

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

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Reappropriation Funds	Total All Funds	
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1,779,781	2,192,105	208,911	1,820,794	1,797,044	2,246,442	10,045,077
2023	Actual Expenditures/Expenses**	E	1,627,796	1,576,861	206,818	513,596	1,500,239	1,352,821	6,778,131
2024	Fund Balance/Net Position at July 1***		204,065	1,060,297	100	967,327	1,166,797	2,237,406	5,635,992
2024	Primary Property Tax Levy	B	206,935						206,935
2024	Secondary Property Tax Levy	B			131,092				131,092
2024	Estimated Revenues Other than Property Taxes	C	237,358	3,356,813	3,846	1,559,803	1,668,897		6,826,717
2024	Other Financing Sources	D	2,457	2,483		600,000	6,507		611,447
2024	Other Financing (Uses)	D							
2024	Interfund Transfers In	D	1,561,419	770,741		16,281	104,925		2,453,366
2024	Interfund Transfers (Out)	D	183,565	2,182,977	47	19,594	83,919		2,470,102
2024	Reduction for Amounts Not Available:								
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

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	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		
5. Amount subject to the expenditure limitation	\$ 7,050,048	\$ 8,415,981
6. EEC expenditure limitation	\$ 10,045,077	\$ 11,623,359

* 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)

	2022-23	2023-24
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 201,207	\$ 209,026
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 201,207	\$ 209,026
B. Secondary property taxes	126,108	132,416
C. Total property tax levy amounts	\$ 327,315	\$ 341,442
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 200,199	
(2) Prior years' levies	1,716	
(3) Total primary property taxes	\$ 201,915	
B. Secondary property taxes		
(1) Current year's levy	\$ 125,477	
(2) Prior years' levies	1,069	
(3) Total secondary property taxes	\$ 126,546	
C. Total property taxes collected	\$ 328,461	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.2989	1.2851
(2) Secondary property tax rate	0.8141	0.8141
(3) Total city/town tax rate	2.1130	2.0992
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.

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.

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

SOURCE OF REVENUES	ESTIMATED REVENUES 2022-23	ACTUAL REVENUES * 2022-23	ESTIMATED REVENUES 2023-24
GENERAL FUND			
Intergovernmental			
County Vehicle License Tax	\$ 83,100	\$ 79,065	\$ 85,627
Charges for services			
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
Fines and forfeits			
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
Interest on investments			
Interest on investments	\$ 5,550	\$ 14,540	\$ 14,540
Contributions			
SRP In-Lieu Taxes	\$ 2,203	\$ 2,126	\$ 2,126
Miscellaneous			
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
Total General Fund	\$ 215,437	\$ 227,998	\$ 237,358
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
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
	\$ 154,999	\$ 153,839	\$ 158,475

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

SOURCE OF REVENUES	ESTIMATED REVENUES 2022-23	ACTUAL REVENUES * 2022-23	ESTIMATED REVENUES 2023-24
Excise Tax Fund			
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
Other Special Revenue Funds			
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
Other Restricted Funds			
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
Federal Funds			
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
Total Special Revenue Funds	\$ 2,988,893	\$ 2,884,752	\$ 3,356,813

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

SOURCE OF REVENUES	ESTIMATED REVENUES 2022-23	ACTUAL REVENUES * 2022-23	ESTIMATED REVENUES 2023-24
DEBT SERVICE FUNDS			
Secondary Property Tax	\$ 4,130	\$ 4,131	\$ 3,846
Total Debt Service Funds	\$ 4,130	\$ 4,131	\$ 3,846
CAPITAL PROJECTS FUNDS			
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	
		\$	
Total Capital Projects Funds	\$ 916,495	\$ 690,013	\$ 1,559,803
ENTERPRISE FUNDS			
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
Total Enterprise Funds	\$ 1,517,146	\$ 1,603,029	\$ 1,668,897
TOTAL ALL FUNDS	\$ 5,642,101	\$ 5,409,924	\$ 6,826,717

* 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 2023-24		INTERFUND TRANSFERS 2023-24	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$ 2,457	\$	\$ 1,438,041	\$ 176,683
Library			8,972	3,676
Parks			114,407	
Cable Communications				3,206
Total General Fund	\$ 2,457	\$	\$ 1,561,419	\$ 183,565
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 2,483	\$	\$ 770,741	\$ 2,182,977
DEBT SERVICE FUNDS				
Secondary Property Tax	\$	\$	\$	\$ 47
Total Debt Service Funds	\$	\$	\$	\$ 47
CAPITAL PROJECTS FUNDS				
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	
Total Capital Projects Funds	\$ 600,000	\$	\$ 16,281	\$ 19,594
ENTERPRISE FUNDS				
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
Total Enterprise Funds	\$ 6,507	\$	\$ 104,925	\$ 83,919
TOTAL ALL FUNDS	\$ 611,447	\$	\$ 2,453,366	\$ 2,470,102

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
GENERAL FUND				
<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
Total General Fund	\$ 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
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
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 BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 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
	\$	\$	\$	\$
Total Special Revenue Funds	\$ 2,225,305	\$ (33,200)	\$ 1,576,861	\$ 2,534,591
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Secondary Property Tax and G.O.	196,061	12,850	206,818	134,892
Total Debt Service Funds	\$ 196,061	\$ 12,850	\$ 206,818	\$ 134,892
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
Arts and Cultural Facilities	902			902
Aviation	378,631		67,975	959,959
Facilities Management	16,697		6,388	21,026
Finance	4,700		1,500	1,031
Fire Protection	22,944		4,271	32,669
Housing	13,134		13,251	13,165
Human Services	600			600
Information Technology	8,137			8,137
Libraries	4,839			5,295
Non-Departmental Capital	203,223		103,294	631,407
Parks, Recreation and Mtn Preserves	25,033		4,789	26,723
Phoenix Convention Center	158,600		108,590	36,770
Police Protection	20,982		12,454	17,759
Public Art Program	5,745		1,557	5,244
Public Transit	144,311		182	257
Regional Wireless Cooperative	6,001			6,001
Solid Waste Disposal	10,500		8,597	23,761
Street Transportation and Drainage	142,155		38,801	163,659
Wastewater	421,122		105,326	246,887
Water	232,538		36,620	434,663
Total Capital Projects Funds	\$ 1,820,794	\$	\$ 513,596	\$ 2,635,916
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Aviation				
Operating	403,851		401,156	443,121
Contingencies	20,000			25,000
Capital	187,920		37,296	237,893
Convention Center				
Operating	72,452		69,144	79,340
Contingencies	3,000			3,000
Capital	2,781		2,171	10,617
Solid Waste				
Operating	180,798		180,391	183,403
Contingencies	1,000			1,000
Capital	20,478		14,877	17,631
Wastewater				
Operating	202,742		202,372	226,634
Contingencies	12,500			10,000
Capital	90,162		45,614	145,256
Water				
Operating	414,872	20,000	425,909	476,884
Contingencies	12,000			22,000
Capital	152,489		121,309	170,106
Total Enterprise Funds	\$ 1,777,044	\$ 20,000	\$ 1,500,239	\$ 2,051,886
REAPPROPRIATION FUNDS				
	\$	\$	\$	\$
General				
General Government	25,946		23,814	27,043
Criminal Justice	5,207		1,269	4,242
Public Safety	70,087		46,170	70,211
Transportation	5,586		382	4,754

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 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
Library				
Community Enrichment	8,136		4,206	6,958
Parks and Recreation				
Community Enrichment	19,653		11,989	22,472
Cable Communications				
General Government	308		152	458
Arizona Highway User Revenue				
Street and Highway purposes	90,030		70,872	109,091
Aviation				
Transportation	90,463		47,571	117,198
Capital Construction				
Capital Improvements	7,564		2,923	5,164
City Improvement Operating				
Debt Service	252			247
Community Reinvestment				
Community Development	2,454		840	5,543
Court Awards				
Criminal Justice	2,234		631	3,728
Development Services				
Community Development	26,733		15,988	17,736
Federal and State Grants				
Operating grants	53,079		22,241	79,092
Federal Community Development				
Community Development	21,038		4,502	9,702
Federal Transit				
Transportation	96,323		44,840	41,953
Golf				
Community Enrichment	4,389		2,416	1,370
HOPE Grant				
Community Development	4,989		404	3,778
Human Services				
Community Enrichment	44,842		7,153	32,769
Neighborhood Protection				
Public Safety	4,643		2,903	5,694
Other Restricted				
Community Development	43,980		11,314	45,526
Parks and Preserves				
Capital Improvements	34,019		29,119	39,851
Phoenix Convention Center				
Community Enrichment	11,767		4,307	15,050
Public Housing				
Community Development	29,067		366	30,001
Public Safety Enhancement Funds				
Public Safety	34		23	35
Public Safety Expansion Funds				
Public Safety	3,690		2,031	2,465
Regional Transit Authority				
Transportation	36,066		18,292	18,307
Regional Wireless Cooperative				
General Government	3,095		1,063	1,903
Secondary Property Tax				
Debt Service	285			933
Solid Waste				
Environmental Services	70,829		35,004	60,787
Sports Facilities				
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 BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
Transportation 2050				
Transportation	205,817		99,044	219,456
Wastewater				
Environmental Services	111,921		72,729	116,093
Water				
Environmental Services	190,455		126,309	203,367
Capital				
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
Total Reappropriation Funds	\$ 2,246,442	\$	\$ 1,352,821	\$ 2,237,406
TOTAL ALL FUNDS	\$ 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)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
Community Development:	\$	\$	\$	\$
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
Department Total	\$ 448,294	\$ (3,130)	\$ 342,167	\$ 573,067
Community Enrichment:	\$	\$	\$	\$
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
Department Total	\$ 550,310	\$ 55,796	\$ 517,665	\$ 601,636
Criminal Justice:	\$	\$	\$	\$
General	43,390		42,766	52,265
Other Restricted	2,988		2,686	2,703
Department Total	\$ 46,378	\$	\$ 45,452	\$ 54,968
Contingencies/Non-Departmental:	\$	\$	\$	\$

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
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
Department Total	\$ 318,864	\$ (148,946)	\$ (15,760)	\$ 254,747
Environmental Services:	\$	\$		\$
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
Department Total	\$ 900,795	\$ 1,430	\$ 807,801	\$ 1,044,352
General Government:	\$	\$		\$
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
Department Total	\$ 244,277	\$ 22,110	\$ 245,485	\$ 309,783

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
Public Safety:	\$	\$		\$
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
Department Total	\$ 1,356,741	\$ 36,320	\$ 1,369,699	\$ 1,563,710
Transportation:	\$	\$		\$
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
Department Total	\$ 1,500,261	\$ 1,600	\$ 964,377	\$ 1,768,564
Debt:	\$	\$		
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
Department Total	\$ 611,920	\$ 34,820	\$ 634,828	\$ 579,210
Capital:	\$ 1,820,794		\$ 513,596	\$ 2,635,916
Department Total	\$ 1,820,794		\$ 513,596	\$ 2,635,916
Reappropriation:	\$ 2,246,442		\$ 1,352,821	\$ 2,237,406

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022-23	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022-23	ACTUAL EXPENDITURES/ EXPENSES* 2022-23	BUDGETED EXPENDITURES/ EXPENSES 2023-24
Department Total	\$ <u>2,246,442</u>	\$ <u> </u>	\$ <u>1,352,821</u>	\$ <u>2,237,406</u>
Total All Departments	\$ <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 Equivalent (FTE) 2023-24	Employee Salaries and Hourly Costs 2023-24	Retirement Costs 2023-24	Healthcare Costs 2023-24	Other Benefit Costs 2023-24	Total Estimated Personnel Compensation 2023-24
GENERAL FUND						
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
Total General Fund	9,354	\$ 832,554	\$ 432,728	\$ 126,768	\$ 128,439	= 1,520,490
SPECIAL REVENUE FUNDS						
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	70,950	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
Total Special Revenue Funds	3,287	\$ 263,094	\$ 165,755	\$ 43,881	\$ 46,164	= 518,894
ENTERPRISE FUNDS						
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
Total Enterprise Funds	3,306	\$ 230,896	\$ 54,180	\$ 46,952	\$ 43,130	= 375,158
TOTAL ALL FUNDS	15,947	\$ 1,326,544	\$ 652,662	\$ 217,601	\$ 217,734	= 2,414,541