

# Attachment B - State Forms A through G and Truth in Taxation Notice

## CITY OF PHOENIX, ARIZONA Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2023-24 (In Thousands)

| Fiscal Year                                     | S<br>c<br>h | FUNDS        |                      |                   |                       |                            |                       |  |  |  |  | Total All Funds |            |
|---|-------------|--------------|----------------------|-------------------|-----------------------|----------------------------|-----------------------|--|--|--|--|-----------------|------------|
|   |             | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Funds Available | Reappropriation Funds |  |  |  |  |                 |            |
| 2023  | E           | 1,779,781    | 2,192,105            | 208,911           | 1,820,794             | 1,797,044                  | 2,246,442             |  |  |  |  |                 | 10,045,077 |
| 2023  | E           | 1,627,796    | 1,576,861            | 206,818           | 513,596               | 1,500,239                  | 1,352,821             |  |  |  |  |                 | 6,778,131  |
| 2024  |             | 204,065      | 1,060,297            | 100               | 967,327               | 1,166,797                  | 2,237,406             |  |  |  |  |                 | 5,635,992  |
| 2024  | B           | 206,935      |                      |                   |                       |                            |                       |  |  |  |  |                 | 206,935    |
| 2024  | B           |              |                      | 131,092           |                       |                            |                       |  |  |  |  |                 | 131,092    |
| 2024  | C           | 237,358      | 3,356,813            | 3,846             | 1,559,803             | 1,668,897                  |                       |  |  |  |  |                 | 6,826,717  |
| 2024  | D           | 2,457        | 2,483                |                   | 600,000               | 6,507                      |                       |  |  |  |  |                 | 611,447    |
| 2024  | D           |              |                      |                   |                       |                            |                       |  |  |  |  |                 |            |
| 2024  | D           | 1,561,419    | 770,741              |                   | 16,281                | 104,925                    |                       |  |  |  |  |                 | 2,453,366  |
| 2024  | D           | 183,565      | 2,182,977            | 47                | 19,594                | 83,919                     |                       |  |  |  |  |                 | 2,470,102  |
| 2024  |             |              |                      |                   |                       |                            |                       |  |  |  |  |                 |            |
| LESS: Amounts for Future Debt Retirement:       |             |              |                      |                   |                       |                            |                       |  |  |  |  |                 |            |
| Future Capital Projects                         |             |              |                      |                   |                       |                            |                       |  |  |  |  |                 |            |
| Maintained Fund Balance for Financial Stability |             |              |                      |                   |                       |                            |                       |  |  |  |  |                 |            |
| 2024 Total Financial Resources Available        |             | 2,028,668    | 3,007,357            | 134,991           | 3,123,817             | 2,863,207                  | 2,237,406             |  |  |  |  |                 | 13,395,446 |
| 2024 Budgeted Expenditures/Expenses             | E           | 2,028,668    | 2,534,591            | 134,892           | 2,635,916             | 2,051,886                  | 2,237,406             |  |  |  |  |                 | 11,623,359 |

### EXPENDITURE LIMITATION COMPARISON

|  | 2023          | 2024          |
|--|---------------|---------------|
| 1. Budgeted expenditures/expenses                                | \$ 7,798,635  | \$ 9,385,953  |
| 2. Add/subtract: estimated net reconciling items                 | (748,587)     | (969,972)     |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 7,050,048     | 8,415,981     |
| 4. Less: estimated exclusions                                    | \$ 7,050,048  | \$ 8,415,981  |
| 5. Amount subject to the expenditure limitation                  | \$ 10,045,077 | \$ 11,623,359 |
| 6. EEC expenditure limitation                                    |               |               |

\* 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 2023-24**  
(In Thousands)

|   | <b>2022-23</b>           | <b>2023-24</b>           |
|---|--------------------------|--------------------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)  | \$ <u>201,207</u>        | \$ <u>209,026</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)   | \$ _____                 |                          |
| 3. Property tax levy amounts  |                          |                          |
| A. Primary property taxes   | \$ <u>201,207</u>        | \$ <u>209,026</u>        |
| B. Secondary property taxes   | <u>126,108</u>           | <u>132,416</u>           |
| C. Total property tax levy amounts  | \$ <u><u>327,315</u></u> | \$ <u><u>341,442</u></u> |
| 4. Property taxes collected*  |                          |                          |
| A. Primary property taxes   |                          |                          |
| (1) <b>Current</b> year's levy  | \$ <u>200,199</u>        |                          |
| (2) Prior years' levies   | <u>1,716</u>             |                          |
| (3) Total primary property taxes  | \$ <u><u>201,915</u></u> |                          |
| B. Secondary property taxes   |                          |                          |
| (1) <b>Current</b> year's levy  | \$ <u>125,477</u>        |                          |
| (2) Prior years' levies   | <u>1,069</u>             |                          |
| (3) Total secondary property taxes  | \$ <u><u>126,546</u></u> |                          |
| C. Total property taxes collected   | \$ <u><u>328,461</u></u> |                          |
| 5. Property tax rates   |                          |                          |
| A. City/Town tax rate   |                          |                          |
| (1) Primary property tax rate   | <u>1.2989</u>            | <u>1.2851</u>            |
| (2) Secondary property tax rate   | <u>0.8141</u>            | <u>0.8141</u>            |
| (3) Total city/town tax rate  | <u><u>2.1130</u></u>     | <u><u>2.0992</u></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>zero</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 2023-24 planned primary and secondary levies are \$209,025,792 and \$132,416,075, respectively. Historically, actual property tax collections have been slightly lower than the amount levied. For 2023-24, actual collections for primary and secondary property taxes are estimated to be \$206,935,000 and \$131,092,075, 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.

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023-24**  
(In Thousands)

| SOURCE OF REVENUES                     | ESTIMATED<br>REVENUES<br>2022-23 | ACTUAL<br>REVENUES *<br>2022-23 | ESTIMATED<br>REVENUES<br>2023-24 |
|--|----------------------------------|---------------------------------|----------------------------------|
| <b>GENERAL FUND</b>                    |                                  |                                 |                                  |
| <b>Intergovernmental</b>               |                                  |                                 |                                  |
| County Vehicle License Tax             | \$ 83,100                        | \$ 79,065                       | \$ 85,627                        |
| <b>Charges for services</b>            |                                  |                                 |                                  |
| Fire Emergency Transportation Services | \$ 44,313                        | \$ 49,739                       | \$ 51,332                        |
| Hazardous Materials Inspection Fee     | 1,500                            | 1,500                           | 1,700                            |
| Planning                               | 1,828                            | 1,811                           | 1,811                            |
| Police                                 | 14,154                           | 13,592                          | 14,511                           |
| Street Transportation                  | 6,831                            | 6,264                           | 6,976                            |
| Other Service Charges                  | 25,258                           | 27,981                          | 27,592                           |
| <b>Fines and forfeits</b>              |                                  |                                 |                                  |
| Moving Violations                      | \$ 4,760                         | \$ 4,099                        | \$ 4,099                         |
| Parking Violations                     | 465                              | 693                             | 693                              |
| Driving While Intoxicated              | 612                              | 586                             | 586                              |
| Defensive Driving Program              | 1,405                            | 1,648                           | 1,648                            |
| Other Receipts                         | 1,863                            | 1,759                           | 1,739                            |
| <b>Interest on investments</b>         |                                  |                                 |                                  |
| Interest on investments                | \$ 5,550                         | \$ 14,540                       | \$ 14,540                        |
| <b>Contributions</b>                   |                                  |                                 |                                  |
| SRP In-Lieu Taxes                      | \$ 2,203                         | \$ 2,126                        | \$ 2,126                         |
| <b>Miscellaneous</b>                   |                                  |                                 |                                  |
| Miscellaneous                          | \$ 6,475                         | \$ 7,639                        | \$ 7,569                         |
| Parks and Recreation                   | 5,722                            | 6,322                           | 6,371                            |
| Libraries                              | 399                              | 435                             | 439                              |
| Cable Communications                   | 9,000                            | 8,200                           | 8,000                            |
| <b>Total General Fund</b>              | <b>\$ 215,437</b>                | <b>\$ 227,998</b>               | <b>\$ 237,358</b>                |
| <b>SPECIAL REVENUE FUNDS</b>           |                                  |                                 |                                  |
| <b>Highway User Revenue Fund</b>       |                                  |                                 |                                  |
| Incorporated Cities Share              | \$ 123,025                       | \$ 120,438                      | \$ 125,272                       |
| 300,000 Population Share               | 31,474                           | 31,422                          | 32,683                           |
| Interest/Other                         | 500                              | 1,979                           | 520                              |
|  | <b>\$ 154,999</b>                | <b>\$ 153,839</b>               | <b>\$ 158,475</b>                |

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023-24**  
(In Thousands)

| SOURCE OF REVENUES                                      | ESTIMATED<br>REVENUES<br>2022-23 | ACTUAL<br>REVENUES *<br>2022-23 | ESTIMATED<br>REVENUES<br>2023-24 |
|---|----------------------------------|---------------------------------|----------------------------------|
| <b>Excise Tax Fund</b>                                  |                                  |                                 |                                  |
| Local Taxes   | \$ 629,254                       | \$ 676,397                      | \$ 696,224                       |
| Stormwater  | 5,148                            | 5,143                           | 5,194                            |
| Jet Fuel  | 929                              | 811                             | 823                              |
| Marijuana Sales Tax Earmarked for Public Safety Pension | 12,248                           | 14,159                          | 14,691                           |
| License & Permits                                       | 5,878                            | 6,025                           | 6,075                            |
| State Sales Tax   | 227,155                          | 241,628                         | 248,655                          |
| State Income Tax  | 310,387                          | 308,183                         | 435,656                          |
| Neighborhood Protection                                 | 47,843                           | 51,705                          | 53,422                           |
| 2007 Public Safety Expansion                            | 95,686                           | 103,412                         | 106,843                          |
| Public Safety Enhancement                               | 25,821                           | 29,624                          | 29,845                           |
| Parks and Preserves                                     | 47,844                           | 51,707                          | 53,420                           |
| Transportation 2050                                     | 326,455                          | 353,178                         | 364,773                          |
| Capital Construction                                    | 6,179                            | 5,880                           | 5,623                            |
| Sports Facilities                                       | 24,577                           | 28,114                          | 28,488                           |
| Convention Center                                       | 73,883                           | 84,625                          | 86,163                           |
|   | \$ 1,839,289                     | \$ 1,960,592                    | \$ 2,135,896                     |
| <b>Other Special Revenue Funds</b>                      |                                  |                                 |                                  |
| Neighborhood Protection                                 | \$ 292                           | \$ 539                          | \$ 366                           |
| 2007 Public Safety Expansion                            | 119                              | 346                             | 278                              |
| Parks and Preserves                                     | 891                              | 4,274                           | 2,777                            |
| Transportation 2050                                     | 38,157                           | 37,651                          | 37,491                           |
| Capital Construction                                    | 120                              | 534                             | 534                              |
| Sports Facilities                                       | 3,878                            | 4,591                           | 3,964                            |
| Development Services                                    | 81,725                           | 91,614                          | 84,311                           |
| Regional Transit  | 45,672                           | 43,172                          | 82,429                           |
| Community Reinvestment                                  | 6,045                            | 8,888                           | 11,905                           |
| Impact Fee Administration                               | 761                              | 674                             | 628                              |
| Regional Wireless Cooperative                           | 5,632                            | 5,993                           | 7,156                            |
| Golf  | 9,562                            | 10,784                          | 10,130                           |
| Court Awards  | 4,533                            | 5,651                           | 4,673                            |
|   | \$ 197,386                       | \$ 214,708                      | \$ 246,642                       |
| <b>Other Restricted Funds</b>                           |                                  |                                 |                                  |
| Court Special Fees                                      | \$ 814                           | \$ 781                          | \$ 764                           |
| Vehicle Impound Program                                 | 1,993                            | 2,402                           | 2,471                            |
| Other Restricted Funds                                  | 23,085                           | 20,645                          | 22,351                           |
| Affordable Housing Program                              | 4,774                            | 9,130                           | 7,889                            |
|   | \$ 30,666                        | \$ 32,958                       | \$ 33,475                        |
| <b>Federal Funds</b>                                    |                                  |                                 |                                  |
| Public Housing  | \$ 137,673                       | \$ 130,335                      | \$ 194,819                       |
| Human Services  | 76,011                           | 119,208                         | 69,662                           |
| Federal Transit Administration                          | 96,562                           | 44,045                          | 136,908                          |
| Community Development                                   | 54,729                           | 37,061                          | 44,010                           |
| Criminal Justice/Public Safety                          | 10,296                           | 14,585                          | 11,703                           |
| Other Federal & State Grants                            | 391,284                          | 177,421                         | 325,223                          |
|   | \$ 766,554                       | \$ 522,655                      | \$ 782,325                       |
| <b>Total Special Revenue Funds</b>                      | <b>\$ 2,988,893</b>              | <b>\$ 2,884,752</b>             | <b>\$ 3,356,813</b>              |

**CITY OF PHOENIX, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023-24**  
(In Thousands)

| SOURCE OF REVENUES                     | ESTIMATED<br>REVENUES<br>2022-23 | ACTUAL<br>REVENUES *<br>2022-23 | ESTIMATED<br>REVENUES<br>2023-24 |
|--|----------------------------------|---------------------------------|----------------------------------|
| <b>DEBT SERVICE FUNDS</b>              |                                  |                                 |                                  |
| Secondary Property Tax                 | \$ 4,130                         | \$ 4,131                        | \$ 3,846                         |
| <b>Total Debt Service Funds</b>        | <b>\$ 4,130</b>                  | <b>\$ 4,131</b>                 | <b>\$ 3,846</b>                  |
| <b>CAPITAL PROJECTS FUNDS</b>          |                                  |                                 |                                  |
| Bond Funds                             | \$                               | \$ 17,811                       | \$                               |
| Capital Grants                         | 614,685                          | 294,759                         | 817,368                          |
| Capital Reserves                       |                                  | 1,086                           | 950                              |
| Customer Facility Charges              | 53,380                           | 45,000                          | 55,902                           |
| Federal, State and Other Participation | 122,028                          | 92,610                          | 551,312                          |
| Impact Fees                            |                                  | 31,525                          |                                  |
| Joint Ventures                         | 35,670                           | 41,494                          | 42,931                           |
| Passenger Facility Charges             | 90,732                           | 90,142                          | 91,340                           |
| Solid Waste Remediation                |                                  | 86                              |                                  |
| Other Capital Funds                    |                                  | 75,500                          |                                  |
|  |                                  | \$                              |                                  |
| <b>Total Capital Projects Funds</b>    | <b>\$ 916,495</b>                | <b>\$ 690,013</b>               | <b>\$ 1,559,803</b>              |
| <b>ENTERPRISE FUNDS</b>                |                                  |                                 |                                  |
| Convention Center                      | \$ 17,802                        | \$ 25,823                       | \$ 26,834                        |
| Solid Waste                            | 196,668                          | 198,103                         | 197,194                          |
| Aviation                               | 508,516                          | 576,271                         | 528,508                          |
| Water System                           | 525,269                          | 539,529                         | 627,172                          |
| Wastewater System                      | 268,890                          | 263,303                         | 289,188                          |
| <b>Total Enterprise Funds</b>          | <b>\$ 1,517,146</b>              | <b>\$ 1,603,029</b>             | <b>\$ 1,668,897</b>              |
| <b>TOTAL ALL FUNDS</b>                 | <b>\$ 5,642,101</b>              | <b>\$ 5,409,924</b>             | <b>\$ 6,826,717</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 2023-24**  
(In Thousands)

| FUND                                   | OTHER FINANCING<br>2023-24 |           | INTERFUND TRANSFERS<br>2023-24 |                     |
|--|----------------------------|-----------|--------------------------------|---------------------|
|  | SOURCES                    | <USES>    | IN                             | <OUT>               |
| <b>GENERAL FUND</b>                    |                            |           |                                |                     |
| General Fund                           | \$ 2,457                   | \$        | \$ 1,438,041                   | \$ 176,683          |
| Library                                |                            |           | 8,972                          | 3,676               |
| Parks                                  |                            |           | 114,407                        |                     |
| Cable Communications                   |                            |           |                                | 3,206               |
| <b>Total General Fund</b>              | <b>\$ 2,457</b>            | <b>\$</b> | <b>\$ 1,561,419</b>            | <b>\$ 183,565</b>   |
| <b>SPECIAL REVENUE FUNDS</b>           |                            |           |                                |                     |
| Excise                                 | \$                         | \$        | \$                             | \$ 2,135,896        |
| Arizona Highway User Revenue           | 901                        |           |                                | 4,475               |
| Capital Construction                   | 143                        |           | 5,623                          |                     |
| City Improvement                       |                            |           | 79,994                         | 1,022               |
| Community Reinvestment                 | 1                          |           |                                | 2,064               |
| Court Awards                           | 19                         |           |                                |                     |
| Development Services                   | 21                         |           |                                | 6,528               |
| Golf                                   | 1                          |           |                                |                     |
| Neighborhood Protection                |                            |           | 53,421                         | 1,004               |
| Parks and Preserves                    |                            |           | 53,420                         | 278                 |
| Public Safety Enhancement              |                            |           | 29,845                         | 535                 |
| Public Safety Expansion                |                            |           | 106,843                        | 2,192               |
| Regional Wireless Cooperative          | 6                          |           |                                |                     |
| Sports Facilities                      |                            |           | 29,510                         | 15,759              |
| Transportation 2050                    | 1,274                      |           | 364,773                        | 11,366              |
| Other Restricted                       | 49                         |           | 47,311                         | 1,087               |
| Grant Funds                            | 68                         |           |                                | 771                 |
| <b>Total Special Revenue Funds</b>     | <b>\$ 2,483</b>            | <b>\$</b> | <b>\$ 770,741</b>              | <b>\$ 2,182,977</b> |
| <b>DEBT SERVICE FUNDS</b>              |                            |           |                                |                     |
| Secondary Property Tax                 | \$                         | \$        | \$                             | \$ 47               |
| <b>Total Debt Service Funds</b>        | <b>\$</b>                  | <b>\$</b> | <b>\$</b>                      | <b>\$ 47</b>        |
| <b>CAPITAL PROJECTS FUNDS</b>          |                            |           |                                |                     |
| Aviation Bonds                         | \$ 200,000                 | \$        | \$                             | \$                  |
| Other Bonds                            |                            |           | 1,022                          | 1,022               |
| Wastewater Bonds                       | 400,000                    |           |                                |                     |
| Capital Reserves                       |                            |           | 9,250                          |                     |
| Customer Facility Charges              |                            |           |                                | 18,572              |
| Federal, State and Other Participation |                            |           | 6,009                          |                     |
| <b>Total Capital Projects Funds</b>    | <b>\$ 600,000</b>          | <b>\$</b> | <b>\$ 16,281</b>               | <b>\$ 19,594</b>    |
| <b>ENTERPRISE FUNDS</b>                |                            |           |                                |                     |
| Aviation                               | \$ 1,795                   | \$        | \$ 18,761                      | \$ 14,727           |
| Convention Center                      | 560                        |           | 86,163                         | 4,394               |
| Solid Waste                            | 322                        |           |                                | 14,043              |
| Wastewater                             | 1,619                      |           |                                | 19,748              |
| Water                                  | 2,211                      |           |                                | 31,007              |
| <b>Total Enterprise Funds</b>          | <b>\$ 6,507</b>            | <b>\$</b> | <b>\$ 104,925</b>              | <b>\$ 83,919</b>    |
| <b>TOTAL ALL FUNDS</b>                 | <b>\$ 611,447</b>          | <b>\$</b> | <b>\$ 2,453,366</b>            | <b>\$ 2,470,102</b> |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2023-24**  
(In Thousands)

| FUND/DEPARTMENT                  | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2022-23 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2022-23 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2022-23 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2023-24 |
|----------------------------------|---|---|---|--|
| <b>GENERAL FUND</b>              |   |   |   |  |
| <i>General:</i>                  | \$  | \$  | \$  | \$   |
| General Government               | 204,617   |   | 196,498   | 229,683  |
| Criminal Justice                 | 43,390  |   | 42,766  | 45,265   |
| Public Safety                    | 1,088,575   |   | 1,084,184                                       | 1,222,556  |
| Transportation                   | 26,085  |   | 26,011  | 25,473   |
| Community Development            | 36,748  |   | 34,203  | 39,424   |
| Community Enrichment             | 35,006  |   | 33,487  | 50,179   |
| Environmental Services           | 29,534  |   | 28,506  | 38,527   |
| Contingencies/Non-Departmental** | 100,788   |   | (15,760)  | 73,247   |
| Capital Budget                   | 46,973  |   | 34,548  | 114,217  |
| Parks and Recreation             |   |   |   |  |
| Operating                        | 117,261   |   | 113,429   | 128,060  |
| Contingencies                    |   |   |   |  |
| Capital                          |   |   |   | 5,600  |
| Library                          |   |   |   |  |
| Operating                        | 45,841  |   | 45,833  | 49,528   |
| Capital                          | 1,193   |   | 377   | 2,115  |
| Cable Communications             | 3,420   | 350   | 3,714   | 4,794  |
| <b>Total General Fund</b>        | \$ style="text-align: right;">1,779,431                     | \$ style="text-align: right;">350                             | \$ style="text-align: right;">1,627,796         | \$ style="text-align: right;">2,028,668          |
| <b>SPECIAL REVENUE FUNDS</b>     |   |   |   |  |
|                                  | \$  | \$  | \$  | \$   |
| Arizona Highway User Revenue     |   |   |   |  |
| Operating                        | 95,818  |   | 88,886  | 94,493   |
| Capital                          | 91,598  |   | 78,365  | 114,864  |
| Capital Construction             |   |   |   |  |
| Operating                        | 140   |   | 139   | 140  |
| Capital                          | 25,398  |   | 5,974   | 24,792   |
| City Improvement                 | 70,114  | 3,450   | 72,110  | 78,972   |
| Community Reinvestment           |   |   |   |  |
| Operating                        | 2,302   | 650   | 2,891   | 2,292  |
| Capital                          | 7,968   | (650)   | 6,402   | 7,924  |
| Court Awards                     |   |   |   |  |
| Operating                        | 7,071   |   | 5,620   | 4,671  |
| Capital                          |   |   |   |  |
| Development Services             |   |   |   |  |
| Operating                        | 82,400  |   | 77,206  | 87,446   |
| Contingencies                    | 8,000   |   |   | 8,000  |
| Capital                          | 15,755  |   | 2,618   | 29,165   |
| Federal Community Development    |   |   |   |  |
| Operating                        | 47,109  | (3,800)   | 26,323  | 47,691   |
| Capital                          | 7,619   | 3,800   | 10,868  | 10,888   |
| Federal & State Grants           |   |   |   |  |
| Operating                        | 315,306   | (120,446)   | 152,961   | 225,709  |
| Capital                          | 71,724  |   | 39,717  | 63,761   |
| Federal Transit                  |   |   |   |  |
| Operating                        | 17,552  | 13,350  | 30,257  | 21,578   |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2023-24**  
(In Thousands)

| FUND/DEPARTMENT                    | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2022-23 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2022-23 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2022-23 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2023-24 |
|------------------------------------|---|---|---|--|
| Capital                            | 79,009  | (13,350)  | 14,168  | 115,329  |
| Golf Course                        |   |   |   |  |
| Operating                          | 7,074   | 2,926   | 8,104   | 9,288  |
| Capital                            | 2,000   | (1,200)   | 560   | 1,440  |
| HOPE VI Grant                      |   |   |   |  |
| Operating                          | 3,743   | 920   | 4,564   | 5,678  |
| Capital                            | 10,807  | (920)   | 901   | 27,244   |
| Human Services Grants              | 76,011  | 47,350  | 120,936   | 69,671   |
| Neighborhood Protection            |   |   |   |  |
| Operating                          | 51,591  | 7,100   | 53,617  | 60,547   |
| Capital                            |   |   |   |  |
| Other Restricted Funds             |   |   |   |  |
| Fees and Contributions             | 60,396  | 17,740  | 76,598  | 101,883  |
| Capital                            | 12,862  |   | 5,361   | 17,059   |
| Parks and Preserves                |   |   |   |  |
| Operating                          | 7,137   | 240   | 7,227   | 7,923  |
| Capital                            | 80,643  | (240)   | 32,067  | 120,293  |
| Public Housing                     |   |   |   |  |
| Operating                          | 108,837   | 5,540   | 112,132   | 171,354  |
| Capital                            | 44,411  | (5,540)   | 15,084  | 38,400   |
| Public Safety Enhancement          |   |   |   |  |
| Operating                          | 32,115  |   | 31,533  | 37,112   |
| Capital                            |   |   |   |  |
| Public Safety Expansion            |   |   |   |  |
| Operating                          | 106,664   | 9,320   | 110,473   | 125,877  |
| Capital                            |   |   |   |  |
| Public Transit (RPTA)              |   |   |   |  |
| Operating                          | 41,378  |   | 39,221  | 61,925   |
| Capital                            | 13,002  |   | 2,393   | 17,839   |
| Regional Wireless Cooperative      | 5,791   | 560   | 6,224   | 6,881  |
| Sports Facilities                  |   |   |   |  |
| Operating                          | 3,066   |   | 2,744   | 2,805  |
| Contingencies                      | 5,000   |   |   | 2,500  |
| Capital                            | 4,424   |   | 4,413   | 2,127  |
| Transportation 2050                |   |   |   |  |
| Operating                          | 231,238   |   | 226,549   | 250,370  |
| Contingencies                      | 4,000   |   |   | 4,000  |
| Capital                            | 368,232   |   | 101,654   | 454,661  |
|                                    | \$  | \$  | \$  | \$   |
| <b>Total Special Revenue Funds</b> | \$ 2,225,305  | \$ (33,200)   | \$ 1,576,861                                    | \$ 2,534,591                                     |
| <b>DEBT SERVICE FUNDS</b>          |   |   |   |  |
|                                    | \$  | \$  | \$  | \$   |
| Secondary Property Tax and G.O.    | 196,061   | 12,850  | 206,818   | 134,892  |
| <b>Total Debt Service Funds</b>    | \$ 196,061  | \$ 12,850   | \$ 206,818                                      | \$ 134,892                                       |
| <b>CAPITAL PROJECTS FUNDS</b>      |   |   |   |  |
|                                    | \$  | \$  | \$  | \$   |





**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2023-24**  
(In Thousands)

| FUND/DEPARTMENT                        | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2022-23 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2022-23 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2022-23 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2023-24 |
|--|---|---|---|--|
| Environmental Services                 | 29,356  |   | 18,217  | 32,233   |
| Community Development                  | 3,656   |   | 2,459   | 6,926  |
| Community Enrichment                   | 6,437   |   | 3,699   | 7,224  |
| Capital Improvements                   | 24,467  |   | 14,133  | 30,969   |
| <b>Library</b>                         |   |   |   |  |
| Community Enrichment                   | 8,136   |   | 4,206   | 6,958  |
| <b>Parks and Recreation</b>            |   |   |   |  |
| Community Enrichment                   | 19,653  |   | 11,989  | 22,472   |
| <b>Cable Communications</b>            |   |   |   |  |
| General Government                     | 308   |   | 152   | 458  |
| <b>Arizona Highway User Revenue</b>    |   |   |   |  |
| Street and Highway purposes            | 90,030  |   | 70,872  | 109,091  |
| <b>Aviation</b>                        |   |   |   |  |
| Transportation                         | 90,463  |   | 47,571  | 117,198  |
| <b>Capital Construction</b>            |   |   |   |  |
| Capital Improvements                   | 7,564   |   | 2,923   | 5,164  |
| <b>City Improvement Operating</b>      |   |   |   |  |
| Debt Service                           | 252   |   |   | 247  |
| <b>Community Reinvestment</b>          |   |   |   |  |
| Community Development                  | 2,454   |   | 840   | 5,543  |
| <b>Court Awards</b>                    |   |   |   |  |
| Criminal Justice                       | 2,234   |   | 631   | 3,728  |
| <b>Development Services</b>            |   |   |   |  |
| Community Development                  | 26,733  |   | 15,988  | 17,736   |
| <b>Federal and State Grants</b>        |   |   |   |  |
| Operating grants                       | 53,079  |   | 22,241  | 79,092   |
| <b>Federal Community Development</b>   |   |   |   |  |
| Community Development                  | 21,038  |   | 4,502   | 9,702  |
| <b>Federal Transit</b>                 |   |   |   |  |
| Transportation                         | 96,323  |   | 44,840  | 41,953   |
| <b>Golf</b>                            |   |   |   |  |
| Community Enrichment                   | 4,389   |   | 2,416   | 1,370  |
| <b>HOPE Grant</b>                      |   |   |   |  |
| Community Development                  | 4,989   |   | 404   | 3,778  |
| <b>Human Services</b>                  |   |   |   |  |
| Community Enrichment                   | 44,842  |   | 7,153   | 32,769   |
| <b>Neighborhood Protection</b>         |   |   |   |  |
| Public Safety                          | 4,643   |   | 2,903   | 5,694  |
| <b>Other Restricted</b>                |   |   |   |  |
| Community Development                  | 43,980  |   | 11,314  | 45,526   |
| <b>Parks and Preserves</b>             |   |   |   |  |
| Capital Improvements                   | 34,019  |   | 29,119  | 39,851   |
| <b>Phoenix Convention Center</b>       |   |   |   |  |
| Community Enrichment                   | 11,767  |   | 4,307   | 15,050   |
| <b>Public Housing</b>                  |   |   |   |  |
| Community Development                  | 29,067  |   | 366   | 30,001   |
| <b>Public Safety Enhancement Funds</b> |   |   |   |  |
| Public Safety                          | 34  |   | 23  | 35   |
| <b>Public Safety Expansion Funds</b>   |   |   |   |  |
| Public Safety                          | 3,690   |   | 2,031   | 2,465  |
| <b>Regional Transit Authority</b>      |   |   |   |  |
| Transportation                         | 36,066  |   | 18,292  | 18,307   |
| <b>Regional Wireless Cooperative</b>   |   |   |   |  |
| General Government                     | 3,095   |   | 1,063   | 1,903  |
| <b>Secondary Property Tax</b>          |   |   |   |  |
| Debt Service                           | 285   |   |   | 933  |
| <b>Solid Waste</b>                     |   |   |   |  |
| Environmental Services                 | 70,829  |   | 35,004  | 60,787   |
| <b>Sports Facilities</b>               |   |   |   |  |
| Community Enrichment                   | 3,488   |   | 2,079   | 4,554  |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2023-24**  
(In Thousands)

| FUND/DEPARTMENT                                     | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2022-23 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2022-23 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2022-23 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2023-24 |
|---|---|---|---|--|
| <b>Transportation 2050</b>                          |   |   |   |  |
| Transportation                                      | 205,817   |   | 99,044  | 219,456  |
| <b>Wastewater</b>                                   |   |   |   |  |
| Environmental Services                              | 111,921   |   | 72,729  | 116,093  |
| <b>Water</b>  |   |   |   |  |
| Environmental Services                              | 190,455   |   | 126,309   | 203,367  |
| <b>Capital</b>                                      |   |   |   |  |
| 1988 Parks, Recreation, Facilities, Library Bonds   | 2,202   |   | 1,993   | 1,763  |
| 2001 Educational, Youth and Cultural Facility Bonds | 10  |   | 9   | 15   |
| 2001 Neighborhood Protection & Senior Center Bonds  |   |   |   | 12   |
| 2006 Affordable Housing & Neighborhood Bonds        | 82  |   | 82  | 35   |
| 2006 Parks & Recreation Bonds                       | 1,927   |   | 1,617   |  |
| 2006 Police and Fire Protection Bonds               | 3,527   |   | 3,455   | 32   |
| Aviation Capital                                    | 186,018   |   | 97,090  | 121,495  |
| Capital Reserves                                    | 8,607   |   | 7,879   | 19,926   |
| City Improvement                                    | 40,330  |   | 20,778  | 126,946  |
| CPBC - Senior Lien Excise Tax                       | 4,099   |   | 5   | 4,167  |
| Development Impact Fees                             | 23,241  |   | 20,460  | 31,250   |
| Multi-City Wastewater Capital                       | 50,207  |   | 41,552  | 82,055   |
| Public Housing Capital                              | 1,949   |   | 188   | 13,732   |
| Regional Wireless Cooperative Capital               | 1   |   |   |  |
| Solid Waste Capital                                 | 16,002  |   | 14,510  | 26,021   |
| Streets Capital                                     | 48,154  |   | 30,562  | 46,895   |
| Wastewater Capital                                  | 92,143  |   | 60,803  | 80,767   |
| Water Capital                                       | 375,558   |   | 300,383   | 277,412  |
| <b>Total Reappropriation Funds</b>                  | \$ 2,246,442  | \$  | \$ 1,352,821                                    | \$ 2,237,406                                     |
| <b>TOTAL ALL FUNDS</b>                              | \$ 10,045,077   | \$  | \$ 6,778,131                                    | \$ 11,623,359                                    |

\* 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.

\*\* Non-Departmental includes Unassigned Vacancy Savings, which was previously reported as its own line item.

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2023-24**  
(In Thousands)

| <b>DEPARTMENT/FUND</b>                        | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2022-23</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2022-23</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2022-23</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2023-24</b> |
|---|--|--|---|--|
| <b><i>Community Development:</i></b>          | \$   | \$   | \$  | \$   |
| Arizona Highway Users Revenue                 | 15   |  |   | 15   |
| Aviation                                      | 75   |  | 74  | 74   |
| Community Development                         | 53,115   | (3,800)  | 33,773  | 56,527   |
| Community Reinvestment                        | 10,271   | (650)  | 8,794   | 10,216   |
| Convention Center                             | 597  | 100  | 605   | 642  |
| Development Services                          | 97,903   |  | 79,649  | 114,009  |
| Federal and State Grants                      | 61,546   |  | 33,275  | 81,991   |
| General                                       | 36,748   |  | 34,203  | 39,424   |
| HOPE VI                                       | 14,515   | (920)  | 5,296   | 32,737   |
| Neighborhood Protection                       | 300  | 2,100  | 331   |  |
| Other Restricted                              | 17,199   | 40   | 16,339  | 25,356   |
| Public Housing                                | 153,218  |  | 127,205   | 209,753  |
| Sports Facilities                             | 2,763  |  | 2,593   | 2,294  |
| Water   | 30   |  | 30  | 30   |
| <b>Department Total</b>                       | <b>\$ 448,294</b>  | <b>\$ (3,130)</b>  | <b>\$ 342,167</b>   | <b>\$ 573,067</b>  |
| <b><i>Community Enrichment:</i></b>           | \$   | \$   | \$  | \$   |
| Arizona Highway Users Revenue                 | 837  |  | 116   | 892  |
| Aviation                                      | 40   |  | 22  | 29   |
| Capital Construction                          | 76   |  | 11  | 103  |
| Community Development                         | 1,373  | 3,000  | 3,147   | 1,752  |
| Community Reinvestment                        |  | 650  | 500   |  |
| Convention Center                             | 57,090   | (100)  | 53,204  | 70,145   |
| Federal and State Grants                      | 111,286  |  | 88,914  | 70,066   |
| General                                       | 35,010   | 500  | 35,487  | 52,179   |
| Golf Course                                   | 9,074  | 1,726  | 8,664   | 10,728   |
| HOPE VI                                       | 34   | 920  | 170   | 185  |
| Human Services Grants                         | 76,011   | 47,350   | 120,936   | 69,671   |
| Library                                       | 47,033   |  | 46,211  | 51,643   |
| Other Restricted                              | 3,398  | 1,700  | 4,069   | 8,490  |
| Parks and Preserves                           | 87,780   |  | 39,294  | 128,216  |
| Parks and Recreation                          | 117,261  |  | 113,429   | 133,660  |
| Public Housing                                | 31   |  | 11  | 2  |
| Solid Waste                                   | 57   |  | 22  | 31   |
| Sports Facilities                             | 2,800  |  | 2,687   | 623  |
| Transportation 2050                           | 430  |  | 195   | 276  |
| Wastewater                                    | 155  | 50   | 197   | 1,120  |
| Water   | 535  |  | 381   | 1,826  |
| <b>Department Total</b>                       | <b>\$ 550,310</b>  | <b>\$ 55,796</b>   | <b>\$ 517,665</b>   | <b>\$ 601,636</b>  |
| <b><i>Criminal Justice:</i></b>               | \$   | \$   | \$  | \$   |
| General                                       | 43,390   |  | 42,766  | 52,265   |
| Other Restricted                              | 2,988  |  | 2,686   | 2,703  |
| <b>Department Total</b>                       | <b>\$ 46,378</b>   | <b>\$</b>  | <b>\$ 45,452</b>  | <b>\$ 54,968</b>   |
| <b><i>Contingencies/Non-Departmental:</i></b> | \$   | \$   | \$  | \$   |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2023-24**  
(In Thousands)

| <b>DEPARTMENT/FUND</b>         | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2022-23</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2022-23</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2022-23</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2023-24</b> |
|--------------------------------|--|--|---|--|
| Aviation                       | 20,000   |  |   | 25,000   |
| Convention Center              | 3,000  |  |   | 3,000  |
| Development Services           | 8,000  |  |   | 8,000  |
| Federal and State Grants**     | 152,576  | (148,946)  |   | 76,000   |
| General **                     | 100,788  |  | (15,760)  | 103,247  |
| Solid Waste                    | 1,000  |  |   | 1,000  |
| Sports Facilities              | 5,000  |  |   | 2,500  |
| Transportation 2050            | 4,000  |  |   | 4,000  |
| Wastewater                     | 12,500   |  |   | 10,000   |
| Water                          | 12,000   |  |   | 22,000   |
| <b>Department Total</b>        | <b>\$ 318,864</b>  | <b>\$ (148,946)</b>  | <b>\$ (15,760)</b>  | <b>\$ 254,747</b>  |
| <b>Environmental Services:</b> | <b>\$</b>  | <b>\$</b>  |   | <b>\$</b>  |
| Aviation                       |  |  |   | 2,000  |
| Capital Construction           | 70   |  | 70  | 70   |
| Convention Center              |  |  |   | 1,000  |
| Development Services           | 63   |  | 61  |  |
| Federal and State Grants       | 13,909   |  | 6,090   | 3,388  |
| General                        | 50,174   |  | 49,145  | 65,302   |
| Other Restricted               | 5,499  |  | 4,020   | 6,840  |
| Solid Waste                    | 185,603  | (10)   | 179,685   | 190,303  |
| Wastewater                     | 217,604  | (2,060)  | 170,762   | 281,850  |
| Water                          | 427,873  | 3,500  | 397,968   | 493,599  |
| <b>Department Total</b>        | <b>\$ 900,795</b>  | <b>\$ 1,430</b>  | <b>\$ 807,801</b>   | <b>\$ 1,044,352</b>  |
| <b>General Government:</b>     | <b>\$</b>  | <b>\$</b>  |   | <b>\$</b>  |
| Arizona Highway Users Revenue  | 270  |  | 135   | 1,995  |
| Aviation                       | 838  |  | 706   | 4,826  |
| Cable                          | 3,420  | 350  | 3,714   | 4,794  |
| Community Development          | 240  | 800  | 271   | 300  |
| Convention Center              | 81   |  | 41  | 690  |
| Court Awards                   | 58   |  | 46  | 52   |
| Development Services           | 189  |  | 114   | 2,602  |
| Federal and State Grants       | 2,570  | 22,500   | 24,804  | 17,715   |
| General                        | 225,767  | (2,100)  | 205,152   | 256,100  |
| Other Restricted               | 2,201  |  | 1,751   | 3,433  |
| Regional Wireless Cooperative  | 5,791  | 560  | 6,224   | 6,881  |
| Solid Waste                    | 442  |  | 386   | 1,119  |
| Sports Facilities              | 159  |  | 109   | 159  |
| Transportation 2050            | 98   |  | 90  | 2,596  |
| Wastewater                     | 750  |  | 631   | 2,526  |
| Water                          | 1,403  |  | 1,311   | 3,997  |
| <b>Department Total</b>        | <b>\$ 244,277</b>  | <b>\$ 22,110</b>   | <b>\$ 245,485</b>   | <b>\$ 309,783</b>  |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2023-24**  
(In Thousands)

| <b>DEPARTMENT/FUND</b>        | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2022-23</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2022-23</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2022-23</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2023-24</b> |
|-------------------------------|--|--|---|--|
| <b>Public Safety:</b>         | \$   | \$   | \$  | \$   |
| Court Awards                  | 7,013  |  | 5,574   | 4,619  |
| Federal and State Grants      | 29,525   | 6,000  | 35,207  | 29,469   |
| General                       | 1,092,155  |  | 1,084,189   | 1,238,132  |
| Neighborhood Protection       | 51,291   | 5,000  | 53,285  | 60,547   |
| Other Restricted              | 36,210   | 16,000   | 47,669  | 66,098   |
| Public Safety Enhancement     | 32,115   |  | 31,533  | 37,112   |
| Public Safety Expansion       | 106,664  | 9,320  | 110,473   | 125,877  |
| Sports Facilities             | 1,769  |  | 1,769   | 1,857  |
| <b>Department Total</b>       | <b>\$ 1,356,741</b>  | <b>\$ 36,320</b>   | <b>\$ 1,369,699</b>                                       | <b>\$ 1,563,710</b>  |
| <b>Transportation:</b>        | \$   | \$   | \$  | \$   |
| Arizona Highway Users Revenue | 186,294  |  | 167,000   | 206,455  |
| Aviation                      | 489,625  |  | 338,313   | 569,733  |
| Capital Construction          | 25,392   |  | 6,032   | 24,759   |
| Federal and State Grants      | 15,618   |  | 4,387   | 10,841   |
| Federal Transit Authority     | 96,561   |  | 44,425  | 136,908  |
| General                       | 27,685   | 1,600  | 29,261  | 31,923   |
| Other Restricted              | 5,763  |  | 5,424   | 6,023  |
| Transit - RPTA                | 54,380   |  | 41,614  | 79,764   |
| Transportation 2050           | 598,942  |  | 327,919   | 702,158  |
| <b>Department Total</b>       | <b>\$ 1,500,261</b>  | <b>\$ 1,600</b>  | <b>\$ 964,377</b>   | <b>\$ 1,768,564</b>  |
| <b>Debt:</b>                  | \$   | \$   | \$  | \$   |
| Aviation                      | 101,192  |  | 99,337  | 104,352  |
| City Improvement              | 70,114   | 3,450  | 72,110  | 78,972   |
| Convention Center             | 17,465   |  | 17,465  | 17,481   |
| Secondary Property Tax        | 196,061  | 12,850   | 206,818   | 134,892  |
| Solid Waste                   | 15,174   | 10   | 15,174  | 9,581  |
| Wastewater                    | 74,395   | 2,010  | 76,396  | 86,395   |
| Water                         | 137,519  | 16,500   | 147,528   | 147,538  |
| <b>Department Total</b>       | <b>\$ 611,920</b>  | <b>\$ 34,820</b>   | <b>\$ 634,828</b>   | <b>\$ 579,210</b>  |
| <b>Capital:</b>               | <b>\$ 1,820,794</b>  |  | <b>\$ 513,596</b>   | <b>\$ 2,635,916</b>  |
| <b>Department Total</b>       | <b>\$ 1,820,794</b>  |  | <b>\$ 513,596</b>   | <b>\$ 2,635,916</b>  |
| <b>Reappropriation:</b>       | <b>\$ 2,246,442</b>  |  | <b>\$ 1,352,821</b>                                       | <b>\$ 2,237,406</b>  |

**CITY OF PHOENIX, ARIZONA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2023-24**  
(In Thousands)

| <b>DEPARTMENT/FUND</b>       | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2022-23</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2022-23</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2022-23</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2023-24</b> |
|------------------------------|--|--|---|--|
| <b>Department Total</b>      | \$ <u>2,246,442</u>  | \$ <u>                    </u>   | \$ <u>1,352,821</u>                                       | \$ <u>2,237,406</u>  |
| <b>Total All Departments</b> | \$ <u>10,045,077</u>   | \$ <u>                    </u>   | \$ <u>6,778,130</u>                                       | \$ <u>11,623,359</u>                                       |

- \* 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.
- \*\* These funds include Non-Departmental expenditures, which were listed separately as its own category and now reported under Contingencies/Non-Departmental .

**CITY OF PHOENIX, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2023-24**  
(In Thousands)

| FUND                               | Full-Time<br>Equivalent (FTE)<br>2023-24 | Employee Salaries<br>and Hourly Costs<br>2023-24 | Retirement Costs<br>2023-24 | Healthcare Costs<br>2023-24 | Other Benefit<br>Costs<br>2023-24 | Total Estimated<br>Personnel<br>Compensation<br>2023-24 |
|------------------------------------|--|--|-----------------------------|-----------------------------|-----------------------------------|---|
| <b>GENERAL FUND</b>                |  |  |                             |                             |                                   |   |
| General                            | 7,973                                    | \$ 759,685                                       | \$ 415,033                  | \$ 115,173                  | \$ 116,417                        | = 1,406,308   |
| Library                            | 392                                      | 21,440   | 5,323                       | 3,361                       | 3,840                             | = 33,965  |
| Parks and Recreation               | 966                                      | 49,266   | 11,688                      | 7,919                       | 7,747                             | = 76,619  |
| Cable Communications               | 23                                       | 2,164  | 683                         | 315                         | 435                               | = 3,598   |
| <b>Total General Fund</b>          | <b>9,354</b>                             | <b>\$ 832,554</b>                                | <b>\$ 432,728</b>           | <b>\$ 126,768</b>           | <b>\$ 128,439</b>                 | <b>= 1,520,490</b>                                      |
| <b>SPECIAL REVENUE FUNDS</b>       |  |  |                             |                             |                                   |   |
| Arizona Highway User Revenue       | 689                                      | \$ 40,075  | \$ 16,195                   | \$ 9,631                    | \$ 8,852                          | = 74,753  |
| Community Reinvestment             | 3  | 340  | 107                         | 18                          | 59                                | = 523   |
| Court Awards                       |  |  |                             |                             | 1                                 | = 1   |
| Development Services               | 489                                      | 38,626   | 12,620                      | 7,010                       | 7,094                             | = 65,350  |
| Federal Community Development      | 76                                       | 6,242  | 1,928                       | 1,082                       | 1,110                             | = 10,362  |
| Federal and State Grants           | 193                                      | 14,107   | 6,036                       | 2,550                       | 7,023                             | = 29,717  |
| Golf Course                        | 32                                       | 1,667  | 256                         | 120                         | 220                               | = 2,263   |
| HOPE VI                            | 20                                       | 1,358  | 403                         | 273                         | 248                               | = 2,282   |
| Human Services                     | 167                                      | 10,484   | 3,027                       | 2,290                       | 1,793                             | = 17,594  |
| Neighborhood Protection            | 281                                      | 27,621   | 21,859                      | 3,518                       | 3,044                             | = 56,043  |
| Other Restricted                   | 114                                      | 10,471   | 32,124                      | 1,700                       | 1,963                             | = 46,258  |
| Parks and Preserves                | 78                                       | 4,200  | 1,014                       | 691                         | 746                               | = 6,651   |
| Public Safety Enhancement          | 264                                      | 21,017   | 11,828                      | 3,002                       | 2,930                             | = 38,777  |
| Public Safety Expansion            | 684                                      | 70,960   | 53,078                      | 9,350                       | 7,939                             | = 141,317   |
| Public Housing                     | 66                                       | 4,530  | 1,514                       | 945                         | 860                               | = 7,848   |
| Regional Wireless Cooperative      | 5  | 465  | 110                         | 74                          | 89                                | = 738   |
| Transportation 2050                | 127                                      | 10,942   | 3,656                       | 1,627                       | 2,193                             | = 18,417  |
| <b>Total Special Revenue Funds</b> | <b>3,287</b>                             | <b>\$ 263,094</b>                                | <b>\$ 165,755</b>           | <b>\$ 43,881</b>            | <b>\$ 46,164</b>                  | <b>= 518,894</b>  |
| <b>ENTERPRISE FUNDS</b>            |  |  |                             |                             |                                   |   |
| Aviation                           | 924                                      | \$ 65,806  | \$ 5,866                    | \$ 13,305                   | \$ 12,752                         | = 97,729  |
| Convention Center                  | 218                                      | 14,717   | 4,500                       | 2,801                       | 2,779                             | = 24,797  |
| Solid Waste                        | 629                                      | 43,759   | 13,681                      | 8,980                       | 6,960                             | = 73,380  |
| Wastewater                         | 341                                      | 24,870   | 2,134                       | 5,094                       | 4,525                             | = 36,622  |
| Water                              | 1,195                                    | 81,744   | 27,999                      | 16,772                      | 16,114                            | = 142,629   |
| <b>Total Enterprise Funds</b>      | <b>3,306</b>                             | <b>\$ 230,896</b>                                | <b>\$ 54,180</b>            | <b>\$ 46,952</b>            | <b>\$ 43,130</b>                  | <b>= 375,158</b>  |
| <b>TOTAL ALL FUNDS</b>             | <b>15,947</b>                            | <b>\$ 1,326,544</b>                              | <b>\$ 652,662</b>           | <b>\$ 217,601</b>           | <b>\$ 217,734</b>                 | <b>= 2,414,541</b>                                      |



# **TRUTH IN TAXATION HEARING NOTICE OF TAX INCREASE**

In compliance with section 42-17107, Arizona Revised Statutes, the city of Phoenix is notifying its property taxpayers of the city of Phoenix's intention to raise its primary property taxes over last year's level. The city of Phoenix is proposing an increase in primary property taxes of \$4,098,863 or 2.00%.

For example, the proposed tax increase will cause the city of Phoenix's primary property taxes on a \$100,000 home to be \$128.51 (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$125.99.

The proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held June 14, 2023 at 2:30 p.m. at the city of Phoenix Council Chambers, 200 W. Jefferson St.