



Fiscal Year 2024-25 City Manager's Proposed Budget

This report transmits a balanced Fiscal Year (FY) 2024-25 City Manager's Proposed Budget for community review and comment. No action is required at this time. Action on the FY 2024-25 budget is scheduled for the May 21, 2024 Council meeting.

THIS ITEM IS FOR INFORMATION AND DISCUSSION.

The FY 2024-25 Proposed Trial Budget presented to City Council on March 19, 2024, included a General Fund (GF) one-time surplus of \$80 million. The City Manager's Proposed Trial Budget recommends the surplus be set-aside in reserve, due to projected future deficits in FY 2025-26 and FY 2026-27 as presented to the City Council at the Feb. 27, 2024 Policy Meeting. The future deficits are due to the state's actions to reduce the tax base as discussed further in this report. To ensure the GF budget remains balanced and to preserve existing programs and services for residents, it is critical the surplus remain in the fund balance. In keeping with the important practice of engaging the community on the proposed budget, staff solicited feedback at 11 community budget hearings, via the FundPHX interactive budget tool, and received comments directly to the Budget and Research Department. The feedback from residents overall indicates support for the proposed budget and requests for more City services in a variety of areas. This report summarizes resident feedback and includes information on the City's efforts to address community input in [Attachment A](#).

Summary

The City Council has demonstrated strong fiscal leadership and Phoenix continues to be an economic leader in the country due to diverse business and economic opportunities, a strong job market and population growth. Over the past three fiscal years, the City has benefited from strong revenue growth and the Council has made strategic decisions to responsibly allocate available resources to community priorities, and to invest in our City employees by approving competitive pay increases. Significant GF additions have been made over this time, totaling \$365 million, to enhance a variety of programs and services for residents, implement recommended changes from the Classification and Compensation Study, and for negotiated labor

increases. Unfortunately, there are budget challenges ahead due to actions by the state's legislative and executive branches to eliminate residential rental sales tax effective January 2025 (SB 1131) and to reduce the individual income tax rate to the current "flat tax" (SB 1828). These actions significantly reduce ongoing GF revenues while the City faces financial pressures due to continuing inflation and necessary compensation increases to ensure a high-quality workforce. Baseline deficits are projected in FY 2025-26 of \$(92) million, and in FY 2026-27 of \$(31) million. For these reasons, the City Manager's Proposed Budget recommends a responsible FY 2024-25 budget that maintains existing service levels and saves the one-time \$80 million surplus to help balance the FY 2025-26 budget.

The proposed FY 2024-25 budget includes 30.0 ongoing full-time equivalent (FTE) positions needed in the GF (28.0 FTE) and Non GFs (2.0 FTE), and represents conversion of existing budgeted resources for critical position needs. Funding for these positions has been identified and accounted for in department operating budgets. Details on each position can be found in [Attachment B](#).

This report also includes detailed schedules on the FY 2024-25 Proposed Budget for all City funds ([Schedules 1-11](#)).

Community Feedback on the FY 2024-25 Proposed Budget

Resident input was solicited at 11 community budget hearings held between April 2, 2024, and April 16, 2024. Residents also provided feedback online using the FundPHX tool, and comments were received directly to the Budget and Research Department via email and voicemail. In total, between March 1, 2024, and April 22, 2024, staff received 359 comments from 172 individuals on the Proposed Trial Budget. Several residents commented multiple times on the same topic. A summary of resident comments by topic is listed below for those with more than one comment received.

[Attachment A](#) includes more information on the City's efforts to address many of the comments received from the community.

The public can access all comments received on the budget, including the written minutes and video recordings of completed budget hearings, at phoenix.gov/budget/hearings.

Comments for additional funding/support of the budget:

- (36) additional funding for legal counsel for individuals facing eviction.
- (33) additional funding to increase the number of drinking fountains in City parks and facilities.
- (30) additional funding for library services and hours.

- (30) additional funding for Fire Department positions and equipment.
- (29) additional funding for affordable housing.
- (24) additional funding for homeless services.
- (17) additional funding for road safety initiatives like Vision Zero and street preservation projects.
- (9) additional funding for Arts and Culture.
- (7) additional funding for permanent housing.
- (7) additional funding for park safety.
- (7) additional funding for the Police Department.
- (6) additional funding for cricket fields and lighting in South Phoenix parks.
- (5) support for the budget surplus.
- (5) additional funding for public safety.
- (5) additional funding for park infrastructure and improvements.
- (4) additional funding for heat initiatives that include heat resiliency and tree planting.
- (3) additional funding for neighborhood clean-ups.
- (3) additional funding for the Office of Homeless Solutions.
- (3) additional funding for youth programs.
- (2) additional funding for the Gated Alley Program.
- (2) additional funding for Camelback Corridor Revitalization.
- (2) additional funding to build more community centers.
- (2) additional funding to develop properties on 24th Street to 28th Street to be used as a “hub” for youth and youth programs.
- (2) additional funding for the preservation of historic assets Citywide.
- (2) additional funding for regular cleaning of public restrooms at City parks.
- (2) additional funding to bring retail space to South Mountain Village.
- (2) additional funding to add a traffic light at Cave Creek and Desert Cove roads.

Comments for reduced funding/opposition of the budget:

- (8) reduce funding for police.
- (4) reduce funding for road initiatives like Vision Zero.
- (2) reduce General Obligation (GO) Bond amounts so property taxes don't increase.
- (2) reduce funding for Green New Deal.
- (2) reduce/oppose the budget surplus.
- (2) reduce/oppose funding for homeless services.

In addition, the following social media statistics were recorded from March 25, 2024, to April 22, 2024:

Facebook - 14 City of Phoenix Facebook Posts

- 409 Views
- 54 Likes/Reactions
- 16 Shares
- 5 Comments

X (Twitter) - 3 City of Phoenix Tweets (across three City accounts)

- 40 Views/Impressions
- 2 Retweets
- 6 Likes

YouTube - 11 City of Phoenix Videos

- 1,146 Views
- 1 Comment

FY 2024-25 GF City Manager's Budget Status

The proposed balanced FY 2024-25 GF budget is \$2,099.9 million. This is a \$71.2 million increase or 3.5 percent from the adopted FY 2023-24 GF Budget of \$2,028.7 million. The increase accounts for higher costs associated with employee salaries and fringe benefits, including health insurance and pension (detailed in the Multi-year Forecast presented to City Council on Feb. 27, 2024), and a higher contingency amount to achieve 4.75 percent of operating costs. Inflation continues to impact several expenditure categories including commodities and contractals such as electricity, motor vehicle parts, custodial services, machinery and equipment repair, and facility maintenance costs.

Projected GF resources are estimated at \$2,099.9 million and includes the estimated beginning balance of \$244.7 million, estimated revenue of \$1,843.6 million and net interfund transfers and recoveries of \$11.6 million, which include interfund transfers for central services, in-lieu property taxes, debt service, infrastructure repayment agreements, and resources to support the Public Safety Specialty Funds and Pension Reserve Fund. GF revenues of \$1,843.6 million represent annual growth of (3.1) percent over FY 2023-24, and is largely due to a decrease in state shared income tax based on collections from two years prior, and reflects the impact of SB 1828 which lowered the individual income tax rate to the current "flat tax" of 2.5 percent. Negative growth also accounts for the elimination of residential rental sales tax due to SB 1131 effective January 2025. The combined negative impact to City revenues from the state's actions is estimated at \$(54) million in FY 2024-25 and \$(86) million in FY 2025-

26. Revenue projections assume no further impact from the current legislative session, and includes increases in local and state sales taxes and certain non-tax categories. **Schedule 2** included in this report provides more information about City revenue estimates for all funds and additional information can be found on the Budget and Research website at phoenix.gov/budget.

For all funds, which includes General, Enterprise and Special Revenue funds such as grants, and all debt service and pay-as-you-go capital costs, the proposed FY 2024-25 budget is \$6,447.7 million. Details on the FY 2024-25 proposed budget for all City funds is attached to this report in **Schedules 1-11** and include:

- Resources and expenditures by fund for FY 2022-23 actuals; FY 2023-24 estimate; and FY 2024-25 proposed budget.
- Proposed revenues for all City funds by major source.
- Proposed operating expenditures by department, including fund source.
- Proposed debt service by program, source of funds, and expense type.
- Preliminary FY 2024-25 Capital Improvement Program budget financed by operating funds.
- Proposed interfund transfers.
- Proposed full-time equivalent (FTE) positions by department.
- Preliminary FY 2024-25 Capital Improvement Program resources and expenditures by capital fund, program and fund source.
- Summary of proposed property tax levy and rate information.

Next Steps

The remaining key dates in this year's budget process are as follows:

<u>Date</u>	<u>Event</u>
May 21, 2024	City Council Budget Decision
May 31, 2024	FY 2024-25 Tentative Budget Ordinance Adoption
June 12, 2024	FY 2024-25 Funding Plan and Final Budget Ordinance Adoption
July 1, 2024	FY 2024-25 Property Tax Levy Ordinance Adoption

On July 1, 2024, City Council is scheduled to adopt the property tax as the last step in the legally required budget adoption process. Primary property tax revenues support operating costs for GF programs and services, while secondary property taxes pay debt service for capital projects for General Obligation (GO) Bond Programs. Phoenix voters recently approved the 2023 GO Bond Program that includes 47 projects and will provide the resources needed for new parks and libraries, police and fire stations,

regional pools and splash pads, community centers, arts facility improvements, and street and storm drain projects. More information on the 2023 GO Bond Program can be found on our website at phoenix.gov/bond.

The total combined primary and secondary property tax rate for FY 2024-25, of \$2.0799, represents a 0.9 percent reduction from the FY 2023-24 combined rate of \$2.0992. The proposed primary property tax rate for FY 2024-25, of \$1.2658, is 1.5 percent lower than the FY 2023-24 primary property tax rate of \$1.2851, and is consistent with City Council policy to maximize the primary rate within City Charter Limits. The primary property tax rate decreased due to the state constitutional 2 percent levy limit, which limits the Primary Property Tax of a city, county or community college district to an amount 2 percent greater than the prior-year levy on previously-taxed properties. The secondary property tax rate remains unchanged at \$0.8141.

Although the primary property tax rate decreased by 1.5 percent, the primary property tax revenue estimate increases for FY 2024-25 to \$215.4 million, which is \$7.4 million or 3.6 percent more than the FY 2023-24 revenue estimate of \$208.0 million, due to increasing net assessed valuations (property values) and new construction. Additionally, state law requires a Truth in Taxation hearing notice to property owners, which requires notification any time the average primary property tax bill increases, even if the tax rate is not increased. The law does not require notice on the City's secondary property tax. The hearing is scheduled to take place at the City Council Formal meeting on June 12, 2024.

Responsible Department

This item is submitted by City Manager Jeffrey Barton and the Budget and Research Department.

ATTACHMENT A

Community Feedback on the FY 2024-25 Proposed Budget

Community feedback on the proposed budget is a critical component of the annual budget process. Input from Phoenix residents can help City Council and departments to prioritize existing resources and to plan for the future. Based on the feedback received, overall residents support the FY 2024-25 proposed budget. Multiple comments were received requesting additional resources in the areas of homelessness, affordable housing, resources for the Fire Department, street and bike improvements, accessible public water drinking fountains and summer heat relief for vulnerable populations, and legal support for eviction assistance. The below information highlights efforts to date in these areas and plans for the future.

Unfortunately, due to the projected future deficits in FY 2025-26 and FY 2026-27 discussed in the City Council Report, no additional resources are recommended for FY 2024-25. To ensure current programs and services are preserved the one-time surplus of \$80 million is proposed to be set-aside in reserve to be available in the fund balance to help balance the FY 2025-26 General Fund (GF) budget.

Homelessness

Over the last two years the City of Phoenix has made significant investments to address homelessness. Beginning with the creation of the Office of Homeless Solutions (OHS) in July 2022. The City has invested \$2.8 million from the GF and has increased staff from nine in 2022 to 36 today; the majority of which are providing direct services to unsheltered individuals and families in our community. Additionally, the City has invested nearly \$185 million over the last four years in capital projects and homeless service operations from a variety of funding sources including GFs, American Rescue Plan Act (ARPA) funds, Community Development Block Grants, Emergency Solutions Grant funds and funding directly allocated from the County and State government.

Funding has also been distributed to community partners including Central Arizona Shelter Services (CASS) at \$878,000 per year in GF support, and \$1,068,000 in ARPA funds in the current fiscal year to meet their budget shortfalls. Additionally, close to \$8 million was dedicated to capital

improvements for the CASS Single Adult Shelter, Vista Colina Family Shelter, and funding to convert a former hotel into a shelter that will serve 170 seniors aged 55 and over. Keys to Change (formerly the Human Services Campus) received ARPA and other pandemic-related contracts totaling over \$8 million that resulted in the new Respiro Shelter serving 100 people nightly and in November 2023 to operate the City's Safe Outdoor Space, St. Vincent de Paul's pandemic funding totaled over \$13 million for the new construction of their Ozanam Manor II shelter, which is scheduled to open in June 2024, the operation of the City's Washington Shelter and to operate one of the city's temporary lodging facilities for one year.

The majority of ARPA spending by OHS has been on capital projects, investing in long-term facilities and infrastructure that can serve the community for years to come. Some examples of these capital projects include:

- The purchase of the XWing converted shipping container non congregate shelter units.
- The renovations to create the Washington Relief Center.
- The acquisition of the 117-bed Rio Fresco Shelter.
- The construction of St. Vincent de Paul's Ozanam Manor II.
- The acquisition of a former Super 8 hotel near I-17 and Northern to create affordable housing for seniors.
- Renovations at the Safe Outdoor Space.

It is estimated additional GF resources will be needed to continue efforts helping individuals experiencing homelessness upon expiration of ARPA funding. Preliminary estimates from OHS for the ongoing GF need is \$6.5 million in FY 2024-25 and \$22 million in FY 2025-26. This amount is not accounted for in the proposed budget.

Affordable Housing

The Housing Department is focused on providing our community with affordable housing through a variety of programs and projects. Dedicated funding for both City projects and community-focused programs ensures the creation or preservation of affordable housing units throughout the City of Phoenix. The Housing Department has several housing projects planned or underway. The upcoming General Obligation (GO) Bond Program will

provide \$54.5 million to support the creation of 364 units and preservation of an estimated 610 City-owned units. An additional \$13 million in federal HOME Investment Partnership (HOME) and ARPA funds will support the creation of an additional 212 affordable rental units.

Funding is dedicated to support rental development projects and provide affordable homeownership opportunities throughout the community. Through gap financing programs, \$12.3 million in HOME and ARPA funds are being utilized to support the creation of 837 new rental units with an additional \$9 million, supporting 432 units, in planned projects. \$8.2 million of HOME-Recovery Plan Act (HOME-ARP) funds are dedicated to support future permanent supportive rental housing projects. The Open Doors down payment assistance and Community Land Trust programs, utilizing \$1.5 million in HOME and \$5 million in APRA funds respectively, are underway and will support an estimated 70 affordable homeownership opportunities.

Fire Department Resources

The proposed FY 2024-25 budget includes significant resources for public safety, including the Phoenix Fire Department (PFD). The total proposed FY 2024-25 budget for PFD is \$562 million. Between FY 2016-17 and FY 2023-24 the PFD budget has increased by 71% (\$309M vs \$527M). The sworn staffing hiring target has also increased 250 positions since FY 2016-17 (1,865 vs 1,615). The 2023 voter approved GO Bond Program will provide four additional fire stations, apparatus, and sworn personnel over the next five years adding 118 additional sworn personnel by January 2029. This will bring the total sworn staffing increase from FY 2016-17 through FY 2028-29 to 368, or an increase of 23%.

The below table provides the PFD response times for first arriving advanced life support (ALS) to critical emergency medical service incidents, and first arriving engine and ladder to a fire incident compared to the National Fire Protection Agency (NFPA) standard. Response times are measured in the 90th Percentile (not averages).

	First Arriving ALS Unit to Critical EMS Incident ¹	First Arriving Engine to a Fire Incident	First Arriving Ladder to a Fire Incident
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NFPA	5:00	5:20	9:20
PFD	7:24	5:51	9:46

Source: Fire’s Phoenix Council District Dashboard: January 1, 2024 – March 31, 2024

¹ Based on research and analysis by PFD, very few, if any, in the state or region meet the 5:00 minute NFPA Standard for First Arriving ALS Unit to Critical EMS Incident.

Additionally, the City Council approved \$15 million in FY 2022-23 for an additional 130.9 civilian positions for the Community Assistance Program (CAP) to respond to behavioral and mental health calls for service allowing sworn personnel to respond to core public safety related calls for service.

Street and Bike Improvements

The Streets Transportation Department is actively working on several items requested by the community. The Phoenix Active Transportation Plan (ATP) is a policy-level plan intended to implement Equitable, Safe, Connected, and Enjoyable Streets for all. The plan includes recommendations in three key areas: network development, policy updates and design guidance. The Phoenix Connected Active Neighborhoods (PhxCAN) program is a vital part of implementing the ATP's network development element. The plan takes a community-focused approach to enhance bicycle and pedestrian infrastructure across Phoenix, starting with a detailed assessment of each of the city’s 15 urban villages to address transportation safety concerns, needs and wants. The first year of the program runs from Winter 2023 to Summer 2024 and is focusing on the South Mountain and Central City villages, with a plan to target two villages annually. A list of projects will be implemented within each village during a one-to-two-year period. Engagement will be conducted at the neighborhood level. The program is also designed to allow for implementation of quick builds.

Residents expressed support to extend bike lanes on 3rd Street from Roosevelt to Lincoln. Per the Street Transportation Department, the 2014 Downtown Transportation Study recommended making “3rd Street a cycle corridor in and out of downtown”. That effort has not been completed south of Roosevelt Street. There are plans of connecting protected bike lanes to, and beyond, Lincoln Street down to and over the Rio Salado. Although the

extension of the protected bike lanes south of Roosevelt was not in the current budget, staff will be seeking Reconnecting Communities and Neighborhoods (RCN) grant funding for this project. Staff will also pursue other U.S. Department of Transportation grants as needed depending on the success of the RCN grant process.

Additionally, staff is developing the “Smart Mobility Team” to manage both the Autonomous Vehicle and Complete Streets Programs. The initial staffing of this team will be with existing staff. Currently, the City does not have ordinances pertaining to autonomous vehicles. Staff will be researching autonomous vehicle developments, challenges, and future necessary street design alterations, and will be building relationships with the companies that operate in Phoenix.

Public Water Drinking Fountains

The Phoenix Parks and Recreation Department (PRD) is one of the largest municipally managed parks systems in the country. Comprised of 187 parks located throughout the city, the parks system includes regional, community, neighborhood, and mini parks as well as a variety of specialty park areas including basins, wash areas, historic properties, and general open space areas. Within the city parks system, there are a total of 384 drinking fountains which are accessible to the public during park hours. Of these, 290 or 76%, provide chilled water. PRD manages 33 community and recreation centers all of which contain drinking fountains which are publicly accessible during operating hours. The department has a regular schedule to assess and make repairs as necessary to ensure the availability of clean and functional drinking water fountains for the community. Further, as existing parks are renovated or new parks constructed, installation of chilled water fountains is the department’s standard.

In addition to the public drinking fountains provided by the PRD, the Office of Innovation launched a data-driven pilot in 2023 to expand equitable, free and reliable access to chilled drinking water in public locations. Staff partnered with the Water Services and Public Works departments and Downtown Phoenix, Inc. The first two pilot water stations were installed in front of City Hall, in the Marvin A. Andrews Plaza, and across Washington Street in the Caesar Chavez Plaza. Data and research show the desire for water stations in proximity to public buildings, public gathering spaces, and

public transit stops. The custom-designed systems, which include heat mitigation technologies, are currently being evaluated to inform the next phase of the project.

Five locations are currently being considered for the next phase in downtown Phoenix, near parks, public transit, and arts organizations. Innovation has procured the next three units and has funding to procure two additional units. Community and department partnerships are being explored to support the installation costs, which vary depending on location. The scope of a citywide initiative to expand access to chilled drinking water will require a multi-pronged funding approach with a mix of general funds, community partnerships, department partnerships and grants. Innovation has applied for grant funding to support the expansion of the program, including participating in Federal Infrastructure multi-department applications and a Gila River Indian Community grant opportunity.

Heat Relief Efforts

The creation of the Office of Heat Response and Mitigation in July 2021 catalyzed the City's first comprehensive Heat Response Plan, which was approved by City Council in spring 2022. The Heat Response Plan presents the City's efforts to enhance public health and community resilience by alleviating adverse effects of heat. The Heat Response Plan has been revised annually since 2022 and the third iteration of the Plan was reviewed by City Council in February 2024. The 2024 Heat Response Plan contains 39 different actions that address nine strategic priorities for the City. Notable changes in the 2024 Plan include:

- The addition of extended hour and overnight options at City of Phoenix Heat Relief Network locations, and implementation of an Incident Management Team to coordinate resources and logistics for those locations.
- The adoption of a worker safety ordinance that applies to employees of businesses with City contracts, subcontracts, leases, subleases, licenses, and sublicenses.
- The development of new strategies to reduce heat-health risks among substance users, a population that accounts for nearly three-quarters of heat-related deaths in Phoenix.

- The creation of an expanded heat safety public education and awareness campaign.
- The collaboration with newly created staff positions at Maricopa County and the Arizona Department of Health Services focused on heat response.

A major component of the City's expanded efforts to prevent heat-related illnesses and deaths in 2024 is the addition of extended hour and overnight availability at five City of Phoenix Heat Relief Network locations from May 1 through September 30. A dedicated heat respite center at Burton Barr Library will operate 24/7 through the heat season and the Senior Opportunities West Senior Center will serve as an overnight respite location. Both locations will be staffed with professionals with relevant expertise to help navigate visitors toward solutions to the challenges that brought them to the heat relief location, as well as dedicated security staff.

Additionally, three City library locations will offer extended cooling center hours this heat season: Harmon Library, Cholla Library, and Yucca Library. These three facilities will remain open for heat relief until 10pm each day of the week and will have new open hours for heat relief on Sundays from noon to 10pm. These locations will also be staffed with navigation services and dedicated security. The five locations serving as extended hour and overnight heat relief locations were identified based on analysis of multiple indicators of community need as well as a rigorous assessment of the capacity and functional capabilities of City of Phoenix facilities. The extended hour and overnight locations are funded with ARPA resources and grants from the Maricopa County Department of Public Health and Arizona Department of Housing.

Tenant Eviction Assistance Program

The Tenants Eviction Assistance Project (TEAP) Program, administered by Community Legal Services (CLS) in partnership with the City of Phoenix Human Services Department (HSD) provides eviction assistance for residents. Tenants are provided advice and legal counsel regarding their specific circumstances. CLS helps to negotiate settlements on behalf of tenants with landlords. Per HSD, since July 2020

when the program was created over 8,000 cases have been managed serving over 16,000 residents.

Additionally, the HSD Landlord and Tenant Program provides education and counseling on the Arizona Residential Landlord and Tenant (ARLTA) and the Arizona Mobile Home Acts to tenants and landlords through in-person and telephonic appointments. Landlord Tenant Counselors also respond to hundreds of calls and emails received every week through a dedicated phone line and email. Three counselors are assigned to this program and are currently housed in the community at the Travis L. Williams Family Services Center. The program conducts regular educational sessions and workshops on ARLTA and the Arizona Mobile Home Act for community members multiple times each month. The program is funded by the GF and Community Development Block Grant (CDBG) funds. In Fiscal Year 2023-24, over 8,000 total community members are projected to receive education and counseling, with more than 2,000 landlords and tenants meeting directly with Landlord Tenant Counselors in person or by phone.

ATTACHMENT B

2024-25

**PROPOSED ADDITIONS
GENERAL AND NON-GENERAL FUNDS**

View the [Inventory of Programs published online](#) for program details.

Department/Program	2024-25 Total
GENERAL FUND	
<u>Set-Aside</u>	
1. General Fund set-aside to be used to balance the projected budget deficit in FY 2025-26 caused by the State's actions to eliminate residential rental sales tax (SB 1131) and lower the individual income tax rate to the current "flat tax" (SB 1828) resulting in less than estimated state shared income tax revenues.	\$80,000,000
Total Set-Aside	\$80,000,000
<u>City Council</u>	
1. <i>Constituent Services</i> Convert a temporary Management Assistant I to ongoing status. The position processes invoices, payroll, and travel requests for the City Council.	\$0 1.0
Total City Council	\$0 1.0
<u>Communications Office</u>	
1. <i>Media Relations and Strategic Communications</i> Convert a temporary Public Information Officer position to ongoing status. This position provides service to multiple City departments, including Planning and Development, Neighborhood Services, Human Services, Housing, and the Office of Homeless Solutions.	\$0 1.0
Total Communications Office	\$0 1.0
<u>Finance</u>	
1. <i>Goods & General Services Procurement and Contract Management</i> Convert a temporary Assistant Finance Director position to ongoing status. The position oversees Risk Management, Financial Accounting and Reporting, Revenue Management, and Treasury & Debt Management divisions.	\$0 1.0
Total Finance	\$0 1.0

Department/Program	2024-25 Total
<u>Neighborhood Services</u>	
1. <i>Blight Reduction Program</i>	\$0
Convert a temporary Project Management Assistant position to ongoing status. This position assists the private property clean-up program, which was created by Council as part of the FY 2022-23 budget. This program addresses repeated or chronic blight issues occurring on private properties and supports the Strategies to Address Homelessness Plan.	1.0
Total Neighborhood Services	\$0 1.0
<u>Police</u>	
1. <i>Administration</i>	\$0
Convert a temporary Executive Assistant to the City Manager position to ongoing status. This position serves as Chief of Staff and is the link between the Chief of Police and various units throughout the department. The position also oversees the daily operations of the Office of Administration, which include ensuring compliance with local, state, and federal laws, departmental policies, and active operating agreements; preparing multiple reports, briefings, presentations, and responses on community issues.	1.0
2. <i>Administration</i>	\$0
Convert two temporary Senior Human Resources Analyst positions to ongoing status. These positions provide vital support for Police Department recruitment efforts, with particular focus on 911 staffing.	2.0
3. <i>Airport Bureau - Uniformed Patrol and Canine</i>	\$0
Add an Administrative Assistant I position in the Airport Bureau. As a partner to the Aviation Department, the bureau is mandated to maintain compliance with several Transportation Safety and Administration and Governor's Office of Highway Safety grants, which require ongoing reporting and maintenance to ensure the accuracy of data collection and timely reimbursement. This position will be responsible for compliance efforts, serve as the travel liaison, coordinate staffing, and directly supervise the equipment coordinator and a secretary. The full year ongoing cost will be \$83,000. This position is fully funded by the Aviation Department; there is no impact to the General Fund.	1.0
Total Police	\$0 4.0

Department/Program	2024-25 Total
<u>Public Works</u>	
1. <i>Property Management Services</i>	\$0
Create new positions and allocate funding currently budgeted for third party contractual services to enable the Public Works Department Facilities Operations Division to assume ongoing building maintenance, property management, and custodial services for the 100 West Washington Complex. The funding includes 20 new positions, contractual services, supplies, tools, equipment, and vehicles. The positions to be added are one Management Services Administrator, one Property Manager, one Building Equipment Supervisor, three Building Equipment Operator II's, one Facility Coordinator, one Electrical Maintenance Crew Chief, one Building Maintenance Foreman, one Facilities Projects Planner, four Electricians, four Building Maintenance Workers, one Facility Contract Compliance Specialist, and one Support Services Aide.	20.0
Total Public Works	\$0 20.0
<u>TOTAL PROPOSED GENERAL FUND ADDITIONS</u>	\$80,000,000 28.0

NON-GENERAL FUND

<u>Planning and Development</u>	
1. <i>Commercial Plan Review & Inspections</i>	\$0
Convert a temporary Deputy Director position to ongoing status. This position manages the department's Inspections Division, which includes Residential and Commercial Building Inspections, Civil Inspections, Fire Inspections, the Annual Facilities Program, Elevator Inspections, and the Communications Team.	1.0
2. <i>Growth and Infrastructure</i>	\$0
Convert a temporary Special Projects Administrator to ongoing status. This position will continue to lead the department's strategic planning efforts and coordination with the Arizona State Land Department.	1.0
Total Planning and Development	\$0 2.0
<u>TOTAL PROPOSED NON-GENERAL FUND ADDITIONS</u>	\$0 2.0

**2022-23 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
ACTUAL
(In Thousands of Dollars)**

	Resources					Expenditures					Ending Fund Balance
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service	Total	
General Funds											
General Fund	224,446	370,007	3,740	1,313,685	(226,637)	1,685,240	1,430,966	31,343	-	1,462,309	222,931
Library	-	46,069	83	-	10	46,162	45,957	205	-	46,162	-
Parks	-	18,469	411	99,272	(6,382)	111,769	111,733	36	-	111,769	-
Cable Television	-	7,979	26	1,142	(5,580)	3,567	3,567	-	-	3,567	-
Total General Funds	224,446	442,524	4,259	1,414,099	(238,589)	1,846,738	1,592,223	31,584	-	1,623,807	222,931
Special Revenue Funds											
Excise Tax	-	2,007,574	-	-	(2,007,574)	-	-	-	-	-	-
Arizona Highway User Revenue	69,581	156,042	2,010	43,493	(39,245)	231,880	81,588	73,801	-	155,389	76,491
Capital Construction	25,176	643	567	6,294	(2)	32,679	134	4,557	-	4,691	27,988
City Improvement	-	8	-	73,247	(1,026)	72,229	-	-	72,229	72,229	-
Community Reinvestment	20,134	9,644	21	-	(2,222)	27,576	2,026	3,254	-	5,280	22,296
Court Awards	(66)	4,655	34	-	-	4,623	4,727	-	-	4,727	(104) ^{2/}
Development Services	64,623	90,813	507	-	(6,528)	149,415	77,415	3,350	-	80,765	68,650
Golf	3,025	11,211	5	-	-	14,241	8,861	435	-	9,296	4,945
Neighborhood Protection - Block Watch	7,803	612	-	2,657	(7)	11,066	375	-	-	375	10,691
Neighborhood Protection - Fire	5,211	88	-	13,286	(34)	18,551	13,425	-	-	13,425	5,126
Neighborhood Protection - Police	14,907	271	21	37,203	(820)	51,582	41,972	-	-	41,972	9,611
Parks and Preserves	99,459	4,593	(1)	53,304	(134)	157,220	6,342	33,894	-	40,236	116,985
Public Safety Enhancement - Fire	9,080	-	-	13,263	-	22,342	10,150	-	-	10,150	12,192
Public Safety Enhancement - Police	12,068	-	2	18,660	(535)	30,195	16,463	-	-	16,463	13,732
Public Safety Expansion - Fire	15,131	365	-	21,258	(281)	36,474	15,999	-	-	15,999	20,475
Public Safety Expansion - Police	28,390	131	8	95,097	(1,627)	121,999	96,139	-	-	96,139	25,860
Regional Transit	(12,338)	41,169	100	7,595	-	36,526	39,221	2,197	-	41,418	(4,892) ^{3/}
Regional Wireless Cooperative	2,501	5,656	7	-	-	8,164	5,770	-	-	5,770	2,394
Secondary Property Tax	100	131,258	-	75,903	(1,316)	205,945	-	-	205,845	205,845	100
Sports Facilities	68,708	5,267	192	33,026	(15,629)	91,564	2,744	2,020	-	4,764	86,799
Transportation 2050	328,239	42,217	1,530	362,473	(16,348)	718,112	198,492	85,732	-	284,225	433,887
Other Restricted	139,116	32,816	452	108,482	(2,253)	278,613	66,908	3,984	-	70,893	207,720
Grants	46,750	459,609	6,370	3,249	(2,966)	513,012	388,938	76,259	-	465,197	47,815
Total Special Revenue Funds	947,598	3,004,642	11,824	968,490	(2,098,546)	2,834,009	1,077,691	289,482	278,074	1,645,247	1,188,762
Enterprise Funds											
Aviation	509,729	573,801	2,788	24,211	(16,769)	1,093,760	301,707	38,830	98,917	439,454	654,306
Convention Center	75,795	30,796	669	142,574	(53,855)	195,979	48,504	1,061	17,464	67,029	128,949
Solid Waste	39,713	203,589	1,327	-	(14,031)	230,599	159,400	14,819	15,174	189,393	41,206
Wastewater	213,040	269,241	9,794	104,546	(108,639)	487,983	124,223	44,373	76,756	245,352	242,631
Water	167,395	498,457	6,050	191,219	(210,876)	652,245	263,809	115,781	147,890	527,480	124,765
Total Enterprise Funds	1,005,673	1,575,885	20,629	462,550	(404,170)	2,660,566	897,643	214,865	356,201	1,468,709	1,191,857
Total Operating Funds	2,177,717	5,023,051	36,712	2,845,138	(2,741,304)	7,341,313	3,567,556	535,931	634,275	4,737,762	2,603,551

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,250.4 million, and is included in the General Funds revenue total of \$1,692.9 million shown on Schedule 2.

^{2/} The negative balance in Court Awards is due to the timing of reimbursements for approved Court Awards-eligible expenditures.

^{3/} The negative balance in Regional Transit is due to the timing of reimbursements for project costs from the regional transportation plan (Proposition 400).

**2023-24 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
PROPOSED ESTIMATE
(In Thousands of Dollars)**

	Resources					Expenditures				Ending Fund Balance	
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service		Total
General Funds											
General Fund	222,931	410,991	4,124	1,471,173	(166,724)	1,942,495	1,639,245	58,538	-	1,697,782	244,713
Library	-	46,637	-	8,763	(4,082)	51,318	49,600	1,718	-	51,318	-
Parks	-	19,869	-	113,648	-	133,517	127,917	5,600	-	133,517	-
Cable Television	-	7,175	-	-	(2,437)	4,738	4,738	-	-	4,738	-
Total General Funds	222,931	484,672	4,124	1,593,584	(173,243)	2,132,068	1,821,499	65,856	-	1,887,355	244,713
Special Revenue Funds											
Excise Tax	-	2,201,187	-	-	(2,201,187)	-	-	-	-	-	-
Arizona Highway User Revenue	76,491	162,201	2,089	7,074	(4,475)	243,379	87,862	97,377	-	185,239	58,140
Capital Construction	27,988	1,155	350	7,458	-	36,950	140	21,877	-	22,017	14,934
City Improvement	-	-	-	81,494	(1,022)	80,472	-	-	80,472	80,472	-
Community Reinvestment	22,296	6,726	109	-	(2,064)	27,068	3,291	6,079	-	9,370	17,697
Court Awards	(104)	4,337	100	-	-	4,333	4,331	-	-	4,331	1
Development Services	68,650	80,578	278	-	(6,528)	142,978	87,450	28,843	-	116,292	26,686
Golf	4,945	12,146	33	-	-	17,124	9,977	1,440	-	11,417	5,707
Neighborhood Protection - Block Watch	10,691	584	-	2,776	(9)	14,041	4,068	-	-	4,068	9,972
Neighborhood Protection - Fire	5,126	154	-	13,877	(47)	19,110	12,993	-	-	12,993	6,117
Neighborhood Protection - Police	9,611	304	5	38,852	(880)	47,892	42,226	-	-	42,226	5,666
Parks and Preserves	116,985	3,502	331	55,510	(188)	176,139	7,799	120,293	-	128,092	48,047
Public Safety Enhancement - Fire	12,192	-	1	12,098	-	24,292	12,539	-	-	12,539	11,753
Public Safety Enhancement - Police	13,732	-	-	19,739	(514)	32,957	18,472	-	-	18,472	14,485
Public Safety Expansion - Fire	20,475	709	-	22,202	(312)	43,074	19,369	-	-	19,369	23,705
Public Safety Expansion - Police	25,860	582	8	88,803	(1,775)	113,478	91,368	-	-	91,368	22,110
Regional Transit	(4,892)	77,263	3	-	-	72,374	65,707	13,539	-	79,245	(6,871) ^{2/}
Regional Wireless Cooperative	2,394	7,675	6	-	-	10,075	7,538	-	-	7,538	2,537
Secondary Property Tax	100	135,600	-	-	(707)	134,994	-	-	134,894	134,894	100
Sports Facilities	86,799	6,809	-	31,850	(15,780)	109,678	2,773	2,124	-	4,897	104,781
Transportation 2050	433,887	49,035	1,450	378,871	(12,581)	850,662	239,506	285,561	-	525,067	325,596
Other Restricted	207,720	58,697	551	51,845	(11,788)	307,025	74,028	15,794	-	89,822	217,203
Grants	47,815	686,903	8,328	-	(721)	742,325	456,998	237,547	-	694,545	47,779
Total Special Revenue Funds	1,188,762	3,496,147	13,642	812,448	(2,260,579)	3,250,420	1,248,435	830,473	215,365	2,294,273	956,147
Enterprise Funds											
Aviation	654,306	583,342	7,274	17,378	(20,179)	1,242,123	338,327	237,208	96,730	672,265	569,858
Convention Center	128,949	35,322	560	92,001	(4,265)	252,567	61,762	10,419	17,480	89,661	162,906
Solid Waste	41,206	207,563	2,718	-	(14,460)	237,027	173,822	17,469	9,581	200,872	36,155
Wastewater	242,631	294,045	3,140	33,430	(22,165)	551,081	138,674	132,272	89,549	360,495	190,586
Water	124,765	619,359	4,929	23,939	(33,351)	739,640	309,488	171,235	154,771	635,494	104,146
Total Enterprise Funds	1,191,857	1,739,631	18,622	166,749	(94,421)	3,022,438	1,022,073	568,603	368,111	1,958,787	1,063,651
Total Operating Funds	2,603,551	5,720,450	36,388	2,572,780	(2,528,243)	8,404,926	4,092,007	1,464,931	583,476	6,140,415	2,264,511

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,418.8 million, and is included in the General Funds revenue total of \$1,903.5 million shown on Schedule 2.

^{2/} The negative balance in Regional Transit is due to the timing of reimbursements for project costs from the regional transportation plan (Proposition 400).

**2024-25 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
PROPOSED BUDGET
(In Thousands of Dollars)**

	Resources					Expenditures				Ending Fund Balance	
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service		Total
General Funds											
General Fund	244,713	418,001	2,000	1,402,032	(157,785)	1,908,962	1,849,704	59,258	-	1,908,962	-
Library	-	45,697	-	10,195	(4,082)	51,810	51,120	690	-	51,810	-
Parks	-	20,228	-	113,810	-	134,037	134,037	-	-	134,037	-
Cable Television	-	6,580	-	-	(1,507)	5,073	5,073	-	-	5,073	-
Total General Funds	244,713	490,506	2,000	1,526,037	(163,374)	2,099,883	2,039,935	59,948	-	2,099,883	-
Special Revenue Funds											
Excise Tax	-	2,148,015	-	-	(2,148,015)	-	-	-	-	-	-
Arizona Highway User Revenue	58,140	165,421	901	-	(4,475)	219,987	90,387	88,389	-	178,776	41,211
Capital Construction	14,934	866	143	7,502	-	23,445	140	9,462	-	9,603	13,842
City Improvement	-	-	-	84,178	-	84,178	-	-	84,178	84,178	-
Community Reinvestment	17,697	11,092	6	-	(2,067)	26,728	2,317	5,415	-	7,732	18,996
Court Awards	1	5,011	19	-	-	5,031	5,008	-	-	5,008	23
Development Services	26,686	82,133	145	-	(6,528)	102,436	91,977	7,963	-	99,940	2,496
Golf	5,707	12,279	1	-	-	17,988	10,803	-	-	10,803	7,184
Neighborhood Protection - Block Watch	9,972	503	-	2,800	(12)	13,264	3,312	-	-	3,312	9,952
Neighborhood Protection - Fire	6,117	116	-	14,000	(60)	20,174	14,487	-	-	14,487	5,686
Neighborhood Protection - Police	5,666	228	-	46,702	(915)	51,681	42,162	-	-	42,162	9,519
Parks and Preserves	48,047	2,627	-	56,005	(239)	106,441	8,121	61,766	-	69,887	36,554
Public Safety Enhancement - Fire	11,753	-	-	12,590	-	24,343	13,536	-	-	13,536	10,807
Public Safety Enhancement - Police	14,485	-	-	20,541	(15,514)	19,512	18,709	-	-	18,709	803
Public Safety Expansion - Fire	23,705	532	-	22,402	(332)	46,306	23,969	-	-	23,969	22,337
Public Safety Expansion - Police	22,110	437	-	93,356	(1,855)	114,049	104,909	-	-	104,909	9,140
Regional Transit	(6,871)	85,226	3	-	-	78,358	67,282	6,815	-	74,097	4,261
Regional Wireless Cooperative	2,537	6,610	-	-	-	9,147	6,223	-	-	6,223	2,924
Secondary Property Tax	100	142,101	-	-	(2,256)	139,945	-	-	139,845	139,845	100
Sports Facilities	104,781	6,355	-	32,668	(16,582)	127,221	5,460	5,670	-	11,131	116,091
Transportation 2050	325,596	41,118	1,350	381,630	(11,923)	737,770	272,611	253,134	-	525,745	212,026
Other Restricted	217,203	65,732	45	51,948	(1,262)	333,666	90,667	17,964	-	108,631	225,035
Grants	47,779	726,429	209	-	(150)	774,267	653,064	71,184	-	724,248	50,019
Total Special Revenue Funds	956,147	3,502,831	2,822	826,323	(2,212,186)	3,075,936	1,525,145	527,763	224,023	2,276,930	799,006
Enterprise Funds											
Aviation	569,858	595,697	2,767	19,924	(15,510)	1,172,737	436,420	222,440	101,722	760,582	412,155
Convention Center	162,906	35,574	324	95,516	(4,566)	289,755	80,274	8,427	23,690	112,391	177,364
Solid Waste	36,155	208,591	325	-	(14,088)	230,983	189,749	22,788	10,148	222,685	8,298
Wastewater	190,586	310,694	1,475	16,000	(20,800)	497,954	161,626	93,949	63,330	318,906	179,049
Water	104,146	715,025	2,411	5,000	(33,732)	792,849	355,326	154,791	146,213	656,330	136,519
Total Enterprise Funds	1,063,651	1,865,581	7,302	136,440	(88,697)	2,984,278	1,223,395	502,396	345,103	2,070,894	913,384
Total Operating Funds	2,264,511	5,858,918	12,124	2,488,800	(2,464,256)	8,160,096	4,788,475	1,090,106	569,125	6,447,707	1,712,390

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,353.1 million, and is included in the General Funds revenue total of \$1,843.6 million shown on Schedule 2.

SCHEDULE 2
PROPOSED REVENUES BY MAJOR SOURCE
(In Thousands of Dollars)

Revenue Source	2022-23 Actuals	2023-24 Estimate	Percent Increase/ Decrease from 2022-23 Actuals	2024-25 Budget	Percent Increase/ Decrease from 2023-24 Estimate
GENERAL FUND					
Local Taxes and Related Fees					
Local Sales Tax	674,528	707,300	4.9%	713,778	0.9%
Privilege License Fees	3,385	3,505	3.5%	3,503	0.0%
Other General Fund Excise Taxes	19,452	19,613	0.8%	19,800	1.0%
Subtotal	697,365	730,418	4.7%	737,081	0.9%
State Shared Revenues					
Sales Tax	241,813	249,557	3.2%	259,787	4.1%
State Income Tax	308,183	435,754	41.4%	353,170	-19.0%
Vehicle License Tax	80,593	82,227	2.0%	86,148	4.8%
Subtotal	630,589	767,538	21.7%	699,105	-8.9%
Primary Property Tax	201,050	207,980	3.4%	215,419	3.6%
User Fees/Other Revenue					
Licenses & Permits	3,019	3,064	1.5%	3,064	0.0%
Cable Communications	7,979	7,175	-10.1%	6,580	-8.3%
Fines and Forfeitures	7,954	8,271	4.0%	8,271	0.0%
Court Default Fee	885	846	-4.4%	846	0.0%
Fire	73,274	91,445	24.8%	94,662	3.5%
Hazardous Materials Inspection Fee	1,584	1,450	-8.5%	1,500	3.4%
Library Fees	454	497	9.5%	462	-7.0%
Parks and Recreation	6,259	6,922	10.6%	6,614	-4.4%
Planning	1,690	1,852	9.6%	2,142	15.7%
Police	13,843	14,998	8.3%	15,105	0.7%
Street Transportation	5,375	8,178	52.1%	8,028	-1.8%
Other Service Charges	37,848	47,686	26.0%	40,468	-15.1%
Other	3,735	5,144	37.7%	4,261	-17.2%
Subtotal	163,899	197,528	20.5%	192,003	-2.8%
TOTAL GENERAL FUNDS	1,692,903	1,903,464	12.4%	1,843,608	-3.1%

SCHEDULE 2
PROPOSED REVENUES BY MAJOR SOURCE (Continued)
(In Thousands of Dollars)

Revenue Source	2022-23 Actuals	2023-24 Estimate	Percent Increase/ Decrease from 2022-23 Actuals	2024-25 Budget	Percent Increase/ Decrease from 2023-24 Estimate
SPECIAL REVENUE FUNDS					
Neighborhood Protection	54,116	56,510	4.4%	56,849	0.6%
2007 Public Safety Expansion	106,790	112,223	5.1%	112,977	0.7%
Public Safety Enhancement	30,097	31,837	5.8%	33,131	4.1%
Parks and Preserves	57,741	58,967	2.1%	58,632	-0.6%
Transportation 2050	404,689	427,680	5.7%	422,748	-1.2%
Court Awards	4,655	4,337	-6.8%	5,011	15.5%
Development Services	90,813	80,578	-11.3%	82,133	1.9%
Capital Construction	6,935	8,613	24.2%	8,368	-2.8%
Sports Facilities	37,267	37,636	1.0%	39,023	3.7%
Arizona Highway User Revenue	156,041	162,201	3.9%	165,421	2.0%
Regional Transit Revenues	41,168	77,263	87.7%	85,226	10.3%
Community Reinvestment	9,644	6,726	-30.3%	11,092	64.9%
Secondary Property Tax	131,258	135,600	3.3%	142,101	4.8%
Impact Fee Program Administration	540	759	40.6%	684	-9.9%
Regional Wireless Cooperative	5,656	7,675	35.7%	6,610	-13.9%
Golf Courses	11,212	12,146	8.3%	12,279	1.1%
City Improvement Fund	8	-	-100.0%	-	NA
Other Restricted Revenues	53,504	77,761	45.3%	85,498	9.9%
Grants					
Public Housing Grants	125,829	211,265	67.9%	242,290	14.7%
Human Services Grants	104,750	85,887	-18.0%	76,071	-11.4%
Community Development	32,581	37,772	15.9%	40,557	7.4%
Criminal Justice	28,609	12,382	-56.7%	12,547	1.3%
Public Transit Grants	41,920	105,499	+100%	52,551	-50.2%
Other Grants	125,920	234,098	85.9%	302,414	29.2%
Subtotal - Grants	459,610	686,903	49.5%	726,431	5.8%
SUBTOTAL SPECIAL REVENUE FUNDS	1,661,747	1,985,414	19.5%	2,054,214	3.5%
ENTERPRISE FUNDS					
Aviation	573,802	583,342	1.7%	595,697	2.1%
Water System	498,457	619,359	24.3%	715,025	15.4%
Wastewater System	269,242	294,045	9.2%	310,693	5.7%
Solid Waste	203,588	207,564	2.0%	208,591	0.5%
Convention Center	123,311	127,262	3.2%	131,090	3.0%
SUBTOTAL ENTERPRISE FUNDS	1,668,401	1,831,572	9.8%	1,961,096	7.1%
TOTAL ALL OPERATING FUNDS	5,023,051	5,720,450	13.9%	5,858,918	2.4%

SCHEDULE 3
PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
(In Thousands of Dollars)

	2022-23	2023-24		2024-25	Percent Change from 2023-24	
	Actuals	Budget	Estimate	Budget	Budget	Estimate
General Government						
Mayor's Office	2,425	2,700	2,700	2,744	1.6%	1.6%
City Council	5,589	6,854	6,854	7,029	2.5%	2.5%
City Manager's Office	8,275	20,128	13,209	18,853	-6.3%	42.7%
City Auditor	3,358	3,682	3,594	3,892	5.7%	8.3%
Information Technology Services	77,315	92,904	91,401	105,485	13.5%	15.4%
Equal Opportunity	2,989	4,067	4,009	4,322	6.3%	7.8%
City Clerk	5,616	9,744	9,134	9,019	-7.4%	-1.3%
Human Resources	47,191	37,626	31,037	30,440	-19.1%	-1.9%
Retirement Systems	446	852	583	660	-22.5%	13.2%
Phoenix Employment Relations Board	112	129	125	133	3.2%	6.4%
Law	10,098	12,085	10,284	11,173	-7.6%	8.6%
Budget and Research	4,287	4,563	4,336	4,587	0.5%	5.8%
Regional Wireless Cooperative	5,770	6,881	7,538	6,223	-9.6%	-17.4%
Finance	24,661	33,213	32,848	39,166	17.9%	19.2%
Communications Office	3,843	4,803	4,754	5,081	5.8%	6.9%
Government Relations	1,342	1,581	1,663	1,761	11.4%	5.9%
Total General Government	203,315	241,813	224,069	250,567	3.6%	11.8%
Public Safety						
Police	867,851	978,646	938,266	981,055	0.2%	4.6%
Fire	483,721	565,019	556,820	561,651	-0.6%	0.9%
Total Public Safety	1,351,572	1,543,666	1,495,086	1,542,706	-0.1%	3.2%
Criminal Justice						
City Prosecutor	20,452	23,747	24,225	25,178	6.0%	3.9%
Municipal Court	38,766	41,673	40,420	41,010	-1.6%	1.5%
Public Defender	5,585	6,295	6,531	6,902	9.6%	5.7%
Total Criminal Justice	64,803	71,715	71,175	73,089	1.9%	2.7%
Transportation						
Street Transportation	109,445	124,336	118,519	121,044	-2.6%	2.1%
Aviation	305,025	338,174	337,737	410,809	21.5%	21.6%
Public Transit	269,290	334,840	340,369	350,032	4.5%	2.8%
Total Transportation	683,760	797,350	796,624	881,886	10.6%	10.7%

SCHEDULE 3 (Continued)
PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
(In Thousands of Dollars)

	2022-23	2023-24		2024-25	Percent Change from 2023-24	
	Actuals	Budget	Estimate	Budget	Budget	Estimate
Community Development						
Planning and Development	82,730	96,602	95,961	101,520	5.1%	5.8%
Housing	126,259	198,920	195,598	259,604	30.5%	32.7%
Community and Economic Development	17,897	21,815	27,920	20,578	-5.7%	-26.3%
Neighborhood Services	37,991	91,079	50,099	73,092	-19.7%	45.9%
Total Community Development	264,878	408,416	369,578	454,794	11.4%	23.1%
Community Enrichment						
Office of Arts and Culture	5,885	6,618	7,174	10,043	51.8%	40.0%
Parks and Recreation	129,368	150,286	150,254	156,535	4.2%	4.2%
Library	47,496	52,313	51,871	52,776	0.9%	1.7%
Phoenix Convention Center	57,173	65,382	65,437	81,480	24.6%	24.5%
Human Services	179,156	172,854	198,239	168,029	-2.8%	-15.2%
Total Community Enrichment	419,078	447,454	472,975	468,863	4.8%	-0.9%
Environmental Services						
Office of Sustainability	732	1,100	989	890	-19.1%	-10.0%
Environmental Programs	4,893	5,070	6,166	154,940	+100.0%	+100.0%
Public Works	27,581	36,678	31,244	36,054	-1.7%	15.4%
Solid Waste Disposal	159,184	173,599	173,593	188,516	8.6%	8.6%
Water Services	387,759	469,997	447,508	484,794	3.1%	8.3%
Total Environmental Services	580,150	686,445	659,500	865,195	26.0%	31.2%
Non-Departmental Operating						
Contingencies	-	176,747	-	236,375	33.7%	0.0%
Other Non-Departmental ^{2/}	-	48,000	3,000	15,000	-68.8%	+100.0%
Total Non-Departmental Operating	-	224,747	3,000	251,375	11.8%	8,279.2%
Total	3,567,556	4,421,605	4,092,007	4,788,475	8.3%	17.0%

^{1/} For purposes of this schedule, department budget allocations include Grants.

^{2/} Other Non-Departmental consists of Coronavirus State and Local Fiscal Recovery Funds (SLFRF), unassigned vacancy savings, additional pension contribution, and additional appropriation for American Rescue Plan Act (ARPA) funds.

SCHEDULE 4
2024-25 OPERATING EXPENDITURES BY DEPARTMENT^{1/}
BY SOURCE OF FUNDS
(In Thousands of Dollars)

	Total	General Funds	Special Revenue Funds	Enterprise Funds
General Government				
Mayor's Office	2,744	2,744	-	-
City Council	7,029	7,029	-	-
City Manager's Office	18,853	11,993	6,565	296
City Auditor	3,892	3,892	-	-
Information Technology Services	105,485	104,600	-	884
Equal Opportunity	4,322	3,687	635	-
City Clerk	9,019	9,019	-	-
Human Resources	30,440	30,440	-	-
Retirement Systems	660	60	600	-
Phoenix Employment Relations Board	133	133	-	-
Law	11,173	10,936	237	-
Budget and Research	4,587	4,587	-	-
Regional Wireless Cooperative	6,223	-	6,223	-
Finance	39,166	34,834	2,664	1,668
Communications Office	5,081	5,058	23	-
Government Relations	1,761	1,761	-	-
Total General Government	250,567	230,773	16,947	2,847
Public Safety				
Police	981,055	768,115	212,940	-
Fire	561,651	479,934	81,717	-
Total Public Safety	1,542,706	1,248,049	294,657	-
Criminal Justice				
City Prosecutor	25,178	23,486	1,692	-
Municipal Court	41,010	40,479	530	-
Public Defender	6,902	6,902	-	-
Total Criminal Justice	73,089	70,868	2,222	-
Transportation				
Street Transportation	121,044	25,252	95,792	-
Aviation	410,809	-	-	410,809
Public Transit	350,032	-	350,032	-
Total Transportation	881,886	25,252	445,825	410,809

SCHEDULE 4 (Continued)
2024-25 OPERATING EXPENDITURES BY DEPARTMENT^{1/}
BY SOURCE OF FUNDS
(In Thousands of Dollars)

	Total	General Funds	Special Revenue Funds	Enterprise Funds
Community Development				
Planning and Development	101,520	7,112	94,408	-
Housing	259,604	2,058	257,546	-
Community and Economic Development	20,578	10,079	9,753	746
Neighborhood Services	73,092	21,863	51,228	-
Total Community Development	454,794	41,112	412,935	746
Community Enrichment				
Office of Arts and Culture	10,043	8,889	1,154	-
Parks and Recreation	156,535	134,037	22,497	-
Library	52,776	51,120	1,656	-
Phoenix Convention Center	81,480	4,165	683	76,632
Human Services	168,029	38,743	128,507	780
Total Community Enrichment	468,863	236,955	154,497	77,412
Environmental Services				
Office of Sustainability	890	710	180	-
Environmental Programs	154,940	1,928	152,275	737
Public Works	36,054	35,413	641	-
Solid Waste Disposal	188,516	-	-	188,516
Water Services	484,794	-	3,467	481,328
Total Environmental Services	865,195	38,051	156,563	670,581
Non-Departmental Operating				
Contingencies	236,375	168,875	6,500	61,000
Other Non-Departmental ^{2/}	15,000	(20,000)	35,000	-
Total Non-Departmental Operating	251,375	148,875	41,500	61,000
Total	4,788,475	2,039,935	1,525,145	1,223,395

^{1/} For purposes of this schedule, department budget allocations include Grants.

^{2/} Other Non-Departmental consists of unassigned vacancy savings and additional appropriation for American Rescue Plan Act (ARPA) funds.

SCHEDULE 5
PROPOSED DEBT SERVICE EXPENDITURES
BY SOURCE AND USE OF FUNDS AND TYPE OF EXPENDITURE
(In Thousands of Dollars)

	2022-23 Actual	2023-24 Estimate	2024-25 Proposed Budget
Operating Funds			
City Improvement			
Economic Development	5,528	5,851	2,700
Finance and General Government	11,082	11,789	30,004
Fire	1,286	2,033	1,586
Housing	73	571	-
Human Resources	581	642	182
Human Services	94	124	73
Information Technology	10,965	12,567	4,946
Municipal Court	5,071	6,313	6,449
Parks and Recreation	454	636	395
Police	1,564	2,033	1,231
Public Works	12,140	10,913	9,911
Sports Facilities	13,128	12,760	13,560
Street Transportation	10,264	14,240	13,142
Sub-Total City Improvement	72,229	80,472	84,178
Secondary Property Tax			
Cultural Facilities	52,304	12,670	4,536
Education & Economic Development	19,186	23,256	29,241
Environmental Improvement	547	541	534
Fire Protection	8,738	14,830	7,374
Freeway Mitigation	819	626	668
Historic Preservation	2,130	1,765	1,444
Human Services & Senior Centers	332	559	709
Information Systems	71	123	158
Issuance Costs	404	900	900
Library	10,448	6,768	6,021
Maintenance Service Centers	245	377	473
Neighborhood Services	763	1,264	1,594
Other Debt Service	1,368	2	12,502
Parks & Mountain Preserves	28,197	16,644	24,114
Police	16,571	12,574	12,941
Police, Fire & Technology	10,213	12,769	16,239
Storm Sewers	37,884	17,779	8,876
Street Improvements	15,623	11,445	11,522
Sub-Total Secondary Property Tax	205,845	134,894	139,845
Aviation	98,917	96,730	101,722
Convention Center	17,464	17,480	23,690
Solid Waste	15,174	9,581	10,148
Wastewater	76,756	89,549	63,330
Water	147,890	154,771	146,213
Total Operating Funds	634,275	583,476	569,125

SCHEDULE 5 (Continued)
PROPOSED DEBT SERVICE EXPENDITURES
BY SOURCE AND USE OF FUNDS AND TYPE OF EXPENDITURE
(In Thousands of Dollars)

	2022-23 Actual	2023-24 Estimate	2024-25 Proposed Budget
Bond Funds			
Aviation	452	174	650
Wastewater	-	900	-
Water	-	-	900
Other	654	-	1,800
Total Bond Funds	1,106	1,074	3,350
Other Capital Funds			
Customer Facility Charges	20,559	20,558	20,562
Federal, State and Other Participation	24,999	25,499	25,999
Passenger Facility Charges	56,761	56,761	56,764
Total Other Capital Funds	102,320	102,818	103,325
Total Debt Service	737,700	687,368	675,800
Type of Expenditure			
Principal	422,232	366,701	337,608
Interest and Other	315,469	320,669	338,192
Total Debt Service Expenditures	737,700	687,368	675,800

SCHEDULE 6
SUMMARY OF PRELIMINARY 2024-25 CAPITAL IMPROVEMENT PROGRAM
FINANCED BY OPERATING FUNDS
(In Thousands of Dollars)

	2022-23 Actuals	2023-24 Estimate	2024-25 Proposed Budget
<u>Use of Funds</u>			
Aviation	38,825	234,269	221,469
Economic Development	25,095	15,732	9,034
Environmental Programs	217	562	250
Facilities Management	20,938	32,797	28,775
Fire Protection	1,951	3,339	5,447
Historic Preservation & Planning	3,166	26,563	7,500
Housing	19,304	111,709	38,918
Human Services	14,654	26,795	-
Information Technology	8,752	26,510	17,538
Libraries	1,521	3,691	1,085
Municipal Court	-	9,000	-
Neighborhood Services	3,613	10,588	5,461
Non-Departmental Capital	-	-	9,700
Parks, Recreation & Mountain Preserves	36,781	129,873	61,500
Phoenix Convention Center	4,126	8,927	11,815
Public Art Program	517	3,655	6,502
Public Transit	48,162	313,371	235,747
Solid Waste Disposal	14,258	14,373	22,214
Street Transportation & Drainage	133,911	193,557	165,089
Wastewater	43,765	125,654	89,347
Water	116,375	173,968	152,715
Total Operating Funds	535,931	1,464,931	1,090,106
<u>Source of Funds</u>			
General Funds			
General Fund	31,343	58,538	59,258
Library	205	1,718	690
Parks	36	5,600	-
Total General Funds	31,584	65,856	59,948
Special Revenue Funds			
Arizona Highway User Revenue	73,801	97,377	88,389
Capital Construction	4,557	21,877	9,462
Community Reinvestment	3,254	6,079	5,415
Development Services	3,350	28,843	7,963
Golf	435	1,440	-
Grants	76,259	237,547	71,184
Other Restricted	3,984	15,794	17,964
Parks and Preserves	33,894	120,293	61,766
Regional Transit	2,197	13,539	6,815
Sports Facilities	2,020	2,124	5,670
Transportation 2050	85,732	285,561	253,134
Total Special Revenue Funds	289,482	830,473	527,763
Enterprise Funds			
Aviation	38,830	237,208	222,440
Convention Center	1,061	10,419	8,427
Solid Waste	14,819	17,469	22,788
Wastewater	44,373	132,272	93,949
Water	115,781	171,235	154,791
Total Enterprise Funds	214,865	568,603	502,396
Total Operating Funds	535,931	1,464,931	1,090,106

SCHEDULE 7
PROPOSED GENERAL FUND INTERFUND TRANSFERS

(In Thousands of Dollars)

	2022-23 Actuals	2023-24 Estimate	2024-25	
			Budget	Increase/ (Decrease)
Transfers to the General Fund				
<u>Enterprise Funds</u>				
Aviation				
Central Service Cost Allocation	13,634	15,052	15,052	-
Convention Center				
Central Service Cost Allocation	3,144	3,524	3,524	-
Solid Waste				
Central Service Cost Allocation	10,778	11,166	11,166	-
In-Lieu Property Taxes	1,153	1,205	1,241	36
Total	11,931	12,371	12,407	36
Wastewater Funds				
Central Service Cost Allocation	8,539	9,643	9,643	-
In-Lieu Property Taxes	10,268	10,365	11,016	651
Total	18,807	20,008	20,659	651
Water Funds				
Central Service Cost Allocation	12,808	14,464	14,464	-
In-Lieu Property Taxes	17,185	17,638	19,066	1,428
Total	29,993	32,102	33,530	1,428
Total From Enterprise Funds	77,509	83,057	85,172	2,115
<u>Special Revenue Funds</u>				
Excise				
Transfer to General Fund	1,250,380	1,418,793	1,353,102	(65,691)
Development Services				
Central Service Cost Allocation	6,528	6,528	6,528	-
Sports Facilities				
Central Service Cost Allocation	63	89	89	-
ASU Facilities Operations Fund	871	705	740	35
Downtown Community Reinvestment Fund	2,066	2,064	2,067	3
Housing Central Office Central Service Costs	382	522	522	-
Library Reserve Fund	3,675	-	-	-
Neighborhood Protection Central Service Costs	726	748	748	-
Parks Gifts and Donations	1,000	-	-	-
Public Housing In-Lieu Property Taxes	145	150	150	-
Public Safety Enhancement Central Service Costs	535	514	514	-
Public Safety Expansion Central Service Costs	1,639	1,709	1,709	-
T2050 Central Service Costs	1,228	1,551	1,551	-
Total From Special Revenue Funds	1,269,238	1,433,373	1,367,720	(65,653)
Total Transfers to the General Fund	1,346,747	1,516,430	1,452,892	(63,538)

SCHEDULE 7
PROPOSED GENERAL FUND INTERFUND TRANSFERS (Continued)
(In Thousands of Dollars)

	2022-23 Actuals	2023-24 Estimate	2024-25	
			Budget	Increase/ (Decrease)
Transfers from the General Fund				
Aerial Fleet Capital Reserve Fund	(7,000)	(7,000)	-	7,000
Arizona Highway User Revenue	(3,000)	-	-	-
Aviation-Emergency Transportation Services	(209)	(220)	(250)	(30)
Capital Reserve Fund	(5,000)	-	-	-
City Improvement - Library	(118)	(129)	(129)	-
Library Reserve Fund	-	(608)	-	608
City Improvement	(44,203)	(47,515)	(53,062)	(5,547)
Community Facilities Districts-Restricted Fund	(64)	(244)	(824)	(580)
Fire Public Safety Enhancement	(1,826)	-	-	-
Fire Sinking Fund	(8,000)	(2,200)	-	2,200
Housing Central Office Cost Center	(2,500)	(2,500)	(2,500)	-
Infrastructure Repayment Agreements	(972)	(3,883)	(9,705)	(5,822)
Police-2007 Public Safety Expansion	(10,061)	-	-	-
Public Safety Other Restricted Fund	(17,000)	(18,000)	(18,000)	-
Public Safety Pension Reserve Fund	(1,000)	(1,000)	(1,000)	-
Restructured Savings Debt Service Reserve	(61,750)	-	-	-
Retiree Rate Stabilization Fund	(1,026)	(1,022)	-	1,022
Strategic Economic Development Fund	(1,500)	(1,500)	(1,500)	-
Marijuana Sales Tax to PSPRS	-	(3,109)	(3,258)	(149)
Street Capital Project	(6,009)	(7,158)	-	7,158
Total Transfers from the General Fund	(171,238)	(96,088)	(90,228)	5,860
Net Transfers to the General Fund	1,175,509	1,420,342	1,362,664	(57,678)

SCHEDULE 8
PROPOSED POSITIONS BY DEPARTMENT
Number of Full Time Equivalent Positions

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	Estimate less Adopted	2024-25 Budget	Budget less Estimate
General Government						
Mayor's Office	15.0	15.0	15.0	0.0	15.0	0.0
City Council	46.5	45.5	41.0	(4.5)	41.0	0.0
City Manager's Office	66.0	65.0	62.5	(2.5)	61.0	(1.5)
City Auditor	25.4	25.4	25.4	0.0	25.4	0.0
Information Technology Services	225.0	225.0	224.0	(1.0)	216.0	(8.0)
Equal Opportunity	30.0	30.0	30.0	0.0	30.0	0.0
City Clerk	52.5	51.5	52.5	1.0	51.5	(1.0)
Human Resources	141.7	141.7	138.7	(3.0)	138.7	0.0
Retirement Systems	18.0	18.0	18.0	0.0	18.0	0.0
Phoenix Employment Relations Board	1.0	1.0	1.0	0.0	1.0	0.0
Law	82.0	86.0	86.0	0.0	85.0	(1.0)
Budget and Research	24.0	24.0	24.0	0.0	24.0	0.0
Regional Wireless Cooperative	4.0	5.0	5.0	0.0	5.0	0.0
Finance	221.0	220.0	240.0	20.0	237.0	(3.0)
Communications Office	24.0	23.0	23.0	0.0	23.0	0.0
Government Relations	6.0	6.0	6.0	0.0	6.0	0.0
Total General Government	982.1	982.1	992.1	10.0	977.6	(14.5)
Public Safety						
Police	4,547.9	4,587.9	4,598.4	10.5	4,591.9	(6.5)
Fire	2,367.7	2,386.7	2,429.7	43.0	2,419.7	(10.0)
Total Public Safety	6,915.6	6,974.6	7,028.1	53.5	7,011.6	(16.5)
Criminal Justice						
City Prosecutor	165.0	164.0	166.0	2.0	166.0	0.0
Municipal Court	281.0	281.0	282.0	1.0	281.0	(1.0)
Public Defender	13.0	13.0	16.0	3.0	16.0	0.0
Total Criminal Justice	459.0	458.0	464.0	6.0	463.0	(1.0)
Transportation						
Street Transportation	753.0	752.0	759.0	7.0	772.0	13.0
Aviation	923.0	922.0	922.0	0.0	922.0	0.0
Public Transit	127.0	127.0	129.0	2.0	129.0	0.0
Total Transportation	1,803.0	1,801.0	1,810.0	9.0	1,823.0	13.0

SCHEDULE 8 (Continued)
PROPOSED POSITIONS BY DEPARTMENT
Number of Full Time Equivalent Positions

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	Estimate less Adopted	2024-25 Budget	Budget less Estimate
Community Development						
Planning and Development	536.8	536.8	545.8	9.0	545.8	0.0
Housing	131.0	129.0	135.0	6.0	132.0	(3.0)
Community and Economic Development	63.0	61.0	70.0	9.0	69.0	(1.0)
Neighborhood Services	202.0	202.0	201.0	(1.0)	201.0	0.0
Total Community Development	932.8	928.8	951.8	23.0	947.8	(4.0)
Community Enrichment						
Office of Arts and Culture	11.0	12.0	16.1	4.1	28.7	12.6
Parks and Recreation	1,063.6	1,082.6	1,084.6	2.0	1,069.4	(15.2)
Library	412.4	411.5	411.4	(0.1)	402.7	(8.7)
Phoenix Convention Center	220.0	220.0	221.0	1.0	221.0	0.0
Human Services	461.0	430.0	440.5	10.5	401.0	(39.5)
Total Community Enrichment	2,168.0	2,156.1	2,173.6	17.5	2,122.8	(50.8)
Environmental Services						
Office of Sustainability	6.0	6.0	6.0	0.0	5.0	(1.0)
Environmental Programs	16.0	15.0	16.0	1.0	14.0	(2.0)
Public Works	462.0	462.0	466.0	4.0	479.0	13.0
Solid Waste Disposal	639.5	627.5	628.5	1.0	628.5	0.0
Water Services	1,544.8	1,535.8	1,546.8	11.0	1,539.3	(7.5)
Total Environmental Services	2,668.3	2,646.3	2,663.3	17.0	2,665.8	2.5
Total	15,928.8	15,946.9	16,082.9	136.0	16,011.6	(71.3)

SCHEDULE 9
2024-25 CAPITAL FUNDS
PRELIMINARY RESOURCES AND EXPENDITURES PROPOSED BUDGET
(In Thousands of Dollars)

	Budgeted Beginning Fund Balance	Revenues and Other Sources/ (Uses) (1)	Expenditures	Ending Balance	Projected Resources Beyond 2024-25 (2)	Funds Available Beyond 2024-25
1988 General Obligation Bonds						
1988 Freeway Mitigation Bonds	849	-	-	849	1,000	1,849
1988 Parks Bonds	419	-	-	419	-	419
1988 Police Bonds	27	-	-	27	-	27
	1,295	-	-	1,295	1,000	2,295
1989 General Obligation Bonds						
1989 Historic Preservation Bonds	2	-	-	2	-	2
	2	-	-	2	-	2
2001 General Obligation Bonds						
2001 Affordable Housing and Homeless Shelter Bonds	1,011	-	-	1,011	-	1,011
2001 Education, Youth and Cultural Facilities Bonds	(414)	-	850	(1,264)	1,700	436
2001 Environmental Improvement and Cleanup Bonds	244	-	-	244	630	874
2001 Fire Protection Bonds	-	-	-	-	800	800
2001 Neighborhood Protection and Senior Centers Bonds	505	-	-	505	2,355	2,860
2001 New & Improved Libraries Bonds	3,420	-	-	3,420	900	4,320
2001 Parks, Open Space and Recreation Facilities Bonds	(436)	-	-	(436)	4,425	3,989
2001 Police, Fire and Computer Technology Bonds	(189)	-	-	(189)	615	426
2001 Police Protection Facilities and Equipment Bonds	(566)	-	-	(566)	1,115	549
2001 Preserving Phoenix Heritage Bonds	(190)	-	-	(190)	795	605
2001 Storm Sewer Bonds	-	-	-	-	50	50
2001 Street Improvement Bonds	(532)	-	-	(532)	2,225	1,693
	2,853	-	850	2,003	15,610	17,613
2006 General Obligation Bonds						
2006 Affordable Housing and Neighborhoods Bonds	3,621	-	-	3,621	17,795	21,416
2006 Education Bonds	(4,549)	-	-	(4,549)	8,090	3,541
2006 Libraries, Senior and Cultural Centers Bonds	(1,247)	-	172	(1,419)	27,190	25,771
2006 Parks and Open Spaces Bonds	2,049	-	-	2,049	13,685	15,734
2006 Police, Fire and City Technology Bonds	621	-	-	621	4,790	5,411
2006 Police, Fire and Homeland Security Bonds	(7,042)	-	-	(7,042)	36,700	29,658
2006 Street and Storm Sewer Improvements Bonds	5,939	-	-	5,939	27,495	33,434
	(609)	-	172	(781)	135,745	134,964
2023 General Obligation Bonds						
2023 Affordable Housing & Senior Center Bonds	-	43,800	20,070	23,730	19,200	42,930
2023 Economic Development, Environment & Culture Bonds	-	73,800	31,704	42,096	40,585	82,681
2023 Fire, Police & Streets Bonds	-	88,900	45,178	43,722	125,100	168,822
2023 Library, Parks and Historic Preservation Bonds	-	43,500	9,956	33,544	65,115	98,659
	-	250,000	106,907	143,093	250,000	393,093
Nonprofit Corporation Bond Funds						
Aviation Bonds	(178,098)	200,000	145,156	(123,254)	346,210	222,956
Convention Center Bonds	13	-	-	13	-	13
Other Bonds	38,851	166,000	131,076	73,775	92,445	166,220
Parks and Preserves Bonds	-	-	-	-	66,000	66,000
Solid Waste Bonds	8,831	-	6,544	2,287	145,000	147,287
Transit 2000 Bonds	67	-	-	67	-	67
Transportation 2050 Bonds	-	-	-	-	1,100,000	1,100,000
Wastewater Bonds	(2,866)	-	252,581	(255,447)	709,940	454,493
Water Bonds	(167,949)	-	132,797	(300,746)	1,095,553	794,807
	(301,151)	366,000	668,154	(603,305)	3,555,147	2,951,842
Total Bond Funds	(297,610)	616,000	776,084	(457,694)	3,957,502	3,499,808

SCHEDULE 9 (Continued)
2024-25 CAPITAL FUNDS
PRELIMINARY RESOURCES AND EXPENDITURES PROPOSED BUDGET
(In Thousands of Dollars)

	Budgeted Beginning Fund Balance	Revenues and Other Sources/ (Uses) (1)	Expenditures	Ending Balance	Projected Resources Beyond 2024-25 (2)	Funds Available Beyond 2024-25
Other Capital Funds						
Capital Gifts	35	-	-	35	-	35
Capital Grants	-	620,267	620,267	-	707,461	707,461
Capital Reserves	207,923	14,000	8,487	213,436	-	213,436
Customer Facility Charges	107,900	60,060	20,562	147,398	246,921	394,319
Federal, State and Other Participation	-	140,721	140,721	-	316,870	316,870
Impact Fees	194,794	-	143,042	51,752	-	51,752
Other Capital	53,184	-	835	52,349	-	52,349
Other Cities' Share in Joint Ventures	-	56,967	56,967	-	218,902	218,902
Passenger Facility Charges	139,583	98,071	174,698	62,956	403,194	466,150
Solid Waste Remediation	4,557	-	977	3,580	-	3,580
Total Other Capital Funds	707,975	990,086	1,166,557	531,505	1,893,347	2,424,852
Total	410,366	1,606,086	1,942,640	73,812	5,850,849	5,924,661

(1) Includes bond proceeds and funds which pass through capital funds such as grants, land sales, and other agency and private participation.

(2) Includes bonds authorized and available for sale, pledged resources, and cost recovery for projects billed and/or reimbursed on a cash-flow basis.

SCHEDULE 10
SUMMARY OF PRELIMINARY 2024-25 CAPITAL IMPROVEMENT PROGRAM
BY PROGRAM AND SOURCE OF FUNDS
(In Thousands of Dollars)

Program	Total 2024-25 Proposed Budget	Operating Funds	General Obligation Bond Funds	Nonprofit Corporation Bond Funds	Other Capital Funds
Arts and Cultural Facilities	20,659	-	20,659	-	-
Aviation	823,617	221,469	-	143,914	458,234
Economic Development	14,284	9,034	5,250	-	-
Environmental Programs	1,250	250	1,000	-	-
Facilities Management	68,587	28,775	7,150	28,376	4,286
Fire Protection	52,862	5,447	15,060	25,652	6,703
Historic Preservation & Planning	9,500	7,500	2,000	-	-
Housing	63,191	38,918	18,834	-	5,438
Human Services	317	-	317	-	-
Information Technology	42,947	17,538	-	25,409	-
Libraries	3,176	1,085	483	-	1,608
Neighborhood Services	5,461	5,461	-	-	-
Non-Departmental Capital	235,075	9,700	-	22,050	203,325
Parks, Recreation & Mountain Preserves	72,105	61,500	6,736	-	3,869
Phoenix Convention Center	41,815	11,815	-	30,000	-
Police Protection	39,533	-	18,988	-	20,544
Public Art Program	10,728	6,502	569	3,657	-
Public Transit	235,747	235,747	-	-	-
Regional Wireless Cooperative	6,000	-	-	-	6,000
Solid Waste Disposal	30,073	22,214	-	6,337	1,522
Street Transportation & Drainage	307,787	165,089	10,884	-	131,815
Wastewater	467,767	89,347	-	252,581	125,839
Water	480,267	152,715	-	130,178	197,374
Total	3,032,747	1,090,106	107,929	668,154	1,166,557

SCHEDULE 11
Tax Levy and Tax Rate Information
Fiscal Year 2024-25
(In Thousands)

	2023-24	2024-25
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>209,026</u>	\$ <u>217,597</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>209,026</u>	\$ <u>217,597</u>
B. Secondary property taxes	<u>132,416</u>	<u>139,948</u>
C. Total property tax levy amounts	\$ <u>341,442</u>	\$ <u>357,545</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>207,980</u>	
(2) Prior years' levies	<u>371</u>	
(3) Total primary property taxes	\$ <u>208,351</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>131,754</u>	
(2) Prior years' levies	<u>234</u>	
(3) Total secondary property taxes	\$ <u>131,988</u>	
C. Total property taxes collected	\$ <u>340,339</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.2851</u>	<u>1.2658</u>
(2) Secondary property tax rate	<u>0.8141</u>	<u>0.8141</u>
(3) Total city/town tax rate	<u>2.0992</u>	<u>2.0799</u>
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating zero special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* The 2024-25 planned primary and secondary levies are \$217,597,043 and \$139,947,664, respectively. Historically, actual property tax collections have been slightly lower than the amount levied. For 2024-25, actual collections for primary and secondary property taxes are estimated to be \$215,419,000 and \$138,548,664, or 99% of the levy amount.

** Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.