



# City Council Special Meeting Budget Adoption

Thursday, June 13, 2024  
6:00 p.m. immediately  
following the Regular Meeting

Chandler City Council Chambers  
88 E. Chicago St., Chandler, AZ



# Special Meeting



Pursuant to Resolution No. 4464 of the City of Chandler and to A.R.S. 38-431.01, notice is hereby given to the general public that the Chandler City Council will hold a SPECIAL MEETING on Thursday, June 13, 2024, immediately following the Regular Meeting, beginning at 6:00 p.m. in the Chandler City Council Chambers, 88 E. Chicago Street, Chandler, Arizona. One or more members of the Chandler City Council may attend this meeting by telephone.

Persons with disabilities may request a reasonable modification or communication aids and services by contacting the City Clerk’s office at 480-782-2181 (711 via AZRS). Please make requests in advance as it affords the City time to accommodate the request.

Agendas are available in the Office of the City Clerk, 175 S. Arizona Avenue.

## Agenda

### Call To Order/Roll Call

### Action

- Resolution No. 5801 Adopting the Annual Budget in the Amount of \$1,629,072,684; Setting Forth the Receipts and Expenditures; and the Amounts Proposed to be Raised by Direct Property Taxation for the Various Purposes for Fiscal Year (FY) 2024-25, and Adopting the 2025-2034 Capital Improvement Program (CIP) in the Amount of \$2,488,884,031**

Move City Council pass and adopt Resolution No. 5801, adopting the Annual Budget in the amount of \$1,629,072,684; setting forth the receipts and expenditures; and the amounts proposed to be raised by direct property taxation for the various purposes for FY 2024-25, and adopting the 2025-2034 CIP in the amount of \$2,488,884,031, as presented or amended after the close of the public hearing.

Council Focus Area(s):

### Current Events

1. Mayor's Announcements
2. Council's Announcements
3. City Manager's Announcements

**Adjourn**



**City Council Memorandum      Management Services Memo No. 24-088**

**Date:** June 13, 2024  
**To:** Mayor and Council  
**Thru:** Joshua H. Wright, City Manager  
Dawn Lang, Deputy City Manager - CFO  
**From:** Matthew Dunbar, Budget and Policy Director  
**Subject:** Resolution No. 5801 Adopting the Annual Budget in the Amount of \$1,629,072,684 and Adopting the 2025-2034 Capital Improvement Program (CIP) in the Amount of \$2,488,884,031

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**Proposed Motion:**

Move City Council pass and adopt Resolution No. 5801, adopting the Annual Budget in the amount of \$1,629,072,684; setting forth the receipts and expenditures; and the amounts proposed to be raised by direct property taxation for the various purposes for FY 2024-25, and adopting the 2025-2034 CIP in the amount of \$2,488,884,031, as presented or amended after the close of the public hearing.

**Background:**

On May 23, 2024, Council adopted Resolution No. 5800, which approved the FY 2024-25 Tentative Budget in the amount of \$1,629,072,684 and set June 13, 2024, as the date for a public hearing to allow taxpayers to comment and provide input on the Budget, Capital Improvement Program (CIP) and Property Tax Levy. A Notice of Public Hearing for "Adoption of the FY 2024-25 Annual Budget and 2025-2034 Capital Improvement Program and Setting of Property Tax Levies" has been posted on the official City website since May 29, 2024, and published in the Arizona Republic on May 29 and June 5, 2024, as required by state statute. The notice includes a summary of the Tentative Budget, with State Auditor General schedules A and B attached with all "Budget Forms," and provides a general description of the Ten-Year CIP. Council action on the Budget and CIP is scheduled immediately following the Public Hearing on the Budget, CIP and Property Tax Levy. Final action on the Property Tax Levy is scheduled for June 27, 2024.

## **Discussion:**

Arizona Revised Statutes provide that the total amounts proposed to be spent in the final budget shall not exceed the total amounts that were proposed for expenditure in the published tentative estimates. The Tentative Budget in the amount of \$1,629,072,684 includes funding for departmental operating budgets of \$527,082,614; funding for debt service of \$81,117,324; budget for equipment, technology, and vehicle replacements of \$10,756,580; and contingencies and reserves in the amount of \$133,605,116 in various funds. The capital portion of the budget includes \$239,384,596 in new appropriation, \$637,126,454 in capital carryforward, and \$450,000 in contingency and reserve funding, for a total of \$876,511,050.

Included in the projected operating revenues of \$684,264,968 is a property tax levy of \$44,723,790 based on a rate of \$1.0826 per \$100 of assessed property valuation (reduced from \$1.0926 in the current year). Arizona Revised Statutes Truth in Taxation requirements do not apply for FY 2024-25, as the Primary Property Tax Rate of \$0.2126 per \$100 of assessed valuation (reduced from \$0.2226), does not exceed the Truth in Taxation maximum rate of \$0.2126 per \$100 of assessed valuation and resultant levy, as determined by the Property Tax Oversight Commission.

Relating to the CIP, the City Charter requires the City Manager to present a minimum Five-Year CIP for the City of Chandler to the Council on or before June 15 of the current fiscal year. The Proposed 2025-2034 CIP is a Ten-Year program totaling \$2,488,884,031. Information regarding the various capital projects, cost estimates, methods of financing, recommended time schedules and estimated annual operating cost were distributed in the proposed budget, which is posted online and was discussed at the All-Day Budget Briefing on April 26, 2024, and tentative budget adoption on May 23, 2024.

Following the close of the public hearing, Council will be asked to make a motion to adopt the Final FY 2024-25 Budget and 2025-2034 CIP.

## **Financial Implications:**

The budget adoption sets the total FY 2024-25 expenditure limitation. The purpose of the budget is to set the legal spending authority for the new fiscal year after public input and feedback.

Resolution 5801

Auditor General Budget Forms

## RESOLUTION NO. 5801

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, ADOPTING THE ANNUAL BUDGET IN THE AMOUNT OF \$1,629,072,684; AND SETTING FORTH THE RECEIPTS AND EXPENDITURES AND THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR FISCAL YEAR (FY) 2024-25; AND ADOPTING THE 2025-2034 CAPITAL IMPROVEMENT PROGRAM (CIP) IN THE AMOUNT OF \$2,488,884,031 FOR THE CITY OF CHANDLER.

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did on the 23rd day of May 2024, make an estimate of the different amounts required to meet the public expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Chandler; and

WHEREAS, in accordance with said sections of said Title, and following due public notice, the Council met on June 13, 2024, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies; and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on June 13, 2024, at the hour of 6:00 p.m., in the Council Chambers, 88 East Chicago Street, Chandler, Arizona, for the purpose of hearing taxpayers and setting tax levies as set forth in said estimates; and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in Title 42 Section 17051(A), A.R.S.; and

WHEREAS, Section 5.07 of the Chandler City Charter requires the City Manager to prepare and submit to the City Council a Five-Year CIP; and the City Manager has prepared and submitted a Ten-Year CIP to the City Council for its adoption; and the Council has duly considered the contents of said CIP and finds it to be in the best interest of the City of Chandler to adopt a Ten-Year CIP; and

WHEREAS, the City of Chandler adopts an Expenditure Control Budget System (ECB) wherein the budget for specific functions may increase annually by a percent increase based on an adjustment factor which can be derived from growth and inflation or other economic factors, if funds are available to do so. Budgets may also change by Departments submitting budget requests based on specific service needs or remain constant based on economic factors.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chandler, Arizona, as follows:

Section 1. Adopts the said estimates of revenue and expenditures shown on the accompanying schedules as the budget amounting to One Billion, Six Hundred Twenty-Nine

Million, Seventy- Two Thousand, Six Hundred Eighty-Four Dollars (\$1,629,072,684) for the City of Chandler for FY 2024-25; and

- a. Current personnel policies and practices, including salary schedules and benefits previously approved by the City Council are to continue except as hereinafter changed by separate action. The classification plan may be amended by the City Manager from time to time to create or abolish classes or positions. The City Manager shall assign each new classification a grade in the salary schedule so that all positions substantially similar with respect to duties, responsibilities, authority, and character of work receive the same schedules of compensation;
- b. Consistent with the responsibilities, duties, authority and performance of the employee, the City Manager may assign employees a salary within the salary rate schedules approved by the City Manager;
- c. That the City Manager or City Manager's designee may transfer part or all of any unencumbered appropriation balance among divisions within a department. Upon written request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another;
- d. That the City Manager or City Manager's designee is authorized to transfer part or all of any encumbrance or carryforward reserve within or to a department's budget within or to another fund if necessary;
- e. That the City Manager or City Manager's designee is authorized to transfer all or part of savings from prior appropriations in a department's budget from the non-departmental contingency reserves to the appropriate department;
- f. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental salary account to the various departmental salary accounts in the appropriate funds and departments;
- g. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental fuel and utility reserve accounts to the various departmental fuel and utility accounts in the appropriate funds and departments;
- h. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental lump sum agreement account to a department or departments to utilize these funds on a specific capital project or other improvement;
- i. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental grant or grant match contingency reserve account to the various departments upon the City's receipt and acceptance of federal, state, or local grants;
- j. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental vehicle replacement contribution reserve account to the vehicle replacement contribution account in the appropriate funds and department cost centers;



- k. That the City Manager or City Manager’s designee is authorized to transfer appropriation in the non-departmental technology reserve account to the appropriate funds and department cost centers;
- l. That the City Manager or City Manager’s designee is authorized to transfer appropriation in the non-departmental fire academy/paramedic school education and training reserve account to the appropriate funds and department cost centers;
- m. The funds appropriated by resolution are authorized to be expended as necessary and proper for municipal purposes;
- n. In the event that at any time during the fiscal year, revenues collected are less than appropriated projected revenues, the City Manager or City Manager’s designee is authorized to reduce expenditure appropriation accordingly;
- o. In accordance with A.R.S. Section 9-500.04E, Council elects to exercise a waiver of the minimum fleet conversion requirement to alternative fuel; and
- p. That money from any fund may be used for any of these appropriations, except money specifically restricted by State or Federal law, or by City Code or resolution and that the 2025-2034 CIP in the amount of \$2,488,884,031, on file in the office of the City Clerk, is hereby approved and adopted as a planning guide for use in scheduling the development of capital facilities for the ensuing ten-year period.

Section 2. The statement/exhibits of the tentative budget, as described in Schedules A through G below, are attached hereto and by reference adopted herein.

Schedule A	Summary Schedule of Estimated Revenues and Expenditures/Expenses
Schedule B	Summary of Tax Levy and Tax Rate Information
Schedule C	Summary by Fund Type of Revenues Other Than Property Taxes
Schedule D	Summary by Fund Type or Other Financing Sources/Uses and Interfund Transfers
Schedule E	Summary by Department of Expenditures/Expenses Within Each Fund Type
Schedule F	Summary by Department of Expenditures/Expenses
Schedule G	Full-Time Employees and Personnel Compensation

PASSED AND ADOPTED by the City Council of the City of Chandler, Arizona, this 13<sup>th</sup> day of June, 2024.

ATTEST:

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR

CERTIFICATION

I HEREBY CERTIFY that the above and foregoing Resolution No. 5801 was duly passed and adopted by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 13<sup>th</sup> day of June, 2024, and that a quorum was present thereat.

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

*TRB*

**City of Chandler**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

Fiscal year	S c h		Funds							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2024	E	1	440,788,775	104,342,587	41,742,256	587,748,960	0	423,578,958	58,072,849	1,656,274,385
2024	E	2	365,203,467	58,359,668	40,842,543	73,579,161	0	160,530,013	50,211,235	748,726,087
2025		3	192,728,236	30,702,650	327,530	476,830,081	0	163,147,401	8,855,164	872,591,062
2025	B	4	8,624,326							8,624,326
2025	B	5			35,312,508					35,312,508
2025	C	6	351,077,193	67,590,250	787,560	44,017,491	0	216,185,794	32,886,500	712,544,788
2025	D	7	0	0	0	0	0	0	0	0
2025	D	8	0	0	0	0	0	0	0	0
2025	D	9	9,182,282	431,000	10,500,000	144,102,190	0	24,605,656	13,264,992	202,086,120
2025	D	10	169,743,695	135,483	0	17,100,714	0	15,083,675	22,553	202,086,120
2025										
2025		11								0
										0
										0
										0
										0
2025		12	391,868,342	98,588,417	46,927,598	647,849,048	0	388,855,176	54,984,103	1,629,072,684
2025	E	13	391,868,342	98,588,417	46,927,598	647,849,048	0	388,855,176	54,984,103	1,629,072,684

<u>Expenditure limitation comparison</u>	2024	2025
1 Budgeted expenditures/expenses	\$ 1,656,274,385	\$ 1,629,072,684
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	1,656,274,385	1,629,072,684
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 1,656,274,385	\$ 1,629,072,684
6 EEC expenditure limitation	<u>\$ 1,656,274,385</u>	<u>\$ 1,629,072,684</u>

\* 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City of Chandler**  
**Tax levy and tax rate information**  
**Fiscal year 2025**

	<b>2024</b>	<b>2025</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>22,839,839</u>	\$ <u>23,732,076</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>8,582,038</u>	\$ <u>8,624,326</u>
Property tax judgment		
B. Secondary property taxes	<u>33,541,656</u>	<u>35,312,508</u>
Property tax judgment		
C. Total property tax levy amounts <sup>(1)</sup>	\$ <u>42,123,694</u>	\$ <u>43,936,834</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>8,582,038</u>	
(2) Prior years' levies <sup>(2)</sup> <input type="checkbox"/>	<u>50,000</u>	
(3) Total primary property taxes	\$ <u>8,632,038</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>33,541,656</u>	
(2) Prior years' levies <sup>(2)</sup> <input type="checkbox"/>	<u>200,000</u>	
(3) Total secondary property taxes	\$ <u>33,741,656</u>	
C. Total property taxes collected	\$ <u>42,373,694</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.2226</u>	<u>0.2126</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.8700</u>	<u>0.8700</u>
Property tax judgment		
(3) Total city/town tax rate	<u>1.0926</u>	<u>1.0826</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city was not operating <u>any</u> special assessment districts for which secondary property taxes are levied. For information pertaining any special assessment districts and their tax rates, please contact the city.		

\* 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 Chandler**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
Franchise Fees	\$ 3,471,000	\$ 3,550,000	\$ 3,650,000
Property Taxes (prior year's levies)	50,000	50,000	50,000
Transaction Privilege License Taxes/Fees	196,758,400	201,643,500	197,808,400
<b>Licenses and permits</b>			
Building Division Permits	7,665,000	7,765,000	7,365,000
Miscellaneous Licenses	1,028,300	1,012,300	1,113,300
<b>Intergovernmental</b>			
State			
Smart and Safe Shared Revenue	1,100,000	1,100,000	1,308,000
State Shared Sales Taxes	39,000,000	40,500,000	41,500,000
Urban Revenue Sharing	74,000,000	74,148,000	60,100,000
County			
Auto Lieu Taxes	13,000,000	13,000,000	13,500,000
<b>Charges for services</b>			
Engineering Fees	1,508,700	1,769,300	2,538,658
Library Revenues	321,500	329,800	334,800
Parks and Recreation Fees	3,342,086	3,499,848	3,597,350
Planning Fees	299,100	224,362	258,300
Public Safety Miscellaneous Revenue	5,949,502	6,386,250	7,016,200
<b>Fines and forfeits</b>			
Court Fines	3,380,400	3,551,700	3,486,000
Library Fines	10,000	17,500	17,400
Miscellaneous Violation Fines	149,700	132,131	154,000
<b>Interest on investments</b>			
Interest on Investments	3,818,000	4,150,900	3,777,000
<b>In-lieu property taxes</b>			
Voluntary Contributions	99,573	99,573	109,396
<b>Miscellaneous</b>			
Leases	144,000	160,000	160,000
Other Receipts	1,922,401	2,052,646	2,556,889
Property Rentals	69,400	67,050	66,500
Sale of Fixed Assets	410,000	345,000	610,000
<b>Total General Fund</b>	<b>\$ 357,497,062</b>	<b>\$ 365,554,860</b>	<b>\$ 351,077,193</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 Chandler**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
<b>Forfeiture Fund</b>			
Police Forfeiture Reimbursement	750,000	750,000	750,000
	\$ 750,000	\$ 750,000	\$ 750,000
<b>Proposition 400 Fund</b>			
Regional Transportation Sales Taxes	60,000		
Interest on Investments			
	\$ 60,000	\$	\$
<b>Highway User Revenue Fund</b>			
Highway Users Taxes	17,000,000	17,700,000	17,000,000
Interest on Investments	606,000	720,300	669,000
	\$ 17,606,000	\$ 18,420,300	\$ 17,669,000
<b>Local Transportation Assistance Fund</b>			
HB2565 RPTA Grant Funds	673,600	699,600	699,600
Bus Shelter Revenue	159,600	163,000	160,000
Interest on Investments	85,000	100,600	94,000
	\$ 918,200	\$ 963,200	\$ 953,600
<b>Grant Funds</b>			
Grants-In-Aid	20,037,400	10,000,000	5,102,000
Community Development Block Grant	5,680,000	5,680,000	3,280,000
Housing Urban Development	28,770,000	28,971,000	36,381,000
Public Housing Authority	3,075,000	3,075,000	3,075,000
Interest on Investments	154,000	173,800	165,000
	\$ 57,716,400	\$ 47,899,800	\$ 48,003,000
<b>Expendable Trust Funds</b>			
Library Trust	85,300	192,300	75,300
Museum Trust	1,100	1,000	50
Parks and Recreation Trust	119,300	48,900	131,300
Interest on Investments	8,000	8,400	8,000
	\$ 213,700	\$ 250,600	\$ 214,650
<b>Total special revenue funds</b>	<b>\$ 77,264,300</b>	<b>\$ 68,283,900</b>	<b>\$ 67,590,250</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.

**Debt service funds**

Property Taxes (prior year's levies)	200,000	200,000	200,000
Voluntary Contributions	389,168	389,168	427,560
Interest on Investments	175,000	165,300	160,000
	\$ 764,168	\$ 754,468	\$ 787,560
<b>Total debt service funds</b>	<b>\$ 764,168</b>	<b>\$ 754,468</b>	<b>\$ 787,560</b>

**City of Chandler**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Capital projects funds</b>			
<b>System Development Fees</b>			
Arterial Streets	6,000,000	3,000,000	3,000,000
Library	115,000	15,000	
Parks	449,000	725,000	449,000
Public Building	277,000	175,000	277,000
Public Safety - Fire	553,000	300,000	553,000
Public Safety - Police	312,000	100,000	312,000
Wastewater	10,100,300	4,700,000	3,950,300
Water	6,300,000	3,175,000	3,400,000
Capital Grants	46,667,193	16,606,135	24,378,654
Capital Replacement	440,696	440,696	506,148
Interest on Investments	2,328,000	3,946,500	3,810,800
Municipal Arts Contributions	173,987	173,987	
Sale of Fixed Assets	300,000		300,000
Other Receipts (Developer Contributions)		2,444,633	
Vehicle Replacement	2,865,598	2,865,598	3,080,589
	\$ 76,881,774	\$ 38,667,549	\$ 44,017,491

**Total capital projects funds** \$ 76,881,774 \$ 38,667,549 \$ 44,017,491

\* 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.

**Enterprise funds**

Airport Services	984,988	1,166,000	1,217,988
Reclaimed Water Services	1,656,500	1,526,635	1,700,000
Solid Waste Services	18,751,994	19,302,848	19,334,816
Wastewater Services	157,550,949	107,638,614	129,984,062
Water Services	54,582,073	56,479,306	60,636,928
Interest on Investments	2,818,000	3,179,200	3,312,000
	\$ 236,344,504	\$ 189,292,603	\$ 216,185,794

**Total enterprise funds** \$ 236,344,504 \$ 189,292,603 \$ 216,185,794

\* 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.

**Internal service funds**

Self-Insurance Premiums	33,055,000	31,154,800	30,942,500
Other Receipts	210,000	413,725	535,000
Interest on Investments	1,362,000	1,810,100	1,409,000
	\$ 34,627,000	\$ 33,378,625	\$ 32,886,500

**Total internal service funds** \$ 34,627,000 \$ 33,378,625 \$ 32,886,500

**Total all funds** \$ 783,378,808 \$ 695,932,005 \$ 712,544,788

\* 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 Chandler**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$ 9,182,282	\$ 169,743,695
<b>Total General Fund</b>	\$	\$	\$ 9,182,282	\$ 169,743,695
<b>Special revenue funds</b>				
Proposition 400	\$	\$	\$	\$
Highway User Revenue				133,747
Local Transportation Assistance				1,736
Grants				
Housing			431,000	
<b>Total special revenue funds</b>	\$	\$	\$ 431,000	\$ 135,483
<b>Debt service funds</b>				
Genral Obligation Debt Service	\$	\$	\$ 10,500,000	\$
<b>Total debt service funds</b>	\$	\$	\$ 10,500,000	\$
<b>Capital projects funds</b>				
General Government Capital Projects	\$	\$	\$ 138,980,900	\$
Arterial Street Impact Fees				10,000,000
Computer Replacement			4,621,290	
Capital Grants				
Park Bonds				
Park Impact Fees				500,000
Library Impact Fees				
Library Bonds				
Museum Bonds				
Public Faciltiy Bonds				
Public Building Impact Fees				100,000
Public Safety Bonds - Fire				
Public Safety Impact Fees - Fire				350,000
Public Safety Bonds - Police				
Public Safety Impact Fees - Police				200,000
Reclaimed Water System Development Fees				500,000
Street Bonds				
Storm Sewer General Obligation Bonds				
Wastewater Bonds				
Wastewater System Development Fees			500,000	5,000,000
Water Bonds				
Water System Development Fees				450,714
<b>Total capital projects funds</b>	\$	\$	\$ 144,102,190	\$ 17,100,714
<b>Enterprise funds</b>				
Airport Operating	\$	\$	\$ 13,795,848	\$ 115,324
Reclaimed Water Operating			2,709,398	2,783,214
Solid Waste Operating				1,345,520
Wastewater Operating			6,260,896	4,464,800
Water Operating			1,839,514	5,672,987
Wastewater Industrial Process Treatment				701,830
<b>Total enterprise funds</b>	\$	\$	\$ 24,605,656	\$ 15,083,675
<b>Internal service funds</b>				
Self-Insurance Funds	\$	\$	\$ 13,264,992	\$ 22,553
<b>Total Internal Service Funds</b>	\$	\$	\$ 13,264,992	\$ 22,553
<b>Total all funds</b>	\$	\$	\$ 202,086,120	\$ 202,086,120



**City of Chandler  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>General Fund</b>				
City Clerk	\$ 836,937	\$ 240,609	1,066,869	1,491,484
City Magistrate	5,400,966	216,848	5,310,793	5,847,458
City Manager	20,359,467	1,216,153	19,371,904	21,407,302
Communications and Public Affairs	3,809,110	439,227	4,238,299	3,535,004
Community Services	33,452,125	2,456,451	35,249,925	34,953,712
Cultural Development	4,542,297	240,903	4,803,272	5,187,478
Development Services	10,980,344	451,996	11,108,055	13,044,834
Information Technology	21,304,000	2,852,635	23,131,898	24,028,446
Law	4,687,089	130,864	4,780,663	4,816,283
Management Services	8,188,881	333,091	8,283,849	8,924,130
Mayor and Council	1,262,159	36,740	1,235,651	1,288,723
Neighborhood Resources	6,700,823	3,499,582	8,146,922	10,262,729
Non-Departmental	100,261,981	(9,261,885)	76,319,517	29,419,697
Public Safety - Fire	44,819,411	3,730,244	48,826,048	48,798,146
Public Safety - Police	92,895,766	8,805,456	101,248,101	100,299,908
Public Works & Utilities	10,597,467	1,688,142	12,081,695	10,257,708
Contingency/Reserves	70,689,952	(17,427,025)		68,305,300
<b>Total General Fund</b>	<b>\$ 440,788,775</b>	<b>\$ (349,969)</b>	<b>\$ 365,203,461</b>	<b>\$ 391,868,342</b>
<b>Special revenue funds</b>				
Police Forfeiture Fund	\$	\$	\$	\$
Public Safety - Police	750,000	42,944	627,831	750,000
Contingency/Reserves	33,000	(33,000)		51,000
Development Services	803,232	77,891	876,602	847,508
Public Works & Utilities	36,080,333	(4,433,426)	18,278,475	29,817,113
Non-Departmental	269,600	(114,518)		329,084
Contingency/Reserves	976,000	4,470,053		508,000
City Manager	2,584,678	155,168	655,980	3,025,022
Public Works & Utilities	83,549	(83,549)		
Non-Departmental	300			300
Contingency/Reserves	56,000	(56,000)		3,097,000
City Magistrate		539,502	348,490	
City Manager	1,600,000	2,233,911	1,786,503	
Community Services	40,000	1,021,443	192,123	
Cultural Development		19,400		
Development Services		680,030	450,081	
Information Technology		3,506,653	2,078,094	
Law		11,400	11,400	
Management Services		569,288		
Mayor & Council		76,912		
Neighborhood Resources		4,696,246	3,960,278	
Public Safety - Fire		700,805	606,249	
Public Safety - Police		5,616,537	3,335,979	
Public Works & Utilities				
Non-Departmental				
Contingency/Reserves	21,397,400	(11,958,924)		14,658,976
Neighborhood Resources	3,358,879	461,332	3,247,972	3,414,733
Contingency/Reserves	2,321,121	(425,000)		1,085,000
Neighborhood Resources	29,780,121	903,939	21,735,985	38,456,236
Non-Departmental	85,000	(51,353)		102,845
Contingency/Reserves	3,809,116	(441,902)		2,005,954
Community Services	251,925	85,000	142,126	325,429
Cultural Development	55,333		25,500	55,013
Non-Departmental				204
Contingency/Reserves	7,000			59,000
<b>Total special revenue funds</b>	<b>\$ 104,342,587</b>	<b>\$ 8,270,782</b>	<b>\$ 58,359,668</b>	<b>\$ 98,588,417</b>
<b>Debt service funds</b>				
General Obligation Debt Service	\$ 41,367,104	\$	40,842,543	46,627,598
Contingency/Reserves	375,152			300,000

**City of Chandler  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>Total debt service funds</b>	\$ 41,742,256	\$	\$ 40,842,543	\$ 46,927,598
<b>Capital projects funds</b>				
City Manager	\$ 43,099,783	\$ (3,235,287)	3,867,336	56,864,799
Communications and Public Affairs				64,100
Community Services	93,519,617	(1,712,797)	10,754,715	86,469,956
Cultural Development	9,431,648	(270,562)	1,415,882	13,530,774
Development Services	11,481,720	(1,344,406)	1,476,033	13,815,911
Information Technology	16,459,914	(682,862)	1,575,283	24,315,569
Law				24,800
Management Services		54,145	54,145	44,300
Neighborhood Resources	78,658	(4,171)		74,487
Public Safety - Fire	13,587,335	(4,546,320)	3,708,621	5,247,802
Public Safety - Police	16,024,339	(2,249,399)	6,165,907	13,914,886
Public Works & Utilities	368,974,405	(40,552,970)	38,189,330	399,123,108
Non-Departmental	7,120,014	906,643	6,371,909	21,808,370
Contingency/Reserves	7,971,527	38,511,368		12,550,186
<b>Total capital projects funds</b>	\$ 587,748,960	\$ (15,126,618)	\$ 73,579,161	\$ 647,849,048
<b>Enterprise funds</b>				
City Manager	\$ 7,075,933	\$ (386,547)	1,762,304	14,865,390
Communications & Public Affairs				60,000
Information Technology	3,735,817	827,227	567,622	4,657,422
Public Works & Utilities	340,592,335	(6,041,136)	125,611,414	311,204,822
Non-Departmental	2,403,040	(551,010)	260,500	2,132,816
Contingency/Reserves	35,592,752	12,870,805		21,445,000
Debt Service	34,179,081		32,328,173	34,489,726
<b>Total enterprise funds</b>	\$ 423,578,958	\$ 6,719,339	\$ 160,530,013	\$ 388,855,176
<b>Internal service funds</b>				
Self-Insurance	\$	\$	\$	\$
City Manager	2,095,590	452,373	2,432,015	2,089,278
Law	7,644,602	302,273	7,182,185	7,862,612
Management Services	7,881,795	80,083	8,086,557	1,302,011
Non-Departmental	34,234,900	82,577	32,510,478	34,204,502
Contingency/Reserves	6,215,962	(430,840)		9,525,700
<b>Total internal service funds</b>	\$ 58,072,849	\$ 486,466	\$ 50,211,235	\$ 54,984,103
<b>Total all funds</b>	\$ 1,656,274,385	\$	\$ 748,726,081	\$ 1,629,072,684

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

**City of Chandler**  
**Expenditures/expenses by department**  
**Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>City Clerk</b>				
General Fund	\$ 836,937	\$ 240,609	1,066,869	1,491,484
<b>Department total</b>	<b>\$ 836,937</b>	<b>\$ 240,609</b>	<b>\$ 1,066,869</b>	<b>\$ 1,491,484</b>
<b>City Magistrate</b>				
General Fund	\$ 5,400,966	\$ 216,848	5,310,793	5,847,458
Special Revenue Fund - Grant		539,502	348,490	
<b>Department total</b>	<b>\$ 5,400,966</b>	<b>\$ 756,350</b>	<b>\$ 5,659,283</b>	<b>\$ 5,847,458</b>
<b>City Manager</b>				
General Fund	\$ 20,359,467	\$ 1,216,153	19,371,904	21,407,302
Special Revenue Fund - LTAF	2,584,678	155,168	655,980	3,025,022
Special Revenue Fund - Grants	1,600,000	2,233,911	1,786,503	
Capital Projects Fund - Gen Gov't Capital Project	18,005,557	(2,974,480)	2,347,902	14,675,274
Capital Replacement Fund				18,500
Capital Projects Fund - Fleet	92,900	48,283	48,283	174,300
Capital Projects Fund - Grants	21,988,310	(259,467)	1,273,763	31,094,720
Capital Projects Fund - Bonds	3,013,016	(49,623)	197,388	10,902,005
Enterprise Fund - Water				100,000
Enterprise Fund - Airport	7,075,933	(386,547)	1,762,304	14,765,390
Internal Service Fund - Self Insurance	2,095,590	452,373	2,432,015	2,089,278
<b>Department total</b>	<b>\$ 76,815,451</b>	<b>\$ 435,771</b>	<b>\$ 29,876,042</b>	<b>\$ 98,251,791</b>
<b>Communications and Public Affairs</b>				
General Fund	\$ 3,809,110	\$ 439,227	4,238,299	3,535,004
Capital Projects Fund - Equipment				64,100
Capital Projects Fund - Equipment				60,000
<b>Department total</b>	<b>\$ 3,809,110</b>	<b>\$ 439,227</b>	<b>\$ 4,238,299</b>	<b>\$ 3,659,104</b>
<b>Community Services</b>				
General Fund	\$ 33,452,125	\$ 2,456,451	35,249,925	34,953,712
Special Revenue Fund - Grants	40,000	1,021,443	192,123	
Special Revenue Fund - Trust	251,925	85,000	142,126	325,429
Capital Projects Fund - Gen Gov't Capital Project	10,024,324	8,205,731	2,033,592	16,208,358
Capital Projects Fund - Fleet	62,000	107,854		430,800
Capital Projects Fund - Grants	10,255,689	(8,711,755)		1,543,934
Capital Projects Fund - Bonds	69,971,387	(1,314,628)	8,714,705	65,101,054
Capital Projects Fund - Impact Fees	3,206,217	1	6,418	3,185,810
<b>Department total</b>	<b>\$ 127,263,667</b>	<b>\$ 1,850,097</b>	<b>\$ 46,338,889</b>	<b>\$ 121,749,097</b>
<b>Cultural Development</b>				
General Fund	\$ 4,542,297	\$ 240,903	4,803,272	5,187,478
Special Revenue Fund - Grants		19,400		
Special Revenue Fund - Grants				84,000
Special Revenue Fund - Trust	55,333		25,500	55,013
Capital Projects Fund - Gen Gov't Capital Project	5,358,705	(324,108)	775,299	6,866,338
Capital Projects Fund - Grants	528,286	92,536	432,223	459,559
Capital Projects Fund - Municipal Art	301,665	56,665	191,900	390,000
Capital Projects Fund - Bonds	3,242,992	(95,655)	16,460	5,730,877
<b>Department total</b>	<b>\$ 14,029,278</b>	<b>\$ (10,259)</b>	<b>\$ 6,244,654</b>	<b>\$ 18,773,265</b>
<b>Development Services</b>				
General Fund	\$ 10,980,344	\$ 451,996	11,108,055	13,044,834
Special Revenue Fund - HURF	803,232	77,891	876,602	847,508
Special Revenue Fund - Grants		680,030	450,081	
Capital Projects Fund - Gen Gov't Capital Project	4,406,781	(63,477)	327,345	9,124,459
Capital Projects Fund - Fleet	35,100		31,230	50,000
Capital Projects Fund - Grants	5,109,005	(844,695)	824,549	3,439,761
Capital Projects Fund - Bonds	1,930,834	(436,234)	292,909	1,201,691
<b>Department total</b>	<b>\$ 23,265,296</b>	<b>\$ (134,489)</b>	<b>\$ 13,910,771</b>	<b>\$ 27,708,253</b>

**City of Chandler**  
**Expenditures/expenses by department**  
**Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>Information Technology</b>				
General Fund	\$ 21,304,000	\$ 2,852,635	23,131,898	24,028,446
Special Revenue Fund - Grants		3,506,653	2,078,094	
Capital Projects Fund - Gen Gov't Capital Project	16,459,914	(682,862)	1,575,283	24,275,769
Capital Projects Fund - Fleet				39,800
Enterprise Fund - Water	1,639,256	282,837	332,154	1,887,639
Enterprise Fund - Wastewater	1,327,351	326,634	141,281	1,743,684
Enterprise Fund - Solid Waste	753,854	217,756	94,187	1,010,743
Enterprise Fund - Airport	15,356			15,356
<b>Department total</b>	<b>\$ 41,499,731</b>	<b>\$ 6,503,653</b>	<b>\$ 27,352,897</b>	<b>\$ 53,001,437</b>
<b>Law</b>				
General Fund	\$ 4,687,089	\$ 130,864	4,780,663	4,816,283
Special Revenue Fund - Grants		11,400	11,400	
Special Revenue Fund - Grants				24,800
Internal Service Fund - Self Insurance	7,644,602	302,273	7,182,185	7,862,612
<b>Department total</b>	<b>\$ 12,331,691</b>	<b>\$ 444,537</b>	<b>\$ 11,974,248</b>	<b>\$ 12,703,695</b>
<b>Management Services</b>				
General Fund	\$ 8,188,881	\$ 333,091	8,283,849	8,924,130
Special Revenue Fund - Grants		569,288		
Capital Projects Fund - Fleet		54,145	54,145	44,300
Internal Service Fund - Self Insurance	101,082	1,998	99,900	111,884
Internal Service Fund - Uninsured Liability	7,780,713	78,085	7,986,657	1,190,127
<b>Department total</b>	<b>\$ 16,070,676</b>	<b>\$ 1,036,607</b>	<b>\$ 16,424,551</b>	<b>\$ 10,270,441</b>
<b>Mayor and Council</b>				
General Fund	\$ 1,262,159	\$ 36,740	1,235,651	1,288,723
Special Revenue Fund - Grants		76,912		
<b>Department total</b>	<b>\$ 1,262,159</b>	<b>\$ 113,652</b>	<b>\$ 1,235,651</b>	<b>\$ 1,288,723</b>
<b>Neighborhood Resources</b>				
General Fund	\$ 6,700,823	\$ 3,499,582	8,146,922	10,262,729
Special Revenue Fund - Grants	33,119,000	6,073,115	28,944,235	41,852,631
Capital Projects Fund - Grants	78,658	(4,171)		74,487
<b>Department total</b>	<b>\$ 39,898,481</b>	<b>\$ 9,568,526</b>	<b>\$ 37,091,157</b>	<b>\$ 52,189,847</b>
<b>Non-Departmental - Includes Contingencies</b>				
General Fund	\$ 170,951,933	\$ (26,688,910)	76,319,517	97,724,997
Special Revenue Fund - Police Forfeiture	33,000	(33,000)		51,000
Special Revenue Fund - HURF	1,245,600	4,355,535		837,084
Special Revenue Fund - LTAF	56,300	(56,000)		3,097,300
Special Revenue Fund - Grants	27,632,637	(12,888,777)		17,871,113
Special Revenue Fund - Trust	7,000			59,204
Debt Service - General Obligation	375,152			300,000
Capital Projects Fund - Gen Gov't Capital Project	2,212,216	6,878,391	634,285	16,728,770
Capital Projects Fund - Equip/Tech/Fleet	10,592,914	(2,399,363)	5,699,743	14,972,647
Capital Projects Fund - Grants		8,616,282		
Capital Projects Fund - Municipal Art	31,000	(31,000)		230,000
Capital Projects Fund - Bonds	114,200	19,868,966		277,600
Capital Projects Fund - Impact/System Dev Fees	2,141,211	6,555,076	37,881	2,149,539
Enterprise Fund - Water	16,006,355	(3,996,306)	125,000	9,574,313
Enterprise Fund - Reclaimed Water	674,800	(84,806)	2,000	628,149
Enterprise Fund - Wastewater	17,605,237	16,269,429	112,000	9,772,704
Enterprise Fund - Solid Waste	3,527,300	(277,185)	20,500	3,484,884
Enterprise Fund - Airport	182,100	408,663	1,000	117,766
Internal Service Fund - Self Insurance	39,780,962	(324,710)	32,510,478	41,434,198
Internal Service Fund - Uninsured Liability	669,900	(93,894)		2,296,004
<b>Department total</b>	<b>\$ 293,839,817</b>	<b>\$ 16,078,391</b>	<b>\$ 115,462,404</b>	<b>\$ 221,607,272</b>

**City of Chandler**  
**Expenditures/expenses by department**  
**Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>Public Safety - Fire</b>				
General Fund	\$ 44,819,411	\$ 3,730,244	48,826,048	48,798,146
Special Revenue Fund - Grants		700,805	606,249	
Capital Projects Fund - Fleet	362,100		30,988	333,900
Capital Projects Fund - Grants	1,340,000			680,000
Capital Projects Fund - Gen Gov't Capital Project	4,160,965	224,689	2,039,055	2,919,219
Capital Projects Fund - Bonds	7,724,270	(4,771,009)	1,638,578	1,314,683
<b>Department total</b>	<b>\$ 58,406,746</b>	<b>\$ (115,271)</b>	<b>\$ 53,140,918</b>	<b>\$ 54,045,948</b>
<b>Public Safety - Police</b>				
General Fund	\$ 92,895,766	\$ 8,805,456	101,248,101	100,299,908
Special Revenue Fund - Police Forfeiture	750,000	42,944	627,831	750,000
Special Revenue Fund - Grants		5,616,537	3,335,979	
Capital Projects Fund - Gen Gov't Capital Project	9,468,110	(3,181,882)	4,450,823	4,074,405
Capital Projects Fund - Equipment/Fleet	5,068,400	1,213,435	1,073,608	4,016,080
Capital Projects Fund - Bonds	1,487,829	(280,952)	641,476	5,824,401
<b>Department total</b>	<b>\$ 109,670,105</b>	<b>\$ 12,215,538</b>	<b>\$ 111,377,818</b>	<b>\$ 114,964,794</b>
<b>Public Works &amp; Utilities</b>				
General Fund	\$ 10,597,467	\$ 1,688,142	12,081,695	10,257,708
Special Revenue Fund - HURF	36,080,333	(4,433,426)	18,278,475	29,817,113
Special Revenue Fund - LTAF	83,549	(83,549)		
Special Revenue Fund - Grants				
Capital Projects Fund - Gen Gov't Capital Project	57,882,555	(13,197,970)	9,234,462	44,108,308
Capital Projects Fund - Fleet	1,455,000	604,900	372,202	690,500
Capital Projects Fund - Grants	57,555,608	(7,071,730)	6,408,873	52,219,776
Capital Projects Fund - Bonds	206,345,219	(14,889,394)	17,462,375	256,191,728
Capital Projects Fund - Impact/System Dev Fees	45,736,023	(6,069,117)	4,711,418	45,912,796
Enterprise Fund - Water	69,864,389	7,352,443	43,714,403	80,388,349
Enterprise Fund - Reclaimed Water	1,534,091	84,806	1,760,059	1,940,021
Enterprise Fund - Wastewater	247,601,930	(13,467,473)	61,804,803	205,000,978
Enterprise Fund - Solid Waste	21,591,925	59,429	18,332,149	23,875,474
<b>Department total</b>	<b>\$ 756,328,089</b>	<b>\$ (49,422,939)</b>	<b>\$ 194,160,914</b>	<b>\$ 750,402,751</b>
<b>Debt Service</b>				
Debt Service - General Obligation	\$ 41,367,104		40,842,543	46,627,598
Enterprise Fund - Water	15,749,298		14,191,205	15,469,937
Enterprise Fund - Wastewater	18,429,783		18,136,968	19,019,789
<b>Department total</b>	<b>\$ 75,546,185</b>		<b>\$ 73,170,716</b>	<b>\$ 81,117,324</b>
<b>Total All Departments</b>	<b>1,656,274,385</b>		<b>748,726,081</b>	<b>1,629,072,684</b>

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

**City of Chandler**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
<b>General Fund</b>	1,475.94	\$ 164,113,110	38,945,588	21,159,160	17,886,071	242,103,929
<b>Special revenue funds</b>						
Highway User Revenue	51.25	4,008,403	508,912	673,134	384,203	5,574,652
Local Transportation Assistance		35,087	4,305	15,587	2,719	57,698
HOME Program	0.62	124,692	16,018	27,815	12,446	180,971
Community Development Block Grants	4.50	372,483	46,304	28,778	35,763	483,328
PHA Family Sites	6.00	455,393	54,122	79,454	43,185	632,154
PHA Elderly & Scattered Sites	3.45	269,162	30,975	51,347	25,883	377,367
PHA Management	5.35	562,279	69,170	81,344	52,809	765,602
PHA Family Self Sufficiency	2.00	163,375	20,697	36,218	16,253	236,543
PHA Section 8	4.30	325,038	39,342	56,351	31,640	452,371
PHA Capital Fund Program		23,598	912	1,140	1,894	27,544
Proceeds Reimbursement Projects	0.44	59,991	7,924	9,129	6,075	83,119
Museum Trust		1,182	46	57	88	1,373
Parks and Recreation Trust		4,802	186	232	454	5,674
<b>Total special revenue funds</b>	77.91	\$ 6,405,485	\$ 798,913	\$ 1,060,586	\$ 613,412	\$ 8,878,396
<b>Capital projects funds</b>						
In-House Capital	18.80	2,060,893	261,533	222,443	178,256	2,723,125
<b>Total capital projects funds</b>	18.80	\$ 2,060,893	\$ 261,533	\$ 222,443	\$ 178,256	\$ 2,723,125
<b>Enterprise funds</b>						
Water Operating	99.19	9,269,794	1,142,919	1,461,494	860,345	12,734,552
Reclaimed Water Operating	6.06	492,474	63,359	69,289	48,020	673,142
Wastewater Operating	61.85	5,797,405	707,882	850,629	541,384	7,897,300
WW Industrial Process Treatment	18.00	1,677,411	208,861	236,035	165,104	2,287,411
Solid Waste Operating	22.00	1,553,005	194,986	347,157	130,713	2,225,861
Airport Operating	7.00	682,262	86,518	64,022	69,489	902,291
<b>Total enterprise funds</b>	214.10	\$ 19,472,351	\$ 2,404,525	\$ 3,028,626	\$ 1,815,055	\$ 26,720,557
<b>Internal service funds</b>						
Workers' Compensation Self Insurance	4.55	442,117	56,480	78,440	36,549	613,586
Insured Liability Self Insurance	4.00	426,112	54,030	65,824	34,906	580,872
Uninsured Liability Self Insurance	5.00	455,051	59,017	64,698	38,039	616,805
Short Term Disability Self Insurance	0.40	39,825	5,043	4,364	231,268	280,500
Medical Self Insurance	3.30	358,171	45,555	35,333	302,159	741,218
<b>Total internal service fund</b>	17.25	\$ 1,721,276	\$ 220,125	\$ 248,659	\$ 642,921	\$ 2,832,981
<b>Total all funds</b>	1,804.00	\$ 193,773,115	\$ 42,630,684	\$ 25,719,474	\$ 21,135,715	\$ 283,258,988