

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

| Fiscal Year |                                                                                  | S<br>c<br>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<br/>Fiscal Year</b> | <b>2025-26<br/>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<br>2024-25 | Actual<br>Revenues*<br>2024-25 | Estimated<br>Revenues<br>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<br>2024-25 | Actual<br>Revenues*<br>2024-25 | Estimated<br>Revenues<br>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<br>2025-26 |        | Interfund Transfers<br>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<br>Expenditures/Expenses<br>2024-25 | Expenditure/Expense<br>Adjustments<br>Approved<br>2024-25 | Actual<br>Expenditures/Expenses<br>2024-25 | Budgeted<br>Expenditures/Expenses<br>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<br/>Expenditures/Expenses<br/>2024-25</b> | <b>Expenditure/Expense<br/>Adjustments<br/>Approved<br/>2024-25</b> | <b>Actual<br/>Expenditures/Expenses<br/>2024-25</b> | <b>Budgeted<br/>Expenditures/Expenses<br/>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<br>Expenditures/Expenses<br>2024-25 | Expenditure/Expense<br>Adjustments<br>Approved<br>2024-25 | Actual<br>Expenditures/<br>Expenses*<br>2024-25 | Budgeted<br>Expenditures/Expenses<br>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<br>Expenditures/Expenses<br>2024-25 | Expenditure/Expense<br>Adjustments<br>Approved<br>2024-25 | Actual<br>Expenditures/<br>Expenses*<br>2024-25 | Budgeted<br>Expenditures/Expenses<br>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<br>Expenditures/Expenses<br>2024-25 | Expenditure/Expense<br>Adjustments<br>Approved<br>2024-25 | Actual<br>Expenditures/<br>Expenses*<br>2024-25 | Budgeted<br>Expenditures/Expenses<br>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<br/>Equivalent<br/>(FTE)<br/>2026</b> | <b>Employee<br/>Salaries and<br/>Hourly Costs<br/>2026</b> | <b>Retirement<br/>Costs<br/>2026</b> | <b>Healthcare<br/>Costs<br/>2026</b> | <b>Other<br/>Benefit<br/>Costs<br/>2026</b> | <b>Total<br/>Estimated<br/>Personnel<br/>Compensation<br/>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 |