</b>



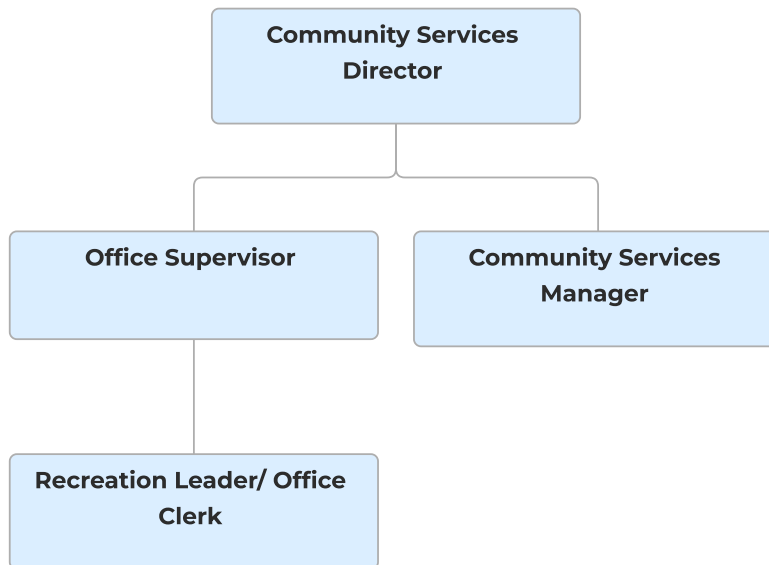
# Community Services Administration

The Community Services Administration Division is committed to delivering proactive, efficient, and high-quality support services that meet the needs of residents, visitors, internal departments, and community partners. The division strives to provide timely, courteous, and effective customer service while ensuring that all interactions reflect professionalism, transparency, and a strong commitment to public service.

Through responsible administrative oversight, coordination, and communication, the division supports the daily operations and long-term goals of the Community Services Department. This includes assisting with program administration, departmental coordination, policy implementation, and the facilitation of services that enhance community well-being. By maintaining efficient systems and responsive service delivery, the division helps ensure that residents and stakeholders receive accurate information and reliable assistance.

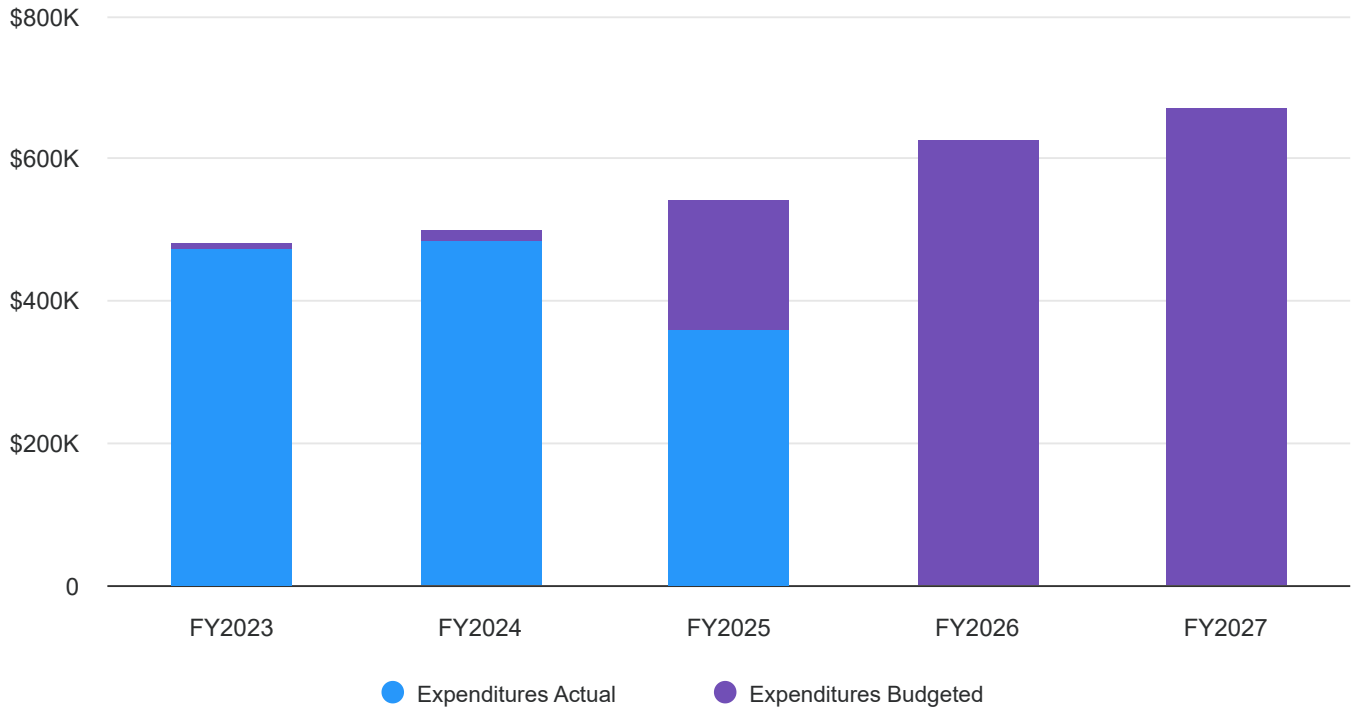
## Organizational Chart

### Community Services Administrations



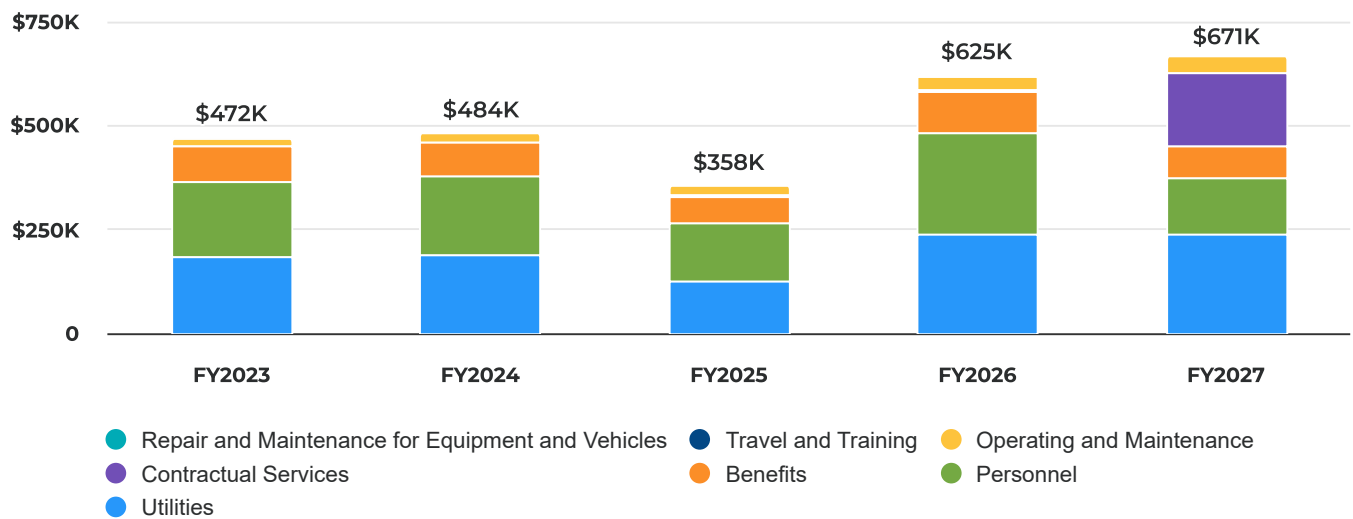
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

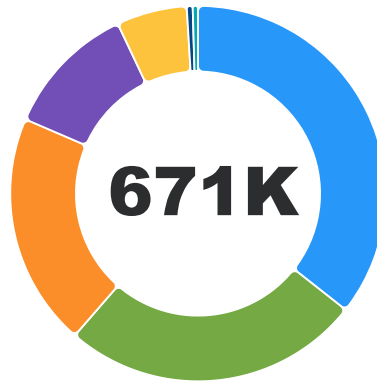


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Utilities	<b>\$239,100</b>	35.61%
● Contractual Services	<b>\$173,000</b>	25.77%
● Personnel	<b>\$134,880</b>	20.09%
● Benefits	<b>\$77,270</b>	11.51%
● Operating and Maintenance	<b>\$40,665</b>	6.06%
● Travel and Training	<b>\$3,500</b>	0.52%
● Repair and Maintenance for Equipment and Vehicles	<b>\$3,000</b>	0.45%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$194,430	\$99,471	\$245,640	\$134,880	-\$110,760	-45.09%
Benefits	\$83,281	\$40,981	\$95,490	\$77,270	-\$18,220	-19.08%
Repair and Maintenance for Equipment and Vehicles	\$1,036	\$0	\$3,000	\$3,000	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$29,867	\$19,981	\$34,800	\$40,665	\$5,865	16.85%
Contractual Services	\$5,960	\$200	\$5,000	\$173,000	\$168,000	3,360.00%
Travel and Training	\$909	\$1,261	\$3,500	\$3,500	\$0	0.00%
Utilities	\$199,358	\$92,279	\$237,500	\$239,100	\$1,600	0.67%
<b>Total Expenditures</b>	<b>\$514,840</b>	<b>\$254,173</b>	<b>\$624,930</b>	<b>\$671,415</b>	<b>\$46,485</b>	<b>7.44%</b>

## Significant Changes from the Prior Year

- A decrease in Personnel of \$110,760 is due to the retirement of an employee, while moving the salary to an ESI contract.
- A decrease in Benefits of \$18,220 is due to the retirement of an employee while moving the benefits to an ESI contract.
- An increase in Operating and Maintenance of \$5,865 is due to higher renewals for software subscriptions, supplies, and materials.
- An increase in Contractual Services of \$168,000 is primarily due to the retirement of an employee and moving the salary and benefits to an ESI contract.

## Department Accomplishments

- Managed the Community Services Department budgets to ensure that funds are spent as efficiently and effectively as possible, and actively seek cost savings within the unit.
- Provided financial oversight of all active/open projects with no significant issues.
- Implemented Civic rec texting function to remind customers of facility rental details.
- Maintain a worked environment where teamwork is paramount and staff input is encouraged.
- Promoted professional growth by supporting staff attendance at various work-related trainings and conferences.

## Budget Objectives

- Support salaries, training, and professional development for administrative staff who oversee recreation programs, facilities, and community engagement.
- Upgrade registration systems, scheduling software, and digital tools to improve efficiency and accessibility for residents.
- Ensure the Recreation Administration Office has the necessary resources, technology, and personnel to efficiently manage and coordinate recreational programs and facilities.
- Allocate resources for staffing, professional development, and operational support to improve administrative efficiency and service delivery.
- Maintain and upgrade recreation management software and online registration system to streamline program enrollment and facility scheduling.
- Increase marketing and communication efforts to promote programs and events through digital platforms, social media, and community outreach.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Program Registrations</b>	2,329	3,341	2,784	1,973	2,607
<b>Social Media Followers</b>	21,792	19,080	22,945	23,091	21,727
<b>Requisitions Processed</b>	724	687	721	610	686
<b>Facility Rentals</b>	395	239	642	582	465

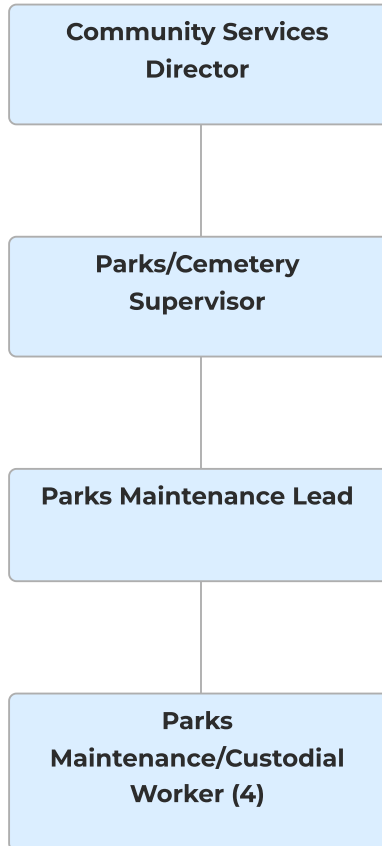
# Parks Maintenance

The Parks Maintenance Division is committed to maintaining and enhancing a connected network of parks, and recreational areas throughout the City of Eloy. Through responsible stewardship, routine maintenance, and ongoing improvements, the division works to ensure that these public spaces remain safe, clean, attractive, and accessible for all residents and visitors.

By preserving and caring for the city’s parks and recreation areas, the division helps promote a high quality of life within the community. These areas provide opportunities for both active recreation—such as sports, community gatherings, and passive recreation, including relaxation, nature enjoyment, and family activities. The Parks Maintenance Division plays a vital role in supporting healthy lifestyles, community engagement, and environmental sustainability while contributing to the overall beauty and livability of the City of Eloy.

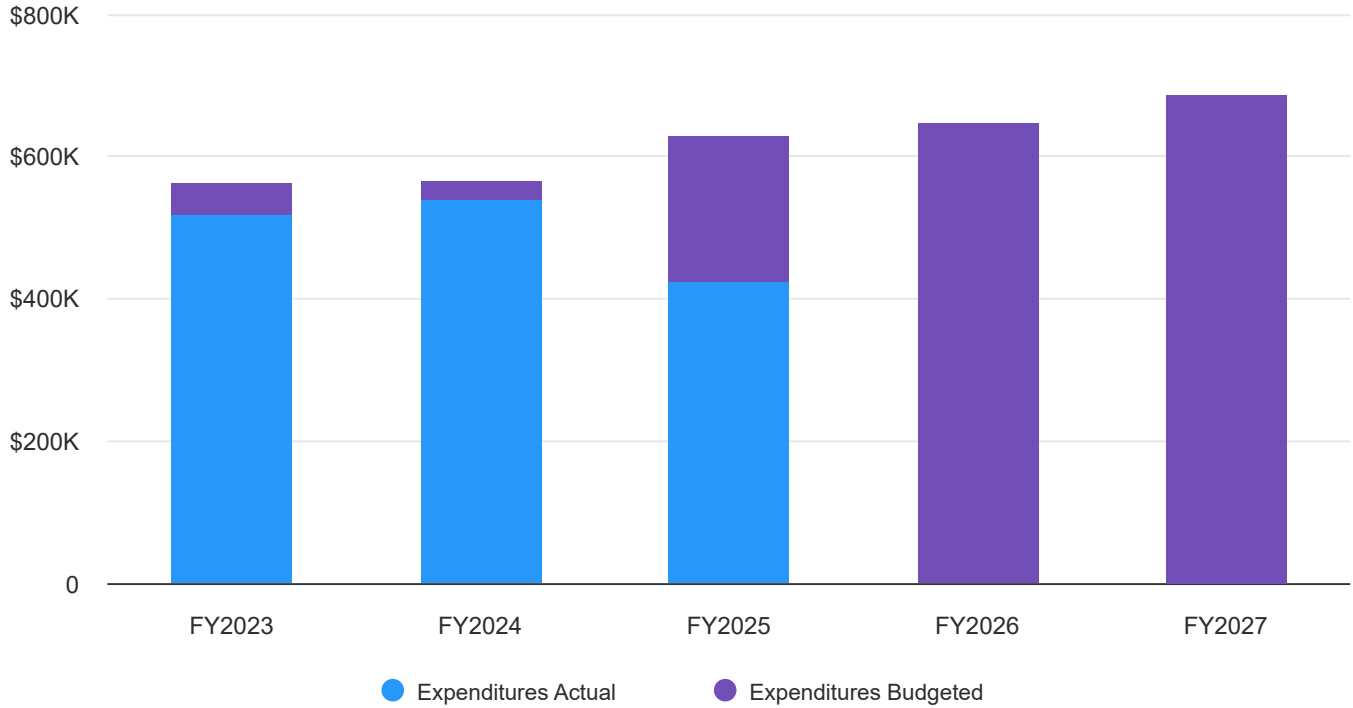
## Organizational Chart

### Parks Maintenance



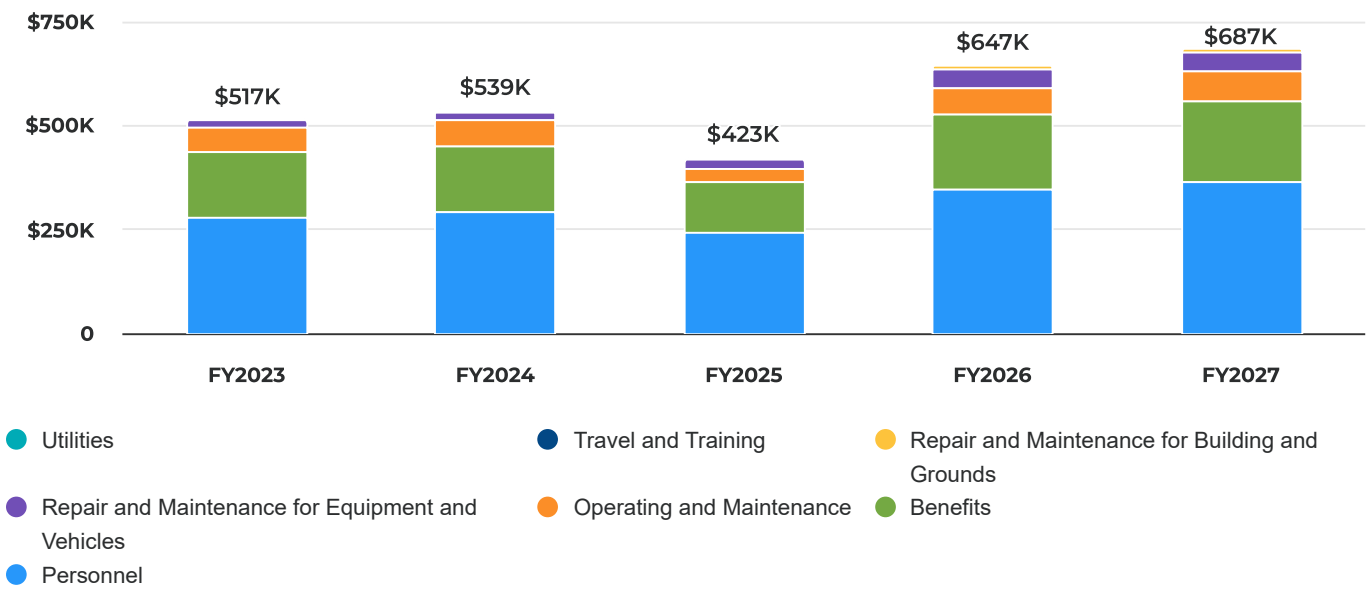
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

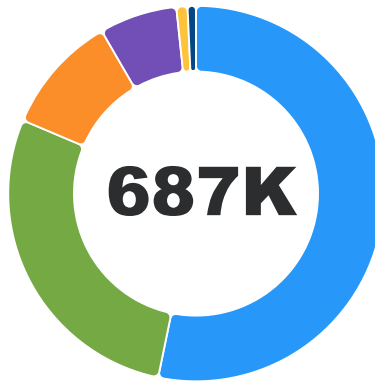


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$365,880</b>	53.23%
● Benefits	<b>\$193,480</b>	28.15%
● Operating and Maintenance	<b>\$70,500</b>	10.26%
● Repair and Maintenance for Equipment and Vehicles	<b>\$46,000</b>	6.69%
● Repair and Maintenance for Building and Grounds	<b>\$6,500</b>	0.95%
● Travel and Training	<b>\$5,000</b>	0.73%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$333,311	\$171,594	\$346,160	\$365,880	\$19,720	5.70%
Benefits	\$169,445	\$84,576	\$179,680	\$193,480	\$13,800	7.68%
Repair and Maintenance for Equipment and Vehicles	\$24,812	\$13,066	\$46,000	\$46,000	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$2,136	\$390	\$6,500	\$6,500	\$0	0.00%
Operating and Maintenance	\$54,384	\$23,660	\$63,900	\$70,500	\$6,600	10.33%
Contractual Services	\$0	\$0	\$0	\$0	\$0	0.00%
Travel and Training	\$1,614	\$1,500	\$5,000	\$5,000	\$0	0.00%
Utilities	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$585,702</b>	<b>\$294,787</b>	<b>\$647,240</b>	<b>\$687,360</b>	<b>\$40,120</b>	<b>6.20%</b>

## Significant Changes from the Prior Year

- An increase in Personnel of \$19,720 is due to the general increase and market adjustment for employees within the department.
- An increase in Benefits of \$13,800 is due to recognizing the current benefit coverage for employees within the department.
- A decrease in Operating and Maintenance of \$6,600 is due to the increased cost of pool chemicals and supplies.

## Department Accomplishments

- Work with the Recreation department and outside agencies in community event organizations, set up and break down
- Managed and maintained all parks & facilities in an efficient manner to ensure a clean and safe environment.
- Installed Playground Shade structures at Jones and Trekell Parks
- Installation of Ramada at SVC Park
- Replaced park signage at Jones, Trekell, Shumway, Maddox, Anita's, Fire Sation and North Toltec Parks
- Installed new park tables and BBQ grills at Jones and Trekell Parks

## Budget Objectives

- Provide funding for regular landscaping, playground maintenance, facility repairs, and infrastructure improvements to ensure safety and functionality.
- Upgrade lighting, and improve signage to create a safer environment for park visitors.
- Maintain, enhance, and expand the city's parks, recreational spaces, and greenways.
- Utilize funding to ensure parks remain safe, accessible, and enjoyable for residents and visitors while supporting environmental sustainability and community well-being.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Park Restroom Rentals</b>	31	35	36	18	30
<b>Ballfield Rentals</b>	60	61	196	46	90
<b>Community Event Set Up</b>	27	28	32	22	28

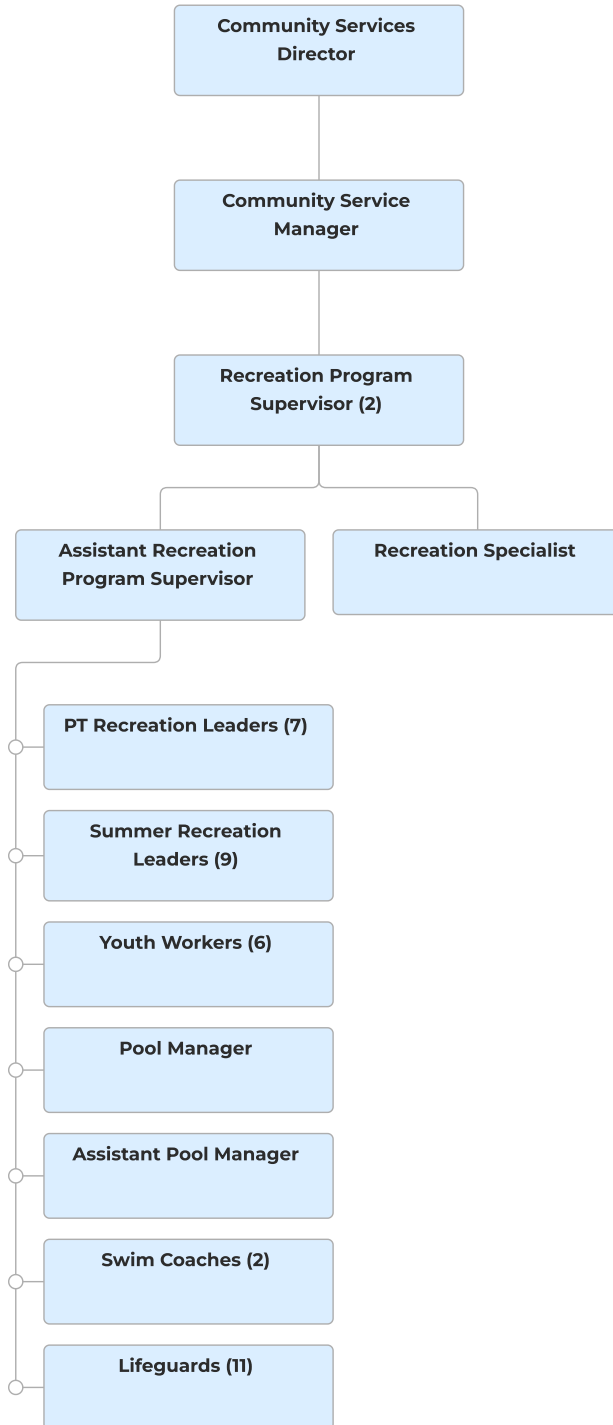
# Recreation Programs

The mission of the City of Eloy Community Services Department's Recreation Division is to enhance the quality of life for community members by developing, implementing, and managing high-quality recreational programs, activities, and events. These offerings promote social connection, community involvement, and wellness for youth, adults, and seniors.

We are dedicated to thoughtfully integrating innovative trends in recreation with Eloy's valued local traditions and unique cultural heritage. We strive to ensure that, through safe, accessible, inclusive, and affordable programs, residents of diverse backgrounds and demographics can participate in enriching leisure experiences within their community.

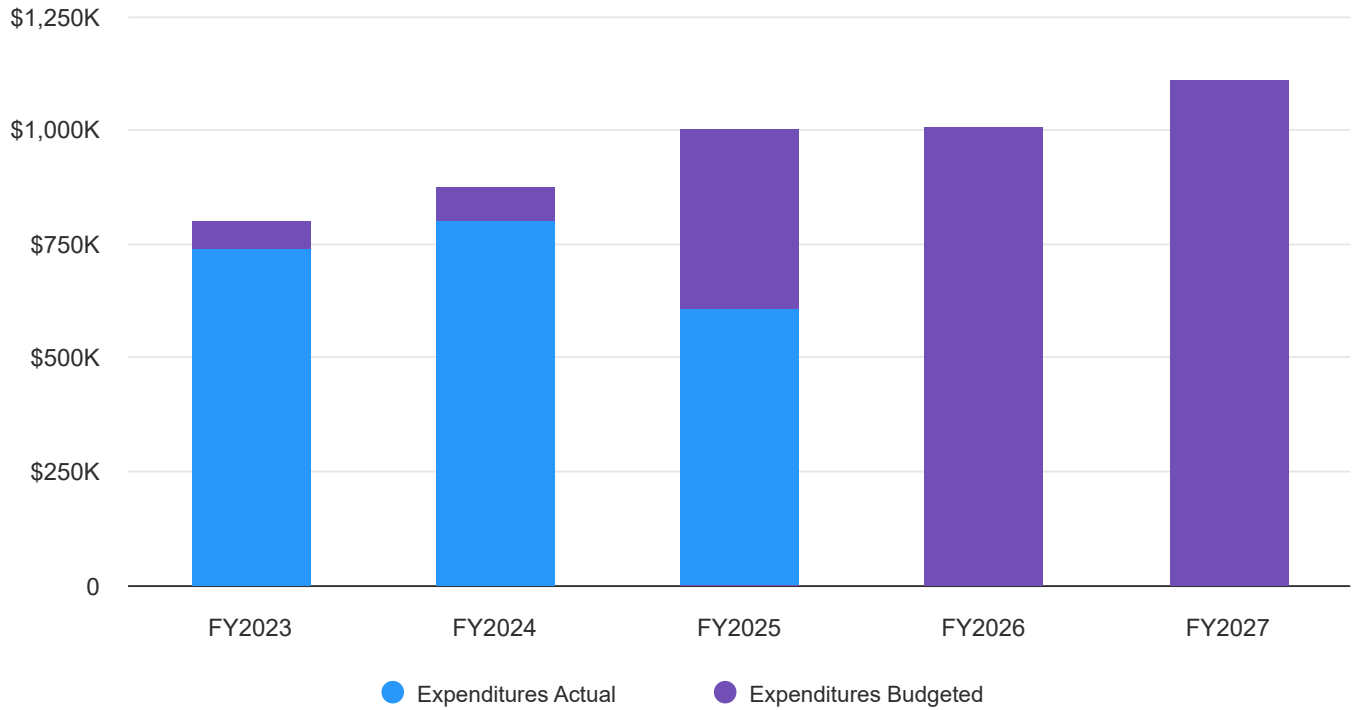
# Organizational Chart

## Recreation Programs



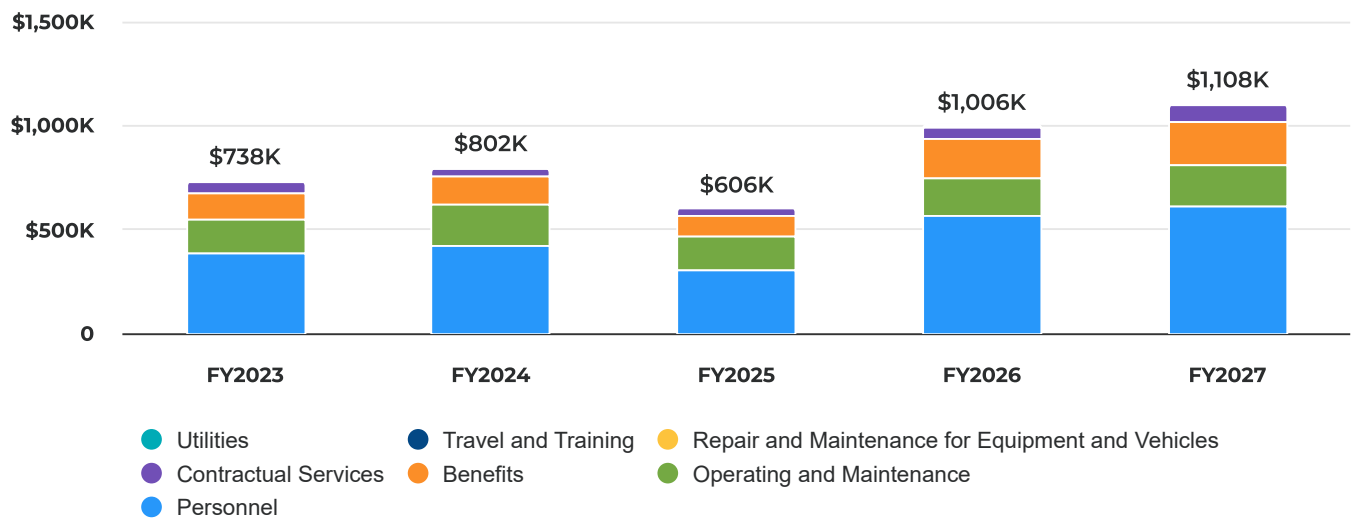
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

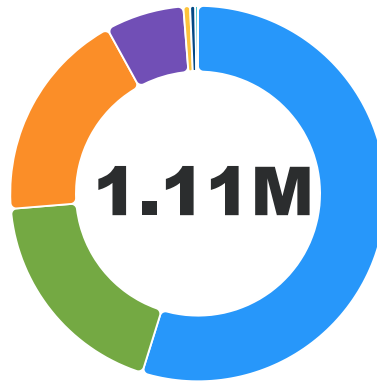


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$607,440</b>	54.81%
● Benefits	<b>\$209,420</b>	18.89%
● Operating and Maintenance	<b>\$202,700</b>	18.29%
● Contractual Services	<b>\$75,000</b>	6.77%
● Travel and Training	<b>\$6,300</b>	0.57%
● Repair and Maintenance for Equipment and Vehicles	<b>\$5,000</b>	0.45%
● Utilities	<b>\$2,500</b>	0.23%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$464,446	\$223,127	\$564,650	\$607,440	\$42,790	7.58%
Benefits	\$140,522	\$70,358	\$185,380	\$209,420	\$24,040	12.97%
Repair and Maintenance for Equipment and Vehicles	\$4,116	\$934	\$5,000	\$5,000	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$177,533	\$95,089	\$183,200	\$202,700	\$19,500	10.64%
Contractual Services	\$54,843	\$35,807	\$58,500	\$75,000	\$16,500	28.21%
Travel and Training	\$2,616	\$140	\$6,300	\$6,300	\$0	0.00%
Utilities	\$1,885	\$780	\$2,500	\$2,500	\$0	0.00%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$845,960</b>	<b>\$426,235</b>	<b>\$1,005,530</b>	<b>\$1,108,360</b>	<b>\$102,830</b>	<b>10.23%</b>



## Significant Changes from the Prior Year

- An increase in Personnel of \$42,790 is due to the general increase and market adjustment for employees within the department.
- An increase in Benefits of \$24,040 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Operating and Maintenance of \$19,500 is due to additional programming for 4<sup>th</sup> of July, Harvest Festival, and Easter. Also, the increase accounts for the cost increases for rides and activities during these events.
- An increase in Contractual Services of \$16,500 is due to expanding programming for the community, like more classes, activities and for an additional concert in the park.

## Department Accomplishments

- Held 4 large community-wide special events (1,000+) and another 15 smaller special events (0-999) with a total attendance of more than 16,000 attendees.
- Partnered with Eloy Chamber of Commerce, Pinal Hispanic Council and the Eloy Veterans Center to provide a Veterans Day Parade and Celebration.
- Purchased new aquatics equipment, including swim lesson training mats, kick boards, water aerobics portable speaker, waist belts, and aqua dumbbells.
- The Eloy After School program, Funtastic Friday, Fall, Spring, Winter, and Summer Break programs saw a total attendance of more than 3,280 participants.
- Updated gaming equipment, board games, block building and silent reading area furniture and book shelves at the Eloy After School Program.
- The Toltec Senior Center served 3,536 senior meals during the fiscal year.
- Purchased a new i-Pad Pro for use for online senior activities including bingo, fitness classes and craft tutorials.
- Our youth sports leagues and camps provided 581 local youth the chance to participate in sports.
- Partnered with Eloy Elementary School district to host our Youth Basketball League at the Eloy Junior High Gymnasium and worked with them to organize the MLK Youth March.

## Budget Objectives

- Support salaries, training, and professional development for administrative staff who oversee recreation programs, facilities, and community engagement.
- Upgrade registration systems, scheduling software, and digital tools to improve efficiency and accessibility for residents.
- Ensure the Recreation Administration Office has the necessary resources, technology, and personnel to efficiently manage and coordinate recreational programs and facilities.
- Allocate resources for staffing, professional development, and operational support to improve administrative efficiency and service delivery.
- Maintain and upgrade recreation management software and online registration system to streamline program enrollment and facility scheduling.
- Increase marketing and communication efforts to promote programs and events through digital platforms, social media, and community outreach.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Registered Recreation Participants</b>	2,343	2,389	2,366	2,400	2,500
<b>Activities Utilizing Online Registration</b>	89	91	103	110	115
<b>Teen Activity Participation (Ages 12-17)</b>	149	211	198	250	265
<b>Senior Center Attendance</b>	3,558	3,668	3,848	3,900	4,000
<b>Youth Activity Participation (Ages 3-11)</b>	3,445	3,697	3,771	3,800	4,000

# Library

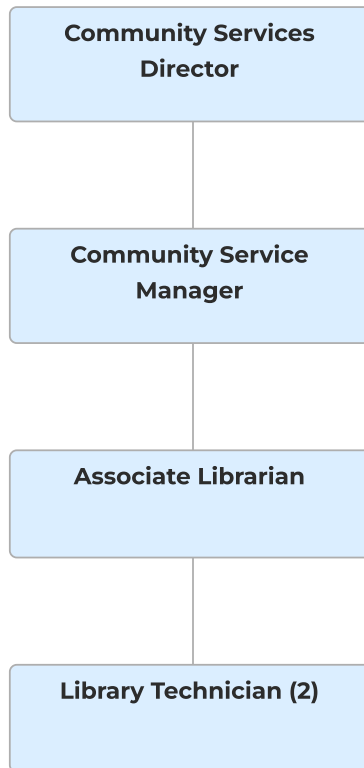
The mission of the Eloy Santa Cruz Library is to foster literacy, promote lifelong learning, and serve as a vital community resource by providing access to diverse library materials, information resources, and educational assets for the residents of the City of Eloy and the surrounding areas in Pinal County.

In addition, as a dual-purpose facility located on the campus of Santa Cruz Valley Union High School, the library actively supports the academic mission of the school by supplying resources that align with and enhance the high school curriculum, thereby benefiting both students and the broader community.

Through these efforts, the Eloy Santa Cruz Library strives to empower individuals of all ages to pursue personal growth, academic success, informed citizenship, and intellectual curiosity in a welcoming and inclusive environment.

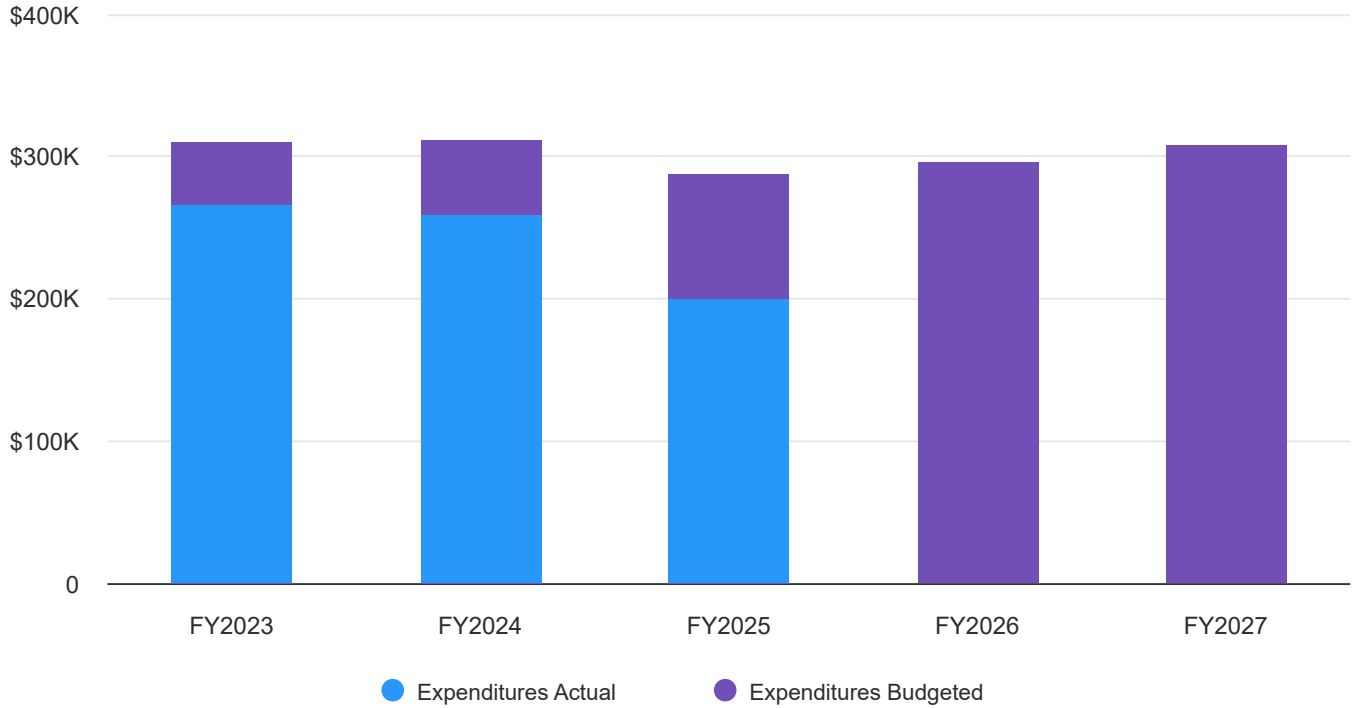
## Organizational Chart

### Library



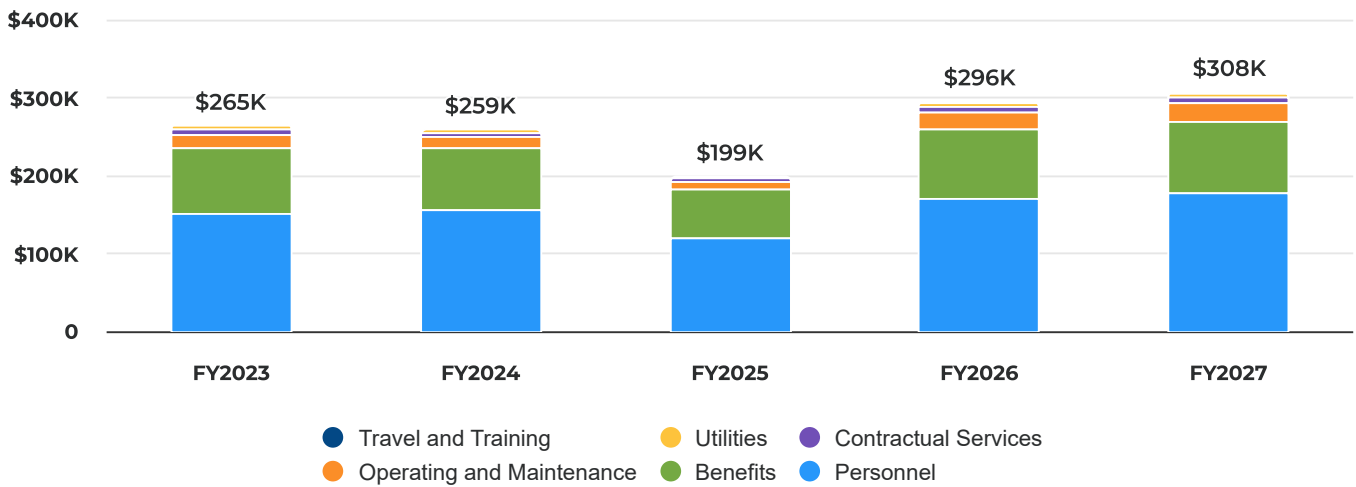
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

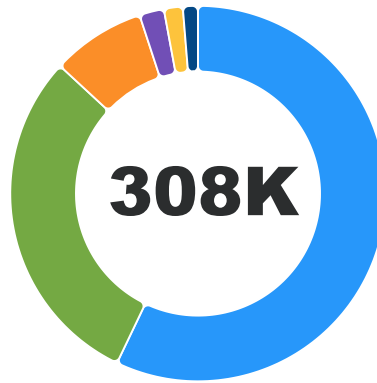


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



<span style="color: blue;">●</span> Personnel	<b>\$175,940</b>	57.11%
<span style="color: green;">●</span> Benefits	<b>\$91,740</b>	29.78%
<span style="color: orange;">●</span> Operating and Maintenance	<b>\$24,900</b>	8.08%
<span style="color: purple;">●</span> Contractual Services	<b>\$6,500</b>	2.11%
<span style="color: yellow;">●</span> Utilities	<b>\$5,000</b>	1.62%
<span style="color: blue;">●</span> Travel and Training	<b>\$4,000</b>	1.30%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$163,953	\$83,075	\$168,970	\$175,940	\$6,970	4.12%
Benefits	\$84,486	\$42,277	\$88,890	\$91,740	\$2,850	3.21%
Repair and Maintenance for Equipment and Vehicles	\$0	\$0	\$0	\$0	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$16,788	\$4,603	\$23,900	\$24,900	\$1,000	4.18%
Contractual Services	\$7,083	\$1,817	\$6,500	\$6,500	\$0	0.00%
Travel and Training	\$2,051	\$1,280	\$3,000	\$4,000	\$1,000	33.33%
Utilities	\$3,021	\$1,556	\$5,000	\$5,000	\$0	0.00%
<b>Total Expenditures</b>	<b>\$277,382</b>	<b>\$134,608</b>	<b>\$296,260</b>	<b>\$308,080</b>	<b>\$11,820</b>	<b>3.99%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$6,970 is due to the general increase and market adjustment for employees within the department.
- The Library operational budget remains stable, and provides sufficient funding to cover the cost of current and new programs throughout FY 26/27.



## Department Accomplishments

- Partnered with Santa Cruz Valley Union High School English classes to schedule visit our library for tours highlighting library services and amenities and registering students (133) for library cards.
- Updated gaming equipment and games based on surveys taken from teen participants at the Den Teen Area.
- Purchased 686 books to refresh the Youth section of the library's collection.
- Upgraded and installed additional security cameras to overlap with the existing system to cover blind spots and front hallway and area outside the libraries front doors.
- Purchased 481 new books to help enhance the Young Adult collection in the library's inventory.
- Continued library programming to include after-hour activities, taking place outside of normal business hours in an effort to reach more participants.
- Weeded a total of 1,673 outdated and poorly circulated items from the library's collection to make room for new updated items and technology.
- Worked with Pinal County Libraries to replace our old copier with an updated model that prints both black and white and color copies, also with the ability to fax and scan documents.

## Budget Objectives

- Curate and maintain a diverse, up-to-date collection of physical and digital materials to meet the reading interests and needs of children, teens and adults in the Eloy area.
- Offer our community access to educational resources, technology, and learning opportunities such public computers, high-speed Wi-Fi, digital databases and online learning platforms to empower individuals to pursue personal, professional, and civic growth.
- Provide programming and resources that address community needs and that encourage intellectual curiosity, critical thinking, and self-directed learning for patrons of all ages, backgrounds, and abilities.
- Collaborate with teachers and school administrators and Santa Cruz Valley Union High School to integrate library resources into classroom instruction, including providing research assistance, information literacy instruction, and tailored programming for students.
- Facilitate student access to the library during school hours, while offering dual-use programs that benefit both high school students and the broader community.
- Continuously evaluate and update the library collection and technology infrastructure to reflect evolving community demographics, interests, and technological advancements.
- Build and sustain collaborative relationships local schools, community organizations, nonprofits, and businesses to expand programming reach, share resources, and address shared community priorities.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Collection Uses (Physical &amp; Electronic)</b>	107,311	107,101	179,368	180,000	180,500
<b>Public Wireless Sign-Ons (Sessions)</b>	10,078	10,477	49,190	50,000	52,500
<b>Library Programs Offered</b>	132	138	133	136	140
<b>Registered Users (Library Cards)</b>	3,760	2,433	3,773	3,800	4,000

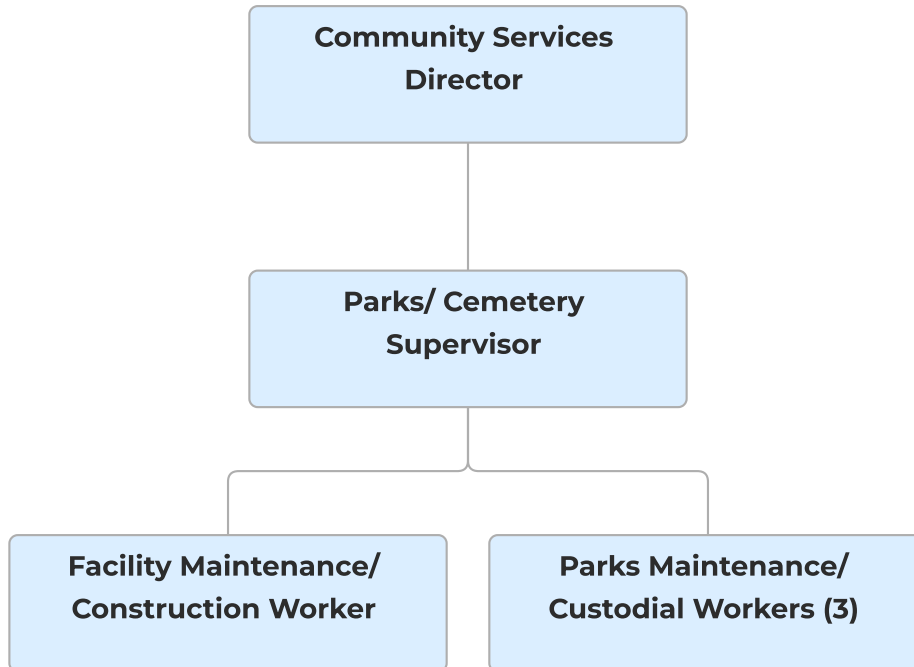
# Facility Maintenance

The goal of the Facilities Maintenance department is to deliver timely and quality services, while continuously seeking the needed feedback to improve its services to users and occupants of its assigned buildings.

The Municipal Facilities Budget Request outlines the necessary funding required to maintain, upgrade, and enhance the city's public buildings and infrastructure. This request ensures that municipal facilities remain safe, functional, and accessible for residents, employees, and visitors.

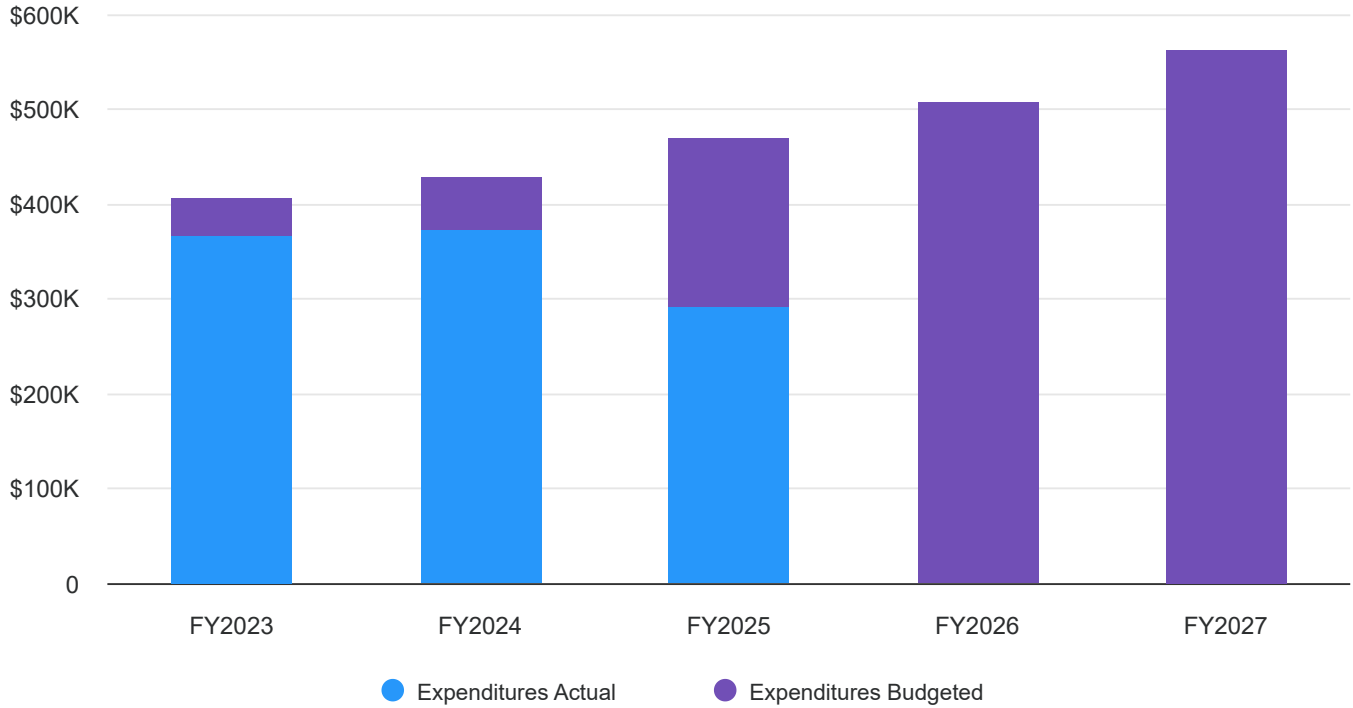
## Organizational Chart

### Facility Maintenance



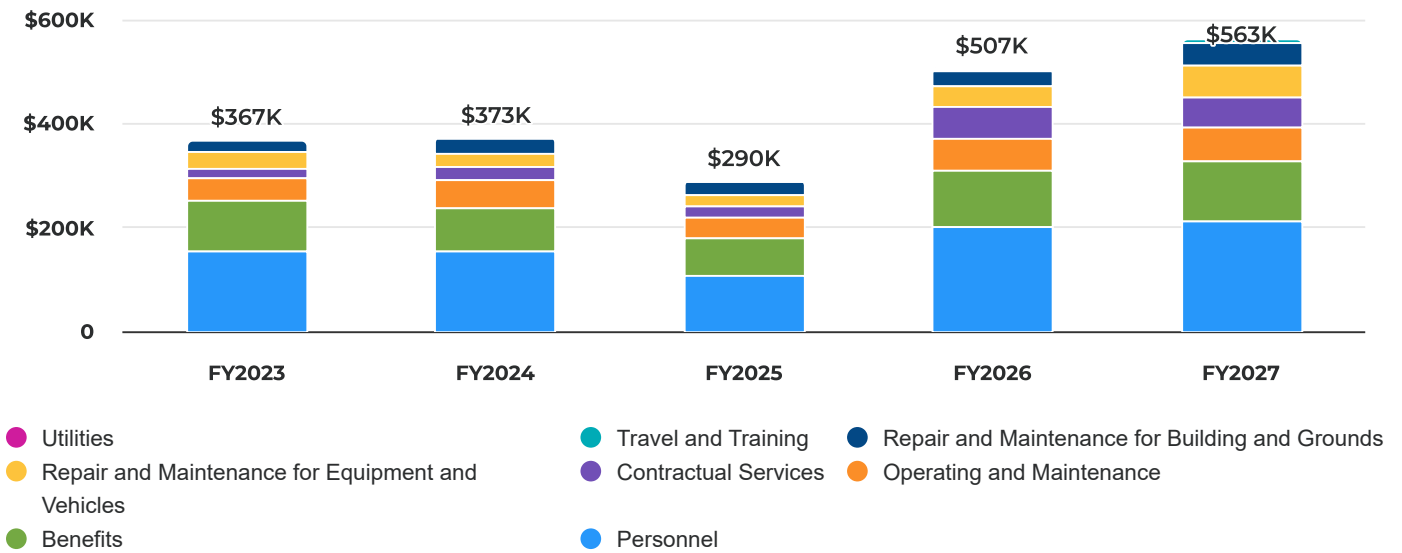
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

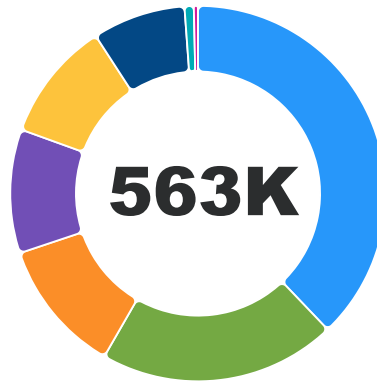


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$213,040</b>	37.87%
● Benefits	<b>\$115,020</b>	20.45%
● Operating and Maintenance	<b>\$65,000</b>	11.55%
● Repair and Maintenance for Equipment and Vehicles	<b>\$60,000</b>	10.67%
● Contractual Services	<b>\$58,000</b>	10.31%
● Repair and Maintenance for Building and Grounds	<b>\$45,000</b>	8.00%
● Travel and Training	<b>\$4,500</b>	0.80%
● Utilities	<b>\$2,000</b>	0.36%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$146,063	\$97,790	\$199,430	\$213,040	\$13,610	6.82%
Benefits	\$103,052	\$51,868	\$110,440	\$115,020	\$4,580	4.15%
Repair and Maintenance for Equipment and Vehicles	\$32,658	\$4,129	\$40,000	\$60,000	\$20,000	50.00%
Repair and Maintenance for Building and Grounds	\$45,324	\$10,913	\$30,000	\$45,000	\$15,000	50.00%
Operating and Maintenance	\$52,533	\$23,486	\$61,000	\$65,000	\$4,000	6.56%
Contractual Services	\$42,872	\$12,979	\$60,000	\$58,000	-\$2,000	-3.33%
Travel and Training	\$1,934	\$0	\$4,500	\$4,500	\$0	0.00%
Utilities	\$468	\$165	\$2,000	\$2,000	\$0	0.00%
<b>Total Expenditures</b>	<b>\$424,905</b>	<b>\$201,329</b>	<b>\$507,370</b>	<b>\$562,560</b>	<b>\$55,190</b>	<b>10.88%</b>

## Significant Changes from the Prior Year

- An increase in Personnel of \$13,610 is due to the general increase and market adjustment for employees within the department.
- An increase in Benefits of \$13,800 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Repair and Maintenance for Equipment and Vehicles of \$20,000 is due to the replacement of 31 ozone-free bulbs associated with four building's air scrubbers.
- An increase in Repair and Maintenance for Buildings and Grounds of \$15,000 is due to increasing funding for the HVAC replacement program for all city buildings.

## Department Accomplishments

- Responded to department requests in a timely manner and follow up on the status of work orders received.
- Provided quality custodial services in an effective and cost-efficient manner.
- Installed new HVAC units at Eloy PD, Community Services and Chamber of Commerce.
- Coordinated renovations to the Toltec Senior Center to include the installation of new ADA door operators, ceiling grid and tiles, concrete sidewalk, and crack seal/coat asphalt parking lot.
- Painted interior offices, restroom and kitchen at Troy Thomas Center
- Completed installation of City Hall emergency generator

## Budget Objectives

- Address critical repairs and ongoing maintenance to ensure structural integrity, safety, and operational efficiency of municipal buildings, including City Hall, public safety buildings, community centers, and libraries.
- Invest in upgrades and renovations for aging infrastructure to enhance energy efficiency, improve accessibility, and extend facility lifespans.
- Provide funding for utilities, security, janitorial services, and general upkeep to ensure continuous service delivery.
- Implement energy-efficient upgrades such as LED lighting, HVAC improvements, and solar panel installations to reduce long-term operational costs and support environmental goals.
- Allocate funding for unforeseen facility issues, including weather-related damages or urgent structural repairs.
- Institute a system of preventative maintenance that forecasts future facility maintenance needs and preserves current equipment.
- Perform annual/biannual building inspections to determine immediate and future needs.

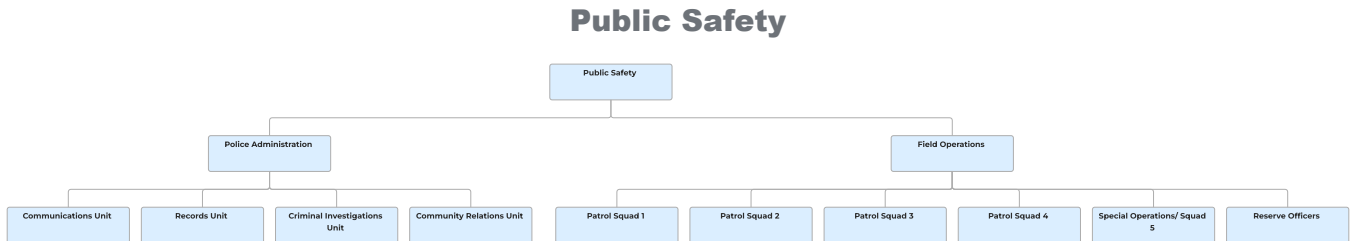
## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Work Orders Completed</b>	119	121	140	88	117
<b>Building Rentals</b>	395	239	642	582	465

# Public Safety Departments

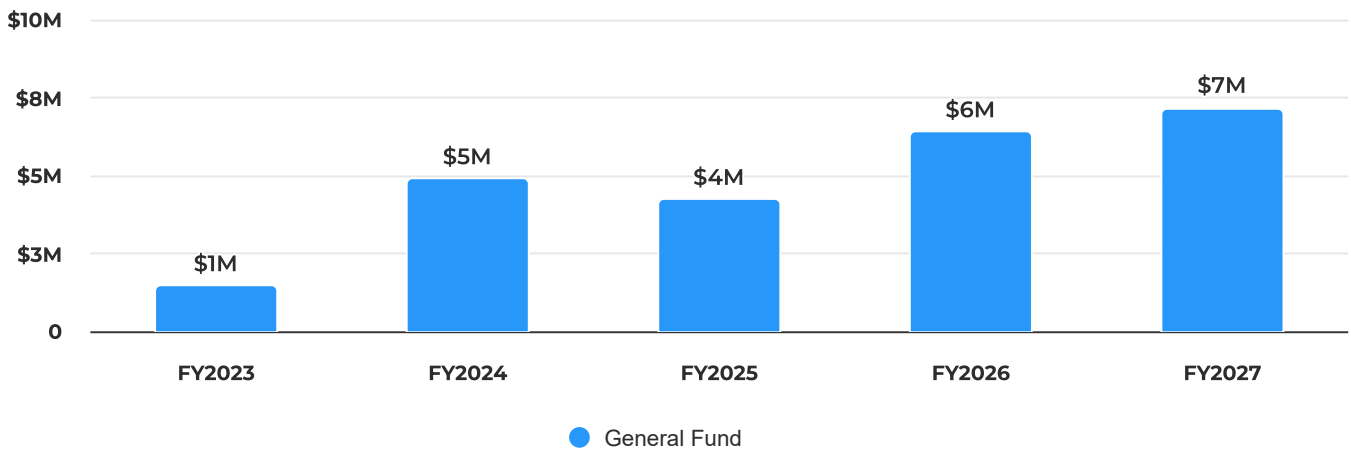
The City of Eloy's Police Department encompasses several key departments, including Animal Control, Police Administration, and Field Operations.

## Organizational Chart

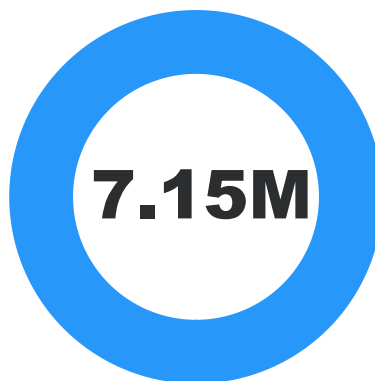


## Expenditures by Fund Summary

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



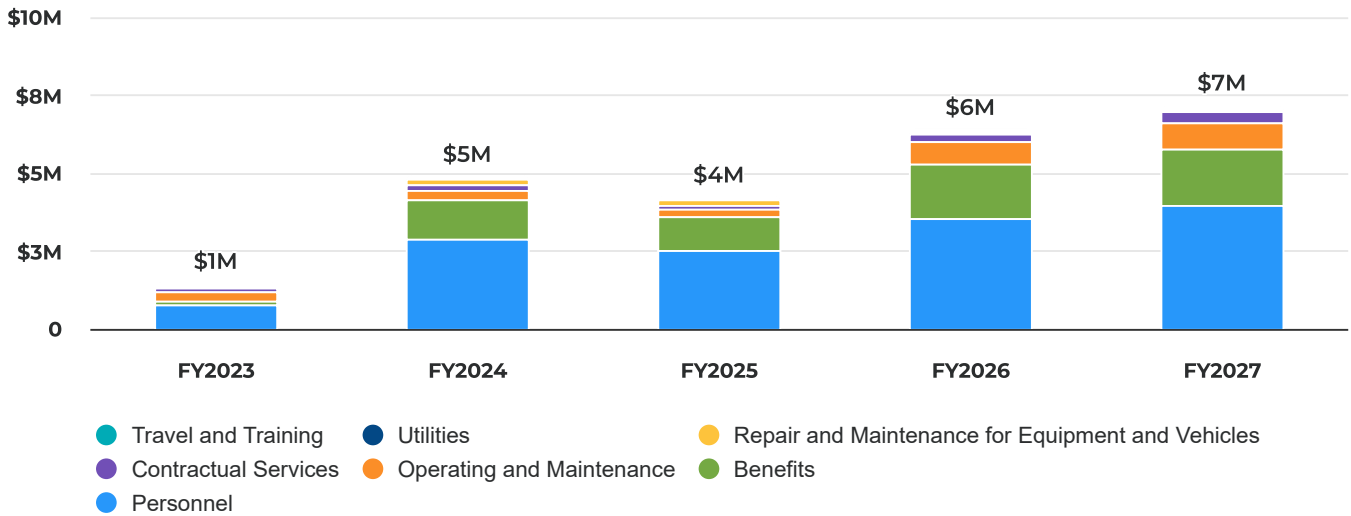
● General Fund **\$7,150,555** 100.00%

### Expenditures by Fund Summary

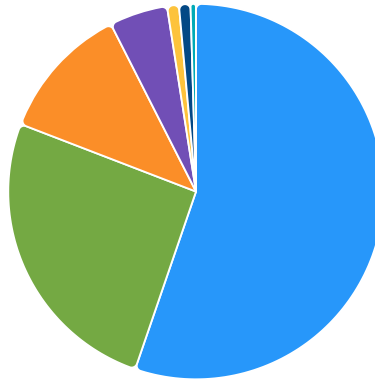
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>General Fund</b>						
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
Police Administration	\$1,637,652	\$944,435	\$1,961,655	\$2,197,985	\$240,530	12.05%
Field Operations	\$3,865,578	\$2,063,001	\$4,249,090	\$4,652,570	\$403,480	9.50%
<b>Total General Fund</b>	<b>\$5,608,925</b>	<b>\$3,044,828</b>	<b>\$6,410,745</b>	<b>\$7,150,555</b>	<b>\$744,010</b>	<b>11.54%</b>
<b>Total Expenditures</b>	<b>\$5,608,925</b>	<b>\$3,044,828</b>	<b>\$6,410,745</b>	<b>\$7,150,555</b>	<b>\$744,010</b>	<b>11.54%</b>

### Expenditures by Object Groupings

#### Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$3,951,510</b>	55.26%
● Benefits	<b>\$1,829,420</b>	25.58%
● Operating and Maintenance	<b>\$834,725</b>	11.67%
● Contractual Services	<b>\$358,300</b>	5.01%
● Utilities	<b>\$72,700</b>	1.02%
● Travel and Training	<b>\$70,000</b>	0.98%
● Repair and Maintenance for Equipment and Vehicles	<b>\$33,900</b>	0.47%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$3,303,926	\$1,830,619	\$3,545,910	\$3,951,510	\$347,500	11.44%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$724,427	\$430,606	\$842,980	\$974,370	\$73,290	15.59%
Field Operations	\$2,579,499	\$1,400,013	\$2,702,930	\$2,977,140	\$274,210	10.14%
<b>Benefits</b>	\$1,398,112	\$727,388	\$1,695,260	\$1,829,420	\$68,920	7.91%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$279,884	\$153,372	\$400,100	\$417,990	-\$24,940	4.47%
Field Operations	\$1,118,227	\$574,016	\$1,295,160	\$1,411,430	\$93,860	8.98%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$241,758	\$7,038	\$30,875	\$33,900	\$3,025	9.80%
Police Administration	\$241,758	\$7,039	\$30,875	\$33,900	\$3,025	9.80%
Field Operations	\$0	-\$1	\$0	\$0	\$0	0.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$0	\$78	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$66	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$11	\$0	\$0	\$0	0.00%
<b>Grants</b>	\$0	\$0	\$0	\$0	\$0	0.00%



Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Operating and Maintenance</b>	\$327,169	\$382,721	\$755,400	\$834,725	\$46,575	11.06%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$159,317	\$293,760	\$504,400	\$570,725	\$13,575	13.98%
Field Operations	\$167,852	\$88,960	\$251,000	\$264,000	\$33,000	5.18%
<b>Contractual Services</b>	\$213,370	\$51,998	\$249,800	\$358,300	\$108,500	43.43%
Animal Control	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
Police Administration	\$107,675	\$14,606	\$49,800	\$58,300	\$8,500	17.07%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Travel and Training</b>	\$47,537	\$24,873	\$65,000	\$70,000	\$12,750	7.69%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$47,537	\$24,873	\$65,000	\$70,000	\$12,750	7.69%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Utilities</b>	\$77,054	\$20,112	\$68,500	\$72,700	\$4,200	6.13%
Animal Control	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$77,054	\$20,112	\$68,500	\$72,700	\$4,200	6.13%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	0.00%
Police Administration	\$0	\$0	\$0	\$0	\$0	0.00%
Field Operations	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$5,608,925</b>	<b>\$3,044,828</b>	<b>\$6,410,745</b>	<b>\$7,150,555</b>	<b>\$591,470</b>	<b>11.61%</b>

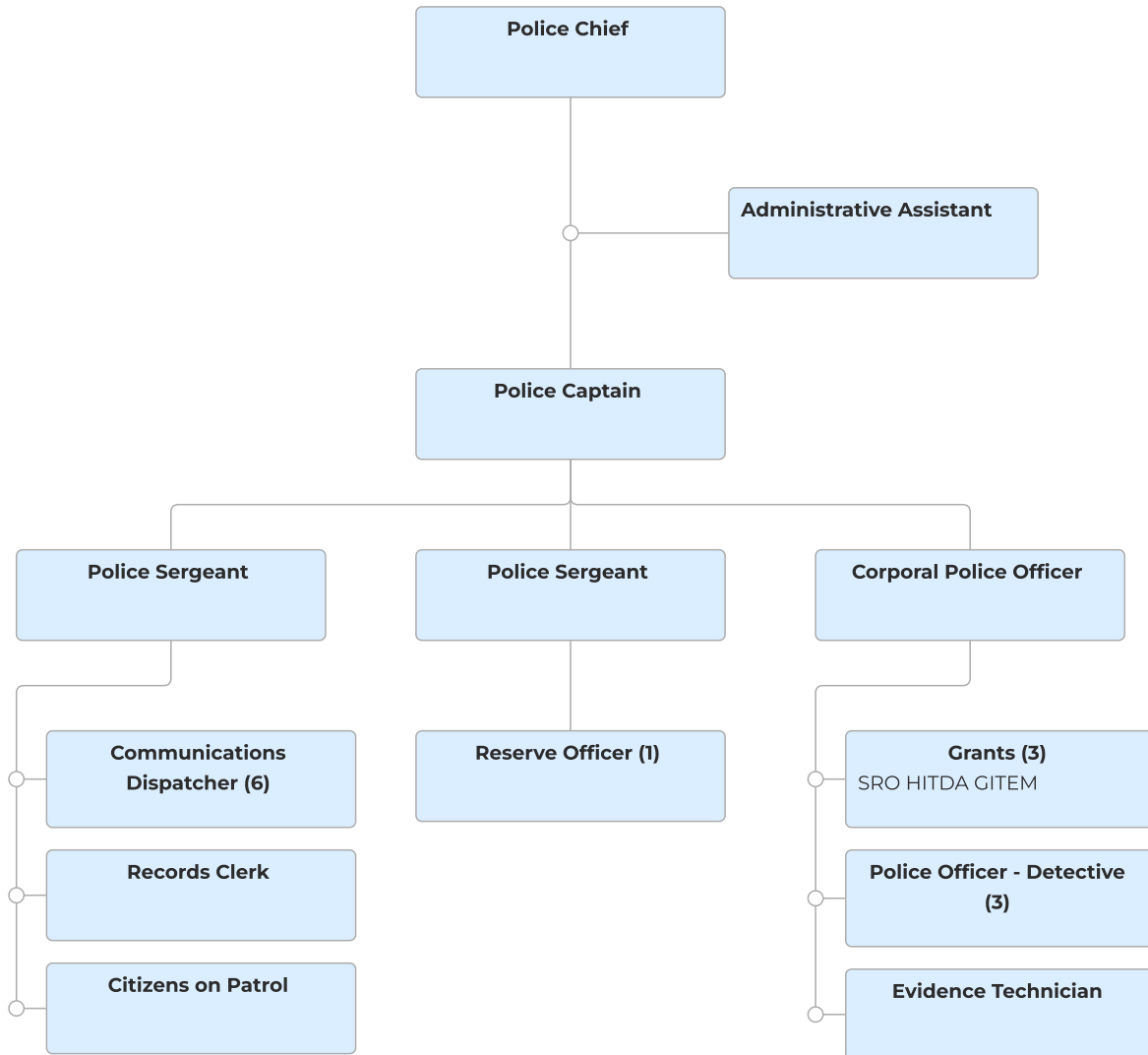
# Police Administration

The Police Administration Division provides strategic leadership, operational oversight, and critical support services that enable the Eloy Police Department to function efficiently and effectively. The Division is responsible for managing various components of the Department, including 911 Dispatch Operations, Police Records, Criminal Investigations Support, Professional Standards, Training Compliance, and Fiscal Management.

Through data-driven decision making, technology integration, and strong fiscal oversight, Police Administration ensures that Department operations remain consistent with the City's strategic priorities while maintain compliance with State and Federal requirements. The Division also coordinates Interagency partnerships, manages grant-funded programs, and supports transparency through efficient public records processing. In FY 2026-2027, Police Administration will continue to focus on maintaining core service levels, improving operational efficiency, and leveraging technology to enhance service delivery while operating within a fiscally constrained environment.

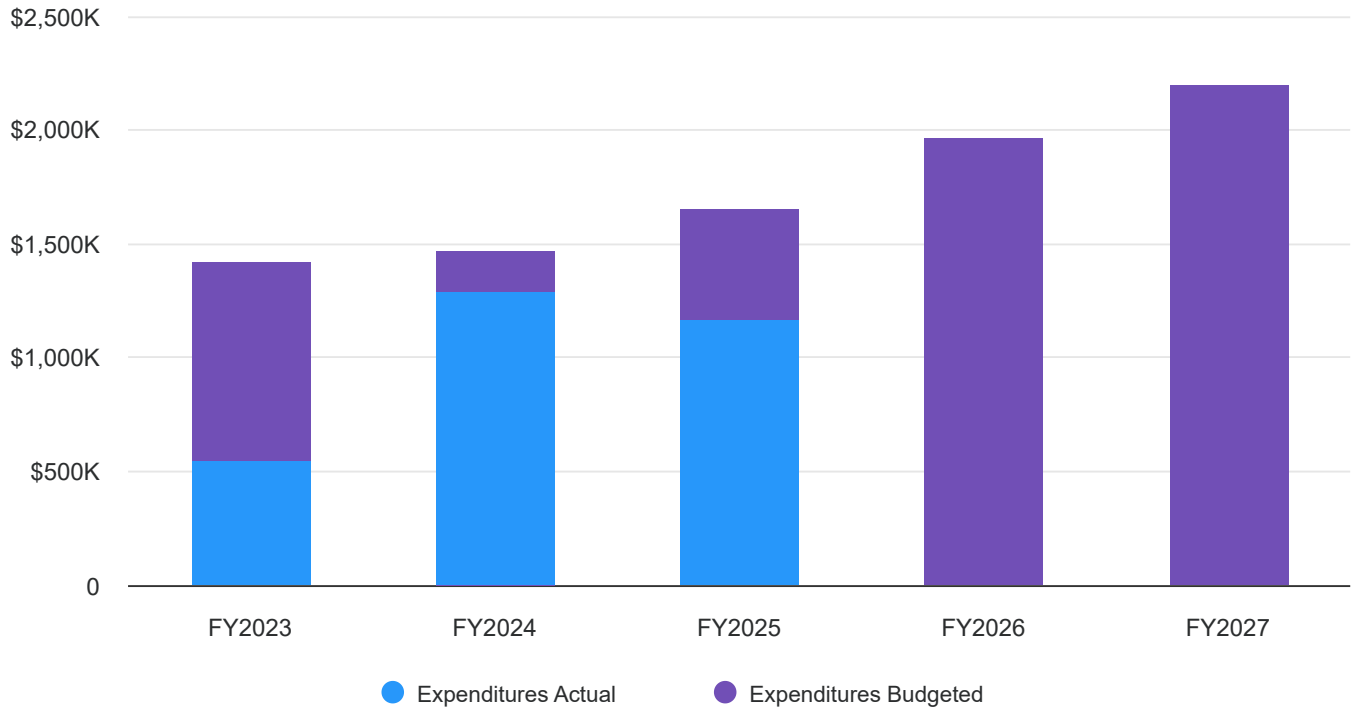
# Organizational Chart

## Police Administration



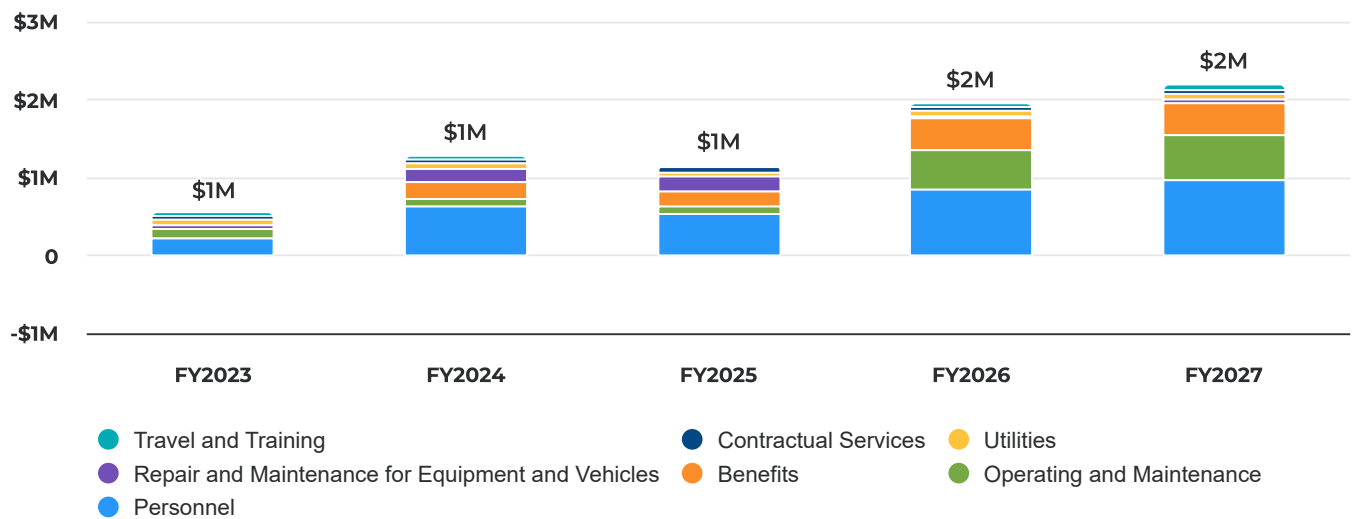
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

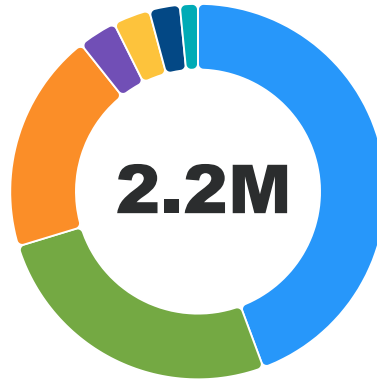


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$974,370</b>	44.33%
● Operating and Maintenance	<b>\$570,725</b>	25.97%
● Benefits	<b>\$417,990</b>	19.02%
● Utilities	<b>\$72,700</b>	3.31%
● Travel and Training	<b>\$70,000</b>	3.18%
● Contractual Services	<b>\$58,300</b>	2.65%
● Repair and Maintenance for Equipment and Vehicles	<b>\$33,900</b>	1.54%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$724,427	\$430,606	\$842,980	\$974,370	\$131,390	15.59%
Benefits	\$279,884	\$153,372	\$400,100	\$417,990	\$17,890	4.47%
Repair and Maintenance for Equipment and Vehicles	\$241,758	\$7,039	\$30,875	\$33,900	\$3,025	9.80%
Repair and Maintenance for Building and Grounds	\$0	\$66	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$159,317	\$293,760	\$504,400	\$570,725	\$66,325	13.15%
Contractual Services	\$107,675	\$14,606	\$49,800	\$58,300	\$8,500	17.07%
Travel and Training	\$47,537	\$24,873	\$65,000	\$70,000	\$5,000	7.69%
Utilities	\$77,054	\$20,112	\$68,500	\$72,700	\$4,200	6.13%
<b>Total Expenditures</b>	<b>\$1,637,652</b>	<b>\$944,435</b>	<b>\$1,961,655</b>	<b>\$2,197,985</b>	<b>\$236,330</b>	<b>12.05%</b>

## Significant Changes from the Prior Year

- An increase in Personnel of \$131,390 is due to the general increase and market adjustment for employees within the department. Also, one new dispatcher position has been programmed into the budget. The Eloy Fire Department has agreed to double their funding from \$60,000 to \$120,000 to help fund this position.
- An increase in Benefits of \$17,890 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Operating and Maintenance of \$66,325 is due an increase to annual software agreements that support daily operations, investigations, and data management. Cost drivers within this category include the maintenance and licensing of our CAD/RMS systems, continued operation and targeted expansion of the FlockOS Automated License Plate Reader (ALPR) system, and investment in professional standards and accountability software.
- An increase in Contractual Services of \$8,500 is due to increasing costs that supports specialized services necessary for compliance, operational support, and professional services that cannot be performed in-house. This includes consulting, training support, mental health and wellness support, and other technical services required to maintain effective operations.
- An increase in Travel and Training of \$5,000 is due to higher training costs.

## Department Accomplishments

- Sustained Operational Stability Across Support Services Divisions: Maintained consistent and reliable operations across Dispatch, Records, and Property and Evidence, ensuring uninterrupted support to field personnel and the community
- Improved Efficiency in Public Records Processing and Transparency: Enhanced internal workflows and leveraged technology solutions to improve response times and accuracy in fulfilling public records requests, supporting transparency and compliance
- Strengthened Technology Integration and System Reliability: Continued integration and optimization of critical systems, including CAD/RMS and data-sharing platforms, ensuring system reliability and supporting real-time operational decision-making
- Expanded Use of Data-Driven and Analytical Tools: Increased utilization of data analytics and integrated systems to support investigations, improve information sharing, and enhance overall operational effectiveness
- Enhanced Professional Standards and Accountability Measures: Strengthened internal review process and tracking systems to support thorough investigations of critical incidents and ensure compliance with departmental policies and best practices
- Effective Grant Management and Resource Coordination: Successfully managed multiple grant-funded programs, ensuring compliance, timeline reporting, and effective use of external funding to support department operations and initiatives
- Support of Department-Wide Training and Compliance Requirements: Coordinated and supported training efforts to ensure compliance with AZPOST, CJIS, and other regulatory requirements while promoting professional development across all divisions
- Strengthened Interagency Collaboration and Regional Partnerships: Continued coordination with local, state, and federal partners to enhance investigative capabilities, share resources, and improve overall public safety outcomes.
- Supported and facilitated community engagement initiatives, including large-scale events and outreach programs (e.g., Balloon Glow Support, Adopt-A-School, Cops & Clergy, Christmas with a Cop, National Night Out), contributing to increased public trust and community partnerships

## Budget Objectives

- Maintain core operational services within a flat budget environment while ensuring continuity of dispatch, records, and investigative support functions
- Ensure compliance with CJIS, public records laws, and State and Federal regulatory requirements
- Sustain and support critical technology systems, including CAD, RMS, digital evidence platforms, and data-sharing tools
- Improve efficiency in public records processing through automation and technology solutions
- Support recruitment, hiring, and training initiatives for sworn and professional staff
- Identify and pursue grant funding opportunities to offset operational costs and support technology investments
- Evaluate vendor proposals and contracts, subscriptions, and services to ensure cost efficiency and eliminate redundancies
- Strengthen internal accountability, policy compliance, and risk management systems

## Program Performance

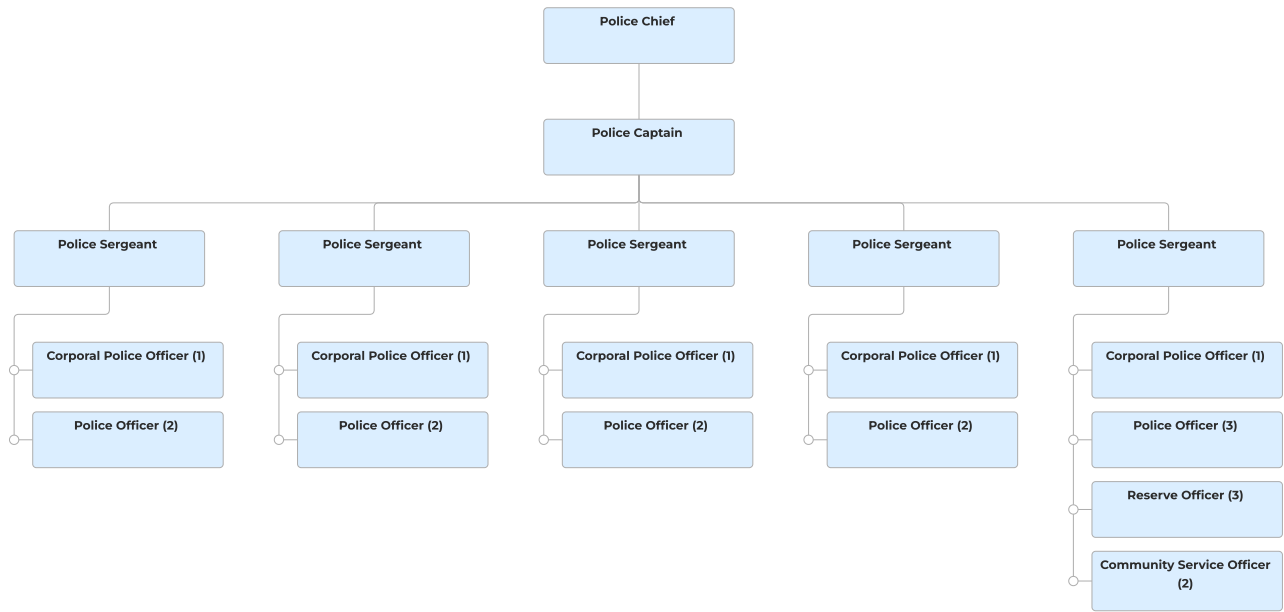
<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Cases Assigned to Criminal Investigations Unit</b>	106	143	235	258	300
<b>Cases Cleared by The Criminal Investigations Unit</b>	79	116	123	136	155
<b>Overtime Hours in Dispatch</b>	1,088	1,095	1,395	1,780	1,560
<b>Calls for Service</b>	16,170	13,983	14,629	15,000	14,946
<b>Software Subscriptions/Maintenance Agreements</b>	13	13	15	15	15
<b>Records Requests Processed</b>	1,179	1,531	1,583	1,800	2,000

# Field Operations

The Field Services Division serves as the front-facing operational component of the Eloy Police Department, providing 24/7/365 emergency response, proactive patrol, and community-engagement / community oriented-policing services. The Division consists of uniformed patrol squads, supervisors, and specialized functions including traffic enforcement, DUI investigations, Vehicle Crimes Unit, and regional task force participation. The Field Services Division plays a critical role in maintaining public safety, responding to calls for service, and building trust through community engagement initiatives such as the Adopt-A-School program. The division continues to leverage technology, training, and data-driven strategies to enhance service delivery and operational effectiveness.

## Organizational Chart

### Field Operations



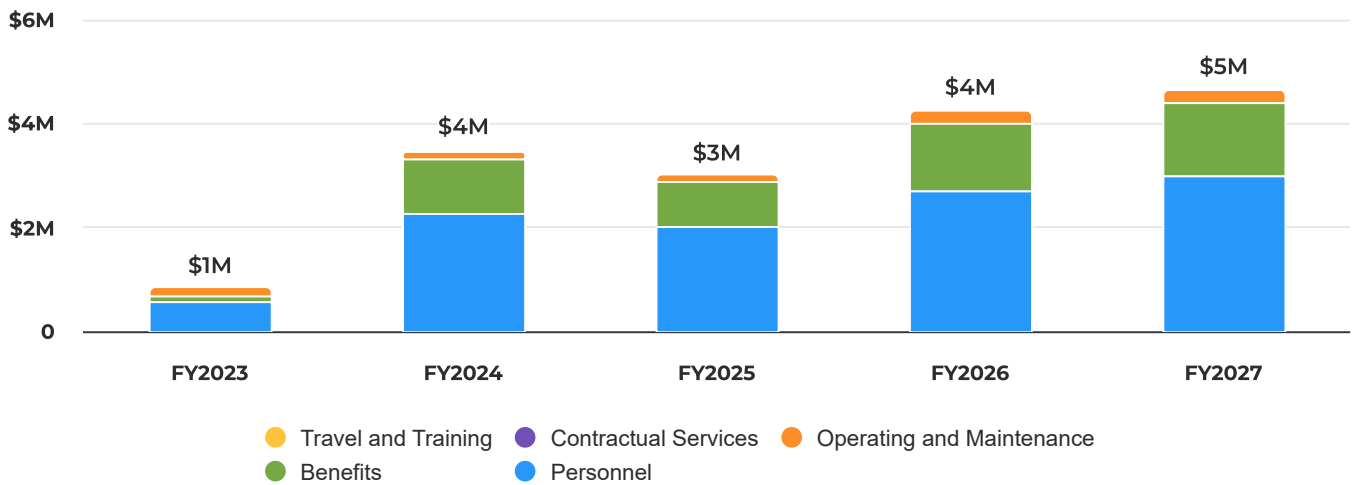
## Expenditure Summary

### Historical Expenditures Across Department Groupings

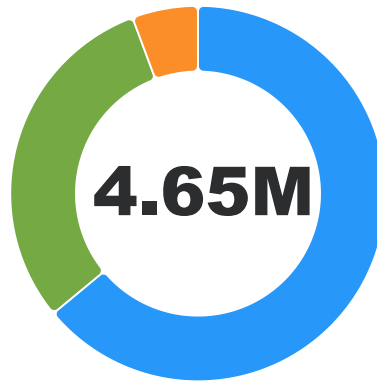


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$2,977,140</b>	63.99%
● Benefits	<b>\$1,411,430</b>	30.34%
● Operating and Maintenance	<b>\$264,000</b>	5.67%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$2,579,499	\$1,400,013	\$2,702,930	\$2,977,140	\$274,210	10.14%
Benefits	\$1,118,227	\$574,016	\$1,295,160	\$1,411,430	\$116,270	8.98%
Repair and Maintenance for Equipment and Vehicles	\$0	-\$1	\$0	\$0	\$0	0.00%
Repair and Maintenance for Building and Grounds	\$0	\$11	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$167,852	\$88,960	\$251,000	\$264,000	\$13,000	5.18%
<b>Total Expenditures</b>	<b>\$3,865,578</b>	<b>\$2,063,001</b>	<b>\$4,249,090</b>	<b>\$4,652,570</b>	<b>\$403,480</b>	<b>9.50%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$274,210 is due to the general increase and market adjustment for employees within the department.
- An increase in Benefits of \$116,270 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Operating and Maintenance of \$13,000 is due to the continued inflationary pressures on essential field supplies, including ammunition, medical and trauma kits, and evidence collection materials. These items are critical to officer safety and effective field operations, and current market pricing requires an adjustment to maintain adequate inventory levels.

## Department Accomplishments

- Sustained 24/7/365 Patrol Operations with Improved Deployment Efficiency: Continued to provide consistent citywide coverage while improving shift staffing allocations and response efficiency based on call volume and community needs.
- Expansion of Proactive Policing and Traffic Enforcement Efforts: Increased focus on DUI and Aggressive Driving Enforcement, traffic safety initiatives, and targeted patrol operations addressing high-risk areas and quality-of-life concerns.
- Integration of Technology to Improve Operational Efficiency: Expanded use of AI-assisted report writing and data-driven policing tools, improving report accuracy, reducing administrative workload, and increasing time available for proactive enforcement.
- Strengthened Field Training and Officer Development Programs: Enhanced the Field Training Program to better prepare new officers for solo patrol, while continuing to provide ongoing in-service training focused on officer safety, decision-making, and constitutional policing.
- Fleet Modernization and Equipment Readiness: Continued deployment and integration of modern patrol vehicles and equipment, improving officer safety, reliability, and reducing maintenance-related downtime.
- Growth of Community Engagement Initiatives: Expanded the Adopt-A-School program and increased officer participation in community events, strengthening relationships between officers, students, and residents.
- Enhanced Regional Collaboration and Task Force Participation: Maintained active participation in regional task forces, including vehicular crimes investigations, improving investigative capabilities and interagency coordination.
- Improved Operational Readiness Through Equipment and Training Investments: Continued investment in critical equipment and training resources to ensure officers are equipped to respond effectively to critical incidents, including violent crime and major traffic collisions.

## Budget Objectives

- Maintain consistent patrol staffing and response capabilities across all shifts
- Continue investment in training focused on constitutional policing, de-escalation, and officer safety
- Sustain and expand technology-driven policing tools, including AI-assisted reporting and data analytics
- Support traffic enforcement and DUI reduction efforts through grant-funded and targeted initiatives
- Maintain fleet readiness and operational efficiency through coordinated fleet management

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Traffic Stops</b>	3,128	2,495	2,880	4,677	4,800
<b>Number of training hours for sworn staff (Police Officers)</b>	928 hours	1280 hours + 1200 hours of basic academy (2 trainees)	880 hours + 1680 hours of basic training (2 academy trainees)	950 hours + 888 hours of basic academy (1 trainee)	1300 hours
<b>Number of collision investigations</b>	220	199	229	158	166
<b>Number of marked police vehicles</b>	18	18	18	22	22
<b>Number of police incident reports</b>	5,678	5,200	2,777	2,379	2,498
<b>Arrests</b>	927	813	982	1,001	1,052

# Animal Control

Animal Control Services for the City of Eloy are provided through an Intergovernmental Agreement (IGA) with Pinal County Animal Care and Control. This partnership allows the City to deliver professional, responsive animal welfare services while maintaining cost efficiency and operational consistency. The program focuses on public safety, humane treatment of animals, and compliance with City and County Code requirements, including licensing and responsible pet ownership. Through this collaborative model, the City ensures residents receive reliable animal control services while avoiding the significant operational and capital costs associated with establishing and maintaining an in-house program.

## Organizational Chart

### Animal Control



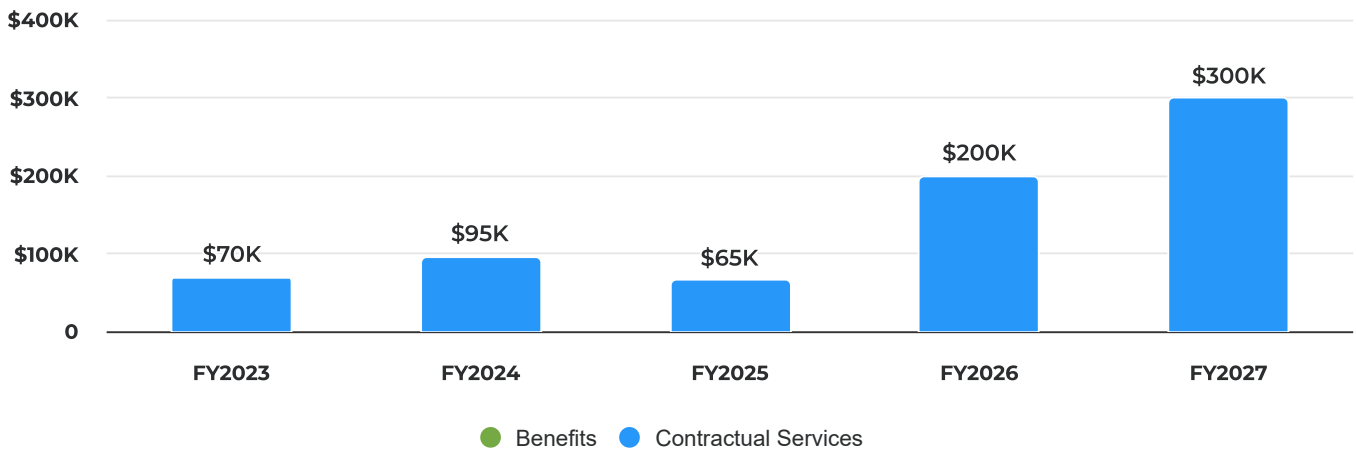
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

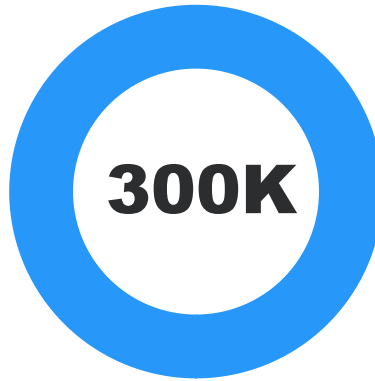


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Contractual Services **\$300,000** 100.00%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$0	\$0	\$0	\$0	\$0	0.00%
Contractual Services	\$105,695	\$37,393	\$200,000	\$300,000	\$100,000	50.00%
Travel and Training	\$0	\$0	\$0	\$0	\$0	0.00%
Utilities	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$105,695</b>	<b>\$37,393</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>50.00%</b>

### Significant Changes from the Prior Year

- An increase in Contractual Services of \$100,000 is due to the City Council's guidance on expanding the Animal Control. During a City Council work session, the City Council expressed the need to hire two animal control officers. However, discussions need to take place with Pinal County with regard to facility use. An additional \$100,000 was added to cover costs with final approval happening in late July to early August.

## Department Accomplishments

- Centralized Call Handling: The Department's Communications Center now serves as the primary answering point for all animal control calls from the public. Dispatcher's document and relay calls directly to Pinal County Animal Care and Control, eliminating the need for residents to contact the County's call center, where long hold times were sometimes a concern
- Updated Public Information: The City and Police Department's websites were updated with expanded Animal Control FAQs, clarifying roles, response expectations, and available services
- Quarterly Spay/Neuter Clinics: Through a partnership with AZVET Direct, the Department hosted quarterly, City-subsidized spay/neuter clinics to address pet overpopulation
- Direct Police Response: Officers respond directly to animal-related calls whenever there is any indication the animal may be injured, sick, or vicious, ensuring timely responses
- City Ordinance Enforcement: Officers are assigned to investigate reported violations of the tethering ordinance and make arrests and take enforcement action when appropriate

## Budget Objectives

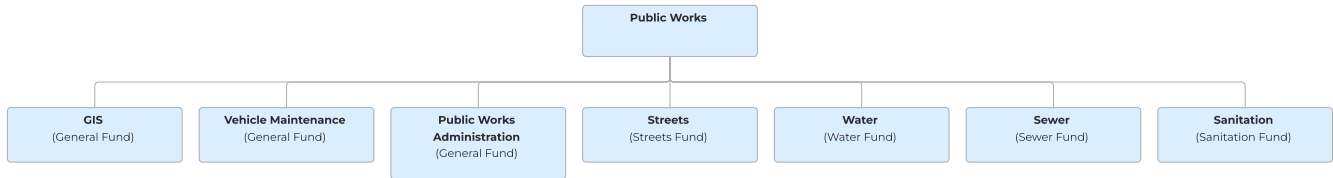
- Maintain current service levels under the IGA while ensuring contract compliance and performance accountability
- Strengthen coordination and communication with Pinal County Animal Care and Control to improve response times and service transparency
- Increase public awareness of animal control services, licensing requirements, and reporting processes
- Evaluate service delivery data and community feedback to identify opportunities for program improvements
- Continue to monitor long-term service delivery options to ensure the most cost-effective and sustainable model

# Public Works Departments

The Public Works division includes several departments within the General Fund, such as GIS, Fleet Services, and Public Works Administration. Additional departments that fall under Public Works but are funded outside the General Fund include Streets, Water, Wastewater, and Sanitation.

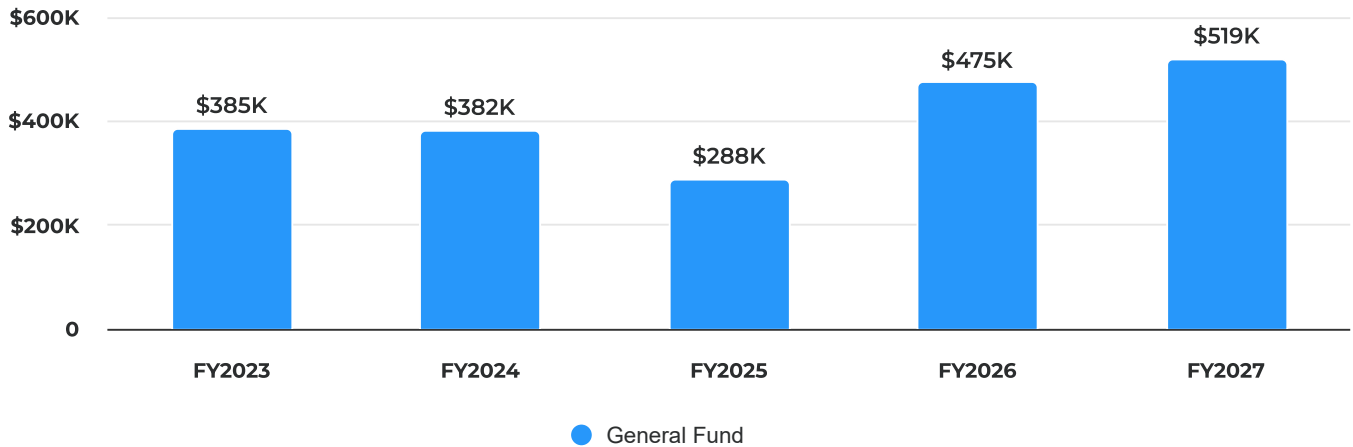
## Organizational Chart

### Public Works

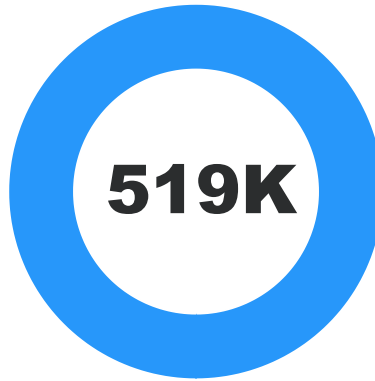


## Expenditures by Fund Summary

### Historical Expenditures by Fund Summary



### FY27 Expenditures by Fund Summary



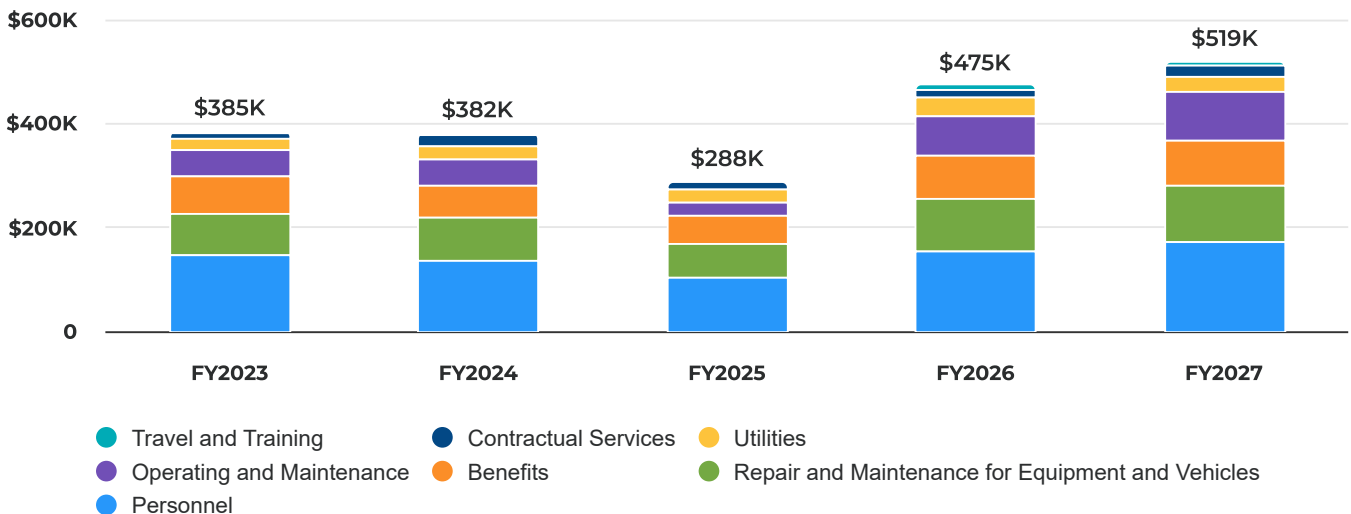
● General Fund \$518,865 100.00%

#### Expenditures by Fund Summary 1

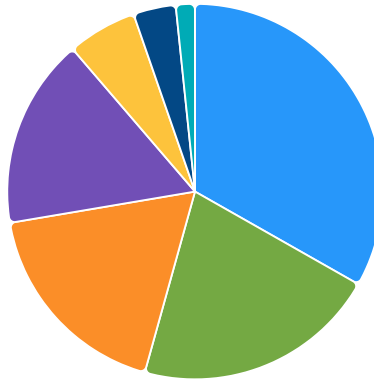
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)	FY 2026 Budget vs. FY 2027 Budget (\$ Change)
<b>General Fund</b>						
G.I.S.	\$53,096	\$22,388	\$63,420	\$67,320	6.15%	\$3,900
Vehicle Maintenance	\$249,603	\$128,537	\$277,200	\$307,125	10.80%	\$29,925
Public Works Administration	\$108,691	\$81,883	\$134,140	\$144,420	7.66%	\$10,280
<b>Total General Fund</b>	<b>\$411,390</b>	<b>\$232,808</b>	<b>\$474,760</b>	<b>\$518,865</b>	<b>9.29%</b>	<b>\$44,105</b>
<b>Total Expenditures</b>	<b>\$411,390</b>	<b>\$232,808</b>	<b>\$474,760</b>	<b>\$518,865</b>	<b>9.29%</b>	<b>\$44,105</b>

### Expenditures by Object Groupings

#### Historical Expenditures by Object Groupings



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$172,320</b>	33.21%
● Repair and Maintenance for Equipment and Vehicles	<b>\$109,500</b>	21.10%
● Operating and Maintenance	<b>\$93,525</b>	18.02%
● Benefits	<b>\$84,920</b>	16.37%
● Utilities	<b>\$31,100</b>	5.99%
● Contractual Services	<b>\$19,000</b>	3.66%
● Travel and Training	<b>\$8,500</b>	1.64%

### Expenditures by Object Groupings

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Personnel</b>	\$143,457	\$93,315	\$153,530	\$172,320	\$12,160	12.24%
G.I.S.	\$27,457	\$13,734	\$28,730	\$30,870	\$2,140	7.45%
Vehicle Maintenance	\$64,464	\$33,612	\$71,200	\$77,010	\$5,810	8.16%
Public Works Administration	\$51,535	\$45,969	\$53,600	\$64,440	\$4,210	20.22%
<b>Benefits</b>	\$76,722	\$43,558	\$86,430	\$84,920	-\$7,030	-1.75%
G.I.S.	\$13,346	\$6,604	\$13,790	\$14,450	\$480	4.79%
Vehicle Maintenance	\$38,868	\$19,143	\$48,500	\$43,490	-\$5,730	-10.33%
Public Works Administration	\$24,509	\$17,811	\$24,140	\$26,980	-\$1,780	11.76%
<b>Repair and Maintenance for Equipment and Vehicles</b>	\$93,459	\$47,872	\$99,500	\$109,500	\$0	10.05%
G.I.S.	\$190	\$0	\$1,000	\$1,000	\$0	0.00%
Vehicle Maintenance	\$93,269	\$45,165	\$98,500	\$108,500	\$0	10.15%
Public Works Administration	\$0	\$2,707	\$0	\$0	\$0	0.00%
<b>Repair and Maintenance for Building and Grounds</b>	\$0	\$0	\$0	\$0	\$0	0.00%



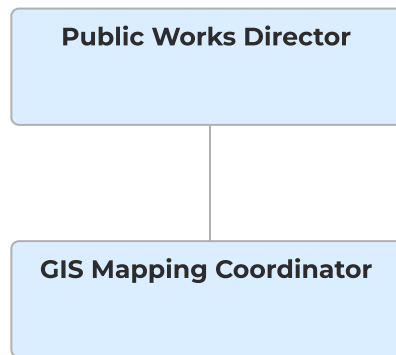
Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Operating and Maintenance</b>	\$49,424	\$31,199	\$73,300	\$93,525	\$35,625	27.59%
G.I.S.	\$1,954	\$1,298	\$13,400	\$14,500	-\$2,500	8.21%
Vehicle Maintenance	\$39,245	\$26,280	\$43,500	\$61,025	\$32,525	40.29%
Public Works Administration	\$8,225	\$3,621	\$16,400	\$18,000	\$5,600	9.76%
<b>Contractual Services</b>	\$23,414	\$6,948	\$16,000	\$19,000	\$3,000	18.75%
G.I.S.	\$10,150	\$752	\$5,000	\$5,000	\$0	0.00%
Vehicle Maintenance	\$8,444	\$4,337	\$6,000	\$9,000	\$3,000	50.00%
Public Works Administration	\$4,821	\$1,860	\$5,000	\$5,000	\$0	0.00%
<b>Travel and Training</b>	\$4,716	\$764	\$8,500	\$8,500	\$0	0.00%
G.I.S.	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Vehicle Maintenance	\$3,374	\$0	\$4,500	\$4,500	\$0	0.00%
Public Works Administration	\$1,342	\$764	\$2,500	\$2,500	\$0	0.00%
<b>Utilities</b>	\$20,198	\$9,152	\$37,500	\$31,100	-\$1,400	-17.07%
Vehicle Maintenance	\$1,939	\$0	\$5,000	\$3,600	-\$1,400	-28.00%
Public Works Administration	\$18,259	\$9,152	\$32,500	\$27,500	\$0	-15.38%
<b>Total Expenditures</b>	\$411,390	\$232,808	\$474,760	\$518,865	\$42,355	9.29%

# GIS

The GIS department is responsible for City-wide GIS data management and maintenance, establishing accuracy standards, updating procedures, creating and developing new GIS data, application development, analysis, and producing informative maps, and reports. The goal of the GIS Department is to develop and implement an accurate, comprehensive, and up-to-date Geographic Information System. The Vision is to support every department with reliable geospatial data and tools that strengthen operations and accountability.

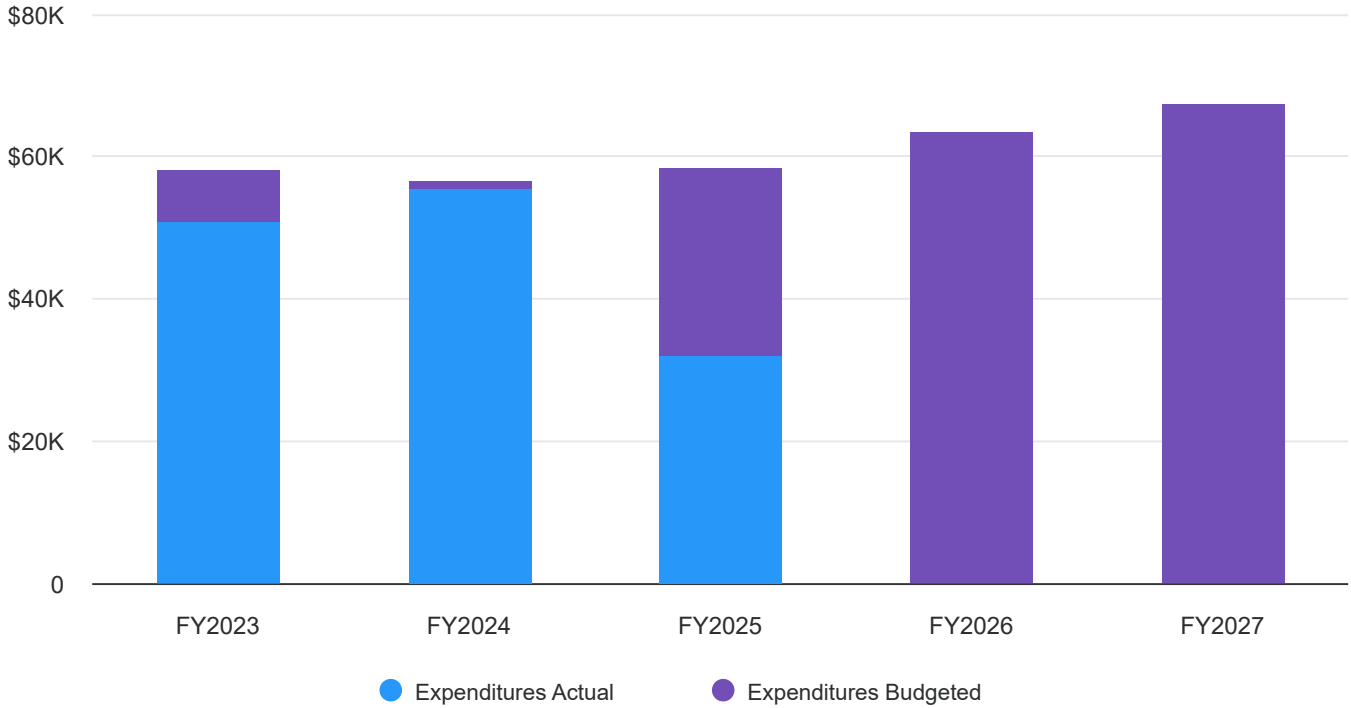
## Organizational Chart

### GIS



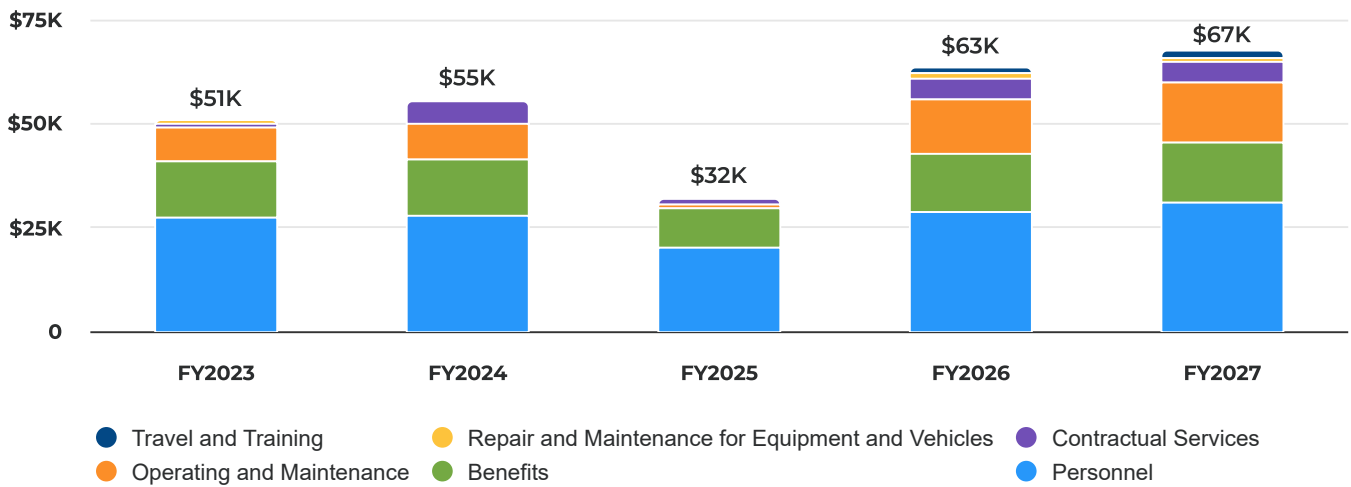
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

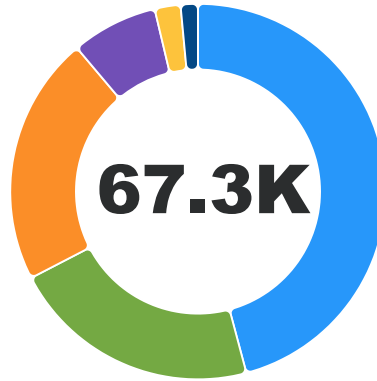


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$30,870</b>	45.86%
● Operating and Maintenance	<b>\$14,500</b>	21.54%
● Benefits	<b>\$14,450</b>	21.46%
● Contractual Services	<b>\$5,000</b>	7.43%
● Travel and Training	<b>\$1,500</b>	2.23%
● Repair and Maintenance for Equipment and Vehicles	<b>\$1,000</b>	1.49%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$27,457	\$13,734	\$28,730	\$30,870	\$2,140	7.45%
Benefits	\$13,346	\$6,604	\$13,790	\$14,450	\$660	4.79%
Repair and Maintenance for Equipment and Vehicles	\$190	\$0	\$1,000	\$1,000	\$0	0.00%
Operating and Maintenance	\$1,954	\$1,298	\$13,400	\$14,500	\$1,100	8.21%
Contractual Services	\$10,150	\$752	\$5,000	\$5,000	\$0	0.00%
Travel and Training	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
<b>Total Expenditures</b>	<b>\$53,096</b>	<b>\$22,388</b>	<b>\$63,420</b>	<b>\$67,320</b>	<b>\$3,900</b>	<b>6.15%</b>

### Significant Changes from the Prior Year

- There are no significant changes over \$5,000 to report for this budget.

## Department Accomplishments

- Developed and provide rest services for iWorQ. This includes parcels, water, wastewater and street assets.
- Assisted City Clerk with cemetery data entry and reporting.
- Worked with Community Development to develop layers and maps for their case files.
- With Council approval, renamed 20 streets.
- Fully migrated ArcMaps to ArcGIS Pro.
- Developed a Public Works and Planning Dashboard.
- Developed an Active Development Sites and Economic Development Site Selector web applications using experience builder.
- Deployed 13 mobile devices for managing work orders, assets, and mapping.
- Automated data reporting for Permitting, Code Violations, Business Licenses, Cemetery, and Water Meters.

## Budget Objectives

- Enter into an ESRI Small Government Cloud Based Enterprise Agreement.
- Obtain FAA Part 107 to become a certified drone remote pilot.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Address Assigned</b>	35	100	12	12	50
<b>AGOL usage</b>	5,012	9,021	10,500	12,000	15,000
<b>PDF maps created or updated</b>	307	210	160	622	200
<b>Number of Filled Record Requests</b>	16	23	20	21	20
<b>Feature Layers Published</b>	102	135	152	191	200

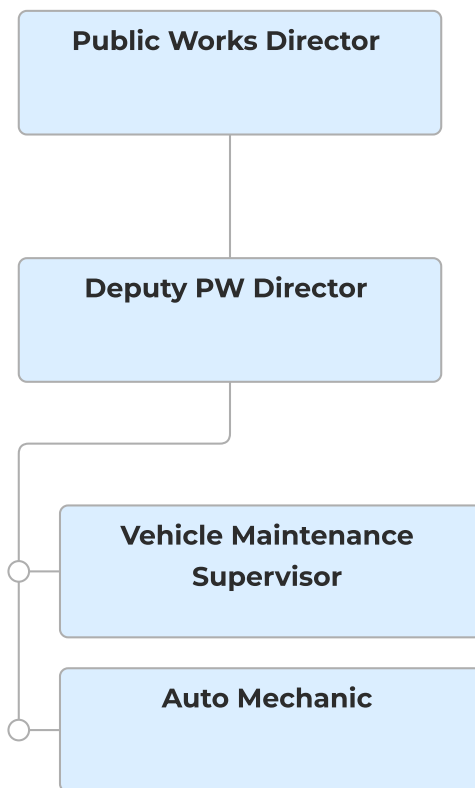
# Fleet Services

The Fleet Services Department is responsible for maintaining and repairing the City's diverse fleet, which includes 84 vehicles, 62 pieces of equipment and 30 small gas engines. The department works to keep all City vehicles and equipment safe, dependable and operating at peak performance in order to support essential public services. Core responsibilities include preventive maintenance, mechanical repairs, diagnostics and equipment replacement for a wide range of assets such as public work trucks and specialized equipment. By following a proactive maintenance schedule and responding quickly to repair needs, Fleet Services helps minimize downtime and ensures that City departments can perform their duties efficiently and safely.

The department's goal is to provide high quality, cost effective maintenance that extends the useful life of the fleet assets. Through continuous improvement, staff training and the use of diagnostic tools and maintenance management systems, Fleet Services strives to improve fleet reliability and performance. Its vision is to support the City's mission by delivering dependable fleet services that strengthen operational readiness while helping control long-term costs.

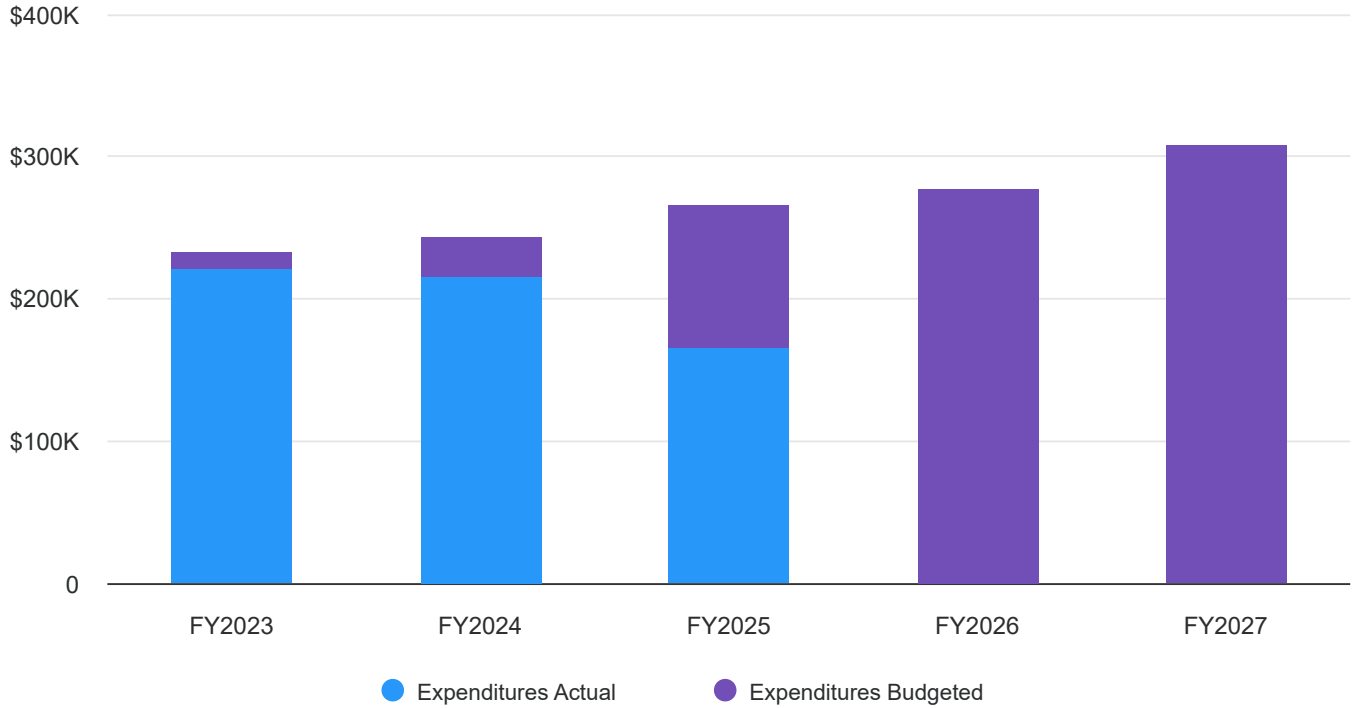
## Organizational Chart

### Fleet Services



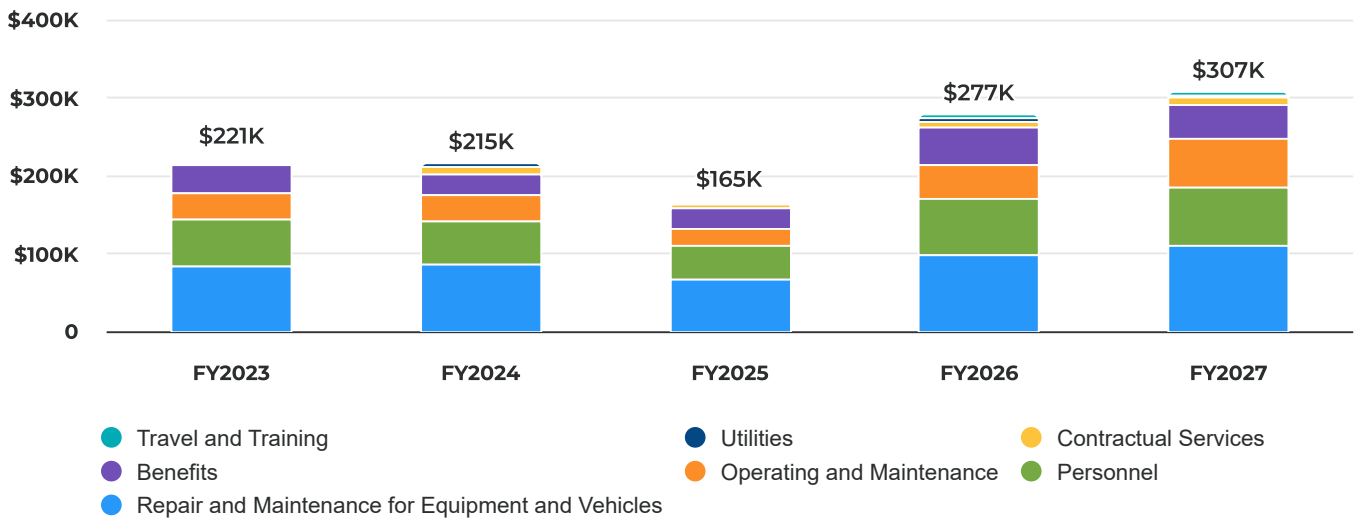
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

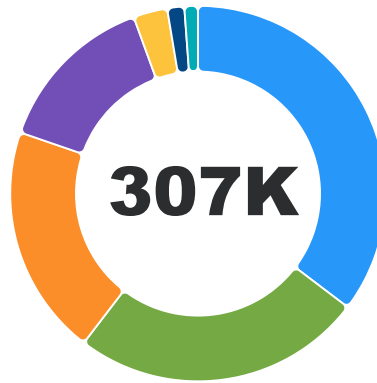


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



●	Repair and Maintenance for Equipment and Vehicles	<b>\$108,500</b>	35.33%
●	Personnel	<b>\$77,010</b>	25.07%
●	Operating and Maintenance	<b>\$61,025</b>	19.87%
●	Benefits	<b>\$43,490</b>	14.16%
●	Contractual Services	<b>\$9,000</b>	2.93%
●	Travel and Training	<b>\$4,500</b>	1.47%
●	Utilities	<b>\$3,600</b>	1.17%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$64,464	\$33,612	\$71,200	\$77,010	\$5,810	8.16%
Benefits	\$38,868	\$19,143	\$48,500	\$43,490	-\$5,010	-10.33%
Repair and Maintenance for Equipment and Vehicles	\$93,269	\$45,165	\$98,500	\$108,500	\$10,000	10.15%
Repair and Maintenance for Building and Grounds	\$0	\$0	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$39,245	\$26,280	\$43,500	\$61,025	\$17,525	40.29%
Contractual Services	\$8,444	\$4,337	\$6,000	\$9,000	\$3,000	50.00%
Travel and Training	\$3,374	\$0	\$4,500	\$4,500	\$0	0.00%
Utilities	\$1,939	\$0	\$5,000	\$3,600	-\$1,400	-28.00%
<b>Total Expenditures</b>	<b>\$249,603</b>	<b>\$128,537</b>	<b>\$277,200</b>	<b>\$307,125</b>	<b>\$29,925</b>	<b>10.80%</b>



## Significant Changes from the Prior Year

- An increase in Personnel of \$5,810 is due to the general increase and market adjustment for employees within the department.
- A decrease in Benefits of \$5,010 is due to recognizing the current benefit coverage for employees within the department.
- An increase in Repair and Maintenance for Equipment and Vehicles by \$10,000 is due to fleet shop equipment maintenance (2-post and 4-post alignment rack yearly inspections) and replacement (tire changer, jack stands, floor jack, and portable cooler) needs.
- An increase in Operating and Maintenance of \$17,525 is due to a new tire alignment machine, shop supplies, tools, and service agreements for necessary equipment for operation. In addition, annual software subscriptions have increased due to Identifix and Hawk (Snap-On) subscriptions which were not previously identified in the previous budget.

## Department Accomplishments

- Improved turnaround time on vehicle repairs to keep police, public works and other city departments operational.
- Strengthened mechanics skill set through hands on experience with more complex repairs performed in-house.
- Implemented bulk stackable oil tank system, eliminating 55-gallon drum disposal costs while improving inventory tracking and service efficiency.
- Organized inventory rooms to improve parts accessibility and reduce time spent locating material.
- Coordinated with Sierra Auction to auction off surplus equipment and vehicles. Clearing long stored items from the Public Works yard.

## Budget Objectives

- Fleet Reliability - Maintain a dependable fleet by ensuring vehicles and equipment are available, functional and ready to support daily city operations.
- Lifecycle Management - Extend the useful life of fleet assets through effective management planning, proper utilization and timely replacement strategies.
- Cost Control – Manage maintenance and repair expenses by prioritizing efficient use of resources, monitoring major repairs, and maintain consistent vehicle performance.
- Operational Support – Provide responsive maintenance services that support the operational needs of the city departments relying on fleet equipment.
- Safety and Standards – Ensure all vehicles and equipment meet safety requirements and operational standards to protect employee's the public and city assets.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Vehicles Serviced</b>	105	113	158	160	165
<b>Pieces of Equipment Serviced</b>	35	39	10	15	20
<b>In-House Alignments</b>	17	20	15	10	15

# Public Works Administration

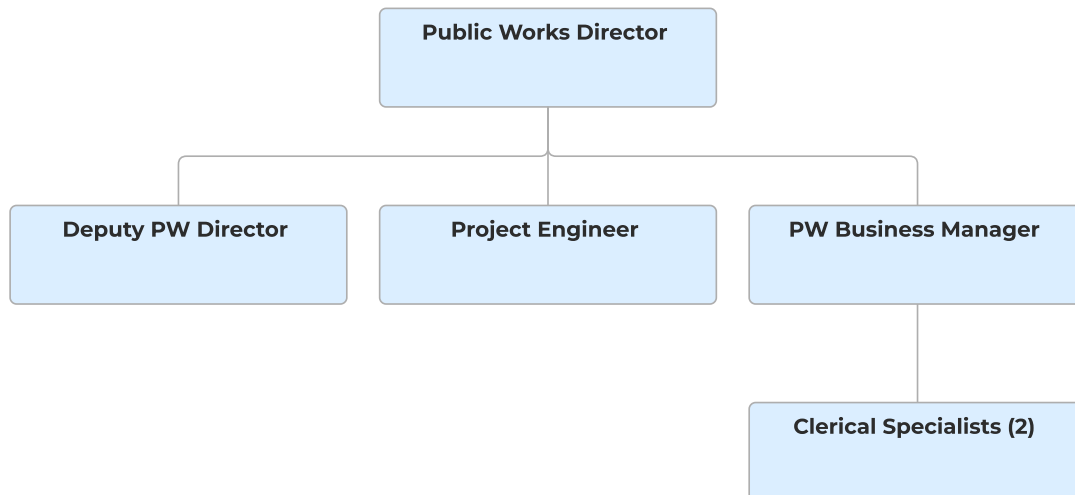
The Public Works Administration oversees seven departments—Streets, Sanitation, Water, Sewer, Engineering, GIS, and Fleet—ensuring efficient operations and high-quality service to the Eloy community. Key responsibilities include coordinating essential services and fostering a culture of continuous learning by supporting professional development and career growth opportunities for administrative staff.

Through strategic planning and innovation, the Administration aims to improve operational effectiveness, enhance customer service, and uphold the highest standards of public service for the residents of Eloy.

Our vision is to be a model of excellence in public service, delivering responsive and professional administrative support that drives department efficiency, fosters innovation, and strengthens community engagement.

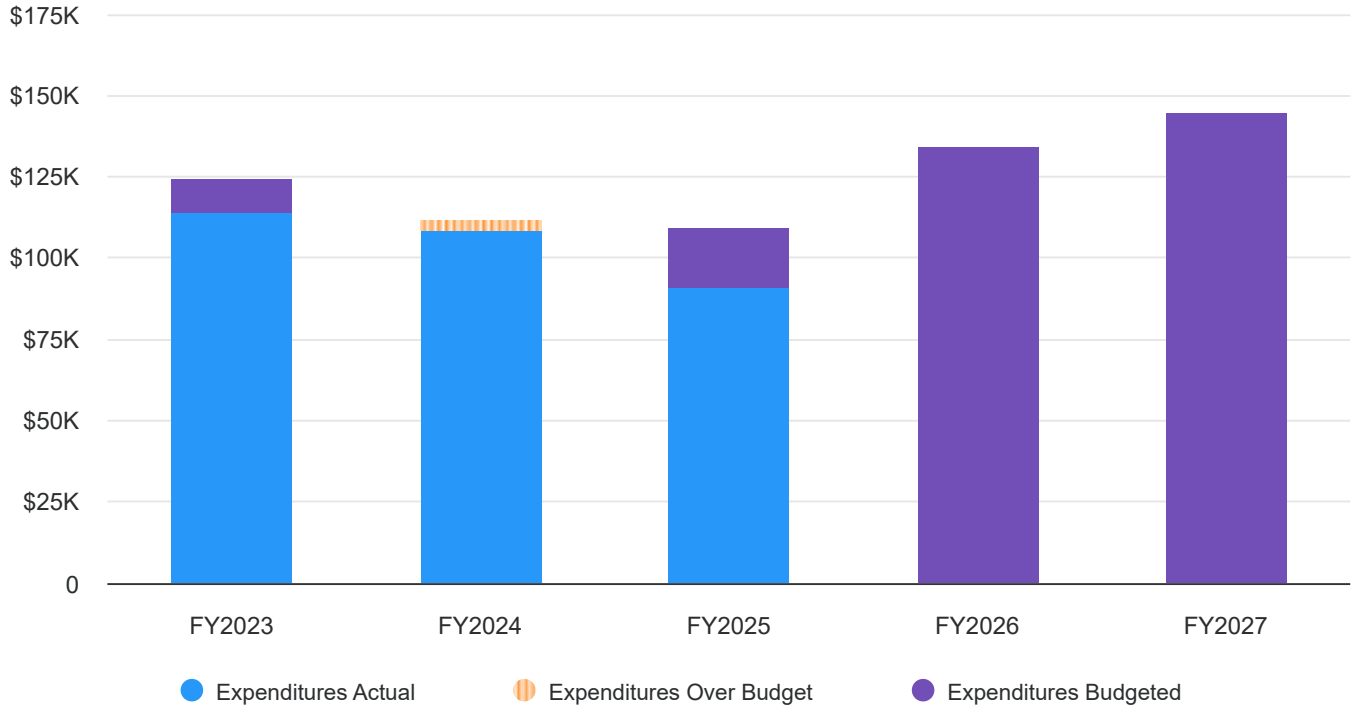
## Organizational Chart

### Public Works Administration



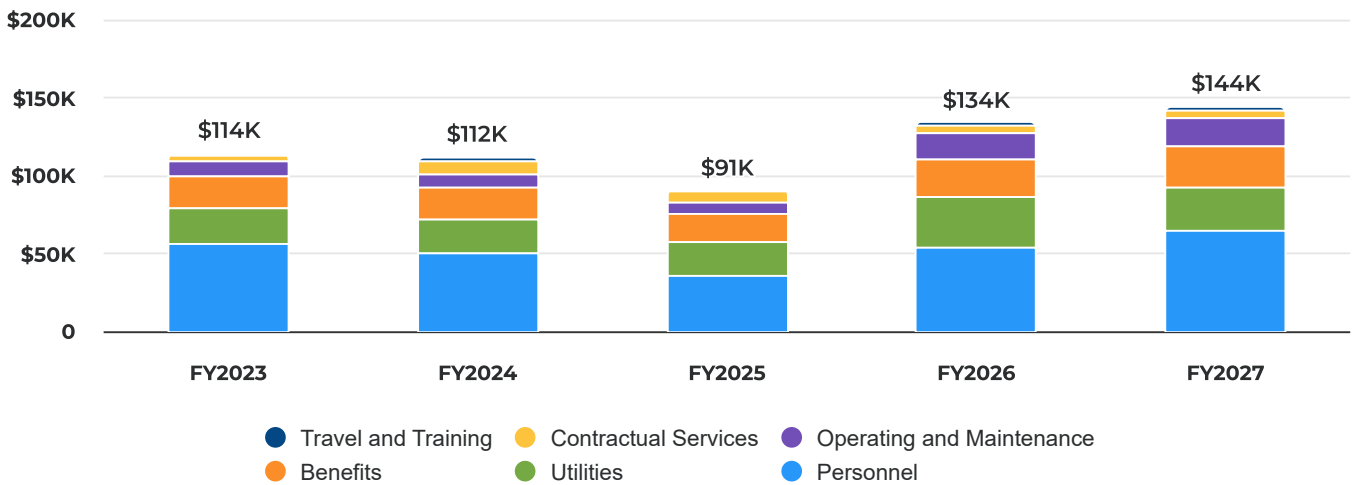
## Expenditure Summary

### Historical Expenditures Across Department Groupings 2

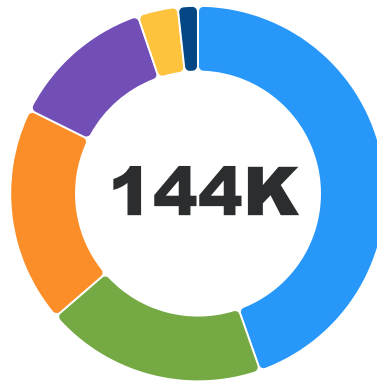


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Groupings



● Personnel	<b>\$64,440</b>	44.62%
● Utilities	<b>\$27,500</b>	19.04%
● Benefits	<b>\$26,980</b>	18.68%
● Operating and Maintenance	<b>\$18,000</b>	12.46%
● Contractual Services	<b>\$5,000</b>	3.46%
● Travel and Training	<b>\$2,500</b>	1.73%

### Expenditures by Expense Type

Category	FY 2025 Actuals	FY 2026 Actuals as of Quarter 2	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Personnel	\$51,535	\$45,969	\$53,600	\$64,440	\$10,840	20.22%
Benefits	\$24,509	\$17,811	\$24,140	\$26,980	\$2,840	11.76%
Repair and Maintenance for Equipment and Vehicles	\$0	\$2,707	\$0	\$0	\$0	0.00%
Operating and Maintenance	\$8,225	\$3,621	\$16,400	\$18,000	\$1,600	9.76%
Contractual Services	\$4,821	\$1,860	\$5,000	\$5,000	\$0	0.00%
Travel and Training	\$1,342	\$764	\$2,500	\$2,500	\$0	0.00%
Utilities	\$18,259	\$9,152	\$32,500	\$27,500	-\$5,000	-15.38%
<b>Total Expenditures</b>	<b>\$108,691</b>	<b>\$81,883</b>	<b>\$134,140</b>	<b>\$144,420</b>	<b>\$10,280</b>	<b>7.66%</b>

### Significant Changes from the Prior Year

- An increase in Personnel of \$10,840 is due to the general increase and market adjustment for employees within the department. In addition, a portion of the new Public Works Inspector position is allocated to the department.
- A decrease in Utilities of \$5,000 is due to historical spending on electricity and other utilities.

## Department Accomplishments

- FY25-26: As of February 2026, 3,454 work orders have been processed in the iWorQ system, and 750 invoices have been processed for payment.

## Budget Objectives

- Enhance Operational Efficiency – Allocate resources to improve administrative processes, technology, and staff support systems, ensuring seamless coordination across all seven departments.
- Invest in Professional Development – Provide funding for training programs, certifications, and career development opportunities to enhance the skills and expertise of administrative staff.

## Program Performance

<b>Program Performance</b>	<b>Actual FY 22-23</b>	<b>Actual FY 23-24</b>	<b>Actual FY 24-25</b>	<b>Estimated FY 25-26</b>	<b>Target FY 26-27</b>
<b>Total Work Orders Processed</b>	3,665	3,918	4,377	4,615	4,500
<b>Sanitation WOs</b>	460	109	185	587	800
<b>Streets WOs</b>	11	29	1,112	1,170	1,200
<b>Water WOs</b>	3,164	3,392	2,942	2,580	2,500
<b>Sewer WOs</b>	30	388	138	80	80
<b>Invoices Processed</b>	291	890	1,198	1,000	1,000

# BUDGET CALENDAR

CRITICAL BUDGET EVENTS	January	February	March	April	May	June	July
<b>City Council Budget Retreat - from 10 am - 2 pm</b>		February 13th					
Send letters out to organizations seeking Outreach Program Funding. Staff will review applications and bring recommendations to Council in March.	January - March						
<b>City Council Budget Study Session - Revenue Projections, Capital Improvement Program, Property Taxes, and Utility Charges held at 5 pm</b>			March 30th				
<b>City Council budget work sessions with City Manager, Assistant City Manager and Finance Director</b>				April 20th - 30th			
<b>City Council budget work session. Present budget to Council at Special Council Meeting</b>					May 18th & 19th		
Adoption of the Tentative budget						June 8th	
First publication of tentative budget, Truth in Taxation, and notice of public hearing – (Not less than fourteen nor more than twenty days before tax levy hearing).						June 11th	
Second publication of tentative budget, Truth in Taxation, and notice of public hearing (Not less than seven nor more than ten days before tax levy hearing).						June 18th	
Hold public hearing on budget and property tax levy - "Truth in Taxation" - <b>Special Council meeting on June 25th</b>						June 25th	
Adoption of final budget - <b>Special Council Meeting on June 25th at 6 pm</b>						June 25th	
Adoption of property tax levy							July 13th