



# City Council Special Meeting Budget Adoption

Thursday, June 12, 2025  
6:00 p.m. 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 12, 2025, immediately following the Regular Meeting, beginning at 6:00 p.m. in the Chandler City Council Chambers Conference Room, 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. 5906, Adopting the Annual Budget in the Amount of \$1,628,875,875; 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) 2025-26, and Adopting the 2026-2035 Capital Improvement Program (CIP) in the Amount of \$2,617,730,721**

Move City Council pass and adopt Resolution No. 5906, adopting the Annual Budget in the amount of \$1,628,875,875; setting forth the receipts and expenditures; and the amounts proposed to be raised by direct property taxation for the various purposes for FY 2025-26, and adopting the 2026-2035 CIP in the amount of \$2,617,730,721, 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. 25-102**

**Date:** June 12, 2025  
**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. 5906, Adopting the Annual Budget in the Amount of \$1,628,875,875; 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) 2025-26, and Adopting the 2026-2035 Capital Improvement Program (CIP) in the Amount of \$2,617,730,721

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**Proposed Motion:**

Move City Council pass and adopt Resolution No. 5906, adopting the Annual Budget in the amount of \$1,628,875,875; setting forth the receipts and expenditures; and the amounts proposed to be raised by direct property taxation for the various purposes for FY 2025-26, and adopting the 2026-2035 CIP in the amount of \$2,617,730,721, as presented or amended after the close of the public hearing.

**Background:**

On, May 22, 2025, Council adopted Resolution No. 5905 which approved the FY 2025-26 Tentative Budget in the amount of \$1,628,875,875 and set June 12, 2025, as the date for a public hearing to allow taxpayers to comment and provide input on the Budget, CIP and Property Tax Levy. A Notice of Public Hearing for "Adoption of the FY 2025-26 Annual Budget and 2026-2035 Capital Improvement Program and Setting of Property Tax Levies" has been posted on the official City website since May 28, 2025, and published in the Arizona Republic on May 28 and June 4, 2025, as required by State statute. The notice includes a summary of the Tentative Budget, with State Auditor General schedules (Budget forms) attached and provides a general description of the Ten-Year CIP. This Council action on the Budget and CIP is scheduled immediately following the Public Hearing on the Budget, CIP and Property Tax Levy. Action on the Property Tax

Levy is scheduled for June 23 and 26, 2025.

### **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 \$1,628,875,875 includes funding for departmental operating budgets of \$563,252,093; funding for debt service of \$87,284,439; budget for equipment, technology, and vehicle replacements of \$11,968,198; and contingencies and reserves in the amount of \$120,718,116 in various funds. The capital portion of the budget includes \$277,497,742 in new appropriation, \$567,705,287 in capital carryforward, and \$450,000 in contingency and reserve funding, for a total of \$845,653,029.

Included in the projected operating revenues of \$673,044,162 is a property tax levy of \$44,616,217 based on a rate of \$1.0818 per \$100 of assessed property valuation (reduced from \$1.0826 in the current year). Arizona Revised Statutes Truth in Taxation requirements do not apply for FY 2025-26 as the Primary Property Tax Rate of \$0.2118 per \$100 of assessed valuation (reduced from \$0.2126), does not exceed the Truth in Taxation maximum rate of \$0.2145 per \$100 of assessed valuation and resultant levy, as determined by the Property Tax Oversight Commission.

Relating to the Capital Improvement Program, the City Charter requires the City Manager to present a (minimum) Five-Year CIP for the City of Chandler to the City Council on or before June 15th of the current fiscal year. The Proposed 2026-2035 CIP is a Ten-Year Program totaling \$2,617,730,721. 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 on-line and was discussed at the Budget Briefing on May 2, 2025 and tentative adoption on May 22, 2025.

Following the close of the public hearing, Council is asked to make a motion to adopt the Final FY 2025-26 Budget and 2026-2035 CIP.

### **Financial Implications:**

The Budget adoption sets the total FY 2025-26 budget (expenditure limitation). The purpose of the budget is to set the legal spending authority for the new fiscal year after public input and feedback.

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## **Attachments**

Resolution 5906

Budget Forms

## **RESOLUTION NO. 5906**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, ADOPTING THE ANNUAL BUDGET IN THE AMOUNT OF \$1,628,875,875; 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) 2025-26, AND ADOPTING THE 2026-2035 CAPITAL IMPROVEMENT PROGRAM (CIP) IN THE AMOUNT OF \$2,617,730,721 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 22<sup>nd</sup> day of May 2025, 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 12, 2025, 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 12, 2025, 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-Eight

Million, Eight Hundred Seventy-Five Thousand, Eight Hundred and Seventy-Five Dollars (\$1,628,875,875) for the City of Chandler for FY 2025-26; 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. 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. 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. 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 the 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;
- 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 of 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 12<sup>th</sup> day of June, 2025.

ATTEST:

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

\_\_\_\_\_  
MAYOR

CERTIFICATION

I HEREBY CERTIFY that the above and foregoing Resolution No. 5906 was duly passed and adopted by the City Council of the City of Chandler, Arizona, at a special meeting held on the 12<sup>th</sup> day of June, 2025, and that a quorum was present thereat.

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

APPROVED AS TO FORM:

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

JNB

**City of Chandler, Arizona  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2025-26**

Fiscal Year		S c h	FUNDS						
			General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds Available	Internal Service Funds	Total All Funds
2025	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	391,868,342	98,588,417	46,927,598	647,849,048	388,855,176	54,984,103	1,629,072,684
2025	Actual Expenditures/Expenses**	E 2	335,656,536	60,270,830	46,627,598	118,751,882	162,033,791	54,885,958	778,226,595
2026	Beginning Fund Balance/(Deficit) or Net Position/ (Deficit) at July 1***	3	215,806,565	15,589,696	-	170,035,326	155,349,552	5,857,667	562,638,806
2026	Primary Property Tax Levy	B 4	8,645,198						8,645,198
2026	Secondary Property Tax Levy	B 5			35,475,710				35,475,710
2026	Estimated Revenues Other than Property Taxes	C 6	365,362,569	87,695,633	750,454	42,595,027	169,751,878	41,265,600	707,421,161
2026	Other Financing Sources	D 7	-	-	-	314,695,000	-	-	314,695,000
2026	Other Financing (Uses)	D 8	-	-	-	-	-	-	-
2026	Interfund Transfers In	D 9	9,611,770	431,000	9,456,420	167,976,911	35,301,146	6,264,518	229,041,765
2026	Interfund Transfers (Out)	D 10	182,158,742	136,821	-	29,104,788	17,617,524	23,890	229,041,765
2026	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures								
	Maintained for Future Debt Retirement	11							-
	Maintained for Future Capital Projects								-
	Maintained for Future Financial Stability								-
2026	Total Financial Resources Available	12	417,267,360	103,579,508	45,682,584	666,197,476	342,785,052	53,363,895	1,628,875,875
2026	Budgeted Expenditures/Expenses	E 13	417,267,360	103,579,508	45,682,584	666,197,476	342,785,052	53,363,895	1,628,875,875

EXPENDITURE LIMITATION COMPARISON	2025	2026
1. Budgeted expenditures/expenses	1,629,072,684	1,628,875,875
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	1,629,072,684	1,628,875,875
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	1,629,072,684	1,628,875,875
6. EEC expenditure limitation	1,629,072,684	1,628,875,875

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

**SCHEDULE A**

**City of Chandler, Arizona**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2025-26**

	<b>2024-25 Fiscal Year</b>	<b>2025-26 Fiscal Year</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 23,732,076	\$ 24,348,435
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	\$ 8,624,326	\$ 8,645,198
Property tax judgment	-	-
B. Secondary property taxes	35,312,508	35,475,710
Property tax judgment	-	-
C. Total property tax levy amounts <sup>(1)</sup>	\$ 43,936,834	\$ 44,120,908
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 8,624,326	
(2) Prior years' levies <sup>(2)</sup>	50,000	
(3) Total primary property taxes	\$ 8,674,326	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 35,312,508	
(2) Prior years' levies <sup>(2)</sup>	200,000	
(3) Total secondary property taxes	\$ 35,512,508	
C. Total property taxes collected	\$ 44,186,834	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2126	0.2118
Property tax judgment	-	-
(2) Secondary property tax rate	0.87	0.87
Property tax judgment	-	-
(3) Total city/town tax rate	1.0826	1.0818
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was not operating any special assessment districts for which secondary property taxes are levied. For information pertaining to special assessment districts and their tax rates, please contact the city.		

(1) The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$109,396 in 2024-25, \$89,979 in 2025-26 for primary property tax and under the Debt Service Funds in the amount of \$427,560 in 2024-25, and \$368,212 in 2025-26 for the secondary property tax.

(2) Amount budgeted for Prior Year Primary and Secondary Levies for 2024-25 \$250,000 and 2025-26 \$291,242 are presented under Schedule C, Prior Year Property Tax Collections. Estimated revenue collected for prior year levies is presented above under Section 4, lines A (2) & B (2)

\*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.

**SCHEDULE B**

**City of Chandler, Arizona  
Summary by Fund Type of Revenues Other Than Property Taxes  
Fiscal Year 2025-26**

Source of Revenues	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
<b>General Fund</b>			
<b>Local Taxes</b>			
Franchise Fees	\$ 3,650,000	\$ 3,190,000	\$ 3,190,000
Property Taxes (prior year's levies)	50,000	50,000	50,000
Transaction Privilege License Taxes/Fees	197,808,400	203,933,400	203,758,400
<b>Licenses and Permits</b>			
Building Division Permits	7,365,000	8,770,000	7,655,000
Miscellaneous Licenses	1,113,300	1,225,300	1,579,106
<b>Intergovernmental</b>			
State			
Smart and Safe Shared Revenue	1,308,000	1,000,000	1,032,994
State Shared Sales Taxes	41,500,000	42,370,000	43,186,000
Urban Revenue Sharing	60,100,000	59,800,000	55,747,000
County			
<b>Auto Lieu Taxes</b>	13,500,000	14,400,000	15,160,000
<b>Charges for Services</b>			
Engineering Fees	2,538,658	2,752,300	5,310,804
Library Revenues	334,800	341,800	346,800
Parks and Recreation Fees	3,597,350	3,709,825	4,431,008
Planning Fees	258,300	216,850	216,850
Public Safety Miscellaneous Revenue	7,016,200	7,084,500	7,496,459
<b>Fines and Forfeits</b>			
Court Fines	3,486,000	3,889,200	3,651,000
Library Fines	17,400	27,000	30,400
Miscellaneous Violation Fines	154,000	156,420	220,360
<b>Interest on Investments</b>			
Interest on Investments	3,777,000	8,709,000	8,900,000
<b>Contributions</b>			
Voluntary Contributions	109,396	109,396	89,979
<b>Miscellaneous</b>			
Leases	160,000	200,000	200,000
Other Receipts	2,556,889	2,424,250	2,673,009
Property Rentals	66,500	59,795	67,400
Sale of Fixed Assets	610,000	460,000	370,000
<b>Total General Fund</b>	<b>\$ 351,077,193</b>	<b>\$ 364,879,036</b>	<b>\$ 365,362,569</b>
<b>Special Revenue Funds</b>			
<b>Forfeiture Fund</b>			
Police Forfeiture Reimbursement	\$ 750,000	\$ 763,729	\$ 1,500,000
<b>Total Forfeiture Fund</b>	<b>\$ 750,000</b>	<b>\$ 763,729</b>	<b>\$ 1,500,000</b>
<b>Proposition 400 Fund</b>			
Regional Transportation Sales Taxes	\$ -	\$ -	\$ -
Interest on Investments	-	-	-
<b>Total Proposition 400 Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Highway User Revenue Fund</b>			
Highway Users Taxes	\$ 17,000,000	\$ 21,516,005	\$ 22,434,000
Interest on Investments	669,000	1,509,900	1,448,000
Other Receipts	-	-	-
<b>Total Highway User Revenue Fund</b>	<b>\$ 17,669,000</b>	<b>\$ 23,025,905</b>	<b>\$ 23,882,000</b>
<b>Local Transportation Assistance Fund</b>			
HB2565 RPTA Grant Funds	\$ 699,600	\$ 699,600	\$ 699,600
Bus Shelter Revenue	160,000	178,000	160,000
Interest on Investments	94,000	205,300	196,000
Other Receipts	-	-	-
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 953,600</b>	<b>\$ 1,082,900</b>	<b>\$ 1,055,600</b>
<b>Grant Funds</b>			
Grants-In-Aid	\$ 5,102,000	\$ 859,875	\$ 12,171,400
Community Development Block Grant	3,280,000	3,052,397	3,995,567
Housing Urban Development	36,381,000	33,830,494	40,026,077
Public Housing Authority	3,075,000	3,028,100	4,406,089
Interest on Investments	165,000	359,600	359,000
<b>Total Grant Funds</b>	<b>\$ 48,003,000</b>	<b>\$ 41,130,466</b>	<b>\$ 60,958,133</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.

**SCHEDULE C (1 OF 2)**

**City of Chandler, Arizona**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2025-26**

Source of Revenues	Estimated Revenues 2024-25	Actual Revenues* 2024-25	Estimated Revenues 2025-26
<b>Special Revenue Funds - continued</b>			
<b>Expendable Trust Funds</b>			
Library Trust	\$ 75,300	\$ 200,300	\$ 100,300
Museum Trust	50	500	500
Parks and Recreation Trust	131,300	92,200	177,100
Interest on Investments	8,000	23,100	22,000
<b>Total Expendable Trust Funds</b>	<b>\$ 214,650</b>	<b>\$ 316,100</b>	<b>\$ 299,900</b>
<b>Total Special Revenue Funds</b>	<b>\$ 67,590,250</b>	<b>\$ 66,319,100</b>	<b>\$ 87,695,633</b>
<b>Debt Service Funds</b>			
Property Taxes (prior year's levies)	\$ 200,000	\$ 200,000	\$ 241,242
Voluntary Contributions	427,560	427,560	368,212
Interest on Investments	160,000	217,500	141,000
<b>Total Debt Service Funds</b>	<b>\$ 787,560</b>	<b>\$ 845,060</b>	<b>\$ 750,454</b>
<b>Capital Projects Funds</b>			
System Development Fees			
Arterial Streets	\$ 3,000,000	\$ 2,500,000	\$ 2,500,000
Library	-	15,000	-
Parks	449,000	1,080,000	1,080,000
Public Building	277,000	100,000	100,000
Public Safety - Fire	553,000	275,000	275,000
Public Safety - Police	312,000	200,000	200,000
Wastewater	3,950,300	3,880,200	3,880,200
Water	3,400,000	3,250,000	3,250,000
Capital Grants	24,378,654	14,163,506	17,898,774
Capital Replacement	506,148	506,148	508,968
Interest on Investments	3,810,800	6,193,500	8,931,400
Municipal Arts Contributions	-	-	508,620
Sale of Fixed Assets	300,000	272,000	300,000
Vehicle Replacement	3,080,589	3,080,589	3,162,065
<b>Total Capital Project Funds</b>	<b>\$ 44,017,491</b>	<b>\$ 35,515,943</b>	<b>\$ 42,595,027</b>
<b>Enterprise Funds</b>			
Airport Services	\$ 1,217,988	\$ 1,227,500	\$ 1,217,988
Reclaimed Water Services	1,700,000	1,724,400	1,966,374
Solid Waste Services	19,334,816	19,851,930	20,033,133
Wastewater Services	129,984,062	81,766,882	75,582,930
Water Services	60,636,928	60,884,920	64,353,453
Interest on Investments	3,312,000	6,589,400	6,598,000
<b>Total Enterprise Funds</b>	<b>\$ 216,185,794</b>	<b>\$ 172,045,032</b>	<b>\$ 169,751,878</b>
<b>Internal Service Funds</b>			
Self-Insurance Premiums	\$ 30,942,500	\$ 37,365,900	\$ 37,219,600
Other Receipts	535,000	1,409,500	1,200,000
Interest on Investments	1,409,000	2,559,100	2,846,000
<b>Total Internal Service Funds</b>	<b>\$ 32,886,500</b>	<b>\$ 41,334,500</b>	<b>\$ 41,265,600</b>
<b>Total All Funds</b>	<b>\$ 712,544,788</b>	<b>\$ 680,938,671</b>	<b>\$ 707,421,161</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.

**SCHEDULE C (2 OF 2)**



**City of Chandler, Arizona**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2025-26**

Fund	Other Financing 2025-26		Interfund Transfers 2025-26	
	Sources	<Uses>	In	<Out>
<b>General Fund</b>				
General Fund	\$ -	\$ -	9,611,770	\$ 182,158,742
<b>Total General Fund</b>	\$ -	\$ -	9,611,770	\$ 182,158,742
<b>Special Revenue Funds</b>				
Proposition 400	\$ -	\$ -	\$ -	-
Highway User Revenue	-	-	-	135,085
Local Transportation Assistance	-	-	-	1,736
Housing	-	-	431,000	-
<b>Total Special Revenue Funds</b>	\$ -	\$ -	431,000	\$ 136,821
<b>Debt Service Funds</b>				
General Obligation Debt Service	\$ -	\$ -	9,456,420	\$ -
<b>Total Debt Service Funds</b>	\$ -	\$ -	9,456,420	\$ -
<b>Capital Projects Funds</b>				
General Government Capital Projects	\$ -	\$ -	152,691,359	\$ -
Arterial Street Impact Fees	-	-	-	8,850,000
Computer Replacement	-	-	4,785,552	-
Park Impact Fees	-	-	10,000,000	606,420
Public Building Impact Fees	-	-	-	100,000
Public Safety Impact Fees - Fire	-	-	-	275,000
Public Safety Impact Fees - Police	-	-	-	200,000
Reclaimed Water System Development Fees	-	-	-	500,000
Street Bonds	85,000,000	-	-	-
Wastewater System Development Fees	-	-	500,000	3,000,000
Water System Development Fees	-	-	-	5,573,368
<b>Total Capital Projects Funds</b>	\$ 314,695,000	\$ -	167,976,911	\$ 29,104,788
<b>Enterprise Funds</b>				
Airport Operating	\$ -	\$ -	16,037,520	\$ 117,324
Reclaimed Water Operating	-	-	4,701,762	2,819,356
Solid Waste Operating	-	-	-	1,437,173
Wastewater Operating	-	-	4,287,418	6,630,251
Water Operating	-	-	6,962,168	5,860,753
Ambulance Services	-	-	3,312,278	-
<b>Total Enterprise Funds</b>	\$ -	\$ -	35,301,146	\$ 17,617,524
<b>Internal Service Funds</b>				
Self-Insurance Funds	\$ -	\$ -	6,264,518	\$ 23,890
<b>Total Internal Service Funds</b>	\$ -	\$ -	6,264,518	\$ 23,890
<b>Total All Funds</b>	\$ 314,695,000	\$ -	229,041,765	\$ 229,041,765

## SCHEDULE D

**City of Chandler, Arizona**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2025-26**

Fund/Department	Adopted Budgeted Expenditures/Expenses 2024-25	Expenditure/Expense Adjustments Approved 2024-25	Actual Expenditures/Expenses 2024-25	Budgeted Expenditures/Expenses 2025-26
<b>General Fund</b>				
City Clerk	\$ 1,491,484	\$ 39,901	\$ 1,429,550	\$ 1,820,422
City Magistrate	5,847,458	255,717	5,892,400	5,766,537
City Manager	21,407,302	1,735,650	21,088,598	23,089,494
Communications and Public Affairs	3,535,004	466,541	4,021,080	4,041,629
Community Services	34,953,712	2,842,979	42,710,945	41,260,816
Cultural Development	5,187,478	385,413	5,420,920	5,354,380
Development Services	13,044,834	2,221,289	13,896,276	14,989,060
Information Technology	24,028,446	6,206,243	29,703,493	28,091,564
Law	4,816,283	191,968	4,939,300	4,983,964
Management Services	8,924,130	391,442	9,096,913	8,915,629
Mayor and Council	1,288,723	67,580	1,348,379	1,403,336
Neighborhood Resources	10,262,729	(205,883)	9,921,540	9,618,384
Non-Departmental	29,419,697	(9,838,165)	12,757,475	48,217,963
Public Safety - Fire	48,798,146	2,636,324	51,923,252	44,625,913
Public Safety - Police	100,299,908	10,245,401	111,042,711	97,245,804
Public Works & Utilities	10,257,708	1,684,541	10,463,704	6,392,740
Contingency/Reserves	68,305,300	(27,869,998)	-	71,449,725
<b>Total General Fund</b>	<b>\$ 391,868,342</b>	<b>\$ (8,543,057)</b>	<b>\$ 335,656,536</b>	<b>\$ 417,267,360</b>
<b>Special Revenue Funds</b>				
Police Forfeiture Fund				
Public Safety - Police	\$ 750,000	\$ 324,515	\$ 1,026,100	\$ 1,500,000
Contingency/Reserves	51,000	(51,000)	-	44,000
Highway Users Revenue Fund				
Development Services	847,508	51,779	859,845	1,021,609
Public Works & Utilities	29,817,113	(3,158,658)	15,616,530	36,224,060
Non-Departmental	329,084	(178,784)	-	174,120
Contingency/Reserves	508,000	3,287,359	-	491,000
Local Transportation Assistance Fund				
City Manager	3,025,022	-	1,362,761	1,909,265
Public Works & Utilities	-	-	-	-
Non-Departmental	300	-	-	-
Contingency/Reserves	3,097,000	-	-	84,000
Grants In Aid Fund				
City Magistrate	-	-	-	-
City Manager	-	709,653	524,611	-
Community Services	-	1,431,987	292,577	-
Cultural Development	-	19,400	-	-
Development Services	-	-	-	-
Information Technology	-	947,558	708,532	-
Law	-	11,400	11,400	-
Management Services	-	-	-	-
Mayor & Council	-	-	-	-
Neighborhood Resources	-	1,124,044	923,558	-
Public Safety - Fire	-	122,612	74,761	-
Public Safety - Police	-	2,259,937	1,617,800	-
Public Works & Utilities	-	2,211,345	574,961	102,601
Non-Departmental	-	-	-	1,839
Contingency/Reserves	14,658,976	(9,365,778)	-	12,066,960
Community Development Block Grant Fund				
Neighborhood Resources	3,414,733	287,108	3,052,397	3,400,567
Contingency/Reserves	1,085,000	(585,000)	-	595,000
Housing and Urban Development Fund				
Neighborhood Resources	38,456,236	(30,898,289)	33,451,219	43,648,477
Non-Departmental	102,845	(78,234)	-	68,986
Contingency/Reserves	2,005,954	(890,557)	-	1,805,824
Expendable Trust Funds				
Community Services	325,429	164	147,102	325,588
Cultural Development	55,013	40	26,676	55,053
Non-Departmental	204	(204)	-	143
Contingency/Reserves	59,000	-	-	60,416
<b>Total Special Revenue Funds</b>	<b>\$ 98,588,417</b>	<b>\$ (32,417,603)</b>	<b>\$ 60,270,830</b>	<b>\$ 103,579,508</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.

**SCHEDULE E (1 OF 2)**

**City of Chandler, Arizona**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2025-26**

<b>Fund/Department</b>	<b>Adopted Budgeted Expenditures/Expenses 2024-25</b>	<b>Expenditure/Expense Adjustments Approved 2024-25</b>	<b>Actual Expenditures/Expenses 2024-25</b>	<b>Budgeted Expenditures/Expenses 2025-26</b>
<b>Debt Service Funds</b>				
General Obligation Debt Service	\$ 46,627,598	\$ -	\$ 46,627,598	\$ 45,341,038
Contingency/Reserves	300,000	-	-	341,546
<b>Total Debt Service Funds</b>	<b>\$ 46,927,598</b>	<b>\$ -</b>	<b>\$ 46,627,598</b>	<b>\$ 45,682,584</b>
<b>Capital Projects Funds</b>				
City Manager	\$ 56,864,799	\$ (414,674)	\$ 7,306,503	\$ 52,081,155
Communications and Public Affairs	64,100	-	51,542	-
Community Services	86,469,956	(16,988,226)	18,895,951	89,635,625
Cultural Development	13,530,774	(1,127,440)	3,151,348	22,019,767
Development Services	13,815,911	(798,769)	1,873,981	19,525,738
Information Technology	24,315,569	(3,048,521)	3,742,655	25,221,492
Law	24,800	-	24,680	-
Management Services	44,300	-	-	-
Neighborhood Resources	74,487	(74,487)	-	42,400
Public Safety - Fire	5,247,802	3,590,595	690,839	6,289,613
Public Safety - Police	13,914,886	1,373,518	2,589,624	16,797,406
Public Works & Utilities	399,123,108	(51,390,453)	57,964,200	401,838,987
Non-Departmental	21,808,370	(385,900)	22,460,559	23,532,791
Contingency/Reserves	12,550,186	49,214,141	-	9,212,502
<b>Total Capital Projects Funds</b>	<b>\$ 647,849,048</b>	<b>\$ (20,050,216)</b>	<b>\$ 118,751,882</b>	<b>\$ 666,197,476</b>
<b>Enterprise Funds</b>				
City Manager	\$ 14,865,390	\$ (21,531)	\$ 2,682,313	\$ 17,118,263
Communications and Public Affairs	60,000	-	-	60,000
Information Technology	4,657,422	(121,999)	244,639	5,962,784
Public Works & Utilities	311,204,822	(8,191,322)	124,497,229	252,189,947
Non-Departmental	2,132,816	(958,751)	127,000	3,212,294
Contingency/Reserves	21,445,000	30,201,575	-	20,394,363
Debt Service	34,489,726	-	34,482,610	41,943,401
<b>Total Enterprise Funds</b>	<b>\$ 388,855,176</b>	<b>\$ 20,907,972</b>	<b>\$ 162,033,791</b>	<b>\$ 342,785,052</b>
<b>Internal Service Funds</b>				
Self-Insurance				
City Manager	\$ 2,089,278	\$ 311,010	\$ 2,406,216	\$ 2,137,148
Law	7,862,612	3,333,290	10,138,655	9,280,696
Management Services	1,302,011	6,783,770	7,563,718	1,354,808
Non-Departmental	34,204,502	76,600	34,777,369	36,418,463
Contingency/Reserves	9,525,700	(2,191,272)	-	4,172,780
<b>Total Internal Service Funds</b>	<b>\$ 54,984,103</b>	<b>\$ 8,313,398</b>	<b>\$ 54,885,958</b>	<b>\$ 53,363,895</b>
<b>Total All Funds</b>	<b>\$ 1,629,072,684</b>	<b>\$ (31,789,506)</b>	<b>\$ 778,226,595</b>	<b>\$ 1,628,875,875</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.

**SCHEDULE E (2 OF 2)**

**City of Chandler, Arizona**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2025-26**

Department/Fund	Adopted Budgeted Expenditures/Expenses 2024-25	Expenditure/Expense Adjustments Approved 2024-25	Actual Expenditures/ Expenses* 2024-25	Budgeted Expenditures/Expenses 2025-26
<b>City Clerk</b>				
General Fund	\$ 1,491,484	\$ 39,901	\$ 1,429,550	\$ 1,820,422
<b>Department Total</b>	<b>\$ 1,491,484</b>	<b>\$ 39,901</b>	<b>\$ 1,429,550</b>	<b>\$ 1,820,422</b>
<b>City Magistrate</b>				
General Fund	\$ 5,847,458	\$ 255,717	\$ 5,892,400	\$ 5,766,537
Special Revenue Fund - Grant	-	-	-	-
<b>Department Total</b>	<b>\$ 5,847,458</b>	<b>\$ 255,717</b>	<b>\$ 5,892,400</b>	<b>\$ 5,766,537</b>
<b>City Manager</b>				
General Fund	\$ 21,407,302	\$ 1,735,650	\$ 21,088,598	\$ 23,089,494
Special Revenue Fund - LTAF	3,025,022	-	1,362,761	1,909,265
Special Revenue Fund - Grants	-	709,653	524,611	-
Capital Projects Fund - Gen Gov't Capital Project	14,675,274	580,172	3,012,084	17,160,527
Capital Projects Fund - Gen Gov't Capital Project	18,500	-	8,183	-
Capital Projects Fund - Fleet	174,300	31,445	36,649	-
Capital Projects Fund - Grants	31,094,720	810,922	1,975,469	26,409,954
Capital Projects Fund - Bonds	10,902,005	(1,837,213)	2,274,118	8,510,674
Enterprise Fund - Water	100,000	-	-	100,000
Enterprise Fund - Airport	14,765,390	(21,531)	2,682,313	17,018,263
Internal Service Fund - Self Insurance	2,089,278	311,010	2,406,216	2,137,148
<b>Department Total</b>	<b>\$ 98,251,791</b>	<b>\$ 2,320,108</b>	<b>\$ 35,371,002</b>	<b>\$ 96,335,325</b>
<b>Communications and Public Affairs</b>				
General Fund	\$ 3,535,004	\$ 466,541	\$ 4,021,080	\$ 4,041,629
Capital Projects Fund - Equipment	-	-	-	-
Capital Projects Fund - Equipment	64,100	-	51,542	-
Capital Projects Fund - Equipment	60,000	-	-	60,000
<b>Department Total</b>	<b>\$ 3,659,104</b>	<b>\$ 466,541</b>	<b>\$ 4,072,622</b>	<b>\$ 4,101,629</b>
<b>Community Services</b>				
General Fund	\$ 34,953,712	\$ 2,842,979	\$ 42,710,945	\$ 41,260,816
Special Revenue Fund - Grants	-	1,431,987	292,577	-
Special Revenue Fund - Trust	325,429	164	147,102	325,588
Capital Projects Fund - Gen Gov't Capital Project	16,208,358	119,461	2,446,508	19,032,119
Capital Projects Fund - Fleet	430,800	-	-	-
Capital Projects Fund - Grants	1,543,934	-	-	500,000
Capital Projects Fund - Bonds	65,101,054	(17,097,031)	13,512,164	39,810,859
Capital Projects Fund - Impact Fees	3,185,810	(10,656)	2,937,279	30,292,647
<b>Department Total</b>	<b>\$ 121,749,097</b>	<b>\$ (12,713,096)</b>	<b>\$ 62,046,575</b>	<b>\$ 131,222,029</b>
<b>Cultural Development</b>				
General Fund	\$ 5,187,478	\$ 385,413	\$ 5,420,920	\$ 5,354,380
Special Revenue Fund - Grants	-	19,400	-	-
Special Revenue Fund - Grants	84,000	-	21,439	-
Special Revenue Fund - Trust	55,013	40	26,676	55,053
Capital Projects Fund - Gen Gov't Capital Project	6,866,338	643,595	2,144,241	6,599,692
Capital Projects Fund - Grants	459,559	(4,246)	20,700	435,155
Capital Projects Fund - Municipal Art	390,000	120,000	301,800	390,000
Capital Projects Fund - Bonds	5,730,877	(1,886,789)	663,168	14,594,920
<b>Department Total</b>	<b>\$ 18,773,265</b>	<b>\$ (722,587)</b>	<b>\$ 8,598,944</b>	<b>\$ 27,429,200</b>
<b>Development Services</b>				
General Fund	\$ 13,044,834	\$ 2,221,289	\$ 13,896,276	\$ 14,989,060
Special Revenue Fund - HURF	847,508	51,779	859,845	1,021,609
Special Revenue Fund - Grants	-	-	-	-
Capital Projects Fund - Gen Gov't Capital Project	9,124,459	(826,376)	601,719	10,146,364
Capital Projects Fund - Fleet	50,000	-	-	65,100
Capital Projects Fund - Grants	3,439,761	(162,347)	1,261,972	1,932,919
Capital Projects Fund - Bonds	1,201,691	(40,046)	10,290	1,151,355
<b>Department Total</b>	<b>\$ 27,708,253</b>	<b>\$ 1,474,299</b>	<b>\$ 16,630,102</b>	<b>\$ 35,536,407</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, Arizona

## Summary by Department of Expenditures/Expenses

### Fiscal Year 2025-26

Department/Fund	Adopted Budgeted Expenditures/Expenses 2024-25	Expenditure/Expense Adjustments Approved 2024-25	Actual Expenditures/ Expenses* 2024-25	Budgeted Expenditures/Expenses 2025-26
<b>Information Technology</b>				
General Fund	\$ 24,028,446	\$ 6,206,243	\$ 29,703,493	\$ 28,091,564
Special Revenue Fund - Grants	-	947,558	708,532	-
Capital Projects Fund - Gen Gov't Capital Project	24,275,769	(3,048,521)	3,710,865	25,221,492
Capital Projects Fund - Fleet	39,800	-	31,790	-
Enterprise Fund - Water	1,887,639	(121,999)	137,952	2,127,263
Enterprise Fund - Wastewater	1,743,684	-	41,109	2,070,030
Enterprise Fund - Solid Waste	1,010,743	-	65,578	1,750,135
Enterprise Fund - Airport	15,356	-	-	15,356
<b>Department Total</b>	<b>\$ 53,001,437</b>	<b>\$ 3,983,281</b>	<b>\$ 34,399,319</b>	<b>\$ 59,275,840</b>
<b>Law</b>				
General Fund	\$ 4,816,283	\$ 191,968	\$ 4,939,300	\$ 4,983,964
Special Revenue Fund - Grants	-	11,400	11,400	-
Special Revenue Fund - Grants	24,800	-	24,680	-
Internal Service Fund - Self Insurance	7,862,612	3,333,290	10,138,655	9,280,696
<b>Department Total</b>	<b>\$ 12,703,695</b>	<b>\$ 3,536,658</b>	<b>\$ 15,114,035</b>	<b>\$ 14,264,660</b>
<b>Management Services</b>				
General Fund	\$ 8,924,130	\$ 391,442	\$ 9,096,913	\$ 8,915,629
Special Revenue Fund - Grants	-	-	-	-
Capital Projects Fund - Fleet	44,300	-	-	-
Internal Service Fund - Self Insurance	111,884	11,438	120,100	122,094
Internal Service Fund - Uninsured Liability	1,190,127	6,772,332	7,443,618	1,232,714
<b>Department Total</b>	<b>\$ 10,270,441</b>	<b>\$ 7,175,212</b>	<b>\$ 16,660,631</b>	<b>\$ 10,270,437</b>
<b>Mayor and Council</b>				
General Fund	\$ 1,288,723	\$ 67,580	\$ 1,348,379	\$ 1,403,336
Special Revenue Fund - Grants	-	-	-	-
<b>Department Total</b>	<b>\$ 1,288,723</b>	<b>\$ 67,580</b>	<b>\$ 1,348,379</b>	<b>\$ 1,403,336</b>
<b>Neighborhood Resources</b>				
General Fund	\$ 10,262,729	\$ (205,883)	\$ 9,921,540	\$ 9,618,384
Special Revenue Fund - Grants	41,852,631	2,320,707	37,427,174	47,075,457
Capital Projects Fund - Grants	74,487	(74,487)	-	-
<b>Department Total</b>	<b>\$ 52,189,847</b>	<b>\$ 2,040,337</b>	<b>\$ 47,348,714</b>	<b>\$ 56,693,841</b>
<b>Non-Departmental - Includes Contingencies</b>				
General Fund	\$ 97,724,997	\$ (37,708,163)	\$ 12,757,475	\$ 119,667,688
Special Revenue Fund - Police Forfeiture	51,000	(51,000)	-	44,000
Special Revenue Fund - HURF	837,084	3,108,575	-	665,120
Special Revenue Fund - LTAF	3,097,300	-	-	84,000
Special Revenue Fund - Grants	17,871,113	(10,937,907)	-	14,554,596
Special Revenue Fund - Trust	59,204	(204)	-	60,559
Debt Service - General Obligation	300,000	-	-	341,546
Capital Projects Fund - Gen Gov't Capital Project	16,728,770	9,028,937	17,570,591	16,099,293
Capital Projects Fund - Equip/Tech/Fleet	14,972,647	(8,604,395)	4,873,468	14,144,898
Capital Projects Fund - Grants	-	7,378,760	-	-
Capital Projects Fund - Municipal Art	230,000	(30,000)	-	146,620
Capital Projects Fund - Bonds	277,600	38,783,738	-	1,091,385
Capital Projects Fund - Impact/System Dev Fees	2,149,539	2,360,690	16,500	1,263,097
Enterprise Fund - Water	9,574,313	5,138,841	50,000	9,690,044
Enterprise Fund - Reclaimed Water	628,149	(85,762)	2,000	558,005
Enterprise Fund - Wastewater	9,772,704	24,911,557	50,000	10,606,026
Enterprise Fund - Solid Waste	3,484,884	(764,455)	25,000	1,239,739
Enterprise Fund - Airport	117,766	42,643	-	104,565
Internal Service Fund - Self Insurance	41,434,198	(418,957)	34,777,369	39,252,818
Internal Service Fund - Uninsured Liability	2,296,004	(1,785,204)	-	1,338,425
<b>Department Total</b>	<b>\$ 221,607,272</b>	<b>\$ 30,367,694</b>	<b>\$ 70,122,403</b>	<b>\$ 232,360,702</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.

#### SCHEDULE F (2 OF 3)

**City of Chandler, Arizona**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2025-26**

Department/Fund	Adopted Budgeted Expenditures/Expenses 2024-25	Expenditure/Expense Adjustments Approved 2024-25	Actual Expenditures/ Expenses* 2024-25	Budgeted Expenditures/Expenses 2025-26
<b>Public Safety - Fire</b>				
General Fund	\$ 48,798,146	\$ 2,636,324	\$ 51,923,252	\$ 44,625,913
Capital Projects Fund - Fleet	333,900	68,642	129,360	154,700
Special Revenue Fund - Grants	-	122,612	74,761	-
Capital Projects Fund - Grants	680,000	(20,000)	-	-
Capital Projects Fund - Gen Gov't Capital Project	2,919,219	4,117,522	77,112	6,134,913
Enterprise Fund - Ambulance Services	-	-	-	1,904,000
<b>Department Total</b>	<b>\$ 54,045,948</b>	<b>\$ 6,349,531</b>	<b>\$ 52,688,852</b>	<b>\$ 52,819,526</b>
<b>Public Safety - Police</b>				
General Fund	\$ 100,299,908	\$ 10,245,401	\$ 111,042,711	\$ 97,245,804
Special Revenue Fund - Police Forfeiture	750,000	324,515	1,026,100	1,500,000
Special Revenue Fund - Grants	-	2,259,937	1,617,800	-
Capital Projects Fund - Gen Gov't Capital Project	4,074,405	(282,912)	299,391	4,266,709
Capital Projects Fund - Equipment/Fleet	4,016,080	1,991,319	2,270,232	4,061,800
Capital Projects Fund - Bonds	5,824,401	(334,889)	20,001	8,468,897
<b>Department Total</b>	<b>\$ 114,964,794</b>	<b>\$ 14,203,371</b>	<b>\$ 116,276,235</b>	<b>\$ 115,543,210</b>
<b>Public Works &amp; Utilities</b>				
General Fund	\$ 10,257,708	\$ 1,684,541	\$ 10,463,704	\$ 6,392,740
Special Revenue Fund - HURF	29,817,113	(3,158,658)	15,616,530	36,224,060
Special Revenue Fund - LTAF	-	-	-	-
Special Revenue Fund - Grants	-	2,211,345	574,961	102,601
Capital Projects Fund - Gen Gov't Capital Project	44,108,308	(2,711,325)	8,313,239	48,030,250
Capital Projects Fund - Fleet	690,500	1,498,591	1,157,051	538,300
Capital Projects Fund - Grants	52,219,776	(6,668,518)	10,905,364	30,867,788
Capital Projects Fund - Bonds	256,191,728	(41,292,736)	34,632,214	281,799,694
Capital Projects Fund - Impact/System Dev Fees	45,912,796	(2,310,402)	2,956,332	40,602,955
Enterprise Fund - Water	80,388,349	2,475,132	46,865,496	89,947,553
Enterprise Fund - Reclaimed Water	1,940,021	576,923	3,012,747	3,404,775
Enterprise Fund - Wastewater	205,000,978	(12,013,127)	56,531,078	136,850,917
Enterprise Fund - Solid Waste	23,875,474	863,687	18,087,908	21,986,702
<b>Department Total</b>	<b>\$ 750,402,751</b>	<b>\$ (58,844,547)</b>	<b>\$ 209,116,624</b>	<b>\$ 696,748,335</b>
<b>Debt Service</b>				
Debt Service - General Obligation	\$ 46,627,598	-	\$ 46,627,598	\$ 45,341,038
Enterprise Fund - Water	15,469,937	-	15,479,698	20,366,027
Enterprise Fund - Wastewater	19,019,789	-	19,002,912	21,577,374
<b>Department Total</b>	<b>\$ 81,117,324</b>	<b>-</b>	<b>\$ 81,110,208</b>	<b>\$ 87,284,439</b>
<b>Total All Departments</b>	<b>\$ 1,629,072,684</b>	<b>-</b>	<b>\$ 778,226,595</b>	<b>\$ 1,628,875,875</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.

**SCHEDULE F (3 OF 3)**



**City of Chandler, Arizona**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2025-26**

<b>Fund</b>	<b>Full-Time Equivalent (FTE) 2026</b>	<b>Employee Salaries and Hourly Costs 2026</b>	<b>Retirement Costs 2026</b>	<b>Healthcare Costs 2026</b>	<b>Other Benefit Costs 2026</b>	<b>Total Estimated Personnel Compensation 2026</b>
<b>General Fund</b>	1,487.590	\$ 171,247,987	\$ 47,700,429	\$ 22,409,763	\$ 19,400,454	\$ 260,758,633
<b>Special Revenue Funds</b>						
Highway Users Revenue	51.000	\$ 4,130,018	\$ 519,502	\$ 716,148	\$ 409,133	\$ 5,774,801
Local Transportation Assistance	0.000	37,249	4,470	16,778	2,880	61,377
Grants	-	77,575	9,936	10,015	6,914	104,440
HOME Program	0.570	75,884	9,622	12,122	7,576	105,204
Community Development Block Grant	4.500	439,984	54,499	50,362	43,022	587,867
PHA Family Sites	6.350	456,878	56,175	81,307	44,944	639,304
PHA Elderly & Scattered Sites	3.830	273,528	33,524	48,447	27,379	382,878
PHA Management	5.350	547,593	66,472	90,928	50,635	755,628
PHA Family Self Sufficiency	3.000	242,072	30,793	55,764	24,988	353,617
PHA Section 8	4.600	328,470	40,813	62,662	33,010	464,955
PHA Capital Fund Program	0.000	24,032	939	1,174	1,944	28,089
Proceeds Reimbursement Projects	1.460	146,730	18,971	26,862	14,189	206,752
Museum Trust	0.000	1,204	47	59	91	1,401
Parks and Recreation Trust	0.000	4,892	191	239	462	5,784
<b>Total Special Revenue Funds</b>	80.660	\$ 6,786,109	\$ 845,954	\$ 1,172,867	\$ 667,167	\$ 9,472,097
<b>Capital Projects Funds</b>						
In-House Capital	18.800	\$ 2,158,213	\$ 270,700	\$ 257,145	\$ 191,524	\$ 2,877,582
<b>Total Capital Projects Funds</b>	18.800	\$ 2,158,213	\$ 270,700	\$ 257,145	\$ 191,524	\$ 2,877,582
<b>Enterprise Funds</b>						
Water Operating	101.810	\$ 9,726,275	\$ 1,188,839	\$ 1,601,863	\$ 930,858	\$ 13,447,835
Reclaimed Water Operating	7.290	626,175	79,589	98,199	62,933	866,896
Wastewater Operating	60.700	5,777,025	711,632	828,333	568,240	7,885,230
WW Industrial Process Treatment	18.000	1,683,272	207,224	240,956	171,575	2,303,027
Solid Waste Operating	22.000	1,590,224	197,285	380,056	142,835	2,310,400
Ambulance Services	0.000	1,137,278	-	-	-	1,137,278
Airport Operating	7.000	705,908	88,652	68,507	75,020	938,087
<b>Total Enterprise Funds</b>	216.800	\$ 21,246,157	\$ 2,473,221	\$ 3,217,914	\$ 1,951,461	\$ 28,888,753
<b>Internal Service Funds</b>						
Workers' Compensation Self Insurance	4.500	\$ 453,605	\$ 57,149	\$ 87,480	\$ 38,744	\$ 636,978
Insured Liability Self Insurance	5.000	594,887	75,581	87,504	50,181	808,153
Uninsured Liability Self Insurance	5.000	494,563	62,381	65,198	42,171	664,313
Short Term Disability Self Insurance	0.400	39,329	4,963	4,671	231,365	280,328
Medical Self Insurance	3.250	369,679	46,529	36,964	306,747	759,919
<b>Total Internal Service Funds</b>	18.150	\$ 1,952,063	\$ 246,603	\$ 281,817	\$ 669,208	\$ 3,149,691
<b>Total All Funds</b>	1,822.000	\$ 203,390,529	\$ 51,536,907	\$ 27,339,506	\$ 22,879,814	\$ 305,146,756

## SCHEDULE G

## Schedule 1

## Total Expenditures and Budget by Fund

	Fund Description	2023-24 Actual Expenditures	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Expenditures	2025-26 Adopted Budget
101	General Fund	\$ 342,958,180	\$ 391,868,342	\$ 383,325,285	\$ 335,656,536	\$ 417,267,360
202	Police Forfeiture	354,707	801,000	1,074,515	1,026,100	1,544,000
215	Highway User Revenue Fund	22,202,347	31,501,705	31,503,401	16,476,375	37,910,789
216	Local Transportation Assistance Fund	665,596	6,122,322	6,122,322	1,362,761	1,993,265
217	Operating Grants	13,808,074	14,658,976	14,131,134	4,728,200	12,171,400
218	HOME Program	357,901	4,165,361	4,169,185	3,537,494	4,080,000
219	Community Development Block Grant	1,290,378	4,499,733	4,201,841	3,052,397	3,995,567
224	PHA Family Sites	1,353,252	1,955,371	1,956,931	1,915,946	2,008,821
227	PHA Elderly and Scattered Site	723,772	1,373,190	1,374,087	1,340,480	1,448,000
230	PHA Management	683,415	790,402	785,138	781,827	782,728
232	PHA Family Self Sufficiency	218,125	236,543	237,063	237,063	360,617
233	Hsg Authority Section 8 Voucher	10,171,312	11,058,624	11,059,741	10,797,093	14,442,460
234	Capital Fund Program Grant	749,114	2,583,544	2,532,665	2,532,665	3,831,089
236	Proceeds Reinvestment Projects	203,168	15,402,000	15,372,651	12,308,651	15,569,572
240	Public Housing Grant Contingency	-	3,000,000	3,000,000	-	3,000,000
310	General Obligation Debt Service	40,842,543	46,927,598	46,927,598	46,627,598	45,682,584
401	General Government Capital Projects	40,865,865	138,980,900	146,601,453	38,175,750	152,691,359
402	Equipment Replacement	-	528,148	528,148	396,969	891,000
403	Technology Replacement	4,806,414	7,916,500	5,623,484	4,873,468	9,825,898
404	Vehicle Replacement	4,388,233	12,499,079	9,777,697	3,333,957	8,290,300
411	Streets General Obligation Bonds	12,060,239	67,839,962	66,270,251	8,549,481	98,862,629
412	Storm Sewer GO Bonds	2,495,153	3,049,147	2,049,147	368,327	446,381
415	Arterial Street Impact Fees	6,879,806	42,616,521	42,656,153	2,555,910	37,726,160
417	Capital Grants	18,100,367	89,512,237	90,772,321	14,163,505	60,145,816
420	Park Bonds	25,691,166	65,320,487	65,648,120	13,592,387	50,937,977
423	Municipal Arts Fund	116,095	620,000	710,000	301,800	536,620
424	Park System Impact Fees	-	-	-	-	-
425	Parks NW Impact Fees	1,809	46,000	46,000	1,000	75,000
426	Parks NE Impact Fees	1,809	1,400	1,400	1,000	201,000
427	Parks SE Impact Fees	18,882	3,187,210	3,187,210	2,938,279	30,293,247
430	Library Bonds	120,559	1,379,167	1,379,167	28,895	1,276,364
431	Library Impact Fees	4,794	5,400	3,300	4,100	2,900
433	Art Center Bonds	1,171	-	-	-	-
435	Museum Bonds	51,199	136,926	136,926	24,304	61,422
440	Public Building Impact Fees	4,194	177,000	177,000	1,000	2,000
441	Public Facility Bonds	701,032	6,917,354	5,947,354	2,215,350	11,160,400
460	Public Safety Bonds - Police	976,363	5,829,501	5,829,501	20,001	9,003,000
465	Police Impact Fees	4,238	112,000	112,000	1,000	2,000
470	Public Safety Bonds - Fire	2,214,148	1,367,183	1,367,183	484,367	52,500
475	Fire Impact Fees	4,238	207,000	207,000	1,000	5,000

# Schedules and Terms

	Fund Description	2023-24 Actual Expenditures	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Expenditures	2025-26 Adopted Budget
601	Water Bonds - Capital Projects	\$ 26,297,697	\$ 115,643,147	\$ 108,174,285	\$ 15,855,267	\$ 84,354,073
603	Water System Dev Fees	33,789	3,143,286	3,145,386	357,155	2,698,192
605	Water Operating	56,745,938	107,480,238	114,972,212	62,533,146	122,290,887
610	Reclaimed Water System Dev Fees	162,253	1,749,428	1,749,428	48,067	413,200
611	Wastewater Bonds - Capital Projects	21,334,847	79,061,165	65,691,570	10,457,943	105,503,038
612	Reclaimed Water Operating	2,043,457	2,568,170	3,059,331	3,014,747	3,962,780
614	Wastewater System Dev Fees	4,782	2,900	2,900	1,600	740,000
615	Wastewater Operating	88,090,862	215,538,594	228,340,958	64,231,434	153,208,800
616	WW Industrial Process Treatment	11,418,407	19,998,561	20,000,690	11,393,665	17,895,547
625	Solid Waste Operating	17,678,566	28,371,101	28,470,333	18,178,486	24,976,576
626	Ambulance Services	-	-	-	-	3,312,278
635	Airport Operating	1,832,426	14,898,512	14,919,624	2,682,313	17,138,184
736	Workers' Comp. Self Insurance Trust	3,388,160	5,891,436	5,885,768	4,569,581	5,998,109
737	Insured Liability Self Insurance	4,438,988	8,510,566	11,695,902	10,138,655	9,997,609
738	Uninsured Liability Self Insurance	1,211,850	3,486,131	8,473,259	7,443,618	2,571,139
739	Short Term Disability Self Insurance	233,093	620,500	620,604	261,100	620,328
740	Dental Self Insurance	2,259,461	2,619,000	2,619,000	2,250,000	2,835,500
741	Medical Self Insurance Trust	29,511,929	33,856,470	34,002,968	30,223,004	31,341,210
833	Museum Trust	-	38,553	38,553	1,176	38,581
834	Parks & Recreation Trust	85,177	136,574	136,574	92,613	188,100
836	Library Trust	56,416	264,519	264,519	79,989	214,519
902	In-House Capital	958,219	-	4,448	-	-
Grand Total		\$ 823,875,975	\$ 1,629,072,684	\$ 1,629,072,684	\$ 778,226,595	\$ 1,628,875,875

## Schedule 2

## FY 2025-26 Summary of Department Budget by Fund

Fund	Description	Mayor & Council	City Clerk	City Manager	City Magistrate	Communications & Public Affairs	Community Services	Cultural Development	Debt Service
101	General Fund	\$ 1,403,336	\$ 1,820,422	\$ 2,518,121	\$ 5,766,537	\$ 4,041,629	\$ 41,260,816	\$ 5,354,380	
202	Police Forfeiture								
215	Highway User Revenue								
216	Local Transportation Assistance								
217	Grants								
218	HOME Program								
219	Community Development Block Grant								
224	PHA Family Sites								
227	PHA Elderly and Scattered Site								
230	PHA Management								
232	PHA Family Self Sufficiency								
233	Hsg Authority Section 8 Voucher								
234	Capital Fund Program Grant								
236	Proceeds Reinvestment Projects								
240	Public Housing Grant Contingency								
310	General Obligation Debt Service								45,341,038
401	General Government Capital Project						19,032,119	6,599,692	
402	Equipment Replacement								
403	Technology Replacement								
404	Vehicle Replacement								
411	Streets Gen'l Oblig. Bonds							2,168,616	
412	Storm Sewer GO Bonds								
415	Arterial Street Impact Fees								
417	Capital Grant						500,000	435,155	
420	Park Bonds						38,534,495	12,364,882	
423	Municipal Arts Fund							390,000	
424	Park Impact Fees								
425	Park NW Impact Fees								
426	Park NE Impact Fees								
427	Park SE Impact Fees						30,292,647		
430	Library Bonds						1,276,364		
431	Library Impact Fees								
433	Art Center Bonds								
435	Museum Bonds							61,422	
440	Public Building Impact Fees								
441	Public Building Bonds								
460	Public Safety Bonds - Police								
465	Police Impact Fees								
470	Public Safety Bonds - Fire								
475	Fire Impact Fees								
601	Water Bonds - Capital Projects								
603	Water System Dev Fees								
605	Water Operating					60,000			20,366,027
610	Reclaimed Water SDF								
611	Wastewater Bonds - Capital Projects								
612	Reclaimed Water Operating								
614	Wastewater System Dev Fees								
615	Wastewater Operating								21,577,374
616	WW Industrial Process Treatment								
625	Solid Waste Operating								
626	Ambulance Services								
635	Airport Operating								
736	Workers' Comp. Self Insurance Trust								
737	Uninsured Liability Self Insurance								
738	Uninsured Liability Self Insurance								
739	Short Term Disability Self Insurance								
740	Dental Self Insurance								
741	Medical Self Insurance Trust								
833	Museum Trust							29,553	
834	Parks & Recreation Trust						111,069	25,500	
836	Library Trust						214,519		
	Grand Total	\$ 1,403,336	\$ 1,820,422	\$ 2,518,121	\$ 5,766,537	\$ 4,101,629	\$ 131,222,029	\$ 27,429,200	\$ 87,284,439

# Schedules and Terms

Fund	Development Services	Information Technology	Law	Management Services	Neighborhood Resources	Non-Departmental	Organizational Support	Public Safety Fire	Public Safety Police	Public Works & Utilities	Grand Total
101	\$ 14,989,060	\$ 28,091,564	\$ 4,983,964	\$ 8,915,629	\$ 9,618,384	\$ 119,667,688	\$ 20,571,373	\$ 44,625,913	\$ 97,245,804	\$ 6,392,740	\$ 417,267,360
202						44,000			1,500,000		1,544,000
215	1,021,609					665,120				36,224,060	37,910,789
216						84,000	1,909,265				1,993,265
217						12,068,799				102,601	12,171,400
218					3,469,421	610,579					4,080,000
219					3,384,580	610,987					3,995,567
224					1,903,905	104,916					2,008,821
227					1,339,503	108,497					1,448,000
230					758,678	24,050					782,728
232					354,740	5,877					360,617
233					14,353,728	88,732					14,442,460
234					3,144,537	686,552					3,831,089
236					15,323,965	245,607					15,569,572
240					3,000,000						3,000,000
310						341,546					45,682,584
401	10,146,364	25,221,492				16,099,293	17,160,527	6,134,913	4,266,709	48,030,250	152,691,359
402						250,000			641,000		891,000
403						9,825,898					9,825,898
404	65,100					4,069,000		154,700	3,420,800	538,300	8,290,300
411	1,151,355					177,300	3,865,056			91,500,302	98,862,629
412						4,100				442,281	446,381
415						1,000				37,725,160	37,726,160
417	1,932,919						26,409,954			30,867,788	60,145,816
420						38,600					50,937,977
423						146,620					536,620
424											
425						75,000					75,000
426						201,000					201,000
427						600					30,293,247
430											1,276,364
431						2,900					2,900
433											
435											61,422
440						2,000					2,000
441	6,230,000					284,782	4,645,618				11,160,400
460						534,103			8,468,897		9,003,000
465						2,000					2,000
470						52,500					52,500
475						5,000					5,000
601										84,354,073	84,354,073
603						1,200				2,696,992	2,698,192
605		2,127,263				9,690,044	100,000			89,947,553	122,290,887
610						232,397				180,803	413,200
611										105,503,038	105,503,038
612						558,005				3,404,775	3,962,780
614						740,000					740,000
615		2,070,030				8,422,468				121,138,928	153,208,800
616						2,183,558				15,711,989	17,895,547
625		1,750,135				1,239,739				21,986,702	24,976,576
626						1,408,278		1,904,000			3,312,278
635		15,356				104,565	17,018,263				17,138,184
736				52,419		4,426,805	1,518,885				5,998,109
737			9,280,696			716,913					9,997,609
738				1,232,714		1,338,425					2,571,139
739						569,314	51,014				620,328
740						2,835,500					2,835,500
741				69,675		30,704,286	567,249				31,341,210
833						9,028					38,581
834						51,531					188,100
836											214,519
	\$ 35,536,407	\$ 59,275,840	\$ 14,264,660	\$ 10,270,437	\$ 56,693,841	\$ 232,360,702	\$ 93,817,204	\$ 52,819,526	\$ 115,543,210	\$ 696,748,335	\$ 1,628,875,875