



## **City of Phoenix**

### **Adoption of the Annual Tentative 2017-2018 Budget Ordinances**

This report provides backup information to the items on the June 7, 2017 Council Formal agenda regarding adoption of the Tentative 2017-2018 Budget ordinances. These are the annual steps required by City Charter and State Law.

State law requires adoption of the annual Tentative Budget ordinances, followed by two consecutive weeks of publication of the adopted Tentative Budget in the legally prescribed format. Detailed budget schedules prepared on forms provided by the State Auditor General's Office in accordance with state law are attached to this report.

Adoption of the Tentative 2017-2018 budget ordinances requires the following:

1. Holding a public hearing
2. Adoption of the Tentative 2017-18 Budget ordinance. This ordinance adopts the portion of the Tentative Budget financed from operating resources. It represents the 2017-2018 Budget approved by the City Council on May 23.
3. Adoption of the Tentative 2017-2018 Capital Funds Budget ordinance. This ordinance adopts the portion of the Tentative Budget financed from capital funds and is included in the first fiscal year of the 2017-2022 Capital Improvement Program.
4. Adoption of the Tentative 2017-2018 Reappropriated Funds Budget ordinance. This budget ordinance is required to rebudget funds that were contractually committed in the prior fiscal year but not yet fully expended. Since budget appropriations expire on June 30 of each fiscal year, this ordinance re-establishes the appropriations for payment of vendors as goods and services are received.

For example, on December 14, 2016, the City Council awarded a contract to J.R. Filanc Construction Company, Inc. to provide construction phase services in support of the Deer Valley Water Treatment Plant Rehabilitation 2015 project. The amount of the contract was \$15,100,000, which was encumbered, or committed using the 2016-2017 Wastewater Capital funds budget appropriation. However, to-date payments on this contract have not yet occurred and will extend into fiscal year 2017-2018. This \$15,100,000 is included in the Reappropriated Funds ordinance to ensure the spending authority is in place for future payments made on this contract during the 2017-2018 fiscal year.

## **Remaining Steps**

Following this action, the Tentative 2017-2018 Budget information will be advertised for two consecutive weeks in accordance with state law.

State law also requires adoption of the Final 2017-2018 Budget ordinances following the two weeks of advertised publications of the adopted Tentative Budget. The City Charter requires Council adopt the budget on or before the last day of June each year. As a result, adoption of the Final 2017-2018 Budget is scheduled for the June 21, 2017 Council Formal meeting. The June 21, 2017 actions will include the Final 2017-2018 Budget ordinance, the Final 2017-2018 Capital Funds Budget ordinance, and the Final 2017-2018 Reappropriated Funds Budget ordinance. Both state law and the City Charter require holding public hearings prior to adoption of the Budget ordinances.

Also on the June 21, 2017 agenda there will be several items necessary to close out the current fiscal year and prepare for the annual independent audit. A separate City Council Report will be provided explaining these funding plan close-out items for the June 21, 2017 agenda.

The 2017-2018 Property Tax Levy will be brought forward for adoption on July 6, 2017, as state law requires this to occur at least 14 days after adoption of the Final Budget. The City Charter requires adoption of the Property Tax Levy no later than the last regularly scheduled meeting in July. Based on the May 23, 2017 City Council action, the levy will reflect a total property tax rate of \$2.16 per \$100 of assessed valuation.

# Attachment A - 2017-18 State Forms A through G

## CITY OF PHOENIX, ARIZONA Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2017-18 (In Thousands)

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Reappropriation Funds	Total All Funds
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	1,225,108	1,256,413	127,127	528,672		1,348,335	1,396,609	5,882,264
2017	Actual Expenditures/Expenses**	1,119,347	1,062,813	126,962	261,763		1,258,052	857,916	4,686,853
2018	Fund Balance/Net Position at July 1***	130,109	563,477	100	564,734		545,794	1,437,205	3,241,419
2018	Primary Property Tax Levy	153,454							153,454
2018	Secondary Property Tax Levy			94,664					94,664
2018	Estimated Revenues Other than Property Taxes	180,204	1,863,584	4,737	242,323		1,165,026		3,455,874
2018	Other Financing Sources	1,000	2,000						3,000
2018	Other Financing (Uses)								
2018	Interfund Transfers In	958,846	530,436	2,866			93,057		1,585,205
2018	Interfund Transfers (Out)	145,873	1,335,762				65,361		1,546,996
2018	Reduction for Amounts Not Available:								
2018	LESS: Amounts for Future Debt Retirement:								
2018	Total Financial Resources Available	1,277,740	1,623,735	102,367	807,057		1,738,516	1,437,205	6,986,620
2018	Budgeted Expenditures/Expenses	1,277,740	1,266,804	102,267	1,077,708		1,416,502	1,437,205	6,578,226

### EXPENDITURE LIMITATION COMPARISON

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC expenditure limitation

	2017	2018
	\$ 4,485,655	\$ 5,141,021
	166,778	(441,758)
	4,652,433	4,699,263
	\$ 4,652,433	\$ 4,699,263
	\$ 5,882,264	\$ 6,578,226

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY OF PHOENIX, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2017-18**  
(In Thousands)

	<u>2016-17</u>	<u>2017-18</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>156,133</u>	\$ <u>163,197</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>          </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>146,711</u>	\$ <u>156,586</u>
B. Secondary property taxes	<u>91,602</u>	<u>96,596</u>
C. Total property tax levy amounts	\$ <u>238,313</u>	\$ <u>253,182</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>145,141</u>	
(2) Prior years' levies	<u>279</u>	
(3) Total primary property taxes	\$ <u>145,420</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>90,622</u>	
(2) Prior years' levies	<u>121</u>	
(3) Total secondary property taxes	\$ <u>90,743</u>	
C. Total property taxes collected	\$ <u>236,163</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.3359</u>	<u>1.3359</u>
(2) Secondary property tax rate	<u>0.8341</u>	<u>0.8241</u>
(3) Total city/town tax rate	<u>2.1700</u>	<u>2.1600</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 <u>1</u> 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 2017-18 planned primary and secondary levies are \$156,585,988 and \$96,595,937, respectively. Historically, actual property tax collections have been slightly lower than the amount levied. For 2017-18, actual collections for primary and secondary property taxes are estimated to be \$153,454,000 and \$94,664,000, or 98% 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.

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016-17</b>	<b>ACTUAL REVENUES* 2016-17</b>	<b>ESTIMATED REVENUES 2017-18</b>
<b>GENERAL FUND</b>			
<b>Intergovernmental</b>			
County Vehicle License Tax	61,042	61,236	62,706
<b>Charges for services</b>			
Fire Emergency Transportation Services	34,700	34,700	35,000
Hazardous Materials Inspection Fee	1,550	1,350	1,400
Planning	1,680	1,906	2,106
Police	13,803	13,645	13,645
Street Transportation	3,477	4,822	4,345
Other Service Charges	16,696	17,887	18,001
<b>Fines and forfeits</b>			
Moving Violations	7,275	5,178	5,178
Parking Violations	1,113	982	982
Driving While Intoxicated	968	680	680
Defensive Driving Program	2,386	1,488	1,488
Other Receipts	3,500	3,449	3,201
<b>Interest on investments</b>			
Interest on investments	3,500	3,907	3,908
<b>Contributions</b>			
SRP In-Lieu Taxes	1,600	2,015	2,015
<b>Miscellaneous</b>			
Miscellaneous	7,185	7,123	7,061
Parks and Recreation	7,818	7,812	7,658
Libraries	672	740	740
Cable Communications	10,090	10,249	10,090
<b>Total General Fund</b>	<b>\$ 179,055</b>	<b>\$ 179,169</b>	<b>\$ 180,204</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Incorporated Cities Share	\$ 92,689	\$ 99,716	\$ 101,901
300,000 Population Share	23,303	25,090	25,630
Interest/Other	550	800	650
	<b>\$ 116,542</b>	<b>\$ 125,606</b>	<b>\$ 128,181</b>

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016-17</b>	<b>ACTUAL REVENUES* 2016-17</b>	<b>ESTIMATED REVENUES 2017-18</b>
<b>Excise Tax Fund</b>			
Local Taxes	\$ 443,531	\$ 443,511	\$ 456,141
Stormwater	4,743	4,732	4,734
Jet Fuel			1,841
License & Permits	5,241	5,211	5,186
State Sales Tax	141,696	143,460	148,964
State Income Tax	187,210	191,347	196,303
Neighborhood Protection	29,638	30,038	31,329
2007 Public Safety Expansion	59,269	60,076	62,657
Public Safety Enhancement	26,761	25,755	26,284
Parks and Preserves	29,634	30,037	31,328
Transportation 2050	206,782	201,474	210,700
Capital Construction	12,001	11,622	11,006
Sports Facilities	18,702	18,991	19,235
Convention Center	46,726	49,607	51,897
	\$ 1,211,934	\$ 1,215,861	\$ 1,257,605
<b>Other Special Revenue Funds</b>			
Neighborhood Protection	\$ 295	\$ 365	\$ 365
2007 Public Safety Expansion	45	42	54
Parks and Preserves	358	893	525
Transit 2000	1,688	532	
Transportation 2050	54,750	51,464	51,377
Capital Construction	50	100	70
Sports Facilities	8,816	8,923	8,852
Development Services	47,058	54,177	53,949
Regional Transit	48,139	60,496	38,215
Community Reinvestment	5,414	5,482	5,092
Impact Fee Administration	326	288	288
Regional Wireless Cooperative	4,967	3,981	4,459
Golf	6,020	6,028	5,942
Court Awards	4,089	7,367	4,847
	\$ 182,015	\$ 200,138	\$ 174,035
<b>Other Restricted Funds</b>			
Court Special Fees	\$ 1,536	\$ 1,066	\$ 1,045
Vehicle Impound Program	2,806	1,851	1,851
Other Restricted Funds	22,484	26,101	23,325
Affordable Housing Program	2,801	3,644	2,989
	\$ 29,627	\$ 32,662	\$ 29,210
<b>Federal Funds</b>			
Public Housing	\$ 87,049	\$ 94,456	\$ 92,641
Human Services	43,100	49,131	46,032
Federal Transit Administration	82,259	57,633	53,696
Community Development	39,983	26,667	30,138
Criminal Justice/Public Safety	4,827	10,851	10,461
Other Federal & State Grants	34,798	24,357	41,585
	\$ 292,016	\$ 263,095	\$ 274,553
<b>Total Special Revenue Funds</b>	\$ 1,832,134	\$ 1,837,362	\$ 1,863,584

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016-17</b>	<b>ACTUAL REVENUES* 2016-17</b>	<b>ESTIMATED REVENUES 2017-18</b>
<b>DEBT SERVICE FUNDS</b>			
Secondary Property Tax	\$ 4,742	\$ 4,737	4,737
<b>Total Debt Service Funds</b>	<b>\$ 4,742</b>	<b>\$ 4,737</b>	<b>\$ 4,737</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Grants	\$ 73,251	\$ 46,158	52,937
Joint Ventures	30,256	16,021	23,886
Passenger Facility Charges	105,815	76,856	80,000
Other Capital Funds	83,346	384,681	85,500
<b>Total Capital Projects Funds</b>	<b>\$ 292,668</b>	<b>\$ 523,716</b>	<b>\$ 242,323</b>
<b>ENTERPRISE FUNDS</b>			
Convention Center	\$ 17,521	\$ 21,728	21,283
Solid Waste	147,788	147,540	148,669
Aviation	341,495	345,765	344,542
Water System	420,996	415,176	420,570
Wastewater System	223,815	225,321	229,962
	\$ 1,151,615	\$ 1,155,530	\$ 1,165,026
<b>Total Enterprise Funds</b>	<b>\$ 1,151,615</b>	<b>\$ 1,155,530</b>	<b>\$ 1,165,026</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,460,214</b>	<b>\$ 3,700,514</b>	<b>\$ 3,455,874</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**CITY OF PHOENIX, ARIZONA**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2017-18**  
(In Thousands)

FUND	OTHER FINANCING 2017-18		INTERFUND TRANSFERS 2017-18	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
General Fund	\$ 1,000	\$	\$ 883,043	\$ 138,717
Parks and Recreation			74,137	
Library			1,666	1,995
Cable Communications				5,161
<b>Total General Fund</b>	<b>\$ 1,000</b>	<b>\$</b>	<b>\$ 958,846</b>	<b>\$ 145,873</b>
<b>SPECIAL REVENUE FUNDS</b>				
Excise	\$	\$	\$	\$ 1,257,605
City Improvement			111,934	1,026
Neighborhood Protection			31,418	352
2007 Public Safety Expansion			62,836	769
Public Safety Enhancement			26,284	290
Parks and Preserves	50		31,418	181
Capital Construcion	450		11,006	
Transportation 2050	1,000		211,058	66,095
Development Services				3,368
Highway User Revenue	500			
Sports Facilities			20,261	423
Other Restricted			24,221	3,312
Community Reinvestment				2,068
Grant Funds				273
<b>Total Special Revenue Funds</b>	<b>\$ 2,000</b>	<b>\$</b>	<b>\$ 530,436</b>	<b>\$ 1,335,762</b>
<b>DEBT SERVICE FUNDS</b>				
Secondary Property Tax	\$	\$	\$ 2,866	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,866</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Aviation	\$	\$	\$ 16,438	\$ 12,012
Water			24,722	23,925
Wastewater				15,136
Solid Waste				10,146
Convention Center			51,897	4,142
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 93,057</b>	<b>\$ 65,361</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,000</b>	<b>\$</b>	<b>\$ 1,585,205</b>	<b>\$ 1,546,996</b>

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2016-17 <sup>1</sup></b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
<b>GENERAL FUND</b>				
<i>General:</i>	\$	\$	\$	\$
General Government	112,184		109,996	115,530
Criminal Justice	33,206		32,703	34,322
Public Safety	772,160	7,900	764,672	847,357
Transportation	19,814	(1,500)	18,003	18,056
Community Development	21,554		20,661	22,583
Community Enrichment	24,336		23,795	25,478
Environmental Services	14,708		14,308	14,163
Contingencies	83,146			55,900
Capital Budget	9,726	(3,800)	5,642	9,442
Parks and Recreation				
Operating	91,391		89,507	90,984
Capital				
Library				
Operating	35,282	(100)	35,233	38,796
Capital	200	100	200	200
Cable Communications	4,501	300	4,627	4,929
<b>Total General Fund</b>	<b>\$ 1,222,208</b>	<b>\$ 2,900</b>	<b>\$ 1,119,347</b>	<b>\$ 1,277,740</b>
<b>SPECIAL REVENUE FUNDS</b>				
	\$	\$	\$	\$
Arizona Highway User Revenue				
Operating	51,356	1,100	51,415	61,319
Capital	95,975	(1,100)	76,390	105,175
Capital Construction				
Operating	200	100	200	241
Capital	13,541	(100)	5,486	23,399
City Improvement	102,514		94,775	110,908
Community Reinvestment				
Operating	432		353	417
Capital	7,057		5,072	5,272
Court Awards				
Operating	4,089	3,000	6,914	4,886
Capital	900		325	
Development Services				
Operating	48,524		44,822	56,164
Capital	357		326	1,988
Contingencies	4,000			5,000
Federal Community Development				
Operating	34,830	(2,200)	19,755	27,733
Capital	5,153	2,200	6,912	2,405
Federal & State Grants				
Operating	36,920	4,100	40,137	49,276
Capital	772			772
Federal Transit				
Operating	10,794	800	11,362	9,980
Capital	71,465	(800)	46,272	43,716
Golf Course				
Operating	5,685	600	6,107	5,843
Contingencies				
HOPE VI Grant				

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2016-17 <sup>1</sup></b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
Operating	264	700	941	1,916
Capital	1,669	(700)	606	82
Human Services Grants	43,100	7,100	49,131	46,032
Neighborhood Protection				
Operating	31,909		28,087	33,525
Capital	1,290			
Other Restricted Funds				
Fees and Contributions	51,085		47,503	52,858
Capital	15,819		6,439	15,006
Parks and Preserves				
Operating	4,017	200	4,049	6,083
Capital	55,057	(200)	31,278	53,902
Public Housing				
Operating	84,709	3,000	85,891	87,086
Capital	11,411	(3,000)	3,824	13,257
Public Safety Enhancement				
Operating	24,394		24,170	26,976
Capital	1,289			
Public Safety Expansion				
Operating	63,089		58,161	67,965
Capital	1,290			
Public Transit (RPTA)				
Operating	29,366	2,100	30,758	31,681
Capital	28,321	(2,100)	12,421	9,827
Regional Wireless Cooperative	5,085	500	4,772	4,628
Sports Facilities				
Operating	21,055	1,000	21,601	20,074
Capital	250		250	
Transit 2000				
Operating	141,722	(4,700)	130,740	
Contingencies				
Capital	220	4,700	4,620	
Transportation 2050				
Operating	51,798	1,100	51,819	202,141
Contingencies	15,000			10,000
Capital	62,340	(1,100)	49,129	69,271
<b>Total Special Revenue Funds</b>	<b>\$ 1,240,113</b>	<b>\$ 16,300</b>	<b>\$ 1,062,813</b>	<b>\$ 1,266,804</b>
<b>DEBT SERVICE FUNDS</b>				
Secondary Property Tax and G.O.	127,127		126,962	102,267
<b>Total Debt Service Funds</b>	<b>\$ 127,127</b>		<b>\$ 126,962</b>	<b>\$ 102,267</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Arts and Cultural Facilities	1,074		60	1,014
Aviation	155,562		111,163	573,642
Facilities Management	3,235		1,122	11,790
Finance	301			521
Fire Protection	467		242	11,261
Historic Preservation	1,179		238	925
Housing	8,307		4,735	9,988
Human Services	600			600
Information Technology	48,684		14,985	45,089

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2016-17 <sup>1</sup></b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
Libraries	429		268	1,079
Neighborhood Services	2,272		29	2,234
Parks, Recreation and Mtn Preserves	20,055		1,068	20,939
Phoenix Convention Center	20,449		20,449	22,499
Police Protection	65		65	
Public Transit	19,843		16,711	7,276
Regional Wireless Cooperative	8,562		1,208	7,608
Solid Waste Disposal	1,201		904	7,461
Street Transportation and Drainage	94,806		24,304	100,843
Wastewater	83,803		28,637	114,858
Water	57,778		35,575	138,081
<b>Total Capital Projects Funds</b>	<b>\$ 528,672</b>	<b>\$</b>	<b>\$ 261,763</b>	<b>\$ 1,077,708</b>
<b>ENTERPRISE FUNDS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Aviation				
Operating	301,767	4,800	300,500	311,434
Contingencies	14,000			14,000
Capital	68,781	(4,800)	43,968	109,065
Convention Center				
Operating	65,914		64,739	67,655
Contingencies	3,000			3,000
Capital	2,514		1,233	6,167
Solid Waste				
Operating	144,854		144,753	143,389
Contingencies	2,000			2,000
Capital	38,388	(19,200)	10,421	25,911
Wastewater				
Operating	171,013	(3,000)	166,573	172,752
Contingencies	4,500			4,500
Capital	69,664	18,000	83,470	79,847
Water				
Operating	299,557		292,624	306,239
Contingencies	9,000			9,000
Capital	172,583	(15,000)	149,771	161,543
<b>Total Enterprise Funds</b>	<b>\$ 1,367,535</b>	<b>\$ (19,200)</b>	<b>\$ 1,258,052</b>	<b>\$ 1,416,502</b>
<b>REAPPROPRIATION FUNDS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>General</b>				
General Government	9,229		5,376	7,986
Criminal Justice	2,081		661	714
Public Safety	16,150		6,361	15,158
Transportation	6,579	(425)	3,813	11,683
Environmental Services	9,597		7,451	10,992
Community Development	310		125	313
Community Enrichment	768	425	1,192	1,131
Capital Improvements	2,631		359	3,197
<b>Library</b>				
Community Enrichment	4,923		2,405	4,941
<b>Parks and Recreation</b>				
Community Enrichment	8,574		1,381	7,650
<b>Cable Communications</b>				
General Government	552		79	502
<b>Arizona Highway User Revenue</b>				
Street and Highway purposes	37,390		16,389	64,105
<b>Aviation</b>				
Transportation	98,741		58,664	83,297

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2016-17 <sup>1</sup></b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
<b>Capital Construction</b>				
Capital Improvements	8,435		2,900	5,159
<b>Community Reinvestment</b>				
Community Development	963		398	649
<b>Court Awards</b>				
Criminal Justice	3,395		1,995	3,344
<b>Development Services</b>				
Community Development	6,334		475	4,477
<b>Federal and State Grants</b>				
Operating grants	11,183		1,487	8,908
<b>Federal Community Development</b>				
Community Development	5,303		298	8,966
<b>Federal Transit</b>				
Transportation	70,844		27,815	50,665
<b>Golf</b>				
Community Enrichment	126		55	922
<b>HOPE Grant</b>				
Community Development	73		11	236
<b>Human Services</b>				
Community Enrichment	10,778		408	11,116
<b>Neighborhood Protection</b>				
Public Safety	6,480		1,824	3,316
<b>Other Restricted</b>				
Community Development	28,068		2,314	29,835
<b>Parks and Preserves</b>				
Capital Improvements	17,390		8,979	25,441
<b>Phoenix Convention Center</b>				
Community Enrichment	10,844		4,273	8,323
<b>Public Housing</b>				
Community Development	17,484		744	17,114
<b>Public Safety Enhancement Funds</b>				
Public Safety	41		1	26
<b>Public Safety Expansion Funds</b>				
Public Safety	106		72	12
<b>Regional Transit Authority</b>				
Transportation	25,789	2,125	27,912	23,376
<b>Regional Wireless Cooperative</b>				
General Government	2,914		458	2,371
<b>Solid Waste</b>				
Environmental Services	56,647		32,099	44,172
<b>Sports Facilities</b>				
Community Enrichment	5,121		802	2,781
<b>Transit 2000</b>				
Transportation	93,115	(2,125)	30,853	53,258
<b>Transportation 2050</b>				
Transportation	13,080		10,123	66,828
<b>Wastewater</b>				
Environmental Services	67,521		42,699	112,096
<b>Water</b>				
Environmental Services	136,553		86,313	180,726
<b>Capital</b>				
1988 Parks, Recreation, Facilities, Library Bonds	676		294	34
2001 Educational, Youth and Cultural Facility Bonds				70
2001 Fire Protection Facilities and Equipment Bonds	19		12	
2001 Neighborhood Protection & Senior Center Bonds	10		6	25
2001 New and Improved Library Facilities Bonds	23		23	36
2001 Preserving Phoenix Heritage Bonds	8		5	
2006 Affordable Housing & Neighborhood Bonds	2,193		1,266	1,521
2006 Education Bonds	22		14	22
2006 Library, Senior & Cultural Center Bonds	508		476	209
2006 Parks & Recreation Bonds	238		148	183
2006 Police and Fire Protection Bonds	2,738		1,680	1,167
2006 Police, Fire and Computer Technology Bonds	497		244	397
2006 Street & Storm Sewer Improvement Bonds	4,754		1,380	554
Aviation Capital	475,000		401,473	400,000

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2016-17 <sup>1</sup></b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
Capital Projects - Facilities Management	519		4	529
Capital Reserves	2,798		1,241	1,892
City Improvement	8,862		236	6,767
CPBC - Senior Lien Excise Tax	3,408			3,408
Development Impact Fees	9,240		4,647	2,793
Downtown Redevelopment and Parking	58		36	58
Multi-City Wastewater Capital	22,149		17,303	26,018
Public Housing Capital	2,301		1,001	2,542
Regional Wireless Cooperative Capital	7,608		1,748	
Solid Waste Capital	7,063		6,220	9,291
Streets Capital	37,844		23,737	18,916
Transit Capital	2,491		934	16,523
Wastewater Capital	1,040		535	13,628
Water Capital	8,430		3,689	54,836
<b>Total Reappropriation Funds</b>	<b>\$ 1,396,609</b>	<b>\$</b>	<b>\$ 857,916</b>	<b>\$ 1,437,205</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,882,264</b>	<b>\$</b>	<b>\$ 4,686,853</b>	<b>\$ 6,578,226</b>

<sup>1</sup> Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2016-17</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
<b><i>Community Development:</i></b>	\$	\$	\$	\$
Arizona Highway Users Revenue	15			15
Aviation	73	10	76	76
Community Development	35,230	(2,000)	20,096	29,074
Community Reinvestment	7,489		5,425	5,688
Convention Center	507		502	522
Development Services	48,524		44,822	56,164
Federal and State Grants	27,366	(6,410)	20,023	27,555
Federal Transit Authority	73			
General	21,554	(800)	20,661	22,583
Hope VI Grant	1,934		1,548	1,998
Other Restricted	14,227		12,341	14,683
Public Housing	96,107	(60)	89,660	100,141
Sports Facilities	161		159	164
Water	31		31	31
<b>Department Total</b>	<b>\$ 253,291</b>	<b>\$ (9,260)</b>	<b>\$ 215,344</b>	<b>\$ 258,694</b>
<b><i>Community Enrichment:</i></b>	\$	\$	\$	\$
Arizona Highway Users Revenue	1,267		784	2,082
Aviation	313		5	2,103
Community Development	4,527	2,000	6,344	797
Convention Center	48,154	(10)	45,703	53,030
Federal and State Grants	2,016		1,389	2,116
General	24,335		23,795	26,228
Golf Course	5,684	600	6,107	5,843
Human Services Grants	43,100	7,100	49,131	46,032
Library	35,482		35,433	38,996
Other Restricted	4,925	(70)	3,936	4,434
Parks and Preserves	59,074		35,327	59,985
Parks and Recreation	91,391		89,507	90,984
Public Housing		60	51	205
Sports Facilities	876		876	626
Transportation 2050				152
Wastewater	1,140		728	2,377
Water	713		537	415
<b>Department Total</b>	<b>\$ 322,997</b>	<b>\$ 9,680</b>	<b>\$ 299,653</b>	<b>\$ 336,405</b>
<b><i>Criminal Justice:</i></b>	\$	\$	\$	\$
General	33,207	(130)	32,703	34,322
Other Restricted	7,444		5,095	4,750
<b>Department Total</b>	<b>\$ 40,651</b>	<b>\$ (130)</b>	<b>\$ 37,798</b>	<b>\$ 39,072</b>
<b><i>Contingencies:</i></b>	\$	\$	\$	\$
Aviation	14,000			14,000
Convention Center	3,000			3,000
Development Services	4,000			5,000
General	83,146			55,900
Solid Waste	2,000			2,000
Transportation 2050	15,000			10,000
Wastewater	4,500			4,500
Water	9,000			9,000
<b>Department Total</b>	<b>\$ 134,646</b>	<b>\$</b>	<b>\$</b>	<b>\$ 103,400</b>

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2016-17</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
<b><i>Environmental Services:</i></b>	\$	\$		\$
Capital Construction	70		70	70
Development Services				825
Federal and State Grants	339	40	373	468
General	16,283	130	16,409	19,046
Other Restricted	4,249		3,663	4,744
Solid Waste	168,393	(19,200)	140,634	154,307
Wastewater	167,629	15,000	177,965	177,032
Water	354,840	(15,000)	325,566	351,624
<b>Department Total</b>	<b>\$ 711,803</b>	<b>\$ (19,030)</b>	<b>\$ 664,680</b>	<b>\$ 708,116</b>
<b><i>General Government:</i></b>	\$	\$		\$
Aviation	1,943		1,453	1,537
Cable	2,391		2,384	2,437
Community Development	226		226	267
Court Awards	173	100	183	183
Development Services	357		326	1,163
Federal and State Grants	911	470	1,374	1,460
General	116,466	(2,800)	113,537	119,339
Other Restricted	1,286	70	1,354	1,264
Public Housing	13		5	(3)
Regional Wireless Cooperative	5,085	500	4,772	4,628
Solid Waste	1,763		1,457	1,309
Sports Facilities	129		129	129
Transit 2000	71		71	
Transportation 2050	199	20	214	226
Wastewater	1,171		1,066	2,897
Water	3,203		2,906	5,662
<b>Department Total</b>	<b>\$ 135,387</b>	<b>\$ (1,640)</b>	<b>\$ 131,457</b>	<b>\$ 142,498</b>
<b><i>Public Safety:</i></b>	\$	\$		\$
Court Awards	4,816	2,900	7,056	4,703
Federal and State Grants	7,014	10,000	16,937	18,404
General	776,030	7,900	764,672	847,357
Neighborhood Protection	33,199		28,087	33,525
Other Restricted	29,477		23,031	31,522
Public Safety Enhancement	25,683		24,170	26,976
Public Safety Expansion	64,378		58,161	67,965
Sports Facilities	1,345		1,345	1,399
<b>Department Total</b>	<b>\$ 941,942</b>	<b>\$ 20,800</b>	<b>\$ 923,459</b>	<b>\$ 1,031,851</b>
<b><i>Transportation:</i></b>	\$	\$		\$
Arizona Highway Users Revenue	146,051		127,021	164,396
Aviation	313,261	(10)	287,979	361,769
Cable	2,110	300	2,243	2,493
Capital Construction	13,671		5,616	23,569
Federal and State Grants	45		40	45
Federal Transit Authority	82,186		57,633	53,696
General	19,814	(1,700)	18,003	18,056
Other Restricted	5,295		4,522	6,468
Transit - RPTA	57,687		43,180	41,508

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016-17</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-17</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2016-17</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2017-18</b>
Transit 2000	141,872		135,289	
Transportation 2050	113,938	(20)	100,734	271,034
<b>Department Total</b>	<b>\$ 895,930</b>	<b>\$ (1,430)</b>	<b>\$ 782,260</b>	<b>\$ 943,034</b>
<b>Debt:</b>				
Aviation	54,957		54,956	55,013
City Improvement	102,514		94,775	110,908
Convention Center	19,766	10	19,767	20,271
Secondary Property Tax	127,127		126,962	102,267
Solid Waste	13,086		13,083	13,684
Sports Facilities	18,795	1,000	19,342	17,756
Wastewater	70,736		70,284	70,294
Water	113,355		113,354	110,050
<b>Department Total</b>	<b>\$ 520,336</b>	<b>\$ 1,010</b>	<b>\$ 512,523</b>	<b>\$ 500,243</b>
<b>Capital:</b>	<b>528,672</b>		<b>261,763</b>	<b>1,077,708</b>
<b>Department Total</b>	<b>\$ 528,672</b>		<b>\$ 261,763</b>	<b>\$ 1,077,708</b>
<b>Reappropriation:</b>	<b>1,396,609</b>		<b>857,916</b>	<b>1,437,205</b>
<b>Department Total</b>	<b>\$ 1,396,609</b>		<b>\$ 857,916</b>	<b>\$ 1,437,205</b>
<b>Total All Departments</b>	<b>\$ 5,882,264</b>		<b>\$ 4,686,853</b>	<b>\$ 6,578,226</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY OF PHOENIX, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2017-18**  
(In Thousands)

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2017-18</b>	<b>Employee Salaries and Hourly Costs 2017-18</b>	<b>Retirement Costs 2017-18</b>	<b>Healthcare Costs 2017-18</b>	<b>Other Benefit Costs 2017-18</b>	<b>Total Estimated Personnel Compensation 2017-18</b>
<b>GENERAL FUND</b>						
General	7,572	\$ 560,944	\$ 278,341	\$ 95,956	\$ 131,390	= 1,066,631
Library	364	15,816	3,407	1,721	2,359	23,303
Parks and Recreation	943	37,491	9,283	6,668	6,033	59,475
Cable Communication	18	1,341	416	206	304	2,267
<b>Total General Fund</b>	<b>8,897</b>	<b>\$ 615,592</b>	<b>\$ 291,447</b>	<b>\$ 104,551</b>	<b>\$ 140,086</b>	<b>= 1,151,676</b>
<b>SPECIAL REVENUE FUNDS</b>						
Community Reinvestment	3	\$ 259	\$ 85	\$ 36	\$ 54	= 434
Court Awards		446	288		22	756
Development Services	324	22,386	7,221	4,117	4,074	37,798
Federal Community Development	83	5,262	1,657	943	1,232	9,094
Federal and State Grants	236	14,507	6,051	2,436	(1,546)	21,448
Federal Transit Authority		0	0	0	0	0
Golf Course	41	1,196	217	121	31	1,565
HOPE VI	14	757	209	147	165	1,278
Human Services	153	7,384	2,358	1,629	1,478	12,849
Neighborhood Protection	280	13,471	8,828	2,578	4,395	29,272
Other Restricted	124	8,261	2,708	1,443	1,769	14,181
Parks and Preserves	44	2,908	726	580	577	4,791
Public Safety Enhancement	249	14,585	7,167	2,383	2,025	26,160
Public Safety Expansion	593	40,423	23,476	6,320	6,229	76,448
Public Housing	139	6,637	2,152	1,661	1,122	11,572
Regional Wireless Cooperative	4	305	102	44	79	530
Transportation 2050	106	7,271	2,367	1,134	1,084	11,856
<b>Total Special Revenue Funds</b>	<b>2,393</b>	<b>\$ 146,058</b>	<b>\$ 65,612</b>	<b>\$ 25,572</b>	<b>\$ 22,790</b>	<b>= 260,032</b>
<b>ENTERPRISE FUNDS</b>						
Aviation	861	\$ 52,138	\$ 16,791	\$ 10,042	\$ 6,008	= 84,979
Convention Center	219	12,506	3,901	2,294	2,614	21,315
Solid Waste	597	30,851	9,633	7,315	4,361	52,160
Wastewater	376	22,098	7,231	4,836	2,852	37,017
Water	1,097	62,343	19,960	12,672	8,795	103,770
<b>Total Enterprise Funds</b>	<b>3,150</b>	<b>\$ 179,936</b>	<b>\$ 57,516</b>	<b>\$ 37,159</b>	<b>\$ 24,630</b>	<b>= 299,241</b>
<b>TOTAL ALL FUNDS</b>	<b>14,440</b>	<b>\$ 941,586</b>	<b>\$ 414,575</b>	<b>\$ 167,282</b>	<b>\$ 187,506</b>	<b>= 1,710,949</b>