

CITY OF MESA, ARIZONA



 CITY HALL

EXECUTIVE BUDGET PLAN

FISCAL YEAR 2024-2025





mesa·az

Executive Budget Plan



City of Mesa, Arizona

for the

Fiscal Year 2024/25

Mayor

John Giles

Council Member

Mark Freeman

District 1

Council Member

Julie Spilsbury

District 2

Vice Mayor

Francisco Heredia

District 3

Council Member

Jenn Duff

District 4

Council Member

Alicia Goforth

District 5

Council Member

Scott Somers

District 6

City Manager

Christopher J. Brady





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Executive Budget Plan

How to Use This Document



The Executive Budget Plan is a comprehensive, detailed source of information on the City of Mesa budget, the decisions made during the budget process, and department financials and performance. The intended audience of this book is policy makers, City of Mesa employees, and the residents and businesses of Mesa. The summaries below will guide the reader through the various sections of the FY 2024/25 Executive Budget Plan.

Table of Contents

The Table of Contents allows the user to navigate the City’s Executive Budget Plan. The digital version includes links to specific pages to make navigation simple and easy. Click on any page number to navigate back to the Table of Contents from anywhere in the document.

City Leadership & Demographics

In the City Leadership & Demographics section, you’ll find information on Mesa’s leadership, strategic initiatives, and demographics. This section also includes information on Mesa attractions, history, and links to the various social media accounts managed by the City and elected officials.

Budget & Financial Summaries

This section will cover a number of areas related to the development of the FY 2024/25 Adopted Budget, from the budget process, to sales tax forecasts, to information about the City’s debt. Revenue and expenditure trends are described in detail, and how those trends informed the decisions made during the budget process.

Projects & Capital Budget

The City of Mesa recognizes the need for public infrastructure to keep pace with the growth of the community and the needs of the City’s residents. The Capital Budget is designed to identify the most pressing public facility and infrastructure needs of the City. A comprehensive list of the City’s capital improvement and infrastructure projects, as well as descriptions of the City’s Capital Improvement Program are listed in this section.

Departments & Operational Plans

The City is made up of different departments that work hard to provide the services Mesa residents depend on and utilize. In the Department & Operational Plans section, each City department’s financials are shown in detail and a further description is included on the public purpose of the department, the department’s performance measures, and budgetary highlights and changes.

Financial Schedules

The Financial Schedules section includes information on fund types and descriptions, the accounting method that the City uses, the full financial policies of the City, and a number of financial schedules that breakdown the Adopted Budget.

Glossary of Terms & Acronyms

A glossary of terms and acronyms are included to define frequently used financial and budget terms.



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Executive Budget Plan



Table of Contents

How to Use This Document	5
Letter from the City Manager	10
Letter from the Mayor	12
Government Finance Officers Association Distinguished Budget Presentation Award	13
City Leadership & Demographics	15
City Organizational Chart	17
City Governance & Maps	18
Mayor and City Council	20
Council Strategic Priorities	23
Mesa Fast Facts & Demographics	24
Mesa Event Highlights	26
City of Mesa Data Transparency	27
Mesa History	28
Downtown Transformation	30
Budget & Financial Summaries	33
Budget & Financial Summaries Highlights	35
Introduction	36
The Total City Budget: A Closer Look	37
The Budget Cycle	39
Fund Details	41
Revenue Trends	53
Expenditure Trends	61
Bonds and Debt Service	75
Budget Requirements and Limitations	87
Budget & Financial Summary: Table of Figures	89
Project & Capital Budget	91
Capital Budget Overview	93
Capital Budget Categories	95
Impact on Operating Budget	100
Capital Improvement Program Categories	102
General Government Projects	104
Parks and Culture Projects	106
Public Safety Projects	109
Transportation Projects	115
Utilities Projects	125
FY 2024/25 Capital Budget by Funding Source	141
FY 2024/25 Capital Improvement Program Comparison by Funding Source	142
Projects & Capital Budget: Table of Figures	143



Executive Budget Plan



Table of Contents



Department Operational Plans -----	145
Department Operational Plan Overview -----	148
City Expenditure Budget by Department and Fund -----	150
City Expenditure Budget by Department and Category -----	151
Arts and Culture -----	152
Business Services -----	166
Centralized Appropriations -----	174
City Attorney -----	179
City Auditor -----	184
City Clerk -----	188
City Manager -----	192
Code Compliance -----	195
Community Services -----	199
Contingency -----	205
Data and Performance Management -----	208
Department of Innovation & Technology -----	211
Development Services -----	221
Economic Development -----	226
Energy Resources -----	230
Engineering -----	242
Environmental and Sustainability -----	247
Facilities Management -----	252
Falcon Field Airport -----	261
Financial Services -----	265
Fleet Services -----	269
Human Resources -----	274
Library Services -----	288
Mayor and Council -----	292
Mesa Fire & Medical -----	296
Municipal Court -----	304
Office of Enterprise Resource Planning (ERP) Management -----	308
Office of Management and Budget -----	311
Parks, Recreation and Community Facilities -----	315
Police -----	322
Project Management Program -----	330
Public Information and Communications -----	334
Solid Waste -----	338
Transit Services -----	342
Transportation -----	347
Water Resources -----	352



Executive Budget Plan



Table of Contents



Financial Schedules	363
Fund Types	365
Budget Basis of Accounting	371
Summary of Estimated Revenues and Expenditures	372
Summary of Tax Levy and Tax Rate Information	373
Summary of Resources by Source	374
Summary of Resources by Fund	375
Summary of Revenues by Fund and Source	377
Summary of Expenditures by Department	392
Summary of Expenditures by Fund	393
Summary of Expenditures by Fund and Department	395
Summary of Expenditures by Department and Fund	404
Other Financing Sources/Uses and Interfund Transfers	416
Transfers In and Transfers Out	418
Interfund Transfers by Fund	422
Summary of Changes in Fund Balance	323
Summary of Bond and Reserve Expenditures by Fund and Sub-Fund	426
Full-Time Employees and Personnel Compensation	427
Summary of Expenditures by Object	429
Outstanding Debt Service by Annual Period	
General Obligation Bonds	434
Streets and Highway	435
Utility Revenue	436
Water Infrastructure Finance Authority Loans	437
Excise Tax Revenue Obligations	438
Financial Policies	439
Resolution No. 12228 - Budget	444
Resolution No. 12227 - Five-Year Capital Program	450
Acronyms	453
Glossary of Terms	459



Letter from the City Manager

Honorable Mayor, Council Members, and the Mesa Community:

The City of Mesa has experienced significant growth across all sectors, from residential to commercial development, including both its historic downtown and the Technology Corridor in the southeast. Over the past five years, the City has added over \$150 million to its reserves and has strengthened the City's financial position to the best it's ever been, with a projected end-of-year reserve balance of \$243 million dollars for Fiscal Year 2023/24.

However, the City is facing significant headwinds in the coming years with revenues, prompting the need for strategic financial planning to sustain growth and uphold essential City services. The City is anticipating reductions in ongoing revenues, primarily due to changes enacted by the State. These changes include the implementation of a flat income tax and the elimination of the residential rental tax which will result in a projected revenue loss of \$115 million over the next five years. Additionally, external forces continue to place pressure on budgets across the nation. Labor cost increases, historic inflation on commodities and services, and shortages and to fleet parts all impact the way the City allocates budget. To manage these growing pressures on the forecast, City departments were asked to review items in their base budgets that they could reduce through operational efficiencies for the Fiscal Year 2024/25 Adopted Budget.

The substantial reserves the City has added over the past five years will be crucial in making careful fiscal adjustments to cope with the future revenue losses while ensuring residents continue receiving high-quality services and public safety from the City. With these reserves, the City will host three police officer recruit academies and two fire recruit academies to ensure new positions and vacancies through attrition are quickly filled. The Office of Economic Development has expanded the City's support of and collaboration with entrepreneurs and small businesses with the grand opening of the Mesa Business Builder @ The Studios in May 2024. In fact, the City has been ranked by CoworkingCafe as the #1 top City for economic growth among US large cities, based on job market, infrastructure investment, local entrepreneurship, innovation, and community.

Separately, efforts to diversify the City's water portfolio continue with the Central Mesa Reuse Pipeline project that will deliver reclaimed water to the Gila River Indian Community in exchange for Colorado River water at a significantly reduce cost as part of an agreement. Further, the transition to citywide Automated Metering Infrastructure (AMI) is underway, creating a more efficient system by providing real-time utility consumption and two-way communication. One-time funding from the American Rescue Plan Act (ARPA) has allowed for support to those in housing crisis.

The FY 2024/25 Adopted Budget emphasizes the City Council strategic priorities, current City programs, and feedback received from City Council. Specific areas of emphasis are:

- **Public Safety Staffing:** Mesa Fire & Medical Department will host two firefighter recruit academies with up to 50 recruits. A new 12-hour Medical Response (MR) Unit includes the addition of 8 Firefighters. Additionally, 6 Firefighters, 3 Engineers, and 3 Captains have been added in to staff Fire Station 224 upon opening.

The Police Department will recruit for three academies of approximately 110 recruits in total. An additional 5 police sworn staff will be added through the Public Safety Sales Tax, along with one Sr. Program Assistant and four civilian Police Service Officers to handle routine calls, ensuring police officer availability for higher priority calls. One vacant Special Operations Detective will be replaced with two civilian positions to oversee the ballistics evaluations program.

- **Infill and Redevelopment:** Two positions have been added to target areas for infill and redevelopment, to support projects and initiatives, and to bolster incentives and policies needed to attract infill development city-wide.
- **Mesa's Climate Action Plan:** Continuing efforts for a sustainable environment, the budget includes continued funding for existing and new projects under the Mesa Climate Action Plan (MCAP). Some of the projects include electric vehicle charging, watershed protection, neighborhood tree planting, and LED light conversions at city sports fields.
- **Workforce Development:** To cultivate a skilled and competent workforce that meets the needs of high-wage job markets, collaboration continues between Economic Development and Education Workforce Development staff. The Job Connect Mesa platform is expected to be fully implemented, which will help match businesses and workers.
- **Heat Relief:** In partnership with Phoenix Rescue Mission, capacity is included to provide housing navigation services and relief during the day to individuals seeking refuge from the summer heat.

The City continues to emphasize the importance of recruiting and retaining quality employees to sustain quality services. The FY 2024/25 Adopted Budget includes a merit step increase of up to 3% for all eligible non-union employees and a merit step increase of up to 5% for all eligible union employees.

The City of Mesa remains dedicated to delivering exceptional public services while maintaining fiscal sustainability. The FY 2024/25 Executive Budget Plan outlines a strategic path to uphold the city's financial responsibility and enhance service delivery in targeted areas. Mesa remains resilient and prosperous amidst challenges, striving to continuously improve as a premier destination to live, work, and enjoy leisure activities.

Sincerely,



Christopher J. Brady
City Manager

June 13, 2024

Dear Residents,

Mesa has had a lot to celebrate in recent years, and at the heart of that success is how our city prioritizes fiscal responsibility. We continue to balance growth with investments in infrastructure to enhance the quality of life for all residents. This commitment is a cornerstone of the Mesa Way—a philosophy that guides every decision we make.

The Fiscal Year 2025 Budget Book is the culmination of months of planning and review, and a thorough forecasting of future fiscal years. It serves as a foundational blueprint reflecting our commitment to fiscal accountability, community well-being, and sustainable progress. I deeply appreciate my fellow Councilmembers, City staff, our fiscal analysts and City Manager Chris Brady and his team for their efforts in ensuring Mesa remains resilient and prepared to thrive in a shifting economy.

Our success is not only measured in economic terms, but also in our commitment to public safety, sustainable practices, education, and community engagement. This year, we expanded the Mesa College Promise program to include adult learners, broke ground on the Gateway library, made significant progress on new public safety facilities and expanded services, and secured both private and public funding to advance our climate action goals.

Mesa's reputation as a great place for business has only grown stronger. In late 2023, a Mesa zip code near Phoenix-Mesa Gateway Airport was identified as having the most industrial development in the nation. Our thriving economic landscape is attracting leading businesses and fostering job growth at a record pace. Companies like Amazon, Apple, AT&T, Google, Gulfstream and Virgin Galactic are just a few of the industry giants on the list of those that have chosen Mesa, with more exciting announcements on the horizon.

As we look ahead to the opportunities and challenges that await us in Fiscal Year 2025, I am confident that Mesa will continue to thrive, innovate, and inspire. We will reaffirm our position as an excellent place to do business and create opportunity. Together, we will build a future that is as bright and promising as the spirit of our remarkable city.

Thank you for your continued support and partnership as we work together to make Mesa the best it can be.

Sincerely,



John Giles
Mayor, City of Mesa



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Mesa
Arizona**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director



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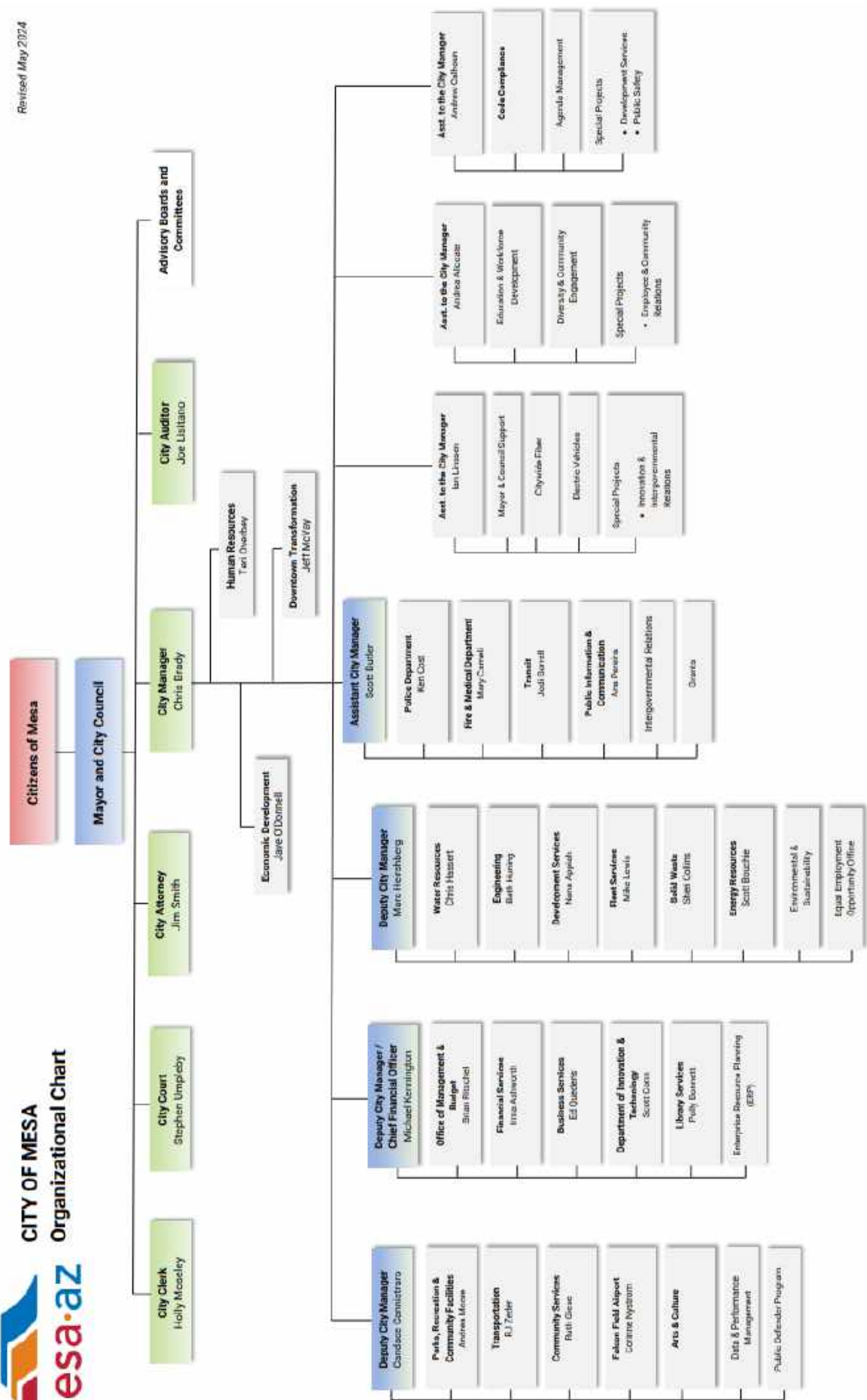


 CITY HALL

City Leadership & Demographics







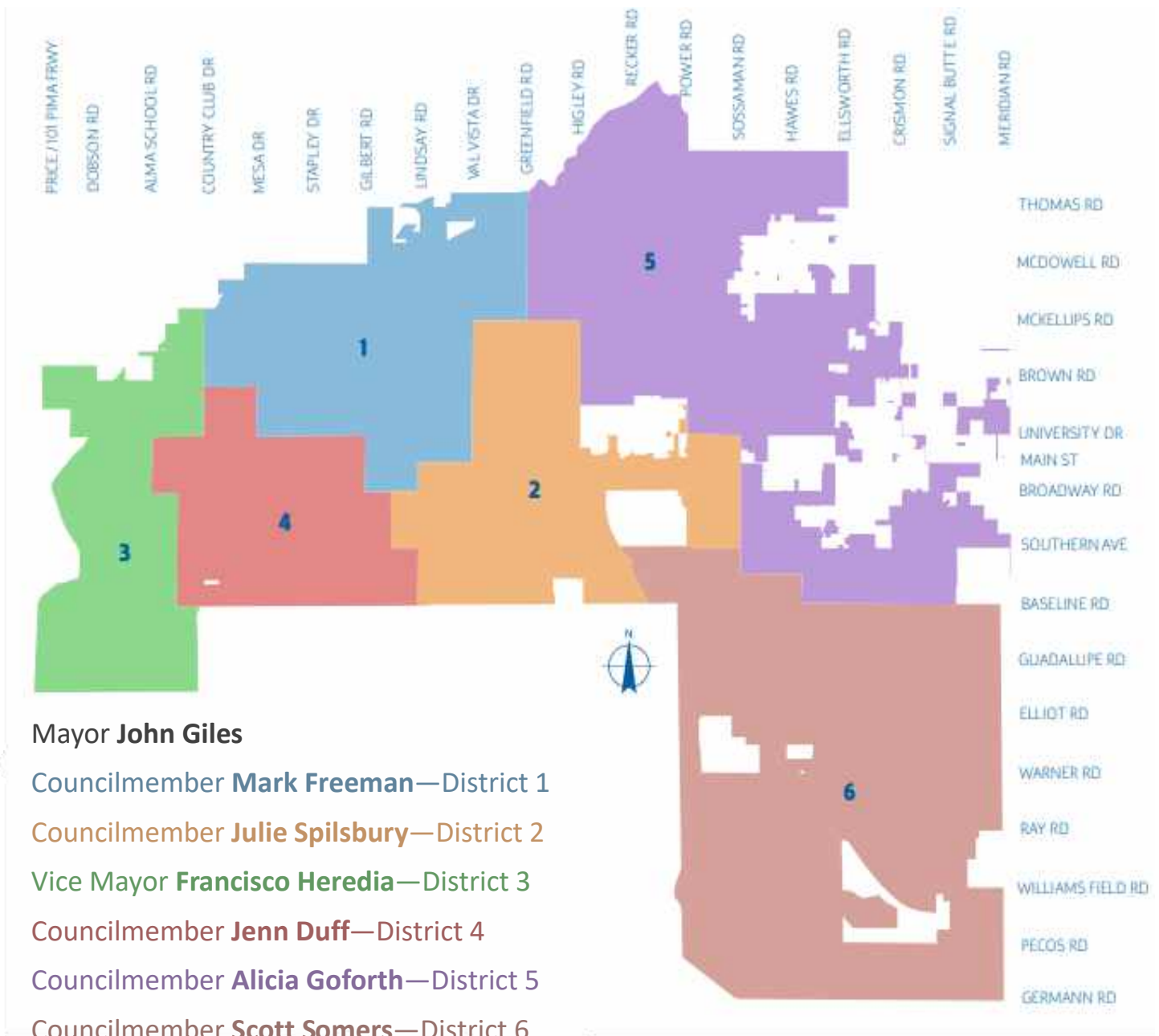


City Governance & Map



Mesa operates under a charter form of government where citizens elect a non-partisan mayor and six councilmembers to set policy for the City. Mesa's councilmembers serve overlapping, four-year terms, and the mayor is elected at-large every four years. The Council elects its own vice mayor, who oversees the Council in their duties of approving programs, enacting laws, setting policy, and serving the citizens at large.

The Mesa City Council believes its people are what make this City great, and actively work to encourage citizen participation in the decision-making process. Whether it's through neighborhood meetings, advisory boards and committees, telephone calls, letters or e-mail, the Mesa City Council sets policies based on the input and needs of its

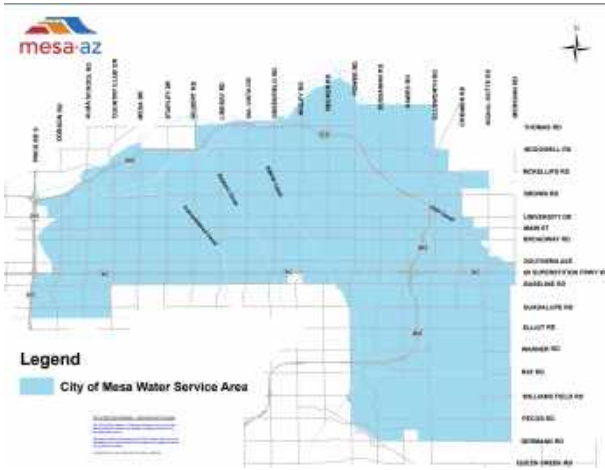




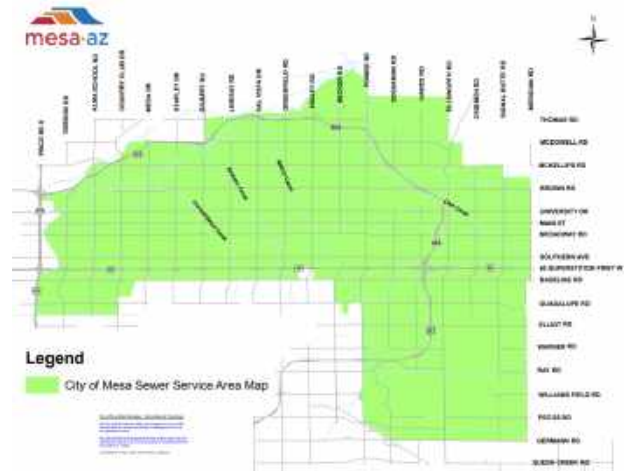
Utility Service Areas



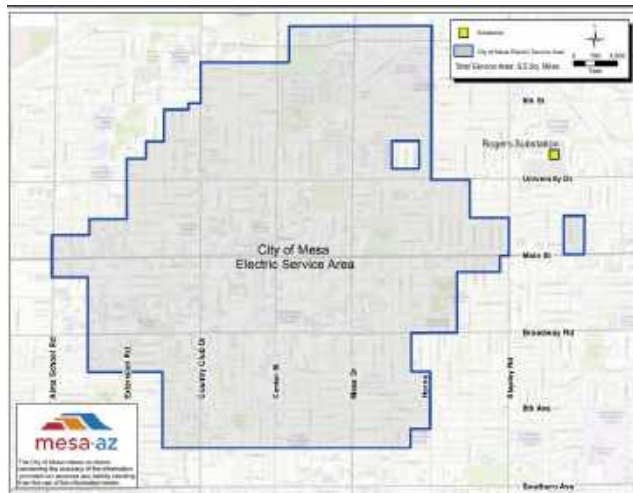
Water Service Area



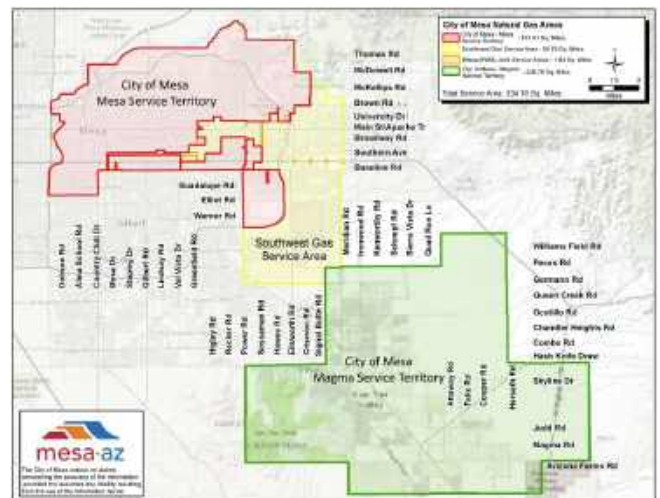
Sewer Service Area



Electric Service Area



Gas Service Area





Mayor of the City of Mesa



Mayor John Giles

TERM OF OFFICE: January 2021 - January 2025

Phone: (480) 644-2388

EMAIL: mayor@mesaaz.gov

John Giles is the 40th mayor of Mesa, Arizona. He was first elected in 2014 and re-elected in 2016 and 2020.

Mayor Giles oversees a growing economy that has added tens of thousands of new jobs, over \$8 billion in new capital investment, and employers like Apple, Amazon, Google and Meta. Under his leadership, the city adopted a nondiscrimination ordinance, demonstrating that Mesa is an inclusive city committed to equality.

His attention to Mesa's downtown resulted in Arizona State University's Media, Immersion and experience Center (MIX Center) with cutting-edge programs and an emerging creative economy with new businesses, restaurants, housing and entertainment options.

Mayor Giles spearheads the Mesa College Promise which provides qualified high school graduates with a free community college education. His commitment to bridging the digital divide led to City Council opening the market for internet service providers to deliver fiberoptic internet to every home and business in the City of Mesa. He also established Mesa's Education and Workforce Roundtable and is a member of the Arizona Mayor's Education Roundtable.

His advocacy for a sustainable future for Mesa led to the adoption of a Climate Action Plan, which includes achieving carbon neutrality, using 100% renewable energy and diverting 90% of waste from the landfill by 2050. In 2023, he launched the Trees Are Cool initiative to plant one million trees in Mesa by 2050. Mayor Giles is a champion for building an infrastructure that makes electric vehicle ownership more attainable, and for testing innovative technologies that reduce impact on the environment.

Mayor Giles is Chair of the Immigration Task Force for the U.S. Conference of Mayors and serves on the Board of Trustees. He is the Co-Chair of Mayors and CEOs for U.S. Housing Investment, Chair of the Mayor's Alliance to End Childhood Hunger, and serves on the Accelerator for America Advisory Council.

Born and raised in Mesa, Mayor Giles earned degrees from Brigham Young University in Political Science and Arizona State University's Sandra Day O'Connor College of Law where he is now an Adjunct Professor. He practiced law in Mesa for nearly 30 years before working full-time as Mayor. Mayor Giles has completed two full Ironman competitions, 20 marathons and four Boston Marathons. He is the creator and host of the [It's Always Cool in Mesa](#) podcast, which shares the city's most beloved history, people and stories. Mayor Giles and his wife Dawn have been married for more than 40 years. They have five children and eight grandchildren.



District 1: Councilmember Mark Freeman

Term: 2021—2025

Phone: (480) 644-4002

Email: District1@MesaAZ.gov

COUNCIL COMMITTEES:

Public Safety –Chair

Audit, Finance & Enterprise

City Benefits Advisory Committee



District 2: Councilmember Julie Spilsbury

Term: 2021—2025

Phone: (480) 644-3772

Email: District2@MesaAZ.gov

COUNCIL COMMITTEES:

Community & Cultural Development– Chair

Economic Development



District 3: Vice Mayor Francisco Heredia

Term: 2021—2025

Phone: (480) 644-3003

Email: District3@MesaAZ.gov

COUNCIL COMMITTEES:

Audit, Finance & Enterprise

Sustainability & Transportation



District 4: Councilmember Jenn Duff

Term: 2023—2027

Phone: (480) 644-3004

Email: District4@MesaAZ.gov

COUNCIL COMMITTEES:

Audit, Finance & Enterprise –Chair

Community & Cultural Development

Sustainability & Transportation



District 5: Councilmember Alicia Goforth

Term: 2023—2027

Phone: (480) 644-3771

Email: District5@MesaAZ.gov

COUNCIL COMMITTEES:

Sustainability & Transportation –Chair

Public Safety

Community & Cultural Development

Economic Development



District 6: Councilmember Scott Somers

Term: 2023—2027

Phone: (480) 644-4003

Email: District6@MesaAZ.gov

COUNCIL COMMITTEES:

Economic Development –Chair

Public Safety

Economic Development



Council Strategic Priorities



A city as large and complex as Mesa makes it a practice to clearly articulate its strategic direction, utilizing a systematic approach to translate long-range intent into actions. As such, the City Council has developed a series of “Strategic Priorities,” or broad statements that serve as a key tool in guiding the City’s decision making. The City Council meets annually to discuss and refine their Strategic Priorities. This year, the City Council has refreshed the Strategic Priorities with a focus on delivering innovative services and solutions for its residents, visitors, and businesses. For specific datasets related to these priorities, visit [Mesa’s Open Data Portal](#).



Mesa proactively and responsibly reduces urban heat, carbon emissions, and waste by protecting and conserving our valuable water supplies, environment, and other natural resources.



Mesa’s economy is strong, diverse and sustainable. We foster an environment for successful business retention and growth, and the intentional creation of entrepreneurial, high-quality jobs.



Mesa’s neighborhoods and community spaces are well-connected, clean, safe, and welcoming. They are economically and socially dynamic places, are culturally vibrant and attractive, and are served by quality infrastructure.



Every Mesa resident has access to exceptional education and the opportunity for employment success. We are forging a future-ready workforce through business and education partnerships and robust workforce training and development.



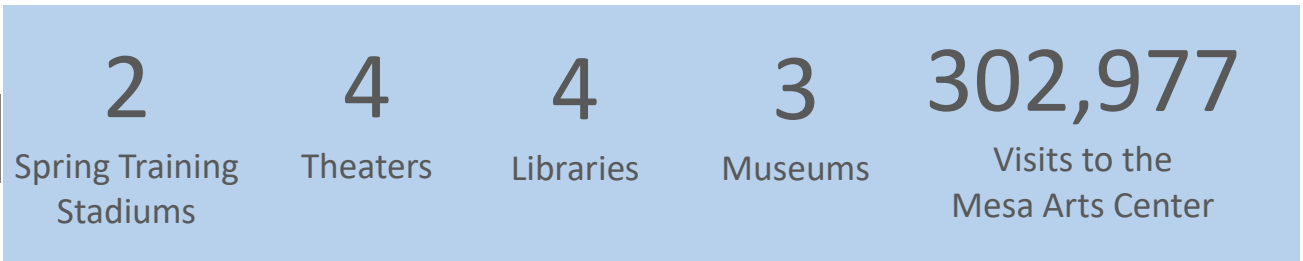
Mesa is committed to safe and secure neighborhoods, parks, and businesses. We deliver outstanding public safety and community health through responsive, compassionate, and inclusive services.



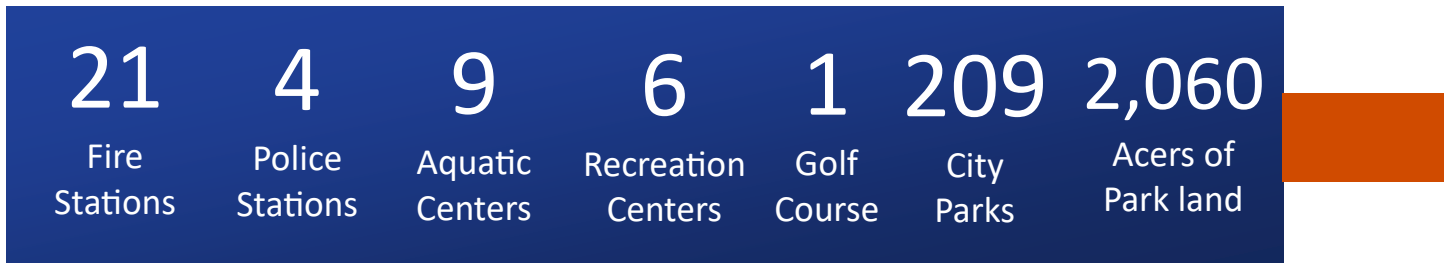
Mesa inspires community confidence by emphasizing the importance of transparency, providing services the Mesa Way, and pursuing communications and engagement with all Mesa residents, businesses, and community partners.



Mesa Fast Facts



*Data from mesaaz.gov



*Data from mesaaz.gov



Tourism



*Data from Visit Mesa Annual Report FY22/23



Mesa Demographics



Population

521,604

City of Mesa, Economic
Development Estimate

36.7

Median Age

8.3%

Are veterans

3.4%

Moved to Mesa from out
of state in the last year

18.2%

Speak a language
other than English

\$72,241

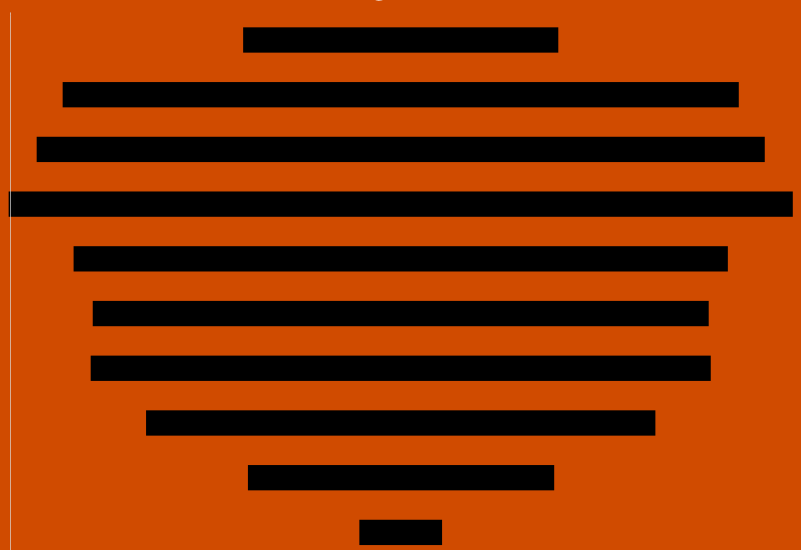
Median Household
Income

50.3% Male

49.7% Female

under 5
5 to 14
15 to 24
25 to 34
35 to 44
45 to 54
55 to 64
65 to 74
75 to 84
85 +

Mesa Age



Education

25 years & older

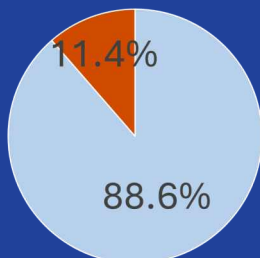
Bachelor's degree
or higher
103,616

Some college and
associate's degree
120,876

High school graduate
(includes equivalency)
85,891

Housing

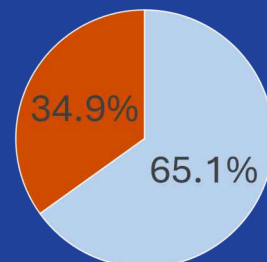
Mesa Dwellings Occupied



■ Occupied ■ Vacant

218,778
total housing
units

Mesa Own vs Rent



■ Owned ■ Rented

*Data from www.selectmesa.com & www.census.gov

Data from U.S. Census (2020-2023)



Mesa Event Highlights



Hacktivate



The City of Mesa strives to be a leader in data transparency. The City has implemented an Open Data Platform to publish and present data from across the City of Mesa to the public.

Goals of the Open Data Platform

- 1** Improve the ease of use in accessing, using, and analyzing city data.
- 2** Foster civic engagement, collaboration, and public trust.
- 3** Enhance data-driven decision making for the City.
- 4** Automate the publishing and updating of data.

Visit Data.MesaAZ.Gov

Open Budget

Provides the city’s revenue and expenditure budget by: category, object, department, activity, fund, and all financially active City project budgets and year-to-date actuals.

Performance Dashboards

Tracks progress towards achieving outcomes at the strategic and operational level to influence decision making related to service efficiency and effectiveness.

Datasets

Provides various data set selections collected from City Departments and partner databases.

Capital Projects Explorer

Provides an interactive experience for exploring the city’s projects details, costs, and timelines.

Open Expenditures

Compares actuals by month, total departmental expenditures over time, data sets of interest, and much more.



Mesa History



500 AD: Hohokam Settlement

The history of Mesa dates back over 1,500 years to the Hohokam tribe, best known for their original canal system. They departed in the 15th century, but evidence of their settlement can be seen to this day at Mesa Grande Park and in the canals they built throughout Mesa.



Courtesy of Mesa Natural History Museum

1883: City of Mesa Incorporates

Mesa City was incorporated on July 15, 1883 with an approximate population of 300 people located within an area of one square mile.



Courtesy of Mesa Library, Mesa Room Main Branch

1877: First Pioneers

In 1877 and 1878, two pioneer companies from Utah and Idaho embarked on a journey to the Arizona territory. They established a community, built homes and businesses, and enlarged the Hohokam Canals.



Courtesy of Mesa Library, Mesa Room Main Branch

1880's-1930's: Farming is King

From its founding until World War II, cotton and citrus were king in Mesa. Over half of the working population was employed in farming before World War II.



Courtesy of Mesa Library, Mesa Room Main Branch

1940's: World War II

In 1941, Falcon Field Airbase and Williams Air Force Base were constructed to train US and British pilots. The arrival of military families and the invention of air conditioning transformed Mesa from a small farming community into the rapidly growing city it is today.



Courtesy of Mesa Library, Mesa Room Main Branch

1979: All-America City

In 1979, the City was named an All-America City by the National Civic League. Mesa was honored for its efforts to address community problems through cooperation among citizens,



Courtesy of Mesa Library, Mesa Room Main Branch

2005: Mesa Arts Center Grand Opening

The internationally recognized facility is the largest arts center in Arizona, and boasts 4 performance venues, 5 galleries, and 14 art studios. The Center is helping build a vibrant arts community in Mesa.

1952: Play Ball

The Chicago Cubs played their first spring training season in Mesa in 1952, beginning a great tradition of spring training baseball. Today, the Cubs, along with the Oakland Athletics, call Mesa their spring training home.



Courtesy of Mesa Library, Mesa Room Main Branch

1996: ASU Polytechnic Opens

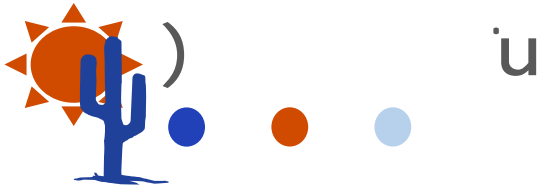
ASU expanded into the Mesa community in 1996 when ASU Polytechnic opened at the former Williams Air Force Base. Today, with over 9,000 students, ASU Polytechnic continues to be an important community asset.



Courtesy of Arizona State University

2024: New Council Chambers

The new City Hall renovations are completed and the city council chambers open for use. The new wing of City Hall centralizes city leadership and provides a world class space for citizens to interact with local government.



V 8

Construction on the Neon Gardens will commence in July 2024. When completed the Neon Gardens will be a multi-purpose pocket-park attached to The POST. The Neon Gardens will allow passive use as well as active programming associated with The POST. As the name suggests, the Neon Garden will also be home to several restored historic neon signs, such as Bill Johnsons, Watson’s Flowers, Dairy Queen, and Smiley Ford.



U U

Melody on Main is located in the heart of downtown Mesa adjacent to light rail and the award-winning Mesa Arts Center. It consists of four story, mixed-use development with a total of 335 units that are studios, one, two, and three bedroom, walk-up and live-work units and a minimum of 18,000 square feet of commercial that is expandable up to 25,000 square feet. Melody on Main is nearly complete and has started leasing residential units and commercial spaces.





New Businesses

The uniquely local downtown entertainment and foodie scene continues to grow with the addition of multiple new businesses, including Outcast Donuts, Rebel Wine Lounge, Phantom Fox Beer Company, Goat and Ram Pizza, Taste 117, Mad Candy, Level 1 Arcade Bar, Alchemy 48, Arizona Distilling Company, and Against the Grain Bakery and Café, among others.



Forge Towers

Formerly known as Courtyard Towers, Forge Towers is comprehensive renovation of a 13-story, former independent/assisted/nursing senior living facility into market-rate apartments. When complete, Forge Towers will have approximately 170 residential units. The renovations include the painting of a massive mural on the east elevation facing Robson.





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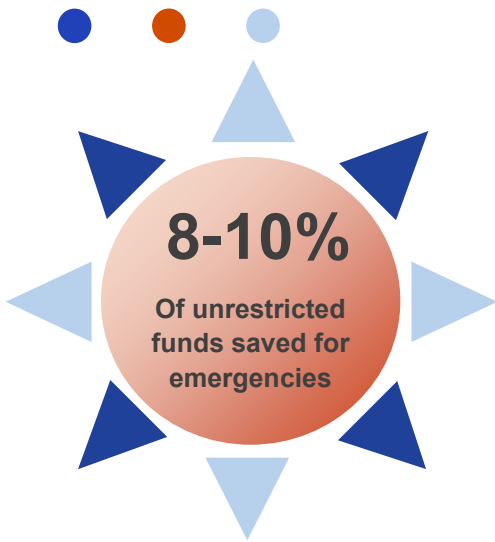
Budget & Financial Summaries





mesa·az

Budget & Financial Summaries



TOTAL CITY BUDGET **\$2.69B**
(BALANCED)

Top 5
General Governmental Resources

Sales & Use Tax	\$227.9M
Intergovernmental	\$220.3M
Utility Fund Contribution	\$135.1M
Sales and Charges for Service	\$34.6M
Other Revenues	\$25.5M

See more details on page 44

GENERAL OBLIGATION BONDS

GO Bonds are used to finance public infrastructure projects such as parks, streets and city facilities.

\$158.4M

SECONDARY PROPERTY TAX

Secondary property taxes are used to repay General Obligation Bond debt.

\$42.0M



Read more about Bonds on page 77 and Property Tax on page 78

Total City Budget
Expenditure Categories

See more details on page 61

Personal (FTE) Services	\$642.7M
Capital Improvement Program	\$417.1M
Other Expenditures	\$1.6B

Budget & Financial Summaries

Introduction

The Budget & Financial Summaries section is divided into three subsections:

1. **The Total City Budget: A Closer Look** | This subsection provides a summary of the Fiscal Year 2024/25 Adopted Budget, budget process, funds that comprise the budget, and revenue and expenditure trends.
2. **Bonds and Debt Service** | This subsection provides a summary of the different bond types and their limits as well as information about the City's debt policy and service.
3. **Budget Requirements and Limitations** | This subsection provides an overview of budget requirements and limitations, City financial policies, and legal deadlines.

Total City Budget: A Closer Look

Fiscal Year 2024/25 Budget

This section provides a broad overview of the funds, resources, and expenditures that comprise the Fiscal Year (FY) 2024/25 Adopted Budget. Special attention is given to General Governmental Funds, as these funds support many of the core services on which Mesa residents depend on including public safety, libraries, and parks. Expenditure and revenue trends are highlighted to show the challenges and opportunities the City of Mesa is facing.

Using historical information and considering the current economic climate, the Office of Management and Budget and City Manager's Office led the City's effort to develop and propose a comprehensive, balanced annual budget. This budget aligns with the Mayor and Council's [Strategic Priorities](#) and continues the City's commitment to providing quality services to residents in a fiscally responsible manner.

FY 2024/25 Highlights/Summaries

Specific areas of emphasis in the FY 2024/25 Adopted Budget are:

- **Public Safety** –
 - Police Department: The budget includes three academies for 110 police recruits. The City added 10 positions to the Police Department's budget, including 5 new sworn positions and 5 new civilian support positions through the Public Safety Sales Tax. The new sworn positions will support patrol, traffic, major offender, and organized crime. The new civilian positions will support systems and patrol, with four Police Service Officer II positions responding to non-emergent calls. The Public Safety Sales Tax will also support one-time funding for Unmanned Aerial Systems (UAS) for traffic and patrol investigations, security initiatives, and IT storage.
 - Mesa Fire and Medical Department: The budget includes two academies for 50 recruits and a new 12-hour Medical Response (MR) Unit that includes the addition of 4 Firefighters, 2 Captains, and 2 Engineers. In the Public Safety Sales Tax Fund, the FY 2024/25 Adopted Budget includes on-going costs for 12 sworn positions for the new fire station 224.
- **Personnel** – Nearly three quarters of the City's operational costs in the General Fund are for the City personnel who provide services to Mesa residents and businesses. Recruiting and retaining skilled and talented employees is essential for the City to continue to provide high-quality services.
 - *"Step Pay" Increases* – Movement through the pay ranges are progressive, involving "steps", and are reviewed on an annual basis during an employee's performance review. Depending on funding availability, the City may grant step increases to eligible employees. The FY 2024/25 Adopted Budget includes an up to 3% step increase for non-union employees and an up to 5% step increase for union employees.
 - In addition to the step pay, the FY 2024/25 Adopted Budget includes additional contributions to the Public Safety Personnel Retirement System to decrease the unfunded liability and smooth out future increases.
- **Infill and Redevelopment**: Two positions are being added to focus on infill and redevelopment citywide, which includes targeting areas, supporting and strengthening incentives, initiatives, and policies to attract development.

Budget & Financial Summaries

- **Mesa's Climate Action Plan:** Continuing efforts for a sustainable environment, budgeted projects include electric vehicle charging, transitioning City facilities to xeriscape, watershed protection, and LED light conversions at sports fields.
- **Homelessness Assistance and Heat Relief:** Funding is included to partner with Phoenix Rescue Mission to provide heat relief for those seeking refuge from the extreme daytime temperatures, as well as case management and housing navigation for unhoused individuals.
- **Workforce Development:** To promote a skilled and talented workforce, Mesa's Job Connect platform will connect businesses and job seekers. Continued collaboration between public and private organizations to create pathways to employment, including hiring events, internships, and job search assistance.

Infrastructure and Capital Investment – The City is committed to providing the infrastructure necessary to serve residents and businesses and encourage further economic development. Projects currently in construction consist of the City of Mesa Council Chambers, the Gateway Library, Williams Field Road street infrastructure improvements (Airport Aviation Way and Gateway Blvd.), i.d.e.a. Museum Phases I and II, and the Electric Vehicle Infrastructure Phases 1 and 2. Projects starting in FY 2024/25 include the Police Department Headquarters renovation using partial 2022 Bond funds, Falcon Field Anzio Ramp Reconstruction, Val Vista Drive street infrastructure improvements (US 60 to Pueblo Ave.) using 2020 Bond, and three fire stations, two of which are new (Lehi #223 and Hawes Crossing #224), all using 2022 Bond funds. Some utility projects currently underway are Gas Main Replacements, Electric Infrastructure Replacements and System Reliability, Signal Butte Water Treatment Plant reservoir expansion, and the Central Mesa Reuse Pipeline project. The FY 2024/25 Adopted Budget includes a Capital Improvement Program of \$417.1 million excluding carryover.

Additional details of budgetary changes by department are provided in the Department Operational Plans section.

The Budget Cycle

For Mesa, the budget cycle is a continuous process that requires planning, maintenance, and review. **Figure 1** outlines the steps in the budget cycle.



Figure 1: The Budget Cycle

1. *Departments Prepare Annual Work Plans* - Departments develop and review annual operational work plans that identify the planned work and the personnel, materials, and capital items needed to conduct that work for one year. The operational plan identifies who will do what and with what resources. These plans also identify a means to evaluate progress and achievement the department’s goals and objectives. The plans are presented in the Department Operational Plans section of this document.

Budget & Financial Summaries

- 2. Forecast Revenues and Expenditures* - Prior to the start of the budget process, the Office of Management and Budget (OMB) prepares a preliminary multi-year forecast of revenues and expenditures. A comprehensive forecast process helps prepare for potential adverse events and circumstances. The forecast provides a framework that assists Mesa's elected officials and executive team in making decisions about the direction of the City. The forecast of revenues and expenditures is discussed further in the Revenue and Expenditure trends portion of this section.
- 3. City Council Reviews Strategic Priorities and Establishes Budget Priorities* - An updated forecast is presented at a strategic planning workshop held with the City Council, City Manager, and the City's Executive team. The purpose of the workshop is to review the City's long-term strategic priorities, provide updates to Council on the status of the current fiscal year's initiatives, and receive direction from Council on priorities for the upcoming budget cycle.
- 4. Base Budget Guidelines Established* - Based on forecasted City resources, departments are allocated a portion of those resources to fund their operations.
- 5. Departments Submit Base Budget and Funding Requests* - A department allocates its base budget to core business processes based on the resources apportioned to the department each year. Departments submit requests for additional resources to the City Manager, through OMB. The requests can be for one-time or on-going budget increases. Based on available funding and Council priorities, the City Manager may recommend additional funding in base budgets.
- 6. OMB/City Manager Review Department Budgets and Performance Plans* - OMB and the City Manager review the budget submissions to ensure that Council priorities are followed, legal regulations are adhered to, and City functions are properly supported. Budget submissions are reviewed for alignment with available resources.
- 7. City Council Reviews Department Budgets and Significant Issues* - OMB provides preliminary budget information to the City Council through a combination of reports and presentations. The City Council receives additional information from departments as needed. The City Council provides direction on issues and projects included in the upcoming budget.
- 8. City Manager Submits Budget to City Council* - Based on feedback received from the City Council, the City Manager submits a balanced budget to the City Council for consideration.
- 9. City Council Establishes Tentative Budget* - Per State statute, the City Council tentatively adopts a budget. The tentative budget sets a legal ceiling or maximum dollar amount for the Final Budget.
- 10. City Council Seeks Public Input* - The City Council requests public input during one or more public hearings.
- 11. City Council Adopts Final Budget* - The City Council may incorporate feedback and then adopts a Final Budget.
- 12. Departments Review Progress Toward Achieving Plan Desired Outcomes* - Departments review progress towards achieving desired outcomes from their Annual Work Plan, evaluating the factors that enabled them to exceed performance targets or what factors prevented them from achieving departmental goals and objectives. They decide on actions to build on success or to correct steps in the process to meet future goals.

Budget & Financial Summaries

Final Budget

On June 3rd, 2024, the City Council passed and adopted the City of Mesa budget for the fiscal year ending June 30, 2025, meeting the state requirement mandating the adoption of a balanced budget. The Adopted Budget is found in the Financial Schedules section of this book. Once the budget has been adopted, the City monitors revenues and spending through a variety of methods including budget to actual reports, the City's [open data platform](#) which is updated on a monthly basis, quarterly *MesaStat* meetings where departments review performance and budget with City management, and budget amendments as needed.

Fund Details

The City of Mesa uses funds to track revenues and expenditures. A fund is a grouping of related accounts used to maintain control over resources that have been separated for specific activities or objectives. Funds are categorized by the restrictions on the revenues received in that fund and the type of services provided using those revenues. **Figure 2** shows the FY 2024/25 Adopted Expenditure Budget by Fund.

Note: **Figure 2** does not include transfers between funds and includes the Quality of Life Fund in the Restricted Funds category.

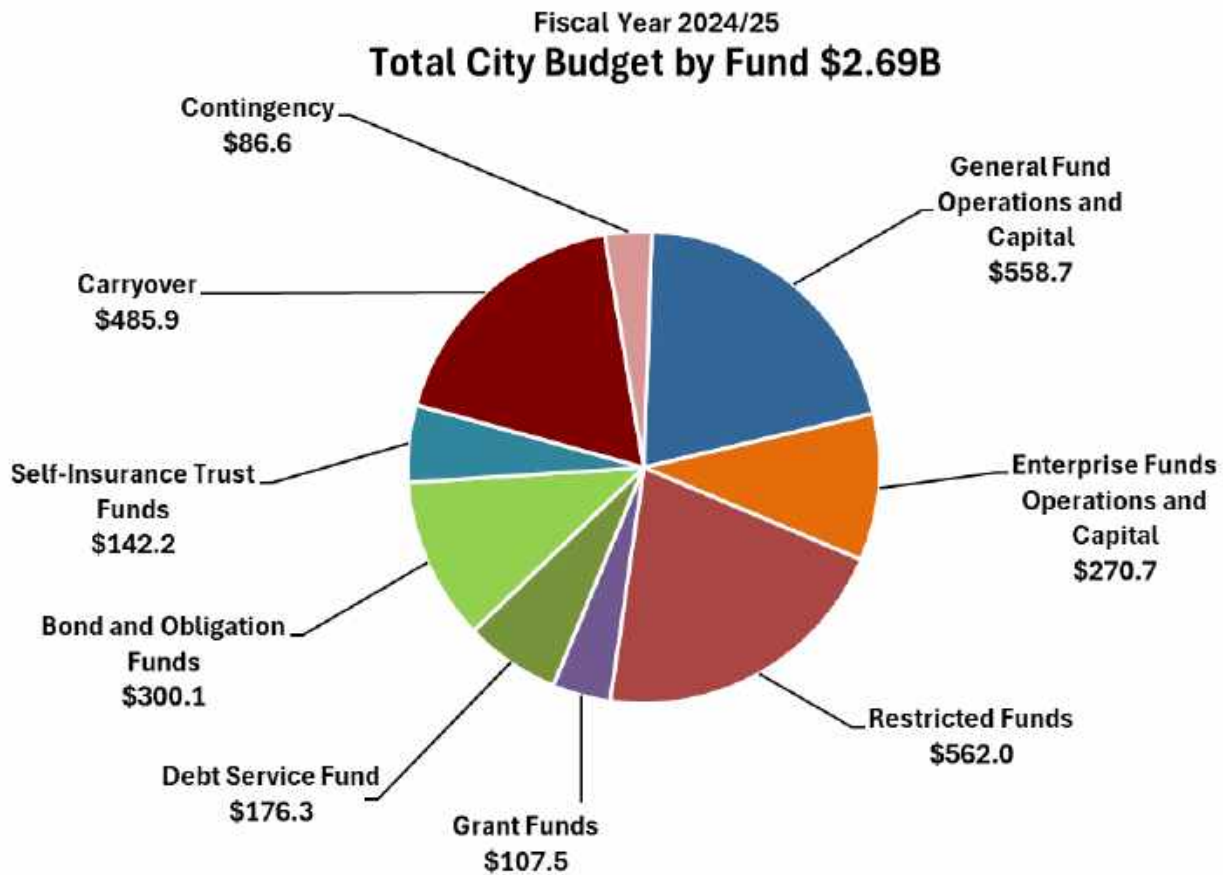


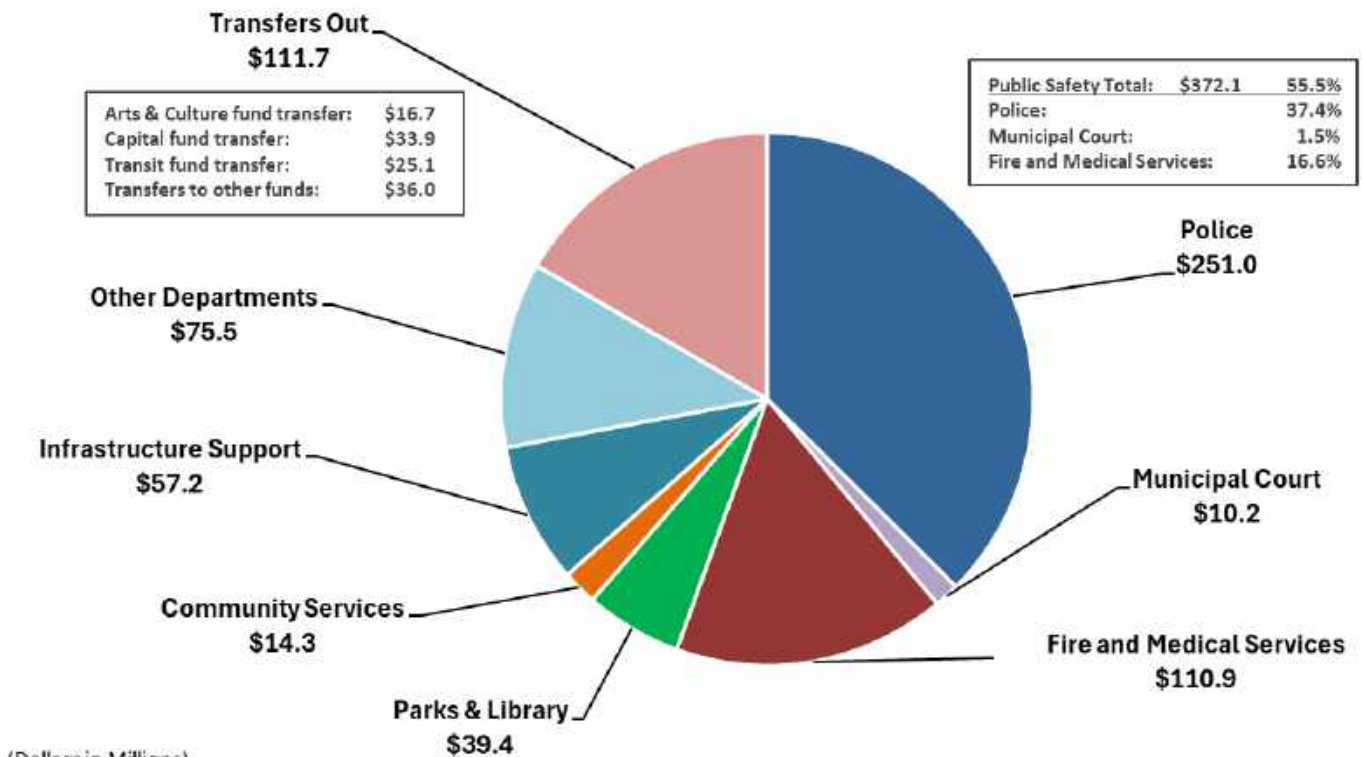
Figure 2: Total City Budget by Fund

General Governmental Funds

The General Fund Budget contains resources and expenditures that are discretionary in nature and can be allocated based on the needs and priorities of the City. The City of Mesa reports on the General Governmental Funds, which combines the General Fund and the Quality of Life Fund. The funding for the Quality of Life Fund comes from a sales tax dedicated and restricted to public safety and arts and cultural programming. Though the City does have Financial Policies which are adopted by the City Council and more information about them are covered at the end of this section, the City does have an additional set of financial principals for the General Governmental Funds when developing the budget. These principals are:

- Balance net sources and uses
- 10% – 15% reserve fund balance over the 5-year forecasted period
- Sustainability of programs and services
- Maintain competitive wages and benefits compared to other valley cities in order to retain and recruit quality staff
- Investment in capital and lifecycle replacement projects

Fiscal Year 2024/25
General Governmental Funds Budget by Department \$670.2M*



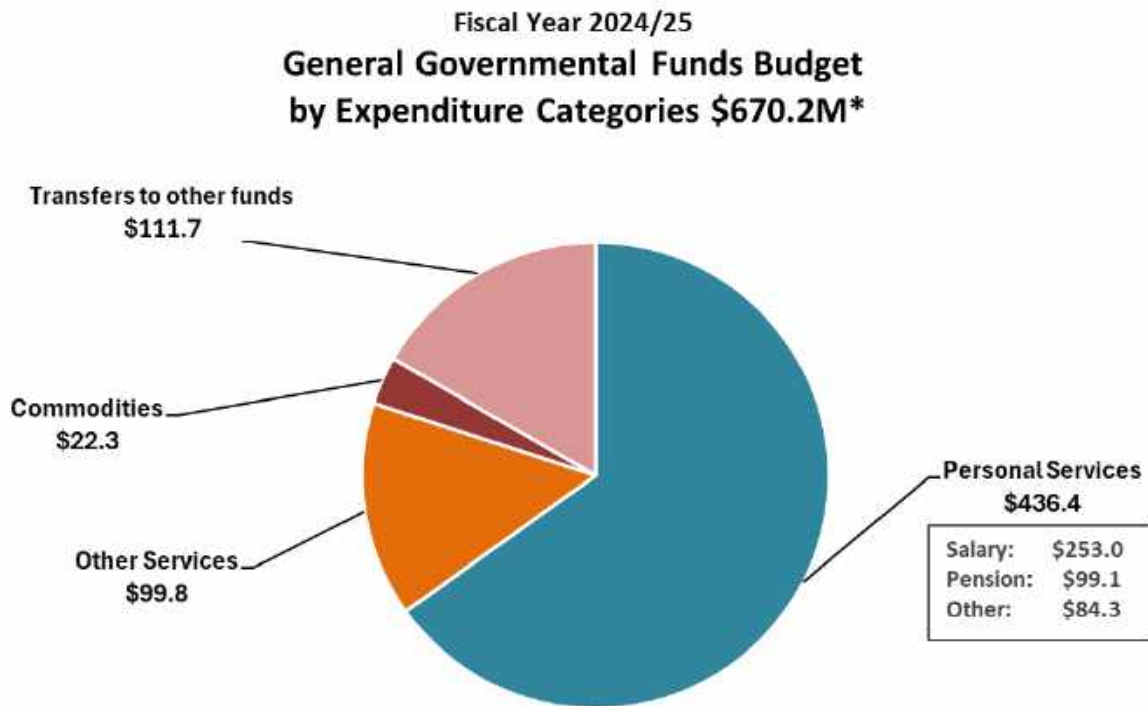
(Dollars in Millions)

*Excludes \$30M General Governmental Funds Carryover

Figure 3: Total General Governmental Funds by Department

Budget & Financial Summaries

Figure 3 shows the breakdown of budgeted expenditures by department in the General Governmental Fund. In the FY 2024/25 Adopted Budget, 55.5% of budgeted expenditures in the General Governmental Funds directly support public safety services (Police, Municipal Court, Mesa Fire and Medical). Additionally, a significant portion of the infrastructure support and other departments' General Governmental budgets provide services that ensure the effective and efficient delivery of public safety services. Expenditures included in infrastructure support and other departments are for information technology, public safety communications, facilities maintenance, human resources, and purchasing. Parks and Library account for 5.9% of General Governmental expenditures and Community Services accounts for 2.1% of General Governmental expenditures. The General Governmental Fund also supports other funds in the City through fund transfers out of the General Fund. Services supported through fund transfers include replacement of public safety vehicles, arts and culture programs, economic investment, commercial facilities, capital items, and transit services.



(Dollars in Millions)

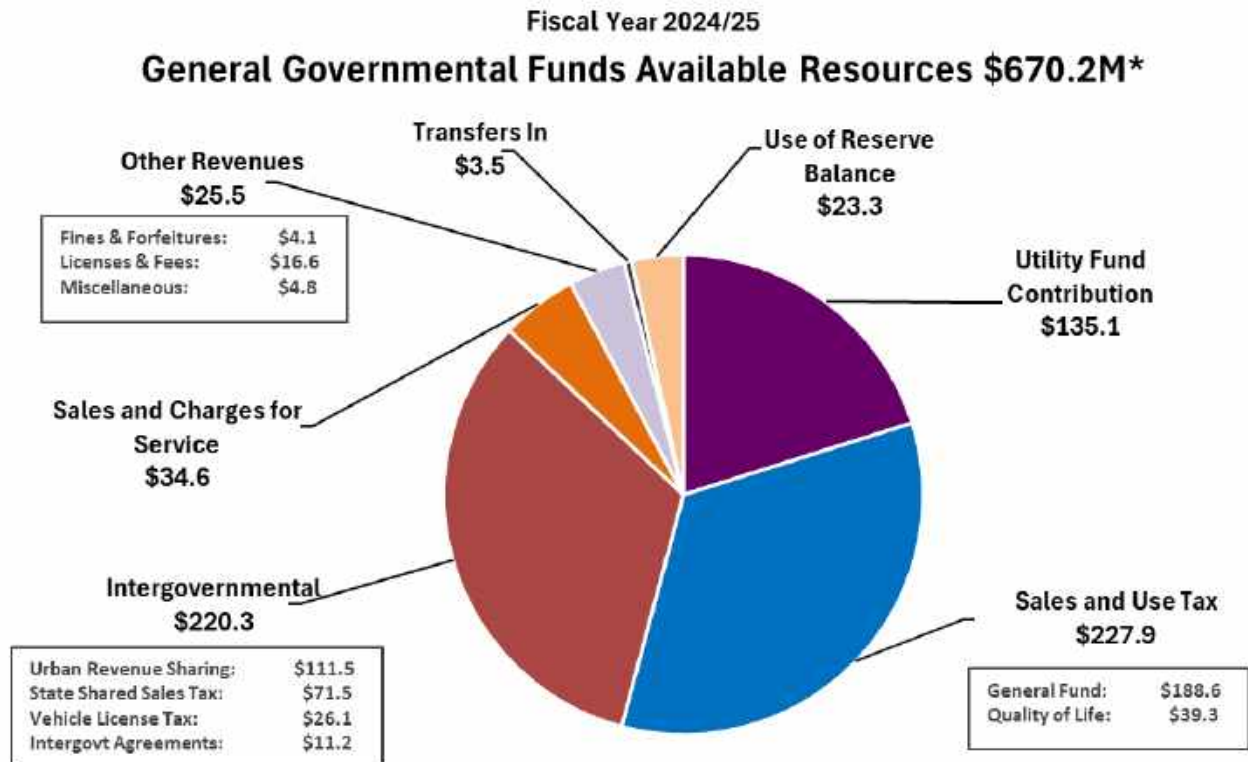
*Excludes \$30M General Governmental Funds Carryover

Figure 4: General Governmental Funds by Expenditure Category

Figure 4 shows the breakdown of the General Governmental Funds by expenditure category. A majority of the expenditures in the General Governmental Funds is personal services. In FY 2024/25, 65.1% of the budgeted expenditures in the General Governmental Funds are allocated to pay the salaries and benefits of City staff. Personal services costs increased by 4.7% compared to FY 23/24 due to additional staff added, a 3% step increase, and increase to Police overtime, and a larger investment into the state-run retirement plans to help stabilize the current unfunded liability payment. Other Services for the General Governmental Funds increased \$10.3 million compared to the FY 23/24 budget due to the inflationary impact of vehicle maintenance and fuel costs, and a

Budget & Financial Summaries

larger allocation of lifecycle city facilities maintenance. Commodities for the General Governmental Funds decreased by \$7.6 million from FY 23/24 due to the timing of one-time lifecycle projects. Transfers to other funds decreased slightly from the prior year.



(Dollars in Millions)

*Excludes \$30M General Governmental Funds Carryover

Figure 5: General Governmental Funds Available Resources

Figure 5 shows the breakdown of available resources in the General Governmental Funds. Revenues for the General Governmental Funds come from three primary sources: city sales and use tax, state shared revenues, and a contribution from the Utility Fund. Sales and use tax and intergovernmental revenues are discussed further in the Revenue Trends Section. Sales and use tax and intergovernmental revenues are dependent on local and national economic trends. As the economy improves, these revenues grow. If there is a downturn in the local or national economy, these revenues decrease. Over the past few years, the City has seen growth in sales and use tax and state shared revenues. This growth is expected through FY 2024/25 due higher than expected sales tax growth due to inflation. Though retail sales tax is expected to be lower due to a projected slowdown, Intergovernmental revenue is anticipated to decrease due to the implementation of the state flat income tax.

Another resource for the General Governmental Funds is a contribution from the Utility Fund. Mesa uses the contribution in lieu of a primary property tax. Effective July 1, 2020, the City added an ordinance which would allow this contribution to be a transfer equal to up to 25% of utility revenues for public safety purposes and up to an additional 5% for general use (non-public safety).

Budget & Financial Summaries

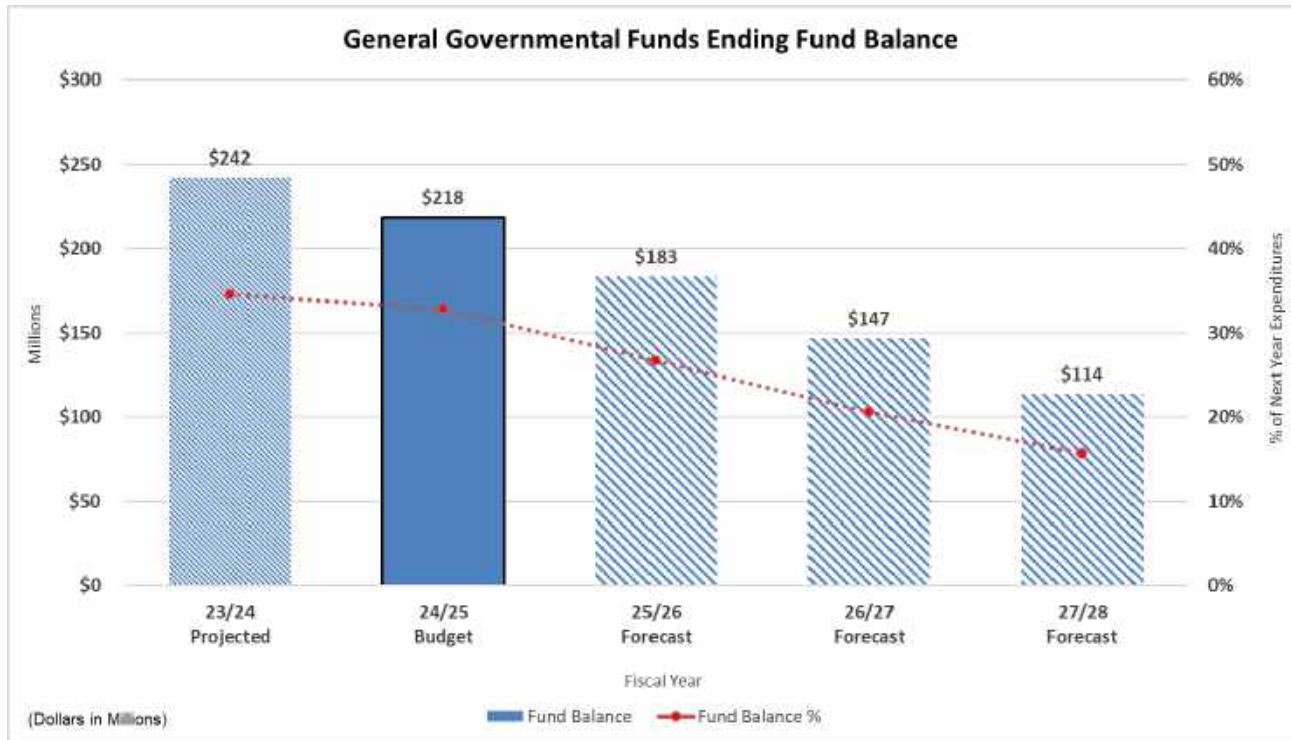


Figure 6: General Governmental Funds Ending Fund Balance

Figure 6 shows the ending fund balance and the ending fund balance as a percentage of the next year's expenditures for the General Governmental Funds for five fiscal years. The financial policies of the City require a minimum fund balance of 8-10%, and the City's principals recommend a reserve fund balance of at least 10% – 15% over the 5-year forecasted period. The forecasted fund balance is projected to decrease due to both revenues and expenditures. On the revenue side, the state's implementation of the flat income tax and the elimination of the residential rental tax cause a steep decrease overall. Expenditures continue to increase with inflation and pressures for personal services and capital and lifecycle items.

Utility Fund

The Utility Fund is a government owned and operated enterprise fund that sells goods and services to the general public. In principle, an enterprise fund operates like a business, with resources for a certain service that cover the costs associated with providing that service. In Mesa, the Utility Fund consists of services that the City provides such as electric, natural gas, water, wastewater, solid waste, and district cooling. The departments that operate in the Utility Fund are Energy Resources (electric and natural gas), Water Resources (water and wastewater), Solid Waste, and Facilities Management (district cooling). Other departments directly or indirectly allocate costs to the Utility Fund based on the support they provide to the utility services.

Financial principles of the Utility Fund call for balanced net sources and uses, maintaining a reserve balance of 20% or higher, rate adjustments that are predictable and smoother throughout the forecast, affordable utility services, and equity between residential and non-residential rates. These principles can conflict with one another depending on many external factors and must be weighed carefully when making decisions about the fund.

Budget & Financial Summaries

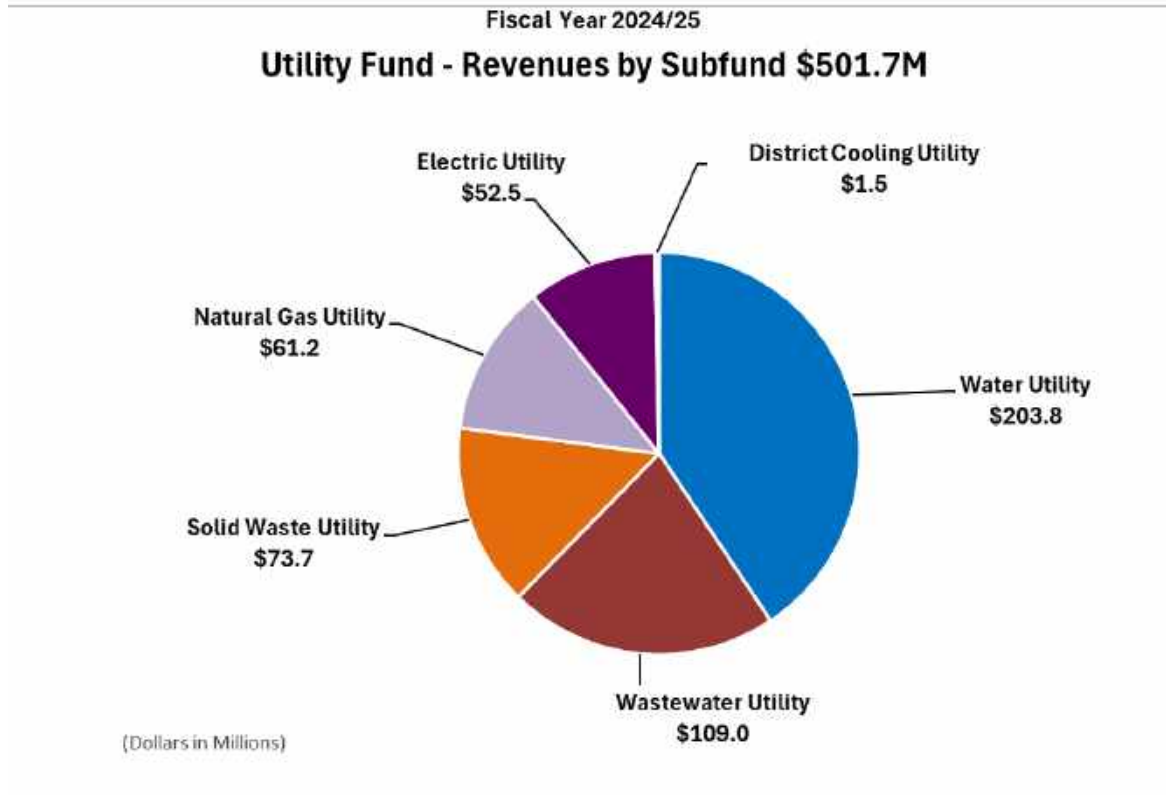


Figure 7: Utility Fund - Revenues by Utility

Figure 7 shows the breakdown of revenues by utility for the FY 2024/25 Adopted Budget. Most of the revenues in the Utility Fund are from utility rates paid by Mesa residents and businesses. As part of the budget process, Mesa forecasts utility revenues and proposes adjustments as necessary in the fall to ensure an adequate reserve balance. Utility revenues are discussed in further detail in the Revenue Trends Section.

Figure 8 shows the FY 2024/25 Adopted Budget for the Utility Fund by expenditure category. Compared to the General Governmental Funds, there is a wider diversity of expenses in the Utility Fund. Each utility has unique expense pressures. The water utility is sensitive to increases in the cost to purchase water from the Central Arizona Project (CAP) and the cost of electricity and chemicals necessary to treat water. The wastewater utility is sensitive to the cost of electricity and chemicals necessary to treat wastewater and the costs from the City's participation in joint ventures with other local municipalities. The solid waste utility is sensitive to landfill fees, fuel, and other vehicle-related costs. The electric and natural gas utilities are sensitive to the costs to purchase electricity and natural gas on the open market. Each of these variables are individually forecasted in the City's long-range forecast.

Budget & Financial Summaries

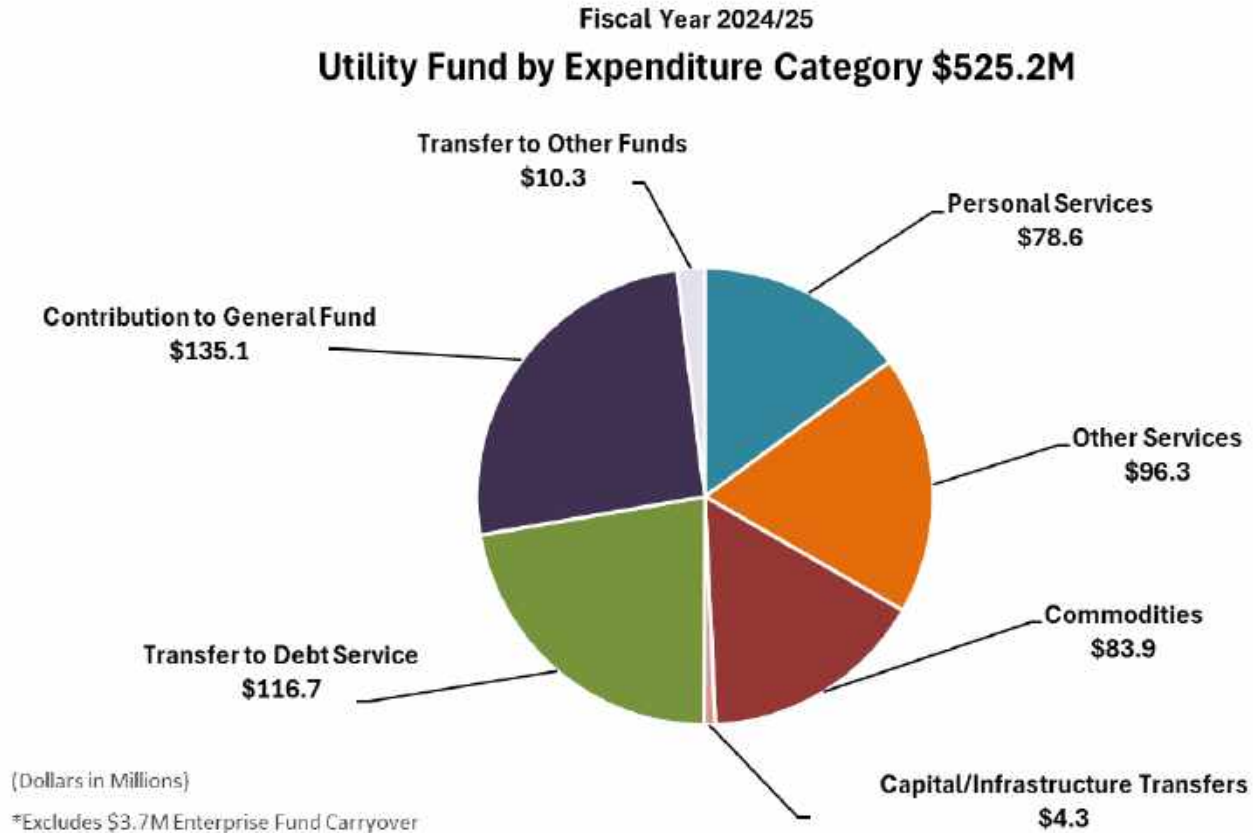


Figure 8: Utility Fund by Expenditure Categories

Maintaining and improving the utility capital and infrastructure is essential to providing high-quality, reliable service to Mesa residents and businesses. Mesa continuously invests in capital and infrastructure to support these utility services. Many of the capital improvements necessary to ensure reliable service and to adequately serve new customers are funded with revenue bonds, which are backed by utility revenues. The Utility Fund transfers to the Utility Debt Service funds to pay for this debt. Current and future bond issuances and the associated debt service are included in the City's long-range forecast. Utility systems revenue debt service is covered in more detail in the Bonds and Debt Service section.

Another significant use of the Utility Fund is a contribution to the General Fund. The City of Mesa does not levy a primary property tax. This contribution supports public safety and other General Fund services. Effective July 1, 2020, the City added an ordinance which quantifies this contribution to be a transfer up to 25% of utility revenues for public safety purposes and up to an additional 5% for general use (non-public safety).

Each utility is operated as a separate business center. For the utilities, rate schedules are adjusted annually if needed in a manner consistent with costs of capital and the fixed and variable costs of operation and maintenance within each utility.

The reserve balance allows for the smoothing of rate adjustments. This smoothing avoids large rate increases and minimizes the impact to customers in any single year.

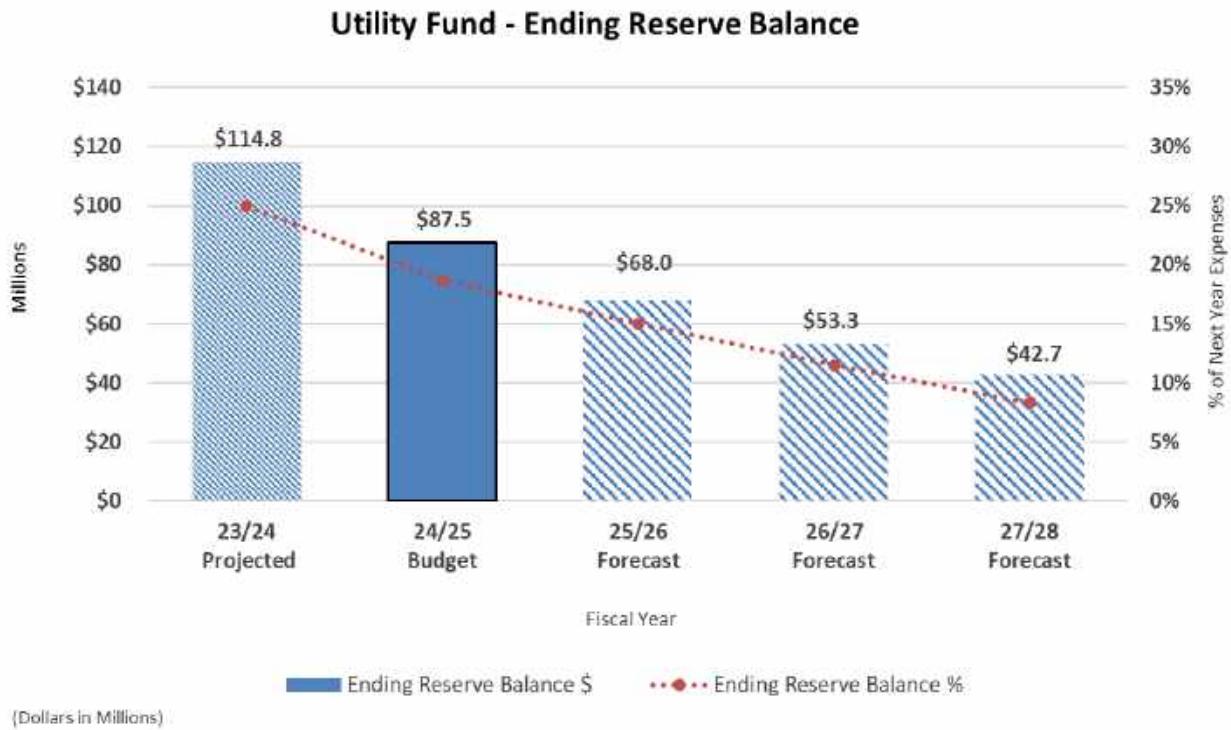


Figure 9: Utility Fund – Ending Reserve Balance

Figure 9 shows the ending fund balance and the ending fund balance as a percentage of the next year’s expenditures for the Utility Fund for five fiscal years. The forecasted fund balance is projected to decrease due to expenditure pressures for personal services, commodities, capital and lifecycle items, and debt service that the City continuously monitors.

Restricted Funds

For budgeting purposes, restricted funds are legally or administratively restricted to be used for a specific purpose as defined by federal, state, or local governments.

Transportation-Related Restricted Funds

Transportation funds come from two revenue sources. The first source is the State of Arizona, which collects fuel tax and distributes a portion to incorporated cities and towns in the form of Highway User Revenue Funds (HURF). As one of the three Arizona cities with a population greater than 300,000, Mesa also receives an additional allocation of the fuel tax revenues, referred to as HURF 3%. The second source is a portion of Mesa’s sales tax, set at 0.3%, which is dedicated to transportation. This portion of sales tax is referred to as Local Street Sales Tax in the Local Streets Fund.

HURF and Local Streets Fund are managed together, as both funds are restricted to street-related expenditures. During the Great Recession, the State of Arizona diverted a portion of HURF revenues originally designated for cities and towns. Much of the State diversion of HURF revenues from cities has been restored, but in recent years additional funding was only received as one-time revenues still short of original levels. However, in FY 2019/20 the State of Arizona restored ongoing HURF revenue to municipalities. For the FY 2024/25 Adopted Budget,

Budget & Financial Summaries

revenues are budgeted \$11.2 million higher at \$100.1 million compared to the prior year's budget due to an increased demand for temporary traffic control services

Expenditures in the Transportation-Related Restricted Funds include both on-going street maintenance and one-time street improvements. In the FY 2024/25 Adopted Budget, the City allocated \$154.8 million in capital and operating expenditures for the Transportation-Related Restricted Funds, a \$22.7 million increase compared to the prior fiscal year due to the carry forward of open projects, the addition of new project priorities, and shifting the street sweeping from the Environment Compliance fee fund to Local Streets Fund. The City has a projected beginning reserve balance of \$229.7 million in FY 2024/25 and is planning to use existing fund balance to cover the additional expenditures and debt service payment.

Public Safety Sales Tax Fund

In FY 2018/19, the citizens of Mesa approved an increase to the City sales tax by .25% to support public safety. The voter-approved Public Safety Sales Tax Fund is revenue dedicated to Public Safety programs and projects. The FY 2024/25 Adopted Budget includes funding for new public safety projects, like additional funding for the Police Department's Headquarters remodel and the furniture, fixtures, and equipment for the new building. Funding for one-time items for Police includes unmanned aerial systems (UAS) to support patrol and tactical operations in Police, Drone First Responder program, and several cyber-security network enhancements. One-time funding for Fire & Medical includes capacity to support the station 224 positions in the Spring recruit academy. See the Police and Mesa Fire and Medical sections in the Department Operational Plan for details on the additional FTE on ongoing costs in this fund.

Falcon Field Airport Fund

The Falcon Field Airport Fund operates as an enterprise fund, with charges for sales and charges for service and intergovernmental revenues covering the expenses related to the operation of the airport. The Falcon Field Airport Fund is managed separately from other funds due to restrictions on airport funding. Although Falcon Field revenue cannot be used to support other Mesa governmental operations, Falcon Field indirectly benefits the City by allowing customers from around the country to connect to businesses in Mesa.

The FY 2024/25 Adopted Budget includes \$10.8 million in operating and carryover costs and \$3.8 million in capital costs which include the Midfield Crossover Taxiway East, Realignment of Taxiways, and the Anzio Ramp Reconstruction. The projected year-end fund balance for FY 2024/25 for the Falcon Field Airport Fund is approximately \$1.2 million.

Environmental Compliance Fee Fund

The Environmental Compliance Fee Fund is supported by a monthly fee applied to utility accounts to meet the projected costs of Federal and State environmental mandates. Neither the Federal nor the State government provides funding for these environmental mandates.

The current \$7.32 monthly environmental compliance fee is anticipated to generate \$18.0 million in revenue in FY 2024/25. The fee funds the City's environmental activities such as air quality, storm water quality, hazardous waste management, and asbestos management. Budgeted on-going operational and capital expenditures are \$30.5 million. Savings experienced each year are accumulated and applied to one-time expenditure needs.

Economic Investment Fund

The Economic Investment Fund is used to pursue a variety of citywide economic development opportunities. It is used to seek entrepreneurial solutions, business and industry partnerships, and to deliver new jobs to propel

Budget & Financial Summaries

Mesa's economic growth, prosperity, and innovative spirit forward in the global marketplace with projects such as Arizona State University's expansion, CO+HOOTS, and The Studios at the Mesa City Center.

Arts and Culture Fund

The Arts and Culture Department manages the Mesa Arts Center, the i.d.e.a. Museum, and the Arizona Museum of Natural History. The City tracks the operational expenditures and revenues related to the operation of the venues in the Arts and Culture Fund. Additionally, to ensure the City maintains high quality cultural amenities, this fund is subsidized by the General Fund. Beginning in FY 2024/25 the General Fund contribution is set equal to the actual expenditures for personnel, projects, and indirect charges, trued up on a quarterly basis. See Arts and Culture's page in the Department Operational Plans section for details on expenditures in this fund.

Transit Fund

The City of Mesa contracts with Valley Metro to provide fixed bus route, paratransit, and light rail services. The expenditures and revenues associated with operating these services are tracked in the Transit Fund. Certain revenues the City receives for mass transit programs are restricted, like the City's portion of the Arizona Lottery Fund (ALF) revenue.

This fund is subsidized by the General Fund. The amount of the General Fund contribution in the FY 2024/25 Adopted Budget is approximately \$25.1 million which is a significant increase from the prior year due to cost increases for labor and maintenance of the fixed-route bus and light rail services.

Commercial Facilities Fund

The Commercial Facilities Fund supports the Mesa Convention Center, the Hohokam Spring Training Facility, and the Cubs/Sloan Park Spring Training Facility. This fund is subsidized by the General Fund. The amount of the General Fund contribution in the FY 2024/25 Adopted Budget is approximately \$3.0 million.

Joint Venture Funds

To leverage economies of scale for certain services, local governments establish intergovernmental agreements to jointly deliver services. These agreements between local governments are known as joint ventures. The City currently participates in five joint ventures. The Greenfield Water Reclamation Plant (GWRP) and TOPAZ Regional Wireless Cooperative (TRWC) are managed by the City of Mesa, while the Sub-Regional Operating Group (SROG), the Val Vista Water Treatment Plant, and Valley Metro are managed externally. GWRP and TRWC are managed in respective funds, and the expenses in those funds are balanced with contributions from member governments, including the City of Mesa.

Impact Fee Funds

Impact fees are collected from new developments to help pay for the capital and infrastructure that was built previously to service the development. In accordance with state statute, Mesa currently charges four impact fees on new developments: Police, Fire, and Water. The revenues from these impact fees are tracked in individual funds and support the debt service associated with certain previously completed capital improvement projects that serviced growing areas in Mesa. When enough impact fee revenue is collected to cover the eligible debt service, the fee is discontinued. In the FY 2024/25 Adopted Budget, the City budgeted \$10.6 million in impact fee revenue through Fire, Police, and Water impact fees.

Trust Funds

The City of Mesa uses trust funds to self-insure for areas of liability. The trust funds track revenues and expenses related to employee health benefits, worker's compensation claims, and public property and liability legal claims.

Budget & Financial Summaries

Employee Benefit Trust Fund

The Employee Benefit Trust (EBT) Fund is used to fund employee health benefits and other employee benefit programs that the City sponsors. The EBT Fund is funded through medical and dental premiums that are paid partially by the employee and partially by the City. A fund balance is maintained in the fund to cover large increases in claims and to smooth contribution increases for employees and the City. For FY 2023/24, expenditures are projected at \$112.7 million, \$10.9 million or 9.7% higher than FY 22/23 actuals. Most of the increase is due to medical and prescription claims which have increased by \$10.7 million (11.8%) compared to FY 22/23. The FY 24/25 Adopted Budget includes \$106.1 million in claims to reflect an estimated 5% increase from FY 23/24 projections.

Contributions into the fund for medical and dental are estimated at \$113.2 million, consisting of \$94.0 million from the City and \$19.2 million from employees and retirees. Although the City takes advantage of cost containment opportunities, annual medical costs are increasing year-over-year due to inflation and the prescription market, resulting in an increased employee and City contribution for FY 2024/25.

The total EBT budget for FY 2024/25 is \$126.8 million with revenues budgeted at \$119.3 million. This includes a \$5 million placeholder for the relocation of the Mesa Health and Wellness Center. The end fund balance in FY 24/25 is forecasted to be above 30%.

Workers' Compensation Fund

The Workers' Compensation Fund is used to fund claims and insurance premiums related to employee work-related injuries. FY 2023/24 projected expenditures are 6.0 million, including \$4.4 million in insurance premiums and claims. Total budgeted expenditures for FY 2024/25 are \$7.3 million, and total budgeted revenues for FY 2024/25 are \$4.7 million. The City's Workers' Compensation fund balance policy is to plan enough revenue (from other funds based on their positions) to equal the estimated total annual cost estimate for the following year. Because the projected expenditures in FY 23/24 are low, the fund balance is much greater than necessary to cover FY 24/25 expenditures, thus the city contribution for FY 24/25 is much lower than it would be otherwise.

Property and Public Liability Fund (PPL)

The Property and Public Liability (PPL) Fund is used to pay claims related to lawsuits against the City. The value of claims paid varies significantly by year. The length of time from the submission of a claim to its final resolution can take years, which causes fluctuations in annual cost. The total projected expenditures for FY 2023/24 are \$8.8 million, and the budgeted expenditures in FY 2024/25 are \$10.4 million. The fund balance policy for the PPL fund is to maintain a minimum fund balance of \$12.0 million, an increase from prior years of \$10 million.

Grant Fund

The City pursues grants to fund capital projects, implement or enhance programs, and fund the acquisition of new equipment. While the application for grant funding requires preparation time by City staff as well as subsequent tracking of grant expenditures, grant awards provide the City with the means to fund services that would not otherwise be funded in the City's budget. Not all grants applied for are awarded to the City. The City includes grants currently being applied for in the Adopted Budget to allow for budget capacity.

As part of the FY 2024/25 Adopted Budget, the City allocated a total of \$148.7 million in total grants with a majority of the capacity supporting the federal supported affordable housing programs and other additional priorities. The Police Department and Mesa Fire and Medical Department also apply for a significant amount of grant revenue

Budget & Financial Summaries

to support potential programs, training, new employees, and the purchase of equipment that the City may not be able to fund otherwise.

Bond and Debt Service Funds

The City issues debt, in the form of bonds, to provide the resources necessary to complete certain capital improvements. The bond resources and the expenditures associated with completing capital improvements occur in the Bond Funds. The repayment of the debt associated with the bonds occurs in the Debt Service funds. Bonds and debt are discussed further in the Bonds and Debt Service section.

Carryover Funds and Contingency Funds

Carryover funds are to pay for items that were budgeted in the prior fiscal year but are not received until the next fiscal year. For example, if Solid Waste purchases a new garbage truck that does not arrive until the next fiscal year, funding would be carried over from the current fiscal year to the next to pay for the vehicle when it arrives. Contingency funds are included in the budget for unexpected events or other unforeseen needs that arise during the fiscal year. Examples include natural disasters, new unfunded mandates, or the receipt of unanticipated grant funding.

Fund Balance

Fund balance is the net of assets and liabilities in a fund. Maintaining an adequate fund balance mitigates current and future risks, such as a revenue shortfall or unanticipated expenditures. The beginning fund balance shows the position of a fund at the beginning of the fiscal year. Ending fund balance is calculated by taking the beginning fund balance and adding the net sources and uses of that fund in a given fiscal year. The ending fund balance for one fiscal year is the beginning fund balance for the next fiscal year. The City's fund balance is made up of both restricted and unrestricted resources. **Figure 10** summarizes the estimated FY 2024/25 ending fund balance of the General Governmental and Utility Funds.

Summary of Changes in Fund Balance for General Governmental and Utility Funds FY 2024/25									
Fund	Projected Beginning Fund Balance	+	Projected Resources	+	Net Fund Transfers	-	Budgeted Expenditures/ Expenses	=	Projected Ending Fund Balance
General Governmental	\$241,950,632		\$508,096,644		\$56,958,622		\$588,572,730		\$218,433,168
Utility	\$114,508,177		\$501,639,178		(\$266,352,630)		\$262,504,855		\$87,289,870
Total	\$356,458,808		\$1,009,735,822		(\$209,394,008)		\$851,077,585		\$305,723,038

Figure 10: General Governmental and Utility Fund Balance

Budget & Financial Summaries

Revenue Trends

The City must have enough revenues and other resources to cover all the budgeted expenditures. The three main sources of revenues are taxes, intergovernmental revenues, and sales and charges for services. These three categories constitute over 52% of the resources budgeted in FY 2024/25. Other resources available to the City are bond proceeds and use of reserve balance which are not revenues since they are not a source of income.

Some City resources are restricted and can only be used for certain types of expenditures. For example, secondary property tax can only be used for General Obligation debt, and new bond proceeds can only fund capital improvements. Other resources or portions of resources are not restricted; they are available for general operations and can be allocated to the highest priorities of the City. Examples of these revenues are sales tax and state shared revenues. Some revenue sources are relatively stable over time while others fluctuate with the economy. Therefore, the City strives for diversification of revenue sources to ensure the continuation of City services during economic cycles. **Figure 11** shows the total available City resources.

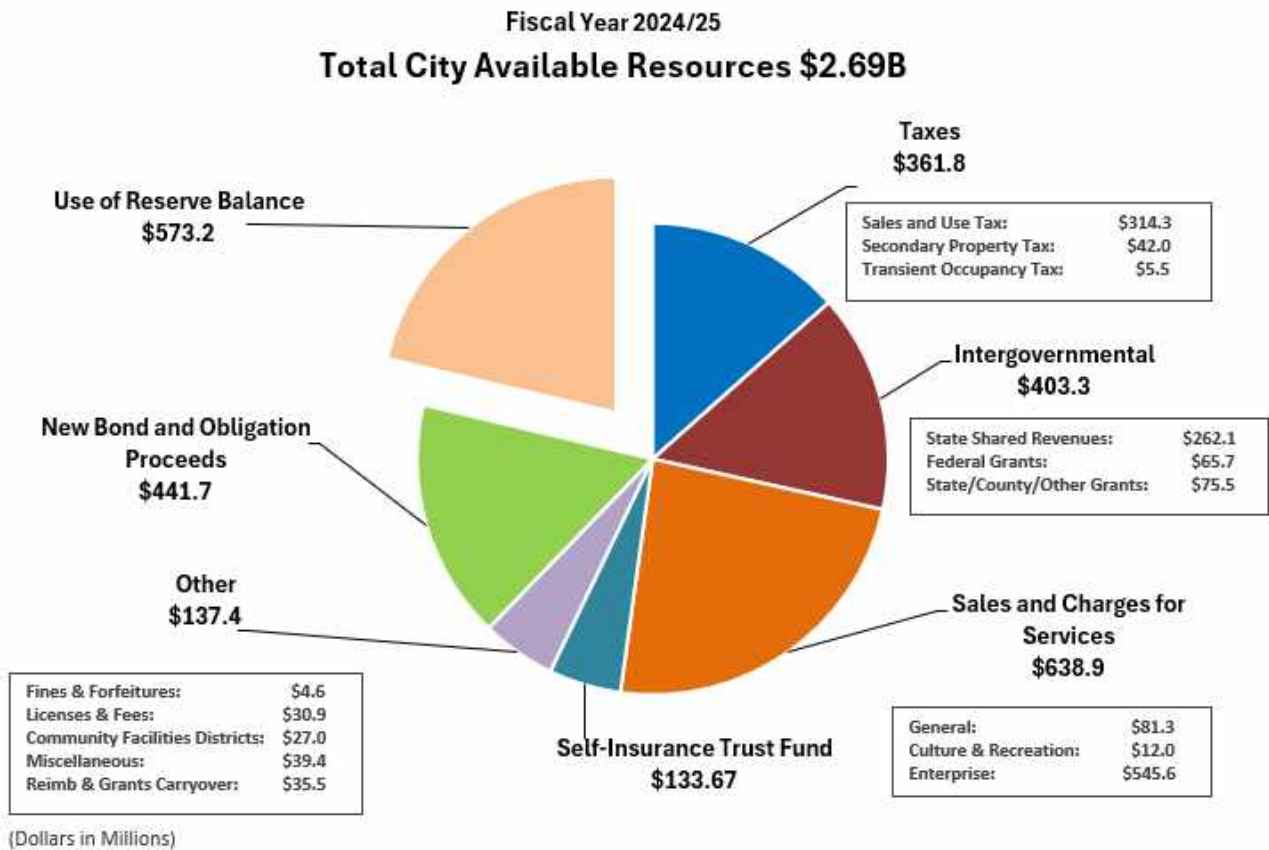


Figure 11: Total City Available Resources

Budget & Financial Summaries

Taxes

Sales and Use Tax

Arizona’s cities and towns have authority granted by the State to establish certain taxes for revenue purposes. The local transaction privilege tax, also known as sales tax, is one such means for funding municipal services. The City of Mesa’s current local sales tax rate is 2.00% and consists of four parts: the City’s sales tax portion of 1.20%, which is recorded in the General Fund; the City’s quality of life sales tax portion of 0.25%, which together with the City’s sales tax makes up the tax portion of the General Governmental revenues; the City’s public safety sales tax portion of 0.25%, which went into effect on March 1, 2019; and the City’s local street sales tax portion of 0.30%, which is restricted for use only on local transportation needs.

Figure 12 shows the allocation of the total sales tax rate by percent. When combined with the State and County sales tax rates, the total sales tax rate Mesa businesses pay is 8.3%. With a transaction privilege (sales) tax of 8.3%, when a person buys \$100 worth of taxable items, the vendor is responsible for remitting \$8.30 to the taxing entity (City, County, State). Of that \$8.30, \$2.00 is allocated to sustaining Mesa’s services: \$1.70 supports Police, Fire and Medical, Parks, Libraries, Arts and Culture, and other business operations, and the remaining \$0.30 goes toward maintaining and repairing local city streets. Mesa does not have a local sales tax on groceries.

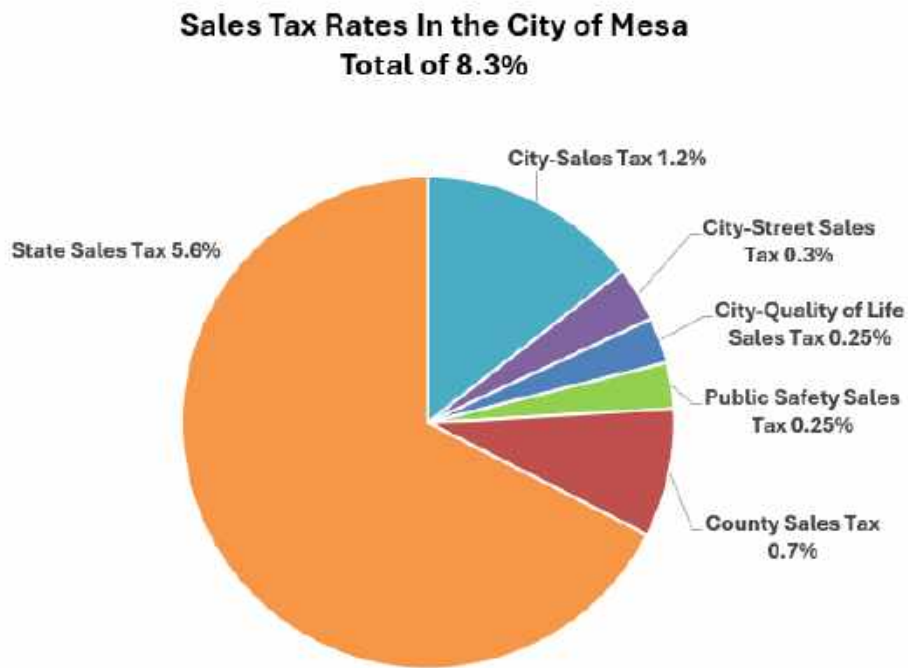


Figure 12: Sales Tax Rates in the City of Mesa

Mesa also receives a portion of the sales tax collected by the State. The sharing of state sales tax is discussed in the Intergovernmental Resources section of this document. Use tax is levied on items acquired from a retailer and stored or used within the city that have not been charged transaction privilege tax at least equal to the Mesa tax rate of 2.0%.

Budget & Financial Summaries

Sales and Use Tax Trends

At the start of budget cycle, long-term forecasts for sales and use taxes are developed using multivariate time series models. State law requires the City to adopt a balanced budget, and the amount of revenue the City collects determines the amount of expenditures the City budgets. Sales and use tax is cyclical, and the amount the City collects is based on the conditions in the local and national economy. Forecasting sales and use tax allows the City to determine a reasonable amount to budget while maintaining adequate reserves and ensuring the budget is balanced. Additionally, forecasting sales tax long term allows the City to plan expenditures based on trends in sales tax revenues to ensure financial stability into the future. The sales and use tax revenues budgeted in the FY 2024/25 Adopted Budget are based on the actuals of prior fiscal years and trends in the local, state, and the national economy.

Figure 13 shows the sales and use tax forecast for five years. The City partners with the University of Arizona’s Forecasting Project to access forecast data on several economic indicators. The City uses this data to correlate the sales and use tax forecast with larger economic trends related to personal income, employment, retail sales, population growth, and new home construction. The sales and use tax forecast provides the frame work for the FY 2024/25 budget process, assisting City Management’s decision making when considering proposed enhancements to services. The City is conservative in forecasting to ensure that expenditures do not grow at an unsustainable rate and to ensure the City can support on-going services through unknown economic impacts.

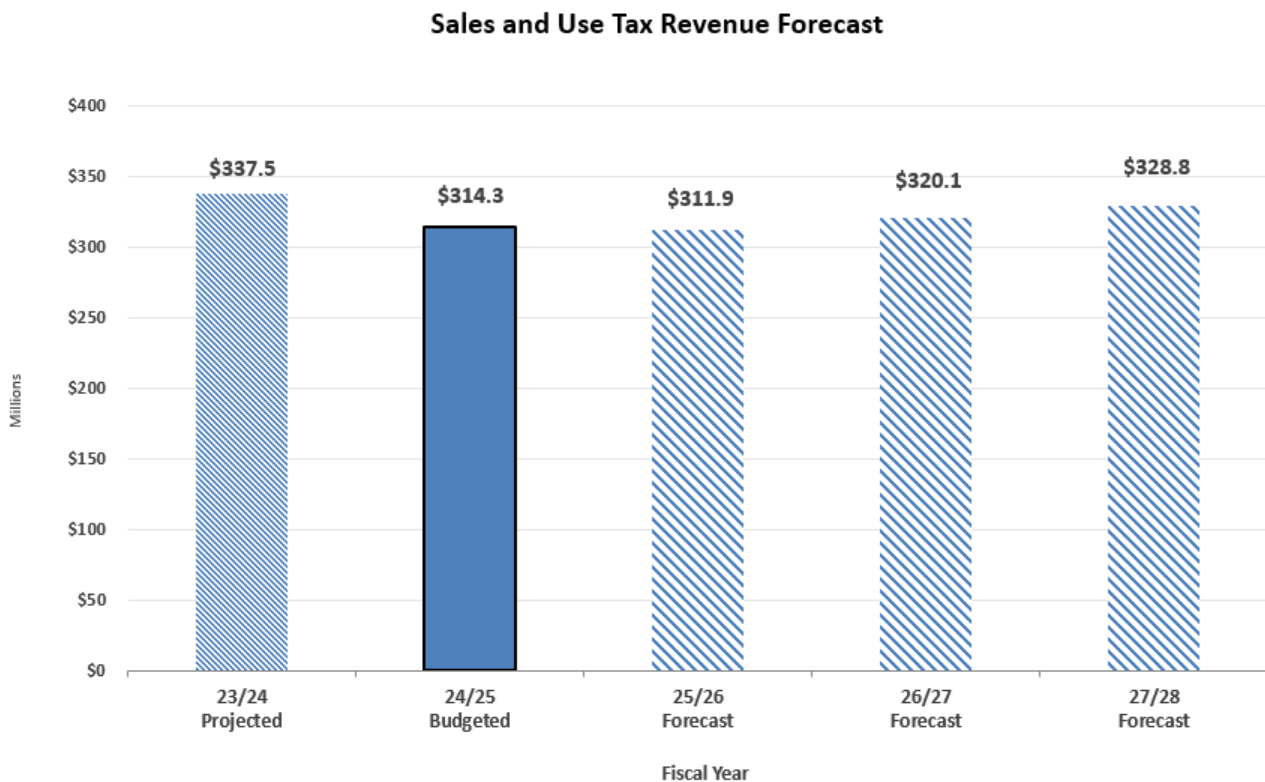


Figure 13: Sales and Use Tax Forecast

Budget & Financial Summaries

Sales and use taxes are important sources for the City’s General Fund, Quality of Life Fund, Public Safety Sales Tax Fund, and Local Street Fund. Trends in the economy significantly impact sales and use tax collections. Sales and use tax revenue have grown the past few years, as the economy has continued to expand in recent years. **Figure 14** shows the actual and forecasted trends in local sales and use tax revenue. The Public Safety Sales Tax went into effect on March 1, 2019. Since FY 2018/19, there has been steady growth in local sales tax collection. That trend changes course in FY 2024/25 with the elimination of the residential rental tax by the state legislature as shown below. The loss of revenue is anticipated to be an annual impact of approximately \$20M.

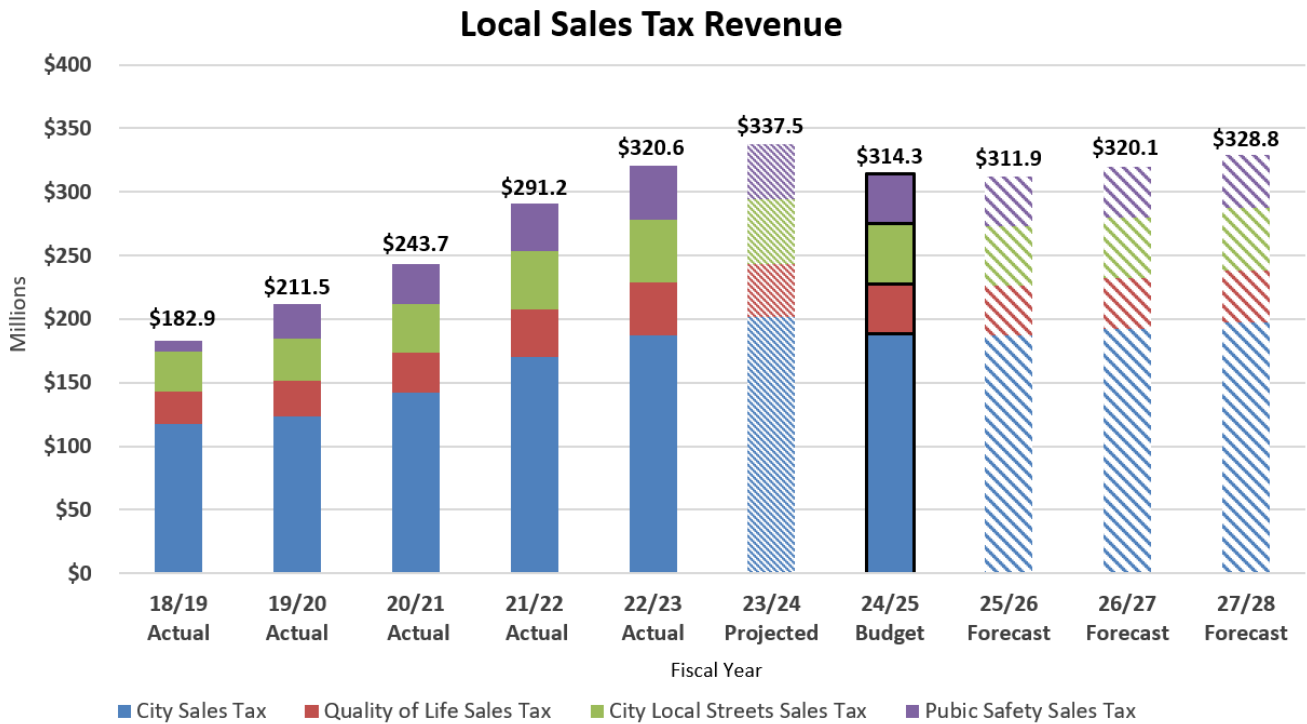


Figure 14: Local Sales Tax Revenue

Property Tax

State law (A.R.S. §42-17151(A)) allows a municipality to levy a property tax. There are two types of property tax in the State of Arizona, primary and secondary.

- Primary property tax can be used for any general City operations. Since 1946, the City of Mesa has not levied a primary property tax.
- A secondary property tax may be levied for payment of principal and interest from debt associated with General Obligation bonds. Therefore, the City’s secondary property tax is restricted to that use. Property valuations are known in advance, so the amount of revenue raised by the secondary property tax levy is also known. The City Council sets the secondary property tax levy and associated rate annually. The FY 2024/25 secondary property tax rate is \$0.8582 per \$100 of net assessed value with a corresponding levy of \$42.0 million.

Further information is outlined in the Bonds and Debt Service section of this document.

Budget & Financial Summaries

Transient Occupancy Tax

State law (A.R.S. §42-6002) allows a municipality to levy a transient occupancy tax, also known as bed tax, on hotel/motel stays. The current transient occupancy tax is assessed at a rate of 5.0%. Transient occupancy tax is a restricted revenue source and is dedicated to programs that encourage additional tourism: the Visit Mesa program, citywide special events like Celebration of Freedom or Merry on Main St., capital improvements at the Mesa Convention Center and Hohokam Spring Training Facility, and other spring training facility construction and operational expenditures.

Intergovernmental Resources

Most of the intergovernmental revenues the City receives come in the form of state shared revenues, which the State of Arizona is obligated by state statute to distribute to local governments. The City also receives a significant amount of grant revenues from the federal, state, and county governments.

State Shared Revenues

State shared revenues are collected by the State of Arizona on behalf of local governments and distributed to cities and towns based on population and formulas in state statute. In Arizona, the state distributes a portion of state income tax collections (urban revenue sharing), state transaction privilege tax (state shared sales tax), state gasoline tax (Highway User Revenue Fund (HURF)), Vehicle License Tax (VLT), and state lottery funds (Arizona Lottery Funds (ALF)) to incorporated cities and towns. HURF revenues are restricted to transportation expenditures and ALF revenues are restricted to transit services. The remaining state shared revenues are not restricted in use.

State Shared Revenue Trends

At the start of the annual budget cycle, each type of state shared revenue is forecasted separately using multivariate time series models. Forecasting these revenues is important because, like sales and use tax, collections are highly impacted by economic conditions. Additionally, revenues from urban revenue sharing, state shared sales tax, and VLT fund General Governmental operations. Mesa partners with the University of Arizona's Forecasting Project to access forecast data on local economic indicators which have historically correlated with these revenue sources. The City uses this data to correlate the forecast to larger economic trends related to personal income, employment, retail sales, population growth, and new home construction.

Total state shared revenues received can be seen in **Figure 15**. State shared revenues tend to follow broader trends in the economy. Urban revenue sharing, which is the largest revenue received from the State, is based on personal and corporate income tax collections. There is a two-year lag between when the income is reported and the receipt of revenues by the City. Therefore, the amount for FY 2024/25 is known. The Arizona legislature passed a reduction in the corporate income tax rate which was phased in through a 4-year period from 2016 to 2019. The resulting reduction in corporate income tax collections reduced the amount of growth in urban revenue sharing. The economic impact of the COVID-19 emergency on wages are reflected in the reduced FY 2021/22 Actuals. The state's implementation of the 2.5% flat income tax in January 2023 begins to show in the FY 2024/25 budget as a significant reduction. This reduction continues into the following year, then begins to level in the future years and slowly grows with population.

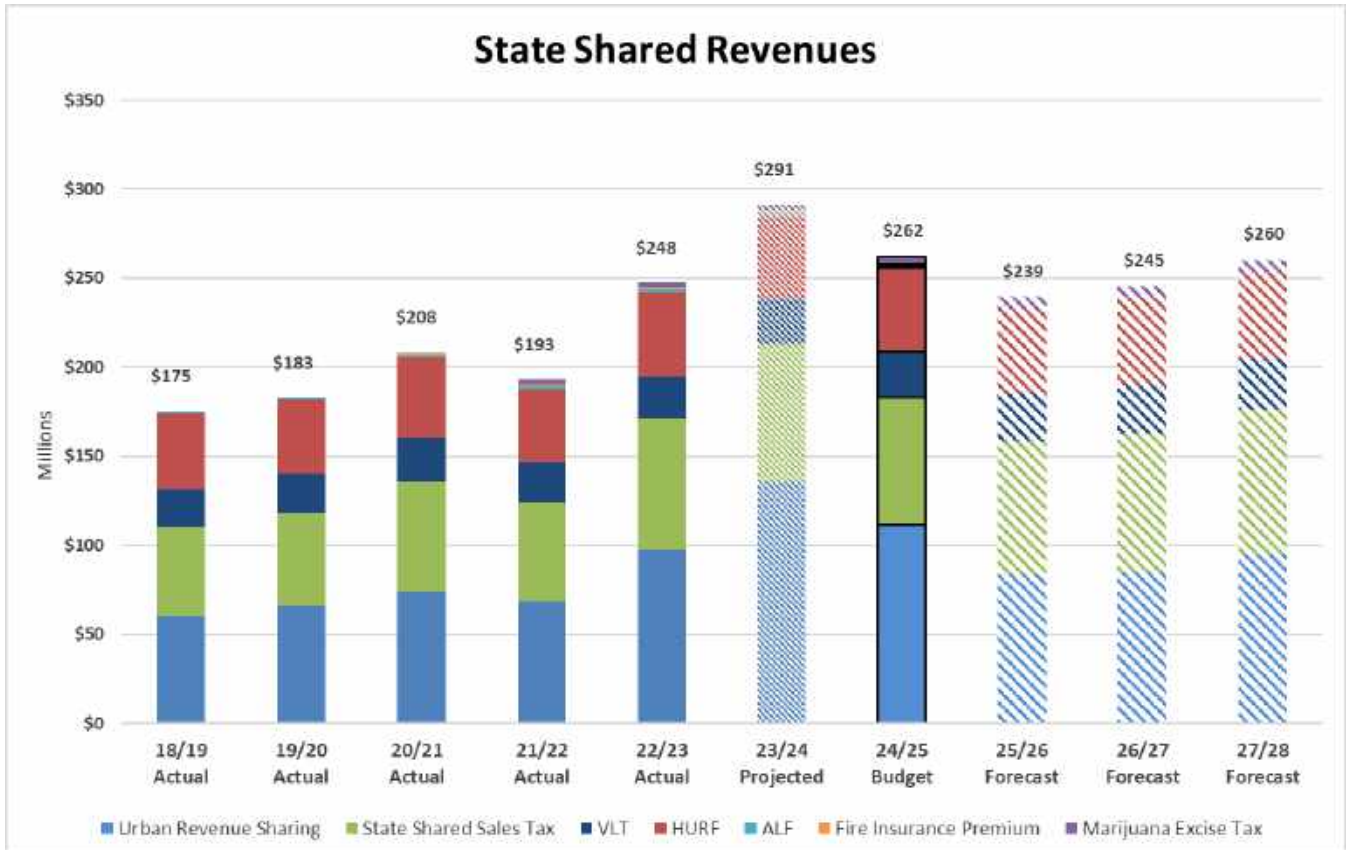


Figure 15: State Shared Revenues

HURF revenues are restricted to transportation related expenditures; a municipality must continue to fund transportation expenditures with local revenue sources equal to the amount of local funding that was provided in FY 1979/80. In prior fiscal years, the State diverted a portion of HURF revenues previously sent to cities and towns to cover the Arizona Department of Public Safety. The State restored HURF revenues to cities, towns, and counties with the implementation of a new vehicle license public safety fee on January 1, 2019.

Grants

The City receives grants to fund services and capital items that could not be provided with local revenues. Grants help departments like Community Services, Police, and Mesa Fire and Medical expand services and purchase equipment they would not otherwise be able to purchase. Grant funding must be applied for each year unless a multi-year grant is awarded. Grant funding is restricted to the use designated in each grant and has reporting requirements. The City determines if the value of a grant is worth the additional requirements and staff time before accepting the grant.

Sales and Charges for Service

Sales and charges for service are revenues from customers in exchange for services provided by the City. Over 90% of the revenues in this category are attributable to the various City utilities. The utilities are enterprise funds that operate similar to businesses with service areas and a direct connection between the service provided and the fee charged to customers as covered in the Utility Fund section. Utility rate revenues account for the bulk of utility resources. The City provides water and wastewater services to all residential and commercial customers.

Budget & Financial Summaries

The Solid Waste Department provides solid waste services for residential customers and is available to commercial customers. The City supplies natural gas to a portion of the City for both residential and commercial use as well as a large service area outside of the city limits. The City also provides electric service and district cooling for portions of the downtown area. The remaining sales and charges are for entrance fees to venues including the Arizona Natural History Museum and the i.d.e.a. Museum, events at the Mesa Arts Center, Ambulance Service, and enrollment in classes offered through various departments and at various locations around Mesa.

Utility Revenues

Utility revenues tend to be less affected by the economy than sales tax and state shared revenues. With the exception of solid waste, the utilities rely on a fixed base service charge applied to each account and a variable charge applied to the consumption of the commodity. Solid waste only has the fixed component. The variable portion of utility revenue can be affected by weather. For example, in a rainy year, the demand for water will decrease. Utility revenues have generally grown over the past ten years due to account growth and increases in utility rates. **Figure 16** shows the utility revenues over the past ten years.

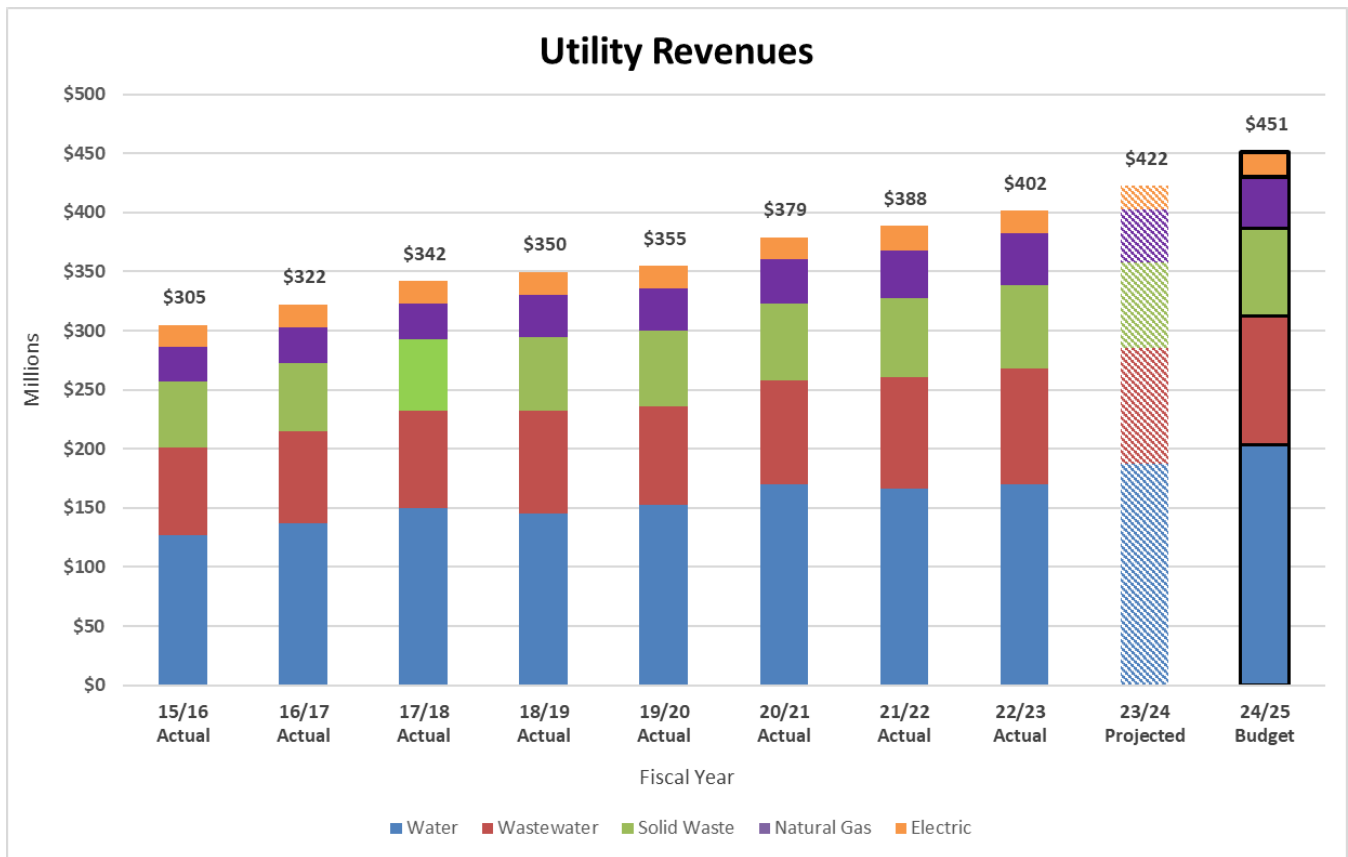


Figure 16: Historic Utility Revenues

Utility rates are adjusted to keep up with the increasing cost of existing services and to meet demand for new and expanding services. Customer growth contributes to the need for additional infrastructure and operational funding. Utility rate adjustments are enacted by the City Council after public notification and public hearings. In prior fiscal years, the utility rate adjustment review schedule coincided with the budget adoption. In FY 2020/21, the City shifted the rate discussion to the Fall to better account for actuals in the prior FY such as unanticipated savings from bond refunding and higher than expected account growth.

Budget & Financial Summaries

Figure 17 provides the average annual fiscal year increase of the 5 major utilities.

Utility Historical Homeowner Rate Adjustments					
	Electric	Natural Gas	Water*	Wastewater	Solid Waste
10 Year Average	0.90%	1.72%	3.28%	3.48%	2.34%
20 Year Average	0.55%	2.98%	3.97%	4.42%	3.19%

* A restructuring to the water rate tier system was introduced in FY 15/16.

Figure 17: Historical Utility Rate Adjustments

Self-Insurance Trust Funds

Self-insurance trust fund revenues come from internal sources like department and City contributions, and in the case of employee benefits, from City employees and retirees. The City operates three self-insurance areas. They are discussed in detail in the Fund Details section under Trust Funds.

Other Revenues

These remaining revenues pertain to areas such as Municipal Court fines and fees, fees for permits and licenses, and sale of City property.

New Bond Proceeds

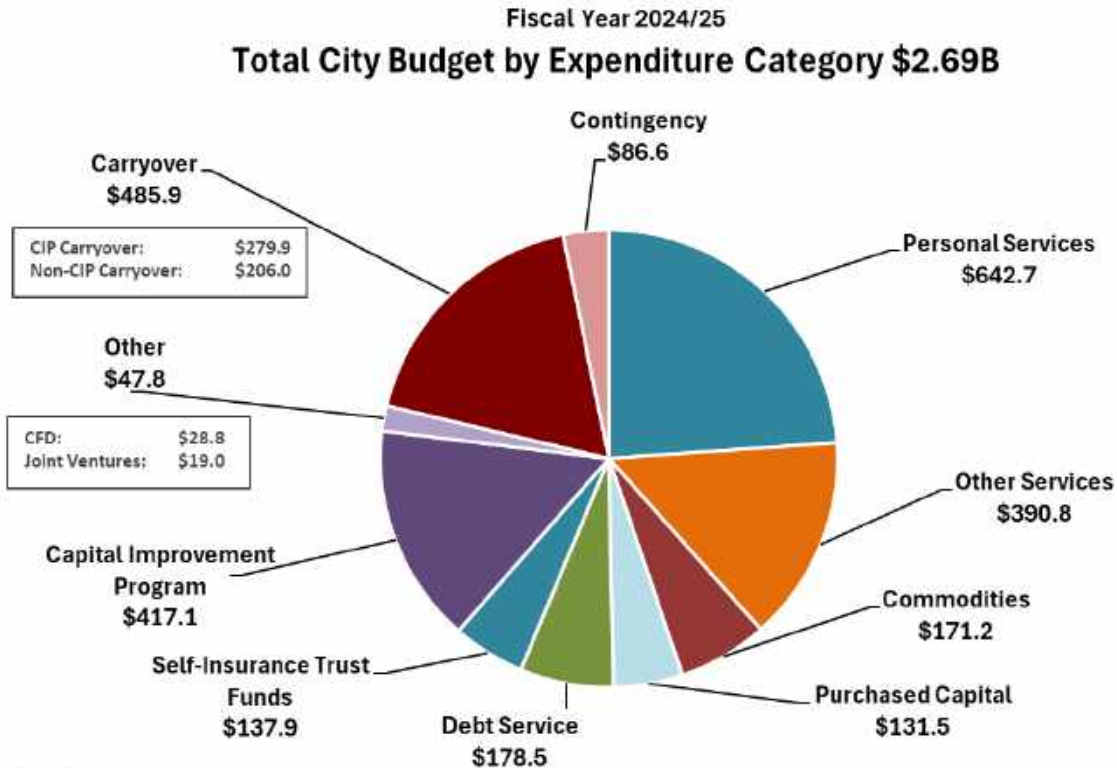
Municipal bonds are a tool used by the City to finance capital improvement projects. Bond proceeds are resources available for use on capital expenditures. However, the issuance of bonds results in a liability for the City. The City must pay back the bondholders with interest over the term of the loan. Municipal bonds are discussed further in the Bonds and Debt portion of this document.

Funds Carried Forward

If revenues are greater than expenditures in a given year, the result is an increase in available resources. This can be due to several factors: timing of expenditures, lead-time of an acquisition, overall savings or revenue amounts greater than projected. The City can also set aside funds over multiple years to pay for large projects or items. Some of the funds are allocated to items that are already under contract, and the City has an obligation to purchase. Some of the funds remain unallocated and are available in the upcoming fiscal year. Funds carried forward are sometimes referred to as reserves or fund balance.

Expenditure Trends

To meet the needs of Mesa residents and businesses, the City of Mesa employs staff and purchases services, commodities, and capital. **Figure 18** shows the FY 2024/25 Adopted Budget by various expenditure categories. Definitions are below the graph.



(Dollars in Millions)

*CFD = Community Facilities Districts

Figure 18: Total City Budget by Expenditure Categories

Personal Services - the salaries and benefits for Mesa employees.

Other Services - operating expenditures where a service, and not a good is provided. Examples include insurance, legal, contractual services, temporary services, and the City’s payment portion of joint venture services.

Commodities – goods and commodities the City purchases to operate, such as electricity, fuel for City vehicles, and office supplies.

Purchased Capital - assets (vehicles, computer equipment, traffic signals) that the City purchases that are outside of a Capital Improvement Program.

Debt Service – payment of debt for bonds used to pay for capital improvement projects.

Self-Insurance Trust Funds – funds set aside to pay for claims related to employee and retiree healthcare, workers’ compensation, and property and public liability.

Capital Improvement Program – planned improvements and capital acquisitions related to infrastructure, facilities, land purchases, and major equipment purchases.

Budget & Financial Summaries

Other – Community Facilities Districts (CFD) and joint ventures the City manages on behalf of itself and other municipalities.

Carryover – items where the expenditure was budgeted in the prior fiscal year, but the item was not received or constructed in time to be recorded in that previous fiscal year.

Contingency – set aside for unplanned expenditures such as emergencies or unforeseen federal or state mandates.

The annual operating needs of the City are comprised of five distinct categories that include personal services, other services, commodities, capital, and debt expenditures. As shown in **Figure 19**, the FY 2024/25 operating expenditure budget is approximately \$1.515 billion. The largest category, personal services, accounts for 42.4% of the annual operating budget, followed by Other Services at 25.8%.

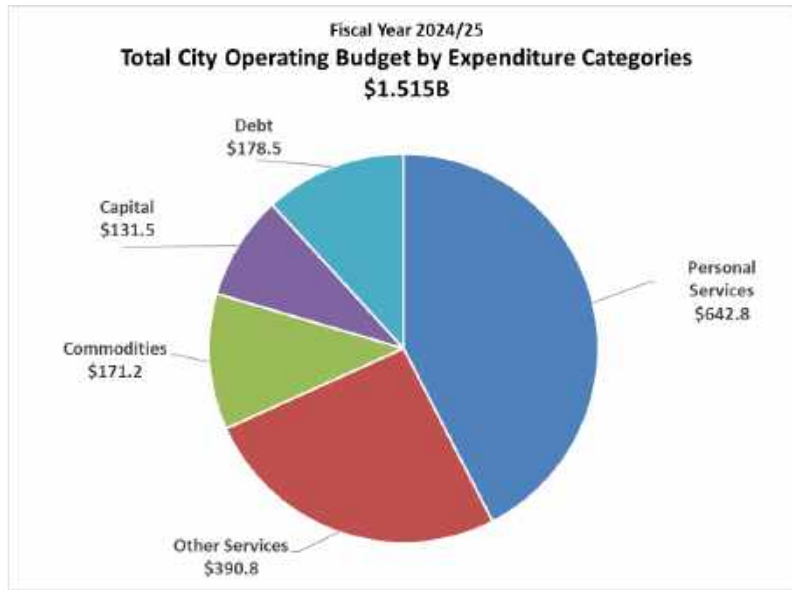


Figure 19: Operating Budget by Expenditure Category

Figure 20 below shows the comparison between the FY 2024/25 annual operating budget and that of the prior Fiscal Year. Compared to FY 2023/24, Personal Services increased by \$30.1M, or 4.9%, in FY 2024/25. Part of the increase is due to a 3% step increase for non-union employees who have successfully completed their performance evaluation and are eligible for a step increase, and a 5% step for eligible sworn union employees. Also included in the FY 2024/25 Adopted Budget is a larger investment towards the unfunded liability of the state-run public safety pension plans, as well as additional overtime capacity for Police. The inflationary pressures related to personal services are discussed in more detail in the next section as pension and medical costs continue to increase.

	Annual Operating Needs					Total
	Personal Services	Other Services	Commodities	Capital	Debt	
FY 2023/24	\$612.7	\$355.8	\$155.7	\$135.6	\$174.1	\$1,433.9
FY 2024/25	\$642.8	\$390.8	\$171.2	\$131.5	\$178.5	\$1,514.8
Difference (+/-)	\$30.1	\$35.0	\$15.5	-\$4.1	\$4.4	\$80.9
Difference as %	4.9%	9.8%	10.0%	-3.0%	2.5%	5.6%

In Millions

Figure 20: Comparison of Total Operating Budget from FY 2023/24 to FY 2024/25

The FY 2024/25 Adopted Budget for Other Services increased by 9.8% over the prior year's budget due to the inflationary impact of vehicle maintenance and fuel costs, a substantial grant in Environmental and Sustainability, custodial and landscape contracts, Relief Fund, and an increase in the City's contribution of Water and Wastewater Joint Ventures due to commodity and inflationary increases. Commodities increased year over year by 10.0% due

Budget & Financial Summaries

to water and chemical costs, parts for fleet, and the pass-through commodity cost for natural gas. Capital and debt remain relatively stable.

Personal Services

Personal Services include all employer costs related to compensating employees of the City of Mesa, including salaries and overtime, as well as employee fringe benefit costs for retirement, social security, health insurance and industrial insurance. The City budgets personal services on a Full-Time Equivalent (FTE) basis, or the equivalent of 2,080 hours per year. Included in this are seasonal, part-time non-benefited, part-time benefited positions.

Figure 21 shows the history of personal services expenditures over the past ten years (Note: **Figure 21** includes non-operating personal services related to Trust Fund administration and administration of Capital Improvement Projects).

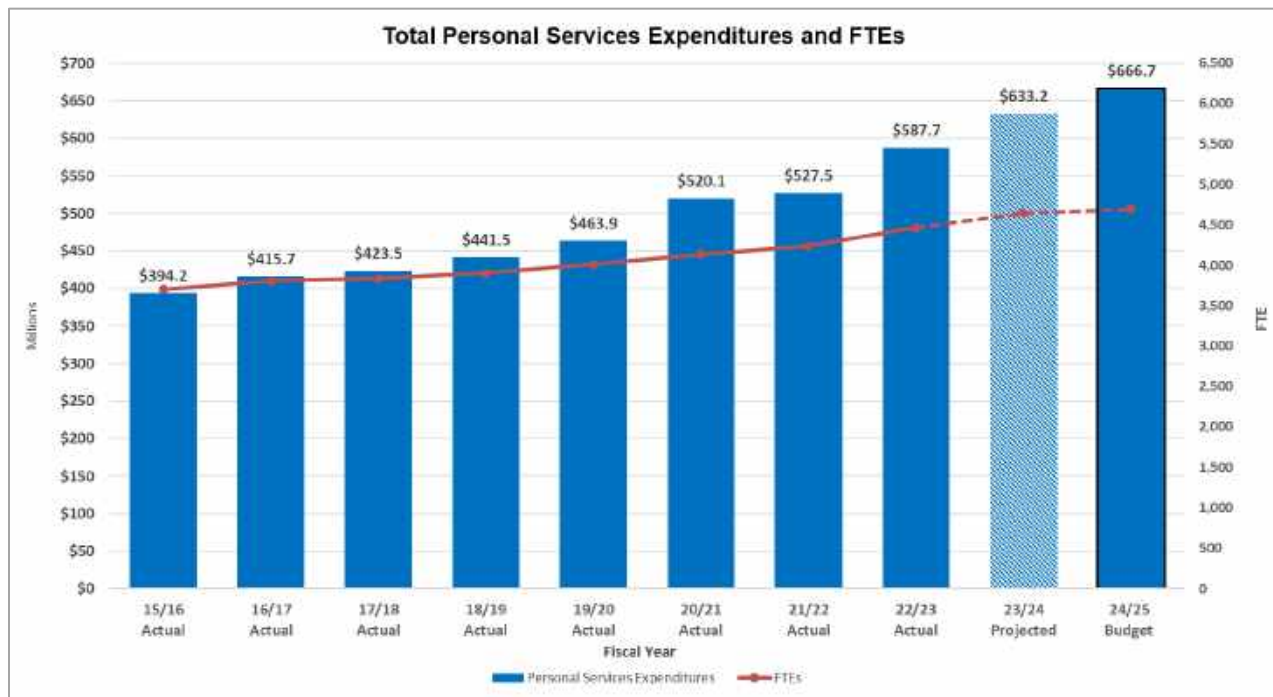


Figure 21: Total Personal Services Expenditures and FTEs

Compared to ten years ago, personal services expenditures are approximately \$272.5 million, or 69.1%, higher. In the same period, FTEs for the City have increased by 988.5, or 26.7%. The disproportionate cost increases per FTE are driven not only by market adjustments to salary ranges and step increases for eligible employees, but also by rising pension and health care costs.

Salaries

Salaries paid to employees is the largest portion of the City’s personal services budget. Positions within the City are paid within a salary step range with a minimum and maximum base salary amount. The FY 2024/25 Adopted Budget includes an up to 3% step increase for non-union employees who have successfully completed their performance evaluation and are eligible for a step increase. Sworn union employees are eligible for up to a 5%

Budget & Financial Summaries

step. Salary range adjustments are continually evaluated to ensure the City remains competitive in the local job market to attract and maintain a qualified workforce.

Pension Costs

Most City of Mesa employees are members of the Arizona State Retirement System (ASRS). Sworn Police and Fire personnel are members of the Public Safety Personnel Retirement System (PSPRS), and there are distinct City plans for Police and Fire sworn employees. City elected officials are included in the Elected Official Retirement System (EORP). For elected officials elected on/after January 1, 2014 and for sworn personnel hired after June 30, 2017, the State created an additional Tier 3.

The State provides three different types of plans:

- Defined Benefit – fixed amount retirement benefits determined and defined by contributions, years of service, and investment earnings on the contributions.
- Defined Contribution – Like a 401K, members receive their own retirement account and select investments from a menu of options, including target date funds, index funds, mutual funds, and bond funds. This plan is funded from an employee contribution, a set matching employer contribution, and compounding investment returns. This plan does not offer a guaranteed outcome like a defined benefit plan, but the plan does offer members a considerable employer match and the opportunity to manage their retirement funds.
- Hybrid – a combination where the retiree receives a defined benefit amount and participates in a deferred contribution plan.

The FY 2024/25 contribution rates shown in **Figure 22** are the current City contributions for the pension plans. ASRS included a nominal decrease of .02%. PSPRS experienced increases to the required contribution rates throughout the plans, which will be discussed in further detail in the next section, along with the elected officials plans.

Budget & Financial Summaries

Contribution Rates	FY 23/24 Rate	FY 24/25 Rate	Rate Change
Tier 1			
Arizona State Retirement System (ASRS) - (Defined Benefit)	12.29%	12.27%	-0.02%
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	76.51%	76.51%	0.00%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	60.01%	61.07%	1.06%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	60.15%	62.72%	2.57%
Tier 2			
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	76.51%	76.51%	0.00%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	60.01%	61.07%	1.06%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	64.01%	65.07%	1.06%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	60.15%	62.72%	2.57%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	64.15%	66.72%	2.57%
Tier 3			
Elected Officials Defined Contribution Retirement System (ASRS) Path 2**	76.66%	76.66%	0.00%
Elected Officials Defined Contribution Retirement System (EODCRS) Path 3***	76.66%	76.66%	0.00%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	53.71%	53.77%	0.06%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	56.71%	56.77%	0.06%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Contribution)*	54.00%	54.84%	0.84%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	55.47%	57.09%	1.62%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	58.47%	60.09%	1.62%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Contribution)*	56.75%	59.15%	2.40%
<i>Rates based on Actuarial Valuation Reports as of June 30, 2023</i>			
<i>*Current Year based on a 25-year amortization rate</i>			
<i>**Includes EORP's Legacy rate of 64.37%</i>			
<i>***Includes EORP's Legacy rate of 70.51%</i>			

Figure 22: Retirement Employer Contribution Rates

Public Safety Personnel Retirement System (PSPRS)

PSPRS is a significant expenditure pressure for the City. Contributions to PSPRS are funded by rates paid by both the employee and the employer as a percent of the eligible employee's salary. For employees hired before 7/2/2017 (Tiers 1 and 2), the employee contribution rate is capped at 7.65%. For employees hired after 7/1/2017 (Tier 3), the budgeted employee contributions to the plan are split 50%/50% by employees and the employer for the normal cost of the defined benefit plan. The employer contribution rate is not capped, and the burden of the higher contributions will impact the City if the pension is not fully funded.

For PSPRS, the City maintains three funding objectives for its financial policy:

- **Maintain stability of contributions:** The City established and maintains a pension stabilization reserve and determines changes to the reserve as part of the annual budget process. The current reserve is \$16 million as of the close of FY 2023/24 and will be capped at \$20M. This reserve will provide stability to the rates if assumptions are not met such as investments returns.
- **Meet funding requirements:** The City includes contributions in the City's multi-year financial forecast and assumes increases in the total liability, and the City budgets at minimum the annual required contribution (ARC) as determined in plan actuarial reports.
- **Define a funded ratio target and timeline to reach the target:** The City's funded ratio target is 100%, and the timeline for the City to reach the target is June 30, 2042.

Budget & Financial Summaries

To ensure the funding timeline is met, the City implemented a new contribution strategy in FY 2021/22 to smooth the forecasted contribution payment and stabilize future payments. The City is making additional one-time payments towards the unfunded liability on top of the ARC as the larger investment is projected to produce additional savings. This new approach provides the City with more flexibility to meet the desired total contribution amounts, gives the ability to adjust with the market or new assumptions, and smooths the unfunded liability payment throughout the forecast.

Each year, the smoothed rate is reviewed and adjusted depending on changes in the market or salaries. In FY 2024/25, the smoothed rate increased from \$86-88 million to \$98-100 million due to market adjustments to sworn salaries, higher cost dues to overtime, and additional positions. The City committed the sales tax received from the public safety portion of the marijuana sales tax towards paying down the unfunded liability. The FY 2024/25 additional payment is budgeted at \$16.6M.

As of June 30, 2022				
	Assets	Liability	Unfunded Liability	Funded Status
Fire and Medical	268,009,549	515,498,232	247,488,683	52.0%
Police	478,863,892	963,211,985	485,243,953	49.7%
Total	746,873,441	1,478,710,217	732,732,636	
As of June 30, 2023				
	Assets	Liability	Unfunded Liability	Funded Status
Fire and Medical	286,695,382	544,942,889	258,247,507	52.6%
Police	519,611,600	1,022,002,856	502,391,256	50.8%
Total	806,306,982	1,566,945,745	760,638,763	

Figure 23: PSPRS Unfunded Liability

As the City implements the new contribution strategy, **Figure 23** shows the funded status of PSPRS. For FY 2023/24, the funded status for both plans increased due to the larger contribution, but the increase was less than projected. This was due to missed actuarial investment returns which were forecasted at 7.3% but came in at - 6.9%. Also note that while the assets have increased, so have the liability and the unfunded liability due to a growing employee population and higher than expected salary growth. The performance of the plans is monitored throughout the year, and changes to the contribution will be reviewed and revised as needed.

Elected Officials Retirement Plan (EORP)

During FY 2012/13, the State closed the Elected Officials Retirement (EORP) defined benefit plan to newly elected officials. After January 1, 2014, newly elected officials may elect to participate in the Arizona State Retirement System (ASRS) or the new Elected Officials Defined Contribution Retirement System (EODCRS) plans. For these plans, the City is still required to contribute an additional percentage (legacy rate) for the new tier to ensure the financial sustainability of the EORP plan.

Budget & Financial Summaries

Health Care Costs

The City considers a competitive benefit package essential to attracting and retaining a high-quality workforce. To remain competitive, the City offers medical, dental, and vision health plans for employees and their families. These plans are funded through contributions from both the City and employees. The City is self-insured, and contributions are deposited into and health care-related costs are paid from the Employee Benefit Trust (EBT) Fund. The City maintains a fund balance in the EBT Fund to smooth contribution rate increases from year to year.

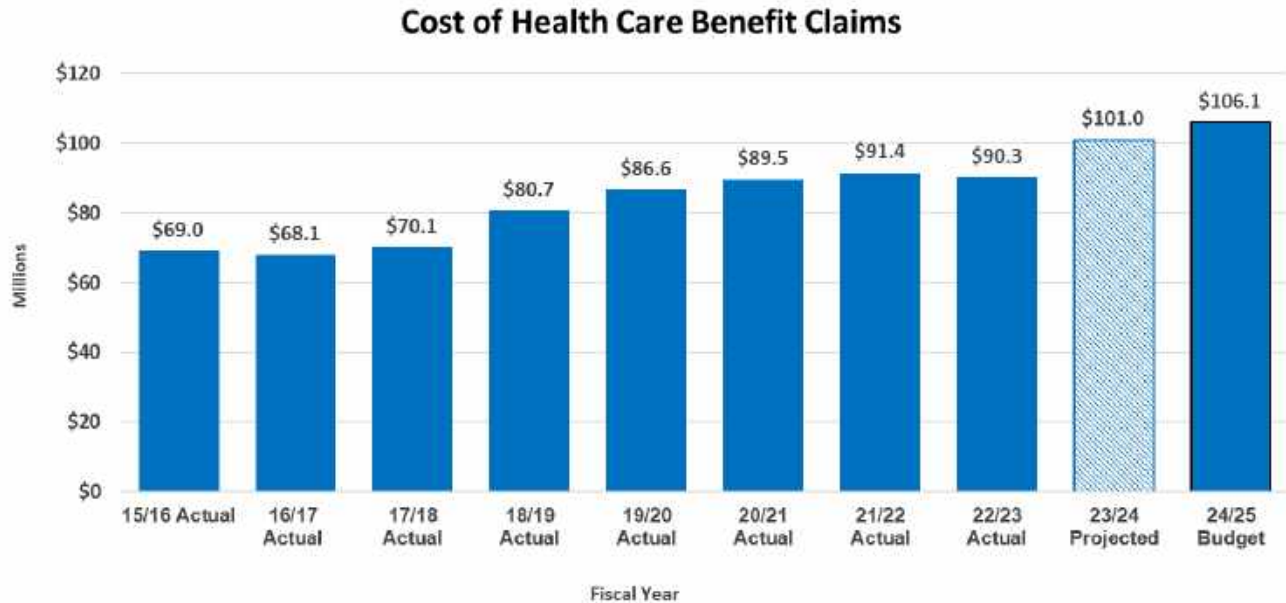


Figure 24: Health Care Benefit Claims

Figure 24 shows the escalation of health care benefit claims over 10 years. Health care claim costs have increased 53.6% from 10 years ago. The trend is uneven year to year, with some years having double-digit percentage increases and other years having negative growth in claims. Despite the increasing cost of care, health care claims expenditures have steadied, in part due to a shift in employees to the basic plan which places more burden of cost on the employee, as well as an increasing utilization of the Mesa Health and Wellness Center. The long-term trend shows increased costs driven by several variables including nation-wide increases in the costs of care and prescription medication with an emphasis on specialty drugs, higher user utilization, Affordable Care Act fees and taxes, and an increase in severe claims from benefit plan participants. To help cover the increasing costs, contribution rates for employees, retirees, and the City increased by 2% in Calendar Year 2024. The City's long-range forecast projects continued escalation of health care costs and projects increases to City and employee contribution rates as the City forecasts medical and prescription inflation at 5%.

Positions

The cost of personnel accounts for the largest portion of operating expenditures in the City. Labor is tracked by full-time equivalent (FTE) for a 40-hour workweek. For example, two part-time employees who each work 20 hours a week (or 50%) would equal one full-time equivalent.

Budget & Financial Summaries

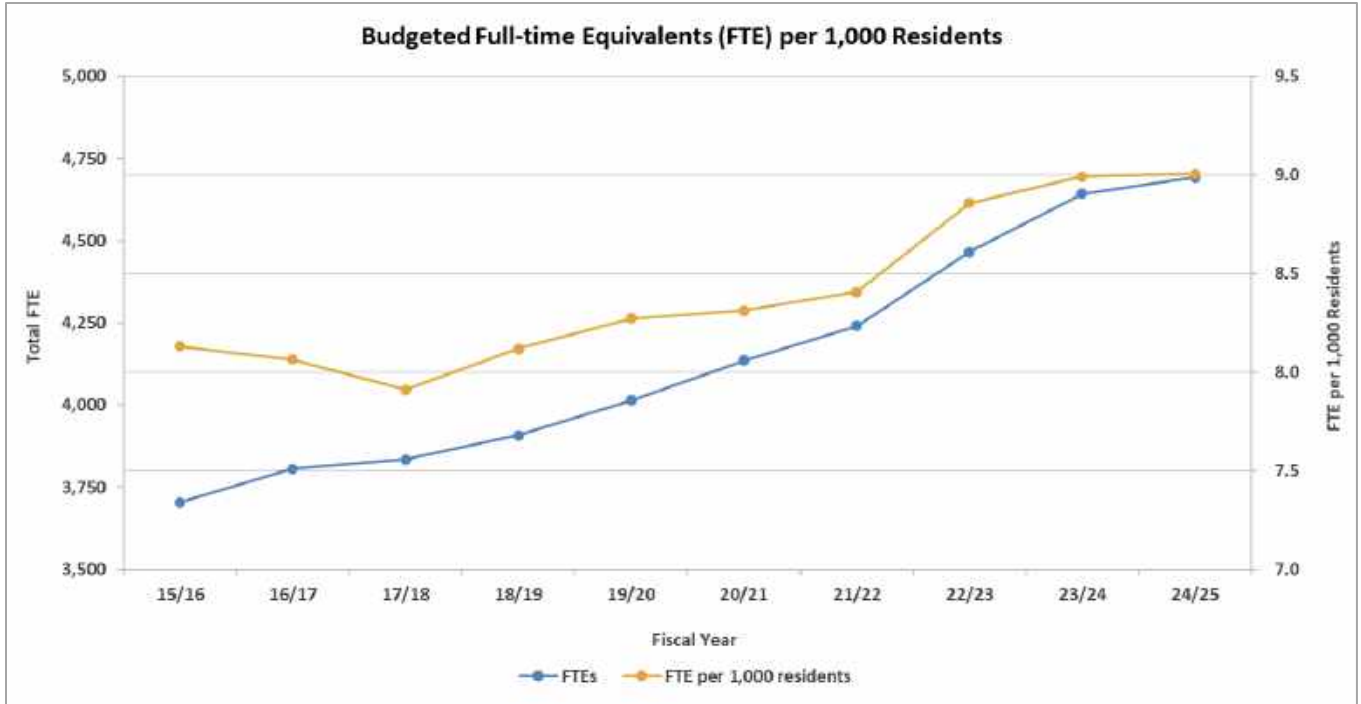


Figure 25: Budgeted Full-time Equivalent (FTE) per 1,000 Residents

With the steady increase in revenues and population, the City continues to add additional FTEs, as shown in **Figure 25**. Ten years ago, the City had 8.1 FTEs per 1,000 residents. FY 2024/25 has 9.0 FTEs budgeted per 1,000 residents.

Budget & Financial Summaries

Figure 26 shows the change in FTEs count change by department. The FTE count increased by 72.6 overall from FY 2023/24 to FY2024/25. In this number is a net increase of 23.4 FTE after the FY 2023/24 budget was adopted. Details on each position addition or reduction are included below Figure 26.

Number of Full Time Equivalent (FTE) by Department

Department	FY 2022/23			FY 2023/24	
	Budgeted FY 2022/23	Budgeted FY 2023/24	% of total FTE	Budgeted FY 2024/25	% of total FTE
Arts and Culture	118.9	125.9	2.7%	132.9	2.8%
Business Services	151.0	153.5	3.3%	153.5	3.3%
City Attorney	69.6	69.6	1.5%	69.6	1.5%
City Auditor	5.0	5.0	0.1%	5.0	0.1%
City Clerk	8.0	8.0	0.2%	8.0	0.2%
City Manager	33.8	37.0	0.8%	44.0	0.9%
Code Compliance	17.0	17.0	0.4%	20.0	0.4%
Community Services	55.0	62.0	1.3%	64.0	1.4%
Information Technology	162.5	164.0	3.6%	165.0	3.5%
Development Services	77.0	78.0	1.7%	81.0	1.7%
Economic Development	15.0	15.0	0.3%	16.0	0.3%
Energy Enterprise Services	134.0	145.0	3.1%	150.0	3.2%
Engineering	105.0	109.0	2.4%	110.0	2.3%
Environmental & Sustainability	0.0	13.5	0.3%	15.5	0.3%
Facilities Management	0.0	0.0	0.0%	51.6	1.1%
Falcon Field Airport	14.0	14.0	0.3%	14.0	0.3%
Financial Services	36.0	36.5	0.8%	37.5	0.8%
Fleet Services	87.0	96.0	2.1%	91.0	1.9%
Human Resources	65.0	68.1	1.5%	69.5	1.5%
Library Services	83.8	108.1	2.3%	107.6	2.3%
Mayor & Council	7.0	7.0	0.2%	7.0	0.1%
Mesa Fire and Medical Services	652.3	720.3	15.6%	737.3	15.7%
Court	91.0	90.0	1.9%	91.0	1.9%
ERP Management	5.0	6.0	0.1%	6.0	0.1%
Office of Management and Budget	29.0	29.0	0.6%	14.0	0.3%
Parks, Recreation and Community Facilities	351.2	363.2	7.9%	321.3	6.8%
Performance Management	0.0	0.0	0.0%	17.0	0.4%
Police	1362.0	1411.0	30.5%	1420.0	30.3%
Public Information and Communications	12.0	13.0	0.3%	13.0	0.3%
Solid Waste	170.0	164.0	3.6%	163.0	3.5%
Transit Services	3.0	3.0	0.1%	4.0	0.1%
Transportation	173.0	179.0	3.9%	183.0	3.9%
Water Enterprise Services	306.0	309.0	6.7%	310.0	6.6%
Total Citywide FTE	4,399.0	4,619.6	100.0%	4,692.2	100.0%

Figure 26: Full Time Equivalent (FTE) by Department

Budget & Financial Summaries

Midyear position changes are approved by the City Manager's Office and include 23.4 FTE:

- 1.0 FTE increase in Arts & Culture Department to include:
 - 1.0 FTE Lead Gallery Educator – This is a cost neutral change by reducing 0.5 FTE Lead Gallery Educator and 0.5 FTE Gallery Educator Aide that was not captured in the FTE count, but will be reflected in FY 2024/25 midyear position changes.
- 3.0 FTE increase in the City Manager's Office to include:
 - 1.0 FTE Equal Employment Opportunity Specialist transferred from Human Resources
 - 2.0 FTEs grant funded, including 1.0 FTE Program Assistant and 1.0 Sr. Program Assistant, for the Family Resource Center.
- 2.0 FTE net increase in Code Compliance to include:
 - 2.0 FTE Code Compliance Officer II to manage special events
 - 1.0 FTE Code Compliance Director as a reorganization
 - -1.0 FTE Police Lieutenant, which will be moved back to Police
- 2.0 FTE increase in Community Services to include:
 - 1.0 FTE Program Assistant for the Community Clean-up Program
 - 1.0 FTE Homeless Solutions Public Safety Liaison for community services homeless support
- 17.0 FTE increase in newly created department Data and Performance Management to include:
 - 1.0 FTE Chief Data Officer transferred from OMB
 - 1.0 FTE Data Analyst transferred from OMB
 - 4.0 FTE Management Analyst I transferred from OMB
 - 1.0 FTE Management Analyst II transferred from OMB
 - 1.0 FTE Performance Administrator transferred from OMB
 - 5.0 FTE Performance Advisor II transferred from OMB
 - 1.0 FTE Strategic Planning and Analysis Program Coordinator transferred from OMB
 - 1.0 FTE Strategic Planning and Analysis Program Manager transferred from OMB
 - 1.0 FTE Data Analyst transferred from Energy Resources
 - 1.0 FTE Data Analyst transferred from Water Resources
- 3.0 FTE increase in Development Services to include:
 - 1.0 FTE Development Services Program Manager
 - 1.0 FTE Building Inspector I was converted from temp services for more permanent employee retention.
 - 1.0 FTE Historic Preservation Officer to provide architectural, design, historical and policy guidance.
- 1.0 FTE Economic Development Project Manager added in Economic Development to staff the new Mesa Business Builder @ The Studios
 - 1.0 FTE Program Assistant for The Studios was mistakenly added to Police rather than Economic Development. This correction will formally be captured in next budget adoption FTE changes.
- 3.0 FTE net increase in Energy Resources to include:
 - 4.0 FTE Utility Service Worker At-Will temporary workers for the AMI project (note: these positions are reflected in the Project Management department page)
 - (1.0) FTE Data Analyst Transfer to Performance Management
- 1.0 FTE Special Projects Manager transferred to Environmental and Sustainability from Solid Waste to manage Environmental projects.

Budget & Financial Summaries

- 2.0 FTE Project Managers added to Facilities Maintenance to support employee related facility refurbishment projects
- 2.0 FTE increase in Financial Services to include:
 - 1.0 FTE Payroll Specialist to oversee changes to the City's Deferred Comp programs
 - 1.0 FTE Sr. Accountant to assist with the backup of the payroll administrator.
- 5.0 FTE decrease in Fleet Services for positions postponed to out years to include:
 - (1.0) FTE Parts and Supplies Spec
 - (1.0) FTE Program Assistant
 - (1.0) FTE Shop Foreman
 - (1.0) FTE Shop Supervisor
 - (1.0) FTE Welder-Fabricator
- 1.4 FTE net increase in Human Resources to include:
 - (1.0) FTE Equal Employment Opportunity Specialist transferred to City Manager's newly created Equal Employment Opportunity Office to better align with the department
 - 1.0 FTE HR Specialist II to support leave administration for the parental leave program and perfect attendance for public safety
 - 1.0 FTE HRIS Analyst to lead the Kronos efforts and the UKG upgrade to Cloud
 - 0.0 FTE Convert 3 Program Assistant and 1 Retirement Consultant positions from part-time non-benefited to part-time benefited.
 - 0.4 FTE Safety Worker's Comp Specialist, convert from part-time benefited to full-time to support Workers Compensation administration
- 0.5 FTE net decrease in Library Services to right-size department's needs, including:
 - (1.0) FTE Library Assistant and (0.5) FTE Page non-benefited, converted to 1.0 FTE Librarian I
- 2.0 FTE Increase in Mesa Fire & Medical to include:
 - 1.0 FTE Civilian Paramedic 24Hr to support the conversion of 3 Medic Units from a 12 hour to 24 hour schedule.
 - 1.0 FTE Civilian EMT 24Hr to support the conversion of 3 Medic Units from a 12 hour to 24 hour schedule.
- 1.0 FTE Sr. Program Assistant for the Municipal Court to support the specialty court area.
- 15.0 FTE decrease in Office of Management and Budget transferred the newly created department Performance Management to include:
 - (1.0) FTE Chief Data Officer
 - (1.0) FTE Data Analyst
 - (4.0) FTE Management Analyst I
 - (1.0) FTE Management Analyst II
 - (1.0) FTE Performance Administrator
 - (5.0) FTE Performance Advisor II
 - (1.0) FTE Strategic Planning and Analysis Program Coordinator
 - (1.0) FTE Strategic Planning and Analysis Program Manager
- 4.5 FTE increase in Parks and Recreation, including:
 - 1.0 FTE Recreation Programmer to support the recreation Fun 'N Fitness program
 - 1.0 FTE Booking and Sales Specialist, 1.0 FTE Lead Service Worker, 1.0 FTE Service Worker, and 0.5 FTE Administrative Support Assistant II was converted to 1.0 FTE, to support the increased activity at the Mesa Convention Center, Amphitheatre, and The Post

Budget & Financial Summaries

- 0.0 FTE net to the Police Department, including:
 - Conversion from four full-time FTE to eight 0.5 part-time benefited Police Officer positions as a pilot program for retention of sworn new parents
 - (1.0) FTE Forensic Scientist I, inactivated grant position
 - 1.0 FTE Public Safety Media/Communications Administrator to oversee the media relations
 - 1.0 FTE Police Lieutenant moved from Code Compliance
 - 1.0 FTE Police Investigator I to support the digital records unit backlog
 - (1.0) FTE Public Safety 911 and (1.0) FTE Police Dispatcher, inactivated under Intergovernmental Agreement (IGA)
 - (1.0) FTE Police Officer assigned to assist with Community Services, to be replaced as a Homeless Solutions Public Safety Liaison in Community Services for homeless support
 - 1.0 FTE Program Assistant for The Studios was added to Police rather than Economic Development in error; this correction will formally be captured in next budget adoption FTE changes
- 1.0 FTE decrease in Solid Waste to include:
 - (1.0) FTE Special Projects Manager moved to Environmental Management and Sustainability to manage Environmental projects
- 1.0 FTE decrease in Water Resources to include:
 - (1.0 FTE) Data Analyst transfer to Data & Performance Management

During the FY 2024/25 budget process, a net of 49.2 FTE was added, including:

- 6.0 FTE increase to the Arts & Culture Department, including:
 - Conversion of 0.5 FTE Senior Program Assistant (part-time) to 1.0 FTE Arts Education Specialist increase Youth Studio participation
 - 0.5 FTE Administrative Support Assistant I (part-time non-benefited) to assist with special events and administrative duties within the Development Team
 - To maintain the i.d.e.a. Museum's cleanliness and customer engagement:
 - 1.0 FTE Gallery Educator
 - Two 0.5 FTE Gallery Educators (part-time non-benefited)
 - 1.0 FTE Lead Gallery Educator at the AZMNH to lead staff trainings and handle the increased demand in group bookings
 - 1.0 FTE Lead Usher for the Mesa Arts Center
 - 1.0 FTE Museum Resources Developer for fundraising efforts at the AZMNH
- 4.0 FTE increase in the City Manager's Office to include:
 - 1.0 FTE Sr. Economic Development Project Manager and 1.0 FTE Economic Development Specialist for citywide infill and redevelopment
 - 1.0 FTE Civil Engineer and 1.0 FTE Management Assistant II to oversee designated projects to ensure timely completion
- 1.0 FTE Administrative Support Assistant II in Code Compliance to manage administrative tasks for the department
- 1.0 FTE Information Technology (IT) Engineer in the Department of Innovation and Technology (DoIT) to oversee telecom and IT equipment rooms throughout the city.
- 2.0 FTE increase to Energy Resources, including:
 - 1.0 FTE Gas Planning Engineer I to assist with regular updates to the City's Natural Gas Master plan, the 5-10 Year mid-term plan, and monitoring proposed subdivision developments

Budget & Financial Summaries

- 1.0 FTE Water Resource Plant Maintenance Spec III for the Food to Energy program
- 1.0 FTE net increase in Engineering to include:
 - (1.0) FTE Administrative Support Assistant II as part of budget reductions
 - 1.0 FTE Sr. Civil Engineer to improve quality and timely service based on current and anticipated future project demands
 - 1.0 FTE Sr. Civil Engineer (Assistant Right of Way Manager) to meet the increased current and anticipated future workload demands
- 1.0 FTE Administrative Support Assistant II in Environmental and Sustainability to handle administrative needs for the new and growing department
- 1.0 FTE Facilities Management Department Director in Facilities Management as part of the reorganization
- (1.0) FTE vacant Accounting Specialist II in Financial Services as part of budget reductions
- 15.0 FTE net increase to the Mesa Fire & Medical Department:
 - To support increased demands on city services due to growth and provide more efficient response:
 - 3.0 FTE Fire Captains, 3.0 FTE Fire Engineers, and 6.0 FTE Firefighters to staff the upcoming Station 224
 - 2.0 FTE Fire Captains, 2.0 FTE Fire Engineers, and 4.0 FTE Firefighters to staff the new 12-hour Medical Response (MR) Unit
 - As part of budget reductions, elimination the following vacant positions:
 - (1.0) FTE Fire & Life Safety Education Administrator
 - (1.0) FTE Fire & Life Safety Education Specialist
 - (1.0) FTE Parts & Supplies Supervisor
 - (1.0) FTE Sr. Program Assistant
 - (1.0) FTE Supplies Specialist
- 2.2 FTE increase to Parks, Recreation & Community Facilities, including:
 - 1.0 FTE Recreation Programmer and the conversion of a 0.2 FTE part-time to 1.0 FTE Recreation Specialist for adaptive programs and services
 - Conversion of a 0.6 FTE part-time to 1.0 FTE Recreation Specialist to cover increased demand of planning obligations for City of Mesa events.
- 9.0 net FTE increase to the Police Department to meet the needs of the growing city and optimize efficiency, including:
 - 5.0 FTE Police Officers, 4.0 FTE Police Service Officers (civilian), and 1.0 FTE Sr. Program Assistant for Public Safety Sales Tax year 6
 - To oversee the ballistics evidence program NIBIN, conversion of a vacant (1.0) FTE Police Officer (Detective) into two civilian positions including 1.0 FTE Sr. Program Assistant and 1.0 FTE Program Assistant
 - (1.0) FTE vacant Civilian Police Helicopter Pilot
 - (1.0) FTE vacant Tactical K-9 Officer
- 1.0 FTE in Transit Services including:
 - 1.0 FTE Contract Specialist to assist with contract management duties, ongoing transit facility maintenance, bus shelter installations, and the transit advertising program
- 4.0 FTE increase In Transportation to improve performance and oversight in the department's temporary traffic control (TTC) permitting program, including:

Budget & Financial Summaries

- 2.0 FTE Traffic Barricading Coordinators
- 2.0 FTE Traffic Operations Supervisors
- 2.0 FTE increase to Water Resources, including:
 - 1.0 FTE Water Resources Environmental Compliant Inspector II to maintain new well sites
 - 1.0 FTE Water Resource Plant Maintenance Spec III for the Central Mesa Reclaimed Intermediate Pump Station

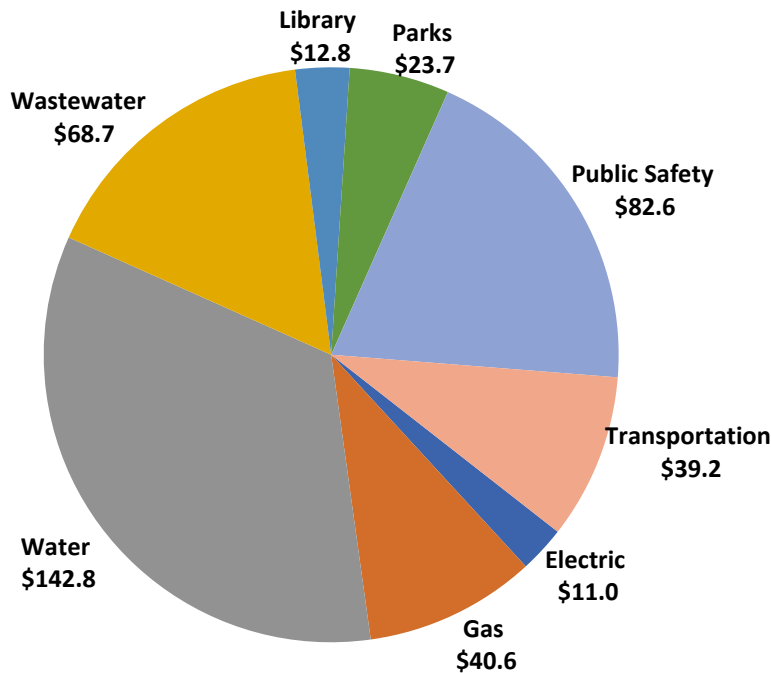
Bonds, Obligations and Debt Service

Bonds and Obligations

The City issues debt in the form of bonds and obligations to finance long-term capital improvements such as streets, buildings, utility systems, etc. Municipal bonds and obligations are typically tax-exempt, and they usually carry a lower interest rate than other types of funding and are therefore an attractive source of financing to investors. Bond and obligation funds are not used to fund ongoing operating costs. The City uses municipal bonds and obligations on projects that have at least the same useful life as the length of the bond and obligation repayment schedule. For example, if the City issues a twenty-year bond/obligation, the funded projects should have at least a twenty-year expected useful life (e.g., buildings, parks, utility plants, etc.). This allows the City to meet infrastructure needs while paying for the assets (via debt service payments on the bonds and obligations) as they are used. A competitive bidding process is generally used to sell bonds and obligations to ensure the lowest possible cost.

Bond and obligation financing allows the City to continue to place a high priority on infrastructure investment to attract and service future development. As seen in **Figure 27**, the FY 2024/25 budget includes \$421.6M in bond and obligation spending to finance capital projects. The City will utilize the remaining bond and obligation proceeds from prior issuances, and issue new bonds and obligations during the fiscal year to pay for the projects.

**FY 2024/25 Budget
Bonds & Obligations by Project Category \$421.6M**



(Dollars in Millions)

Figure 27: Bonds & Obligations by Project Category

Budget & Financial Summaries

Funding has been included in the FY 2024/25 budget to construct projects like the Central Mesa Reuse Pipeline. The financing of this project is available through Utility Systems Revenue Obligations and repayment of the obligations is funded through rates paid by utility customers. The customers served by this line will help to pay the new debt service related to the project.

Funding is also included for the continuation of citizen initiated and approved parks projects, public safety projects, and transportation projects. Scheduled park improvements include the renovation of Countryside Dog Park. Public safety improvements include the remodel of the Police Headquarters and two fire stations. Fire Station 223 in Lehi and Fire Station 224 at Hawes Crossing are new fire stations which will provide additional emergency response coverage. These projects are funded through the 2022 Public Safety Bond. Scheduled transportation improvements include projects such as construction of Sossaman Road from Ray Rd to Warner Rd.

Bond & Obligation Rating

A significant factor in determining the interest rate that the City pays on bonds and obligations is the perceived ability of the City to pay interest and repay principal on the bonds and obligations. This ability is assessed by private ratings companies that assign each of the City's bond and obligation issuances a rating. **Figure 28** illustrates the bond and obligation ratings of the City.

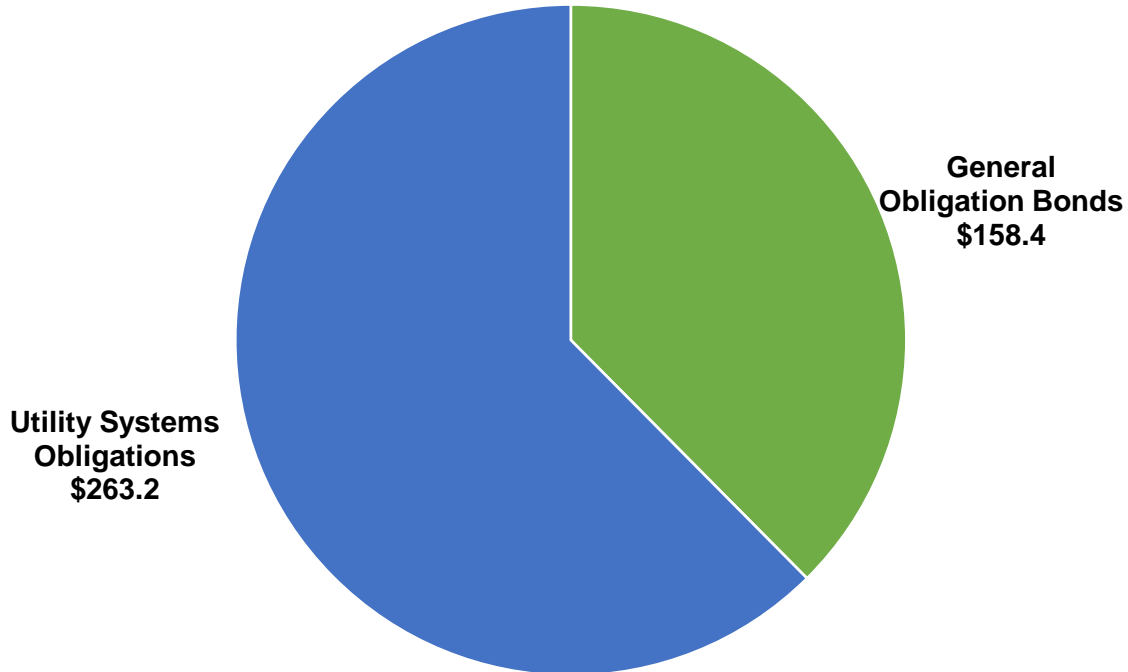
Current Bond & Obligation Ratings						
Type of Bond	Standard & Poor's		Moody's		Fitch	
General Obligation Bonds	AA	Very Strong	Aa2	High Quality	AAA	High Quality
Utility Systems Revenue Obligations	A+	Strong	Aa3	High Quality	N/A	

Figure 28: Bond and Obligation Ratings

Types of Bonds & Obligations

The City uses two main types of bonds and obligation funding: General Obligation bonds and Utility Systems Revenue Bonds and Obligations. As shown in **Figure 29**, City projects are almost evenly funded by 62% Utility Systems Revenue Obligations and 38% by General Obligation Bonds in FY 2024/25.

**FY 2024/25 Budget
Bonds & Obligations by Type
\$421.6M**



(Dollars in Millions)

Figure 29: Bonds & Obligations by Type

General Obligation Bonds

General Obligation bonds are used to finance public infrastructure such as parks, streets, and police and fire facilities. General Obligation bonds are backed by the “full faith and credit” of the City, meaning that the City pledges to raise additional property tax revenue, if needed, to repay the bond. Principal and interest payments on the bonds are funded by a secondary property tax, development impact fees, and a court construction fee. Due to legal restrictions, a small portion of General Obligation debt service for a Fire and Medical project is funded by the General Fund.

The Arizona Constitution (Article 9, Section 8, Paragraph 1) imposes two distinct limits on the City’s issuance of General Obligation bonds. The limits are based on the aggregate net assessed value of property used for the levy of secondary property taxes (ARS 35-503).

- i. 6% Limit – For general municipal purposes up to 6% of net assessed value.
- ii. 20% Limit (in addition to the 6% limit) – For purposes of water, artificial light, sewers, open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities, and streets and transportation facilities up to 20% of net assessed value.

Budget & Financial Summaries

The debt limit calculations are included in Figure 30 below. The City is well within the statutory General Obligation debt limit.

General Obligation Bond Capacity (as of July 1, 2024)			
	20% Limit	6% Limit	Total
Legal Bond Limit	\$ 1,994,125,026	\$ 598,237,508	\$ 2,592,362,534
Outstanding Debt Principal	\$ 331,063,940	\$ 4,926,060	\$ 335,990,000
Unamortized New Issue Premium	\$ 13,006,000	\$ 309,000	\$ 13,315,000
Remaining Bond Capacity	\$ 1,650,055,086	\$ 593,002,448	\$ 2,243,057,534
Percent of Debt Limit Used	16.6%	0.8%	13.0%

Figure 30: FY 2024/25 General Obligation Bond Capacity

Property Tax

The City does not levy a primary property tax.

Secondary property taxes are restricted to repayment of General Obligation bond debt. Accordingly, the City's property tax levy is used to pay principal and interest on General Obligation bonds issued to finance capital infrastructure in the City. The FY 2024/25 secondary property tax levy is \$42,006,022; the corresponding rate is \$0.8582 per \$100 of net assessed value.

Property tax is calculated as follows:

$$\text{property value} * \text{tax rate} = \text{tax levy}$$

A property's value is determined annually by either the County Assessor or the Arizona Department of Revenue. The property tax rate is set by governing bodies as a dollar amount per \$100 of net assessed value. The property tax levy is the property value multiplied by the tax rate and is the dollar amount of property tax owed.

The City uses the tax levy (not the tax rate) to manage the secondary property tax. Unless new General Obligation bonds are authorized by voters or the Council provides specific direction to alter the levy, the tax rate is adjusted to maintain the same levy from one fiscal year to the next. As property values have increased in recent years, the tax rate has been reduced to achieve the same levy (see **Figure 31**).

Budget & Financial Summaries

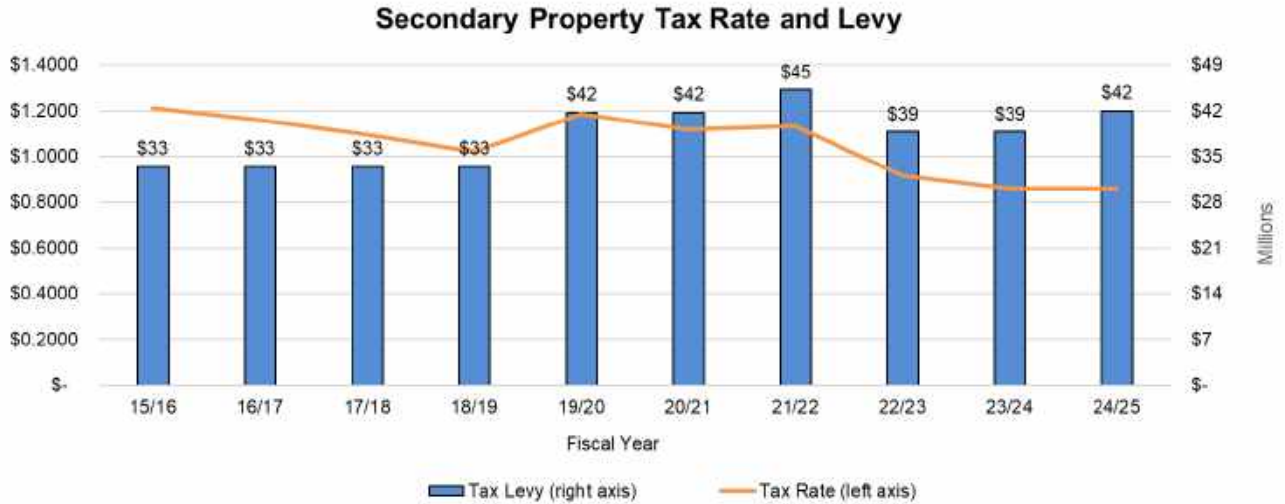


Figure 31: Secondary Property Tax Rate and Levy History

The amount of the levy is intended to fund the annual cost of debt service over the life of the authorized bonds. State law ([A.R.S. §35-458\(A\)](#)) limits the amount of a secondary property tax levy to the projected General Obligation principal and interest due, plus a reasonable delinquency factor. Accumulated fund balance to pay General Obligation debt service is limited to 10% of the current fiscal year debt service payment.

Since FY 2009/10, the City of Mesa has levied a secondary property tax to pay for debt service on General Obligation bonds. In General Obligation bond authorizations approved by Mesa voters in 2008, 2012, 2013, 2018, 2020 and 2022 elections, ballot language stated that the issuance of the bonds would result in a property tax increase sufficient to pay the annual debt service on the bonds.

Property tax has been and will be levied to pay debt service payments for:

- Street/Transportation bonds approved by Mesa voters in 2008, 2013, and 2020
- Public Safety bonds approved by Mesa voters in 2008, 2013, 2018, and 2022
- Parks and Culture (including Library) bonds approved by Mesa voters in 2012 and 2018
- Court, Public Safety, Library, Parks, and Streets bonds issued before 2008. By paying for this debt with secondary property tax, the General Fund is freed up to pay the operating costs for two new fire stations (which opened in FY 2009/10 and FY 2012/13) as well as other City operations.

Budget & Financial Summaries

Property Value

Arizona property owners pay property tax based on the value (ad valorem) of the property. The value of each property in the City is determined annually by either Maricopa County or the State of Arizona.

The property value used for one fiscal year is based on market values from two to three years prior to allow time for the Arizona Department of Revenue to review the values and for valuation appeals by property owners to be processed. For example, the assessed value used in FY 2024/25 is based on property valuations from mid-2021 to mid-2022.

Each parcel of property in the State of Arizona is assigned a Full Cash Value (FCV), which is based on market value, and a Limited Property Value (LPV), which is used for property tax purposes.

Historically, LPV has been used to levy primary property tax and FCV has been used to levy secondary property tax. In November 2012, Arizona voters amended the State constitution regarding property valuation. As a result, beginning in FY 2015/16*, all property tax is based on LPV.

FCV does not have an annual increase restriction. For most properties, LPV is the lesser of full cash value or the prior year's LPV increased by 5%. For properties that may cross county boundaries (e.g., railroads, mines, utility lines) and personal property (i.e., business equipment), LPV equals FCV. A property's LPV cannot exceed its FCV.

The use of LPV for property tax purposes moderates the short-term impact of rapid property value increases.

Figure 32 below shows both the FCV and LPV in Mesa for the past 10 years.

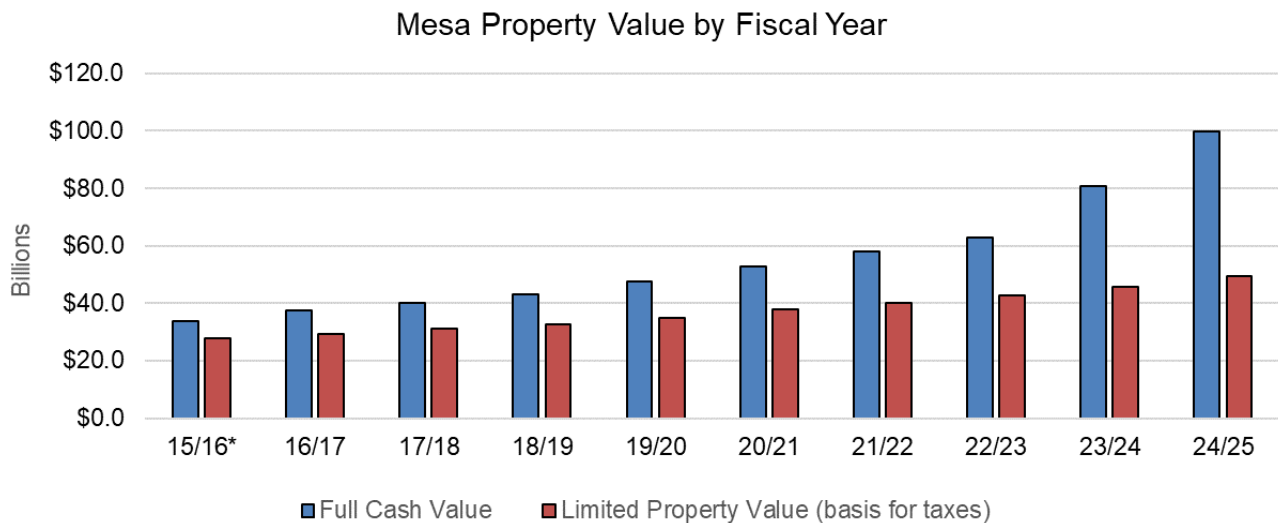


Figure 32: Property Value by Fiscal Year

Budget & Financial Summaries

Although the full cash value of all City property increased by 23% for FY 2024/25, property valuation changes vary by classification of property, as shown in **Figure 33**.

Full Cash Value by Property Classification: FY 2023/24 to FY 2024/25					
Class	Description	FY 23/24	FY 24/25	\$ Change	% Change
1	Commercial	\$12.0 B	\$15.8 B	\$ 3.8 B	32%
2	Land/Agriculture	\$ 8.8 B	\$10.2 B	\$ 1.4 B	16%
3	Primary Residential	\$38.3 B	\$45.7 B	\$ 7.4 B	19%
4	Rental	\$21.0 B	\$27.0 B	\$ 6.0 B	29%
Other	Miscellaneous	\$ 0.8 B	\$ 1.0 B	\$ 0.2 B	25%
TOTAL		\$80.9 B	\$99.7 B	\$18.8 B	23%

Source: Maricopa County Assessor Preliminary (February) Tax Year 2024 State Abstracts

Figure 33: Full Cash Value by Property Classification: FY 2023/24 to FY 2024/25

Taxable Property

The Limited Property Value (LPV) is used as a starting point to calculate the taxable value of a property. An assessment ratio is applied to the LPV based on property classification to determine a property’s “assessed value”. For example, the assessment ratio is 10% for residential property, 18% for commercial property, and 15% for vacant land.

Exempt property (not-for-profit, governmental, etc.) is netted (subtracted) out of the assessed value, resulting in a property’s “net assessed value”. Net assessed value (NAV) is the value of the property that is subject to taxation.

City of Mesa secondary net assessed value for recent fiscal years is shown in **Figure 34**.

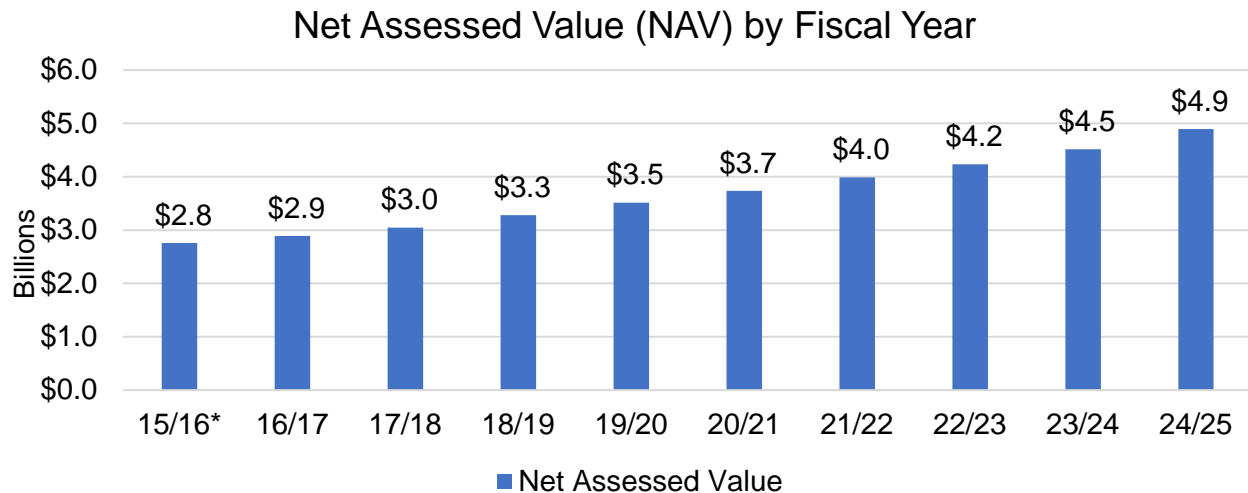


Figure 34: Net Assessed Value

In FY 2024/25, the net assessed (taxable) value of property in the City of Mesa increased by 8.4%, 4.3% due to appreciation of existing property and 4.1% from new construction (see **Figure 35**).

Budget & Financial Summaries

City Taxable Value: FY 2023/24 to FY 2024/25				
	FY 23/24	FY 24/25	\$ Change	% Change
Net Assessed Value (NAV) (taxable value)	\$4.52 Billion	\$4.90 Billion	+\$377 Million	+8.4%
<i>Appreciation of Existing Property</i>			+\$193 Million	+4.3%
<i>New Property</i>			+\$184 Million	+4.1%

Source: Maricopa County Assessor Preliminary (February) Tax Year 2023 and 2024 Property Value Abstracts

Figure 35: City Taxable Value: FY 2023/24 to FY 2024/25

New property represents construction of homes, buildings, equipment, etc. that add to the base of property value in the City.

Since the value of taxable property in the City increased for FY 2024/25, the secondary property tax rate remained the same (see **Figure 36**). The owner of the City property with the median taxable value of \$177,213 (\$466,707 sale value) would pay approximately \$152 for the year in City property tax, \$8 more than in the prior year.

Secondary Property Tax Rate, Levy, and Impact: FY 2023/24 to FY 2024/25				
	FY 23/24	FY 24/25	\$ Change	% Change
Secondary Property Tax Rate (per \$100 of NAV)	\$0.8582	\$0.8582	\$0.0	0%
Secondary Property Tax Levy (NAV * Tax Rate)	\$38.8 Million	\$42 Million	-	-
Annual Cost to Median Homeowner	\$145	\$152	\$8	5%

Figure 36: Secondary Property Tax Rate, Levy, and Impact: FY 2023/24 to FY 2024/25

Impact to Property Owners

The owner of a median valued residential property in Mesa would pay \$152 annually in City property tax.

For additional detail on property valuation and property tax, see:

Maricopa County Assessor

<http://mcaessor.maricopa.gov/category/frequently-asked-questions/property-tax/>

Arizona Tax Research Association

<http://www.arizonatax.org/publications/books>

Budget & Financial Summaries

Utility Systems Revenue Bonds and Obligations

The second main type of bonds the City uses are Utility Systems Revenue Bonds and Obligations.

Utility Systems Revenue Bonds and Obligations

Utility Systems Revenue Bonds and Obligations have no statutory limitations as to the amount that may be issued. Projects that fall into this category are Natural Gas, Water, Wastewater, Electric, and Solid Waste projects. Bonds and obligations used for these projects are repaid from revenues received from the customers of that particular utility. Utility system charges and development impact fees fund the repayment of Utility Systems Revenue Bonds and Obligations.

The City's revenue bond and obligation ordinances require that net revenues equal at least a ratio of 1.2 of the principal and interest requirement in each fiscal year for Utility Systems Revenue Bonds and Obligations. These bonds and obligations include Electric, Natural Gas, Solid Waste, Water, and Wastewater bonds and obligations. The ratio is a comparison of net revenues to debt service expenses (Coverage Ratio = Net Revenue/Debt Service) as published in the official statements for the 2023 Utility Systems Revenue Bond and Obligations issuances (see **Figure 37**).

Utility Systems Revenue Bonds and Obligations Debt Coverage (in millions)					
Fiscal Year	Operating Revenues	Operating Expenses	Net Revenue Available for	Debt Service	Debt Coverage
2017/18	\$362.0	\$142.8	\$219.2	\$82.0	2.67
2018/19	\$358.1	\$145.7	\$212.4	\$72.7	2.92
2019/20	\$395.4	\$150.7	\$244.7	\$91.6	2.67
2020/21	\$414.4	\$178.2	\$236.2	\$93.1	2.54
2021/22	\$456.1	\$206.6	\$249.5	\$102.9	2.42
2022/23	\$475.1	\$218.3	\$256.8	\$106.3	2.42

Figure 37: Utility Systems Revenue Bonds and Obligations Debt Coverage

Other Revenue Bonds

In the past, the City has issued Excise Tax bonds, which are another type of revenue bond.

Excise Tax Bonds

Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. Excise Tax bonds are repaid from revenues derived from taxation of a particular good or activity. The bonds are backed by the City's excise tax revenue (city sales and use tax; state shared revenues; licenses, fees, and permits; fines and forfeitures; etc.). For example, Highway User Revenue Fund (HURF) bonds are secured by gasoline tax revenues received from the State of Arizona.

Bonds and Obligations per Capita Ratio

After the City receives voter authorization and is ready to proceed with approved capital projects, the City issues (sells) bonds and obligations and outstanding bond and obligation debt increases. Each year, the City also retires (pays off) a portion of existing debt. As of June 30, 2023, the City's total outstanding bond and obligation debt is \$1.6 billion. To put this number in perspective, the City's total bond and obligation debt per capita (per resident) is \$3,097.

Budget & Financial Summaries

An Arizona Department of Revenue report comparing different valley cities' bond and obligation debt per resident is shown in **Figure 38**. The outstanding debt for each city or town as of June 30, 2023, is compared to the population of each city or town as of July 1, 2023. Note the nearly one-year lag between outstanding debt and population dates.

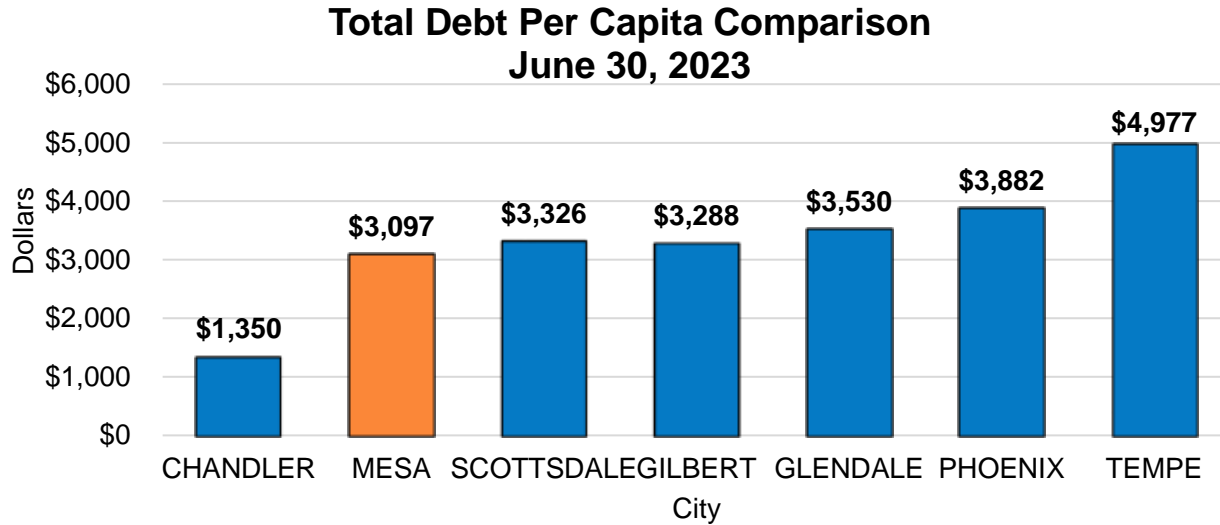


Figure 38: Total Bond Debt per Capita Comparison

Bond Authorization

At the beginning of FY 2024/25, the City has \$440.6 million in unissued bond authorization remaining. The following bond authorization summary in **Figure 39** outlines the City's prior available bond authorizations, the 2024 bond sale amounts, and the authorization remaining.

Remaining Bond Authorization Summary				
Program	Statutory Bond Type	Prior Available Authorization	FY 2023/24 Bond Sale	Remaining Authorization
<i>General Obligation Bonds</i>				
Public Safety	20%	\$ 216,835,000	\$ (20,040,000)	\$ 196,795,000
Fire and Medical	20%	\$ 2,514,000	\$ -	\$ 2,514,000
Library	6%	\$ 24,604,000	\$ (5,010,000)	\$ 19,594,000
Park and Recreation	20%	\$ 83,015,000	\$ (46,090,000)	\$ 36,925,000
Storm Sewer	20%	\$ 7,003,000	\$ -	\$ 7,003,000
Transportation/Streets	20%	\$ 96,945,000	\$ (18,035,000)	\$ 78,910,000
<i>Utility Revenue Bonds</i>				
Natural Gas	Utility	\$ 29,890,000	\$ -	\$ 29,890,000
Water	Utility	\$ 34,780,402	\$ -	\$ 34,780,402
Wastewater	Utility	\$ 30,302,788	\$ -	\$ 30,302,788
Solid Waste	Utility	\$ 945,000	\$ -	\$ 945,000
Electric	Utility	\$ -	\$ -	\$ -
<i>Highway User Revenue Bonds</i>				
Streets	HURF	\$ 2,960,000	\$ -	\$ 2,960,000
Total Bonds		\$ 529,794,190	\$ (89,175,000)	\$ 440,619,190

Figure 39: Remaining Bond Authorization Summary

Budget & Financial Summaries

Proceeds received from the sale of bonds are used to pay for the design, construction, acquisition and land purchase components of certain capital projects that the City will begin or continue during FY 2024/25. The remaining bond authorizations listed above represent portions of bond authorizations approved by the City electorate at bond elections held in the years 1987, 1994, 1996, 2004, 2014, 2018, 2020, and 2022.

Debt Service

Debt service requirements impact the City’s financial condition and can limit flexibility in responding to changing circumstances or priorities. When debt is issued, it obligates the City to make regular payments for periods of up to 30 years. The outstanding bond debt balance is paid back over time through annual principal and interest payments (debt service payments). The City’s goal is to have a consistent level of debt service obligations and to have future General Obligation debt service funded through the secondary property tax levy, creating a stable financial environment for providing consistent services.

The FY 2024/25 budget for total existing debt service is \$176.3 million.

Debt service schedules for Mesa’s two primary bond types (General Obligation and Utility Systems Revenue) are shown in **Figure 40** and **Figure 41**.

General Obligation Debt Service

The scheduled debt service payments for General Obligation bonds are shown in **Figure 40**. All debt service schedules are included in the Financial Schedules section of this book.

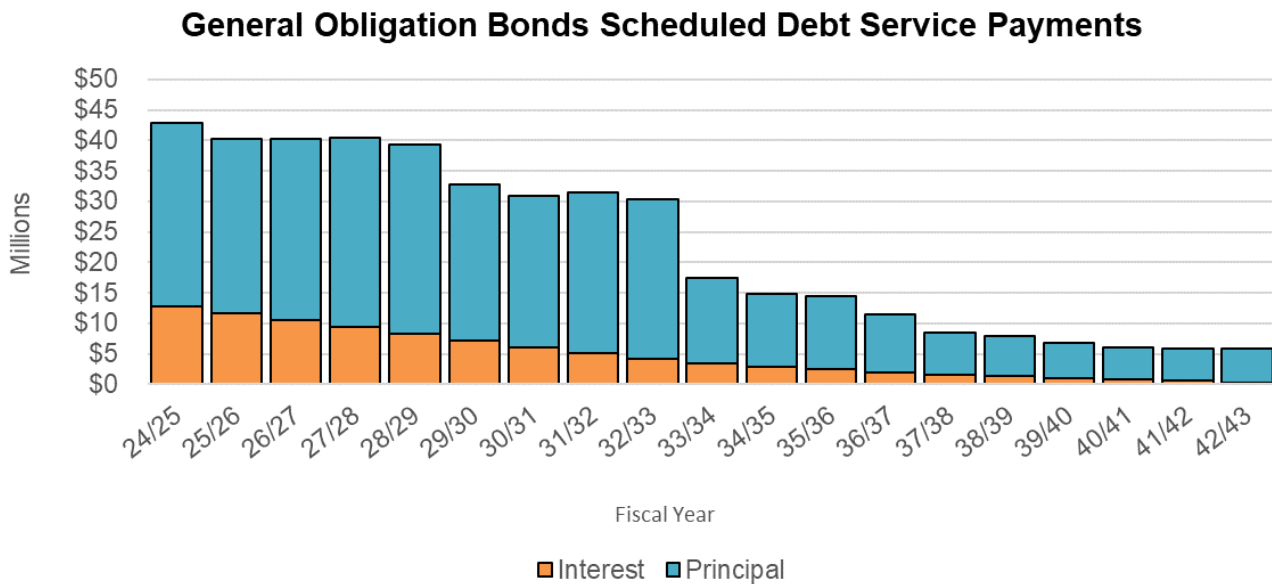


Figure 40: G. O. Bonds Scheduled Payments

Utility Systems Revenue Bonds and Obligations Debt Service

Debt service payments for Utility Systems Revenue Bonds and Obligations are funded by rate charges paid by utility customers. Utility Systems Revenue Bonds and Obligations scheduled debt service payments by fiscal year can be seen in **Figure 41**. All debt service schedules are included in the Financial Schedules section of this book.

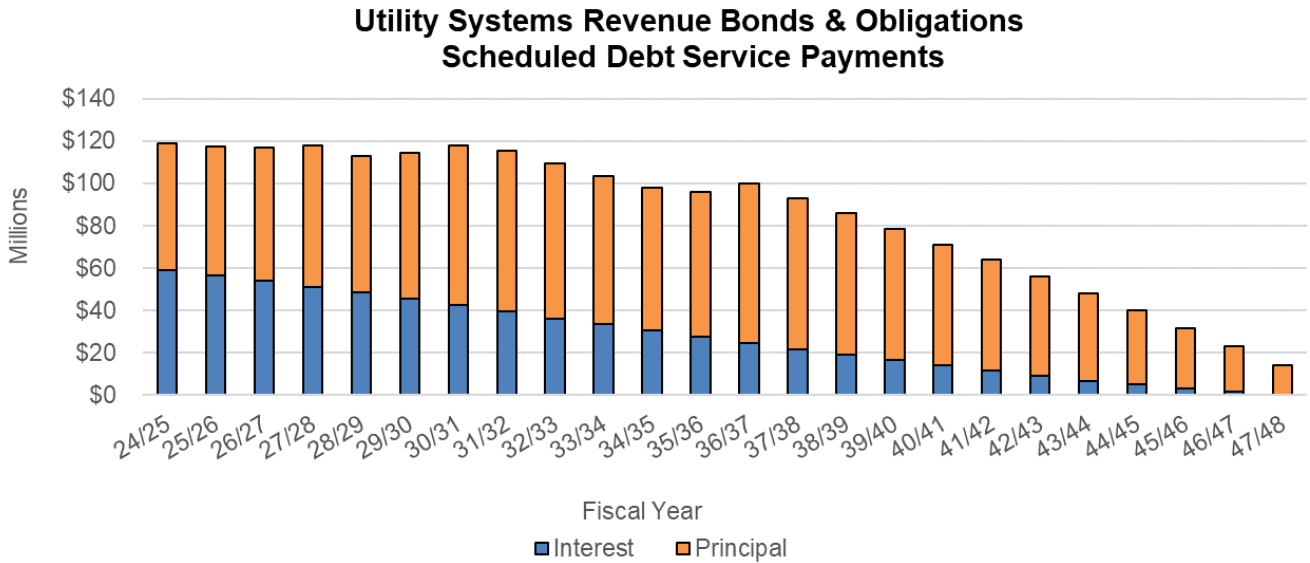


Figure 41: Utility Systems Revenue Bonds & Obligations Payments

Budget Requirements and Limitations

Financial Policies

Beyond the requirements set by the State of Arizona, the City of Mesa has also adopted a set of financial policies. These policies identify and outline the financial aspirations of the City. They are intended to serve as guidelines for the City Council and City staff alike in the decision-making processes related to the City's financial operations and the development of financial forecasts, the annual budget, and capital improvement plans. Below are highlights of the financial policies of the City of Mesa. The policies identify guidelines applicable to ten specific areas that support fiscal responsibility.

- Financial Policy 1 – The Annual Budget:** the adopted budget needs to be balanced, monitored, and include performance measures.
- Financial Policy 2 – Unrestricted Fund Balances:** the adopted budget will maintain an unrestricted fund balance of 8-10% per fiscal year in the General Governmental and Enterprise Funds.
- Financial Policy 3 – Other Reserve Balances:** reserve balances for other funds will be maintained to ensure stability.
- Financial Policy 4 – Charges for Services:** policies to provide a consistent, stable, fair and appropriate means to fund public services.
- Financial Policy 5 – Debt Issuance and Management:** policies to ensure debt is used judiciously.
- Financial Policy 6 – Capital Improvement (CIP) & Asset Replacement:** the provision for a rolling five-year projection of the City's capital projects to identify future financial requirements as part of the overall financial forecast.
- Financial Policy 7 – Investments & Cash Equivalents:** policies for the investment of City resources to balance risk and return while preserving sufficient liquidity.
- Financial Policy 8 – Financial Reporting:** policies to report the City's finances in a way to satisfy both management and the need for government transparency.
- Financial Policy 9 – Long Range Planning and Forecasting:** policies used to assess future finances and allow for adjustments as necessary.
- Financial Policy 10 – Risk Management:** policies designed to protect against losses that would affect the ability to provide ongoing services and to reduce risk overall.

A full version of these policies is included in the Financial Schedules section of this book.

Budget & Financial Summaries

Legal Requirements

Arizona law and the Mesa City Charter include a number of legal requirements for adoption of the budget and the levy of property tax. **Figure 42** includes the major steps and legal deadlines in the budget process, including the date that each step was completed during the FY 2024/25 budget process.

Summary of Major Steps and Legal Deadlines in the FY 2024/25 Budget Process			
Action Required	City Charter Deadlines	Arizona State Statute Deadlines	Date Completed
<i>Operational Budget Process</i>			
City Council adopts tentative budget	None	On or before the third Monday in July	May 20, 2024
Publish summary of tentatively adopted budget and notice of public hearing which must precede final adoption.	None	Once a week for two consecutive weeks following tentative adoption and before final adoption.	May 25, 2024 June 1, 2024
City Council holds public hearing and adopts final budget	None	On or before the 14th day before a tax levy is adopted	June 3, 2024
City Council adopts secondary property tax levy.	None	On or before the 3rd Monday in August.	June 17, 2024
<i>Capital Improvement Program Process</i>			
Publish summary of the Five Year Capital Improvement Program and notice of public hearing which must precede final adoption	One publication at least two weeks prior to public hearing.	None	May 25, 2024
City Council holds public hearing and adopts the Five Year Capital Improvement Program	Not less than 2 weeks after the publication	None	June 3, 2024

Figure 42: FY 2024/25 Budget Process Legal Deadlines

Budget & Financial Summaries

Budget & Financial Summary: Table of Figures

Figure 1: The Budget Cycle	39
Figure 2: Total City Budget by Fund	41
Figure 3: Total General Governmental Funds by Department.....	42
Figure 4: General Governmental Funds by Expenditure Category.....	43
Figure 5: General Governmental Funds Available Resources	44
Figure 6: General Governmental Funds Ending Fund Balance	45
Figure 7: Utility Fund - Revenues by Utility	46
Figure 8: Utility Fund by Expenditure Categories.....	47
Figure 9: Utility Fund – Ending Reserve Balance	48
Figure 10: General Governmental and Utility Fund Balance.....	52
Figure 11: Total City Available Resources.....	53
Figure 12: Sales Tax Rates in the City of Mesa	54
Figure 13: Sales and Use Tax Forecast.....	55
Figure 14: Local Sales Tax Revenue	56
Figure 15: State Shared Revenues.....	58
Figure 16: Historic Utility Revenues	59
Figure 17: Historical Utility Rate Adjustments	60
Figure 18: Total City Budget by Expenditure Categories.....	61
Figure 19: Operating Budget by Expenditure Category	62
Figure 20: Comparison of Total Operating Budget from FY 2023/24 to FY 2024/25	62
Figure 21: Total Personal Services Expenditures and FTEs.....	63
Figure 22: Retirement Employer Contribution Rates	65
Figure 23: PSPRS Unfunded Liability	66
Figure 24: Health Care Benefit Claims.....	67
Figure 25: Budgeted Full-time Equivalent (FTE) per 1,000 Residents	68
Figure 26: Full Time Equivalent (FTE) by Department.....	69
Figure 27: Bonds & Obligations by Project Category	75
Figure 28: Bond and Obligation Ratings	76
Figure 29: Bonds & Obligations by Type.....	77
Figure 30: FY 2024/25 General Obligation Bond Capacity	78
Figure 31: Secondary Property Tax Rate and Levy History.....	79
Figure 32: Property Value by Fiscal Year	80
Figure 33: Full Cash Value by Property Classification: FY 2023/24 to FY 2024/25.....	81
Figure 34: Net Assessed Value	81
Figure 35: City Taxable Value: FY 2023/24 to FY 2024/25	82
Figure 36: Secondary Property Tax Rate, Levy, and Impact: FY 2023/24 to FY 2024/25	82
Figure 37: Utility Systems Revenue Bonds and Obligations Debt Coverage	83
Figure 38: Total Bond Debt per Capita Comparison.....	84
Figure 39: Remaining Bond Authorization Summary	84
Figure 40: G. O. Bonds Scheduled Payments.....	85
Figure 41: Utility Systems Revenue Bonds & Obligations Payments	86
Figure 42: FY 2024/25 Budget Process Legal Deadlines.....	88



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 CITY HALL

Projects & Capital Budget





mesa·az



Capital Project Budget Overview



Capital Improvement Program

Total Budget

\$697,041,000

See page 94

PRIMARY SOURCES OF FUNDING

1. Operating Revenues

2. Bonds & Obligations



5 CIP Categories

General Government

Parks & Culture

Public Safety

Transportation

Utilities

See page 102

Total O&M Budget

Operations & Maintenance

\$14,858,214

See page 100

For One-Time Start-Up Purchases & Ongoing Operations and Maintenance

FY 2024/25 Capital Budget Overview

The City recognizes the need for public infrastructure to keep pace with the growth of the community and the needs of the City’s residents. Accordingly, the capital budget represents the City’s plan to meet its public facility and infrastructure needs.

The capital budget includes planned expenditures that meet the following requirements:

- 1) Have an estimated useful life of more than one year.
- 2) Have a unit cost of \$5,000 or more.
- 3) Considered a betterment or improvement of a capital asset (if it is an existing capital asset).

The largest component of the capital budget is a five-year Capital Improvement Program. This five-year plan includes improvements to existing facilities, the acquisition of land and buildings, construction of new facilities, and major equipment purchases. The City also maintains a regular replacement schedule for equipment such as vehicles and computer hardware. Proposed capital purchases are included in the budget plan which is reviewed and adopted by City Council as a part of the annual budgeting process.

The FY 2024/25 capital budget is comprised of three groups. Below is a summary of the budget for each group. A schedule showing the funding sources for each of the groups can be found at the end of this section.

Capital Budget FY 2024/25	
Group	Total Budget
Operating Capital - General	\$ 149,839,171
Vehicle Replacements & Additions	\$ 62,564,173
Capital Improvement Program	\$ 697,041,000
Total Capital Budget	\$ 909,444,344

Figure 1: FY 2024/25 Capital Budget

Due to limited resources, not all projects identified during the budget process are included in the FY 2024/25 Adopted Budget. Projects are prioritized based on how each project:

- Meets the needs of the City—considering factors such as financial feasibility, public health, and safety.
- Fulfills the City’s legal commitment to provide safe and adequate facilities and services.
- Prevents or reduces future improvement cost.
- Provides services to developed areas lacking full-service amenities.
- Promotes development.

Capital Budget Categories

Operating Capital - General

Planned operating capital expenditures include acquisitions or upgrades to physical assets such as property, buildings, or equipment. These items are included in the operating budgets of City departments. Also included in the operating capital category are the City’s infrastructure lifecycle programs for facility maintenance, information technology infrastructure, desktop computer replacement, and parks facility maintenance.

Below is a table describing some of the notable capital purchases using operating funds budgeted in FY 2024/25.

Operating Capital- General FY 2024/25	
Description	Total Budget
Eastmark 1 Development Agreement Improvements*	\$ 17,000,000
Eastmark 2 Development Agreement Improvements**	\$ 1,500,000
Cadence Development Agreement Improvements***	\$ -
Computer Equipment	\$ 9,928,550
Construction (Buildings and Other)	\$ 118,786,012
Miscellaneous	\$ 1,932,075
Other Machinery and Equipment	\$ 19,192,534
Total	\$ 168,339,171

Figure 2: Operating Capital-General

**Eastmark 1 capital expenditures are paid for by the Eastmark 1 Community Facility District (CFD).*

***Eastmark 2 capital expenditures are paid for by the Eastmark 2 Community Facility District (CFD).*

****Cadence capital expenditures are paid for by the Cadence Community Facility District (CFD).*

Vehicle Replacements and Additions

The Vehicle Replacement Program uses an analytical model that was developed using a vehicle’s cost history to determine when to replace it instead of repair. The model’s output is combined with information from the customer departments and Fleet Services’ repair data, including information about the vehicle’s configuration, safety, and availability. Fleet Services provides information about the vehicle’s replacement cost, the cost of anticipated major repairs, and parts availability. Taken together, the decision to replace a vehicle has become more transparent and cost effective.

Additions are new vehicles to the City which increase the size of the City’s fleet. These additions are typically the result of new programs, services, or positions and are requested by the departments during the

Projects & Capital Budget

budgeting process. An example of an addition to the fleet would be a new service truck for maintenance workers to travel to a new City park to complete daily maintenance activities.

The City receives grant dollars for a variety of purposes. Vehicles may be purchased with these grants to provide an enhanced level of services. Grant vehicles are not automatically replaced at the end of service life, so these vehicles are not a part of the replacement program. Rather, the service is evaluated in its entirety and prioritized by City management.

Vehicle replacements increased due carrying over \$48.1 million in vehicles due to the delay in receiving vehicles from manufactures which in turn is contributing to inflationary pressures. There was a need to replace specialized vehicles such as a track loader truck, Battery Electric Vehicle (BEV) Lightning extended cabs and two tag along equipment trailers for the Transportation department. There was a need to replace ambulance transports and police service marked patrol and unmarked patrol vehicles within the Public Safety departments. This fiscal year, there were several automated side loader (ASL) and Rolloff vehicles for Solid Waste, three utility trucks for Water, and a Sewer Cleaner for Wastewater.

Vehicle Replacements & Additions FY 2024/25	
Department	Total Budget
<i>Replacements</i>	
Ambulance Transport	\$ 3,846,563
Capital - Enterprise Fund	\$ 14,110,747
Capital - General Fund	\$ 5,145,214
Capital - Utility- Solid Waste	\$ 37,300
Environmental Fund	\$ 185,034
Falcon Field Fund	\$ 437,589
Greenfield Joint Venture	\$ 69,600
Local Streets Fund	\$ 9,935,968
Police Services Fund	\$ 3,946,128
Solid Waste	\$ 780,000
Special Revenue Fund	\$ 130,000
Utility Replacement Extension Reserve	\$ 14,390,715
Vehicle Replacement Fund	\$ 8,034,315
Total Replacements	\$ 61,049,173
<i>Additions</i>	
Capital - General Fund	\$ 240,000
Local Streets Fund	\$ 340,000
Police	\$ 369,000
Restricted Programs	\$ 70,000
Solid Waste	\$ 150,000
Transit	\$ 85,000
Water Resources	\$ 261,000
Total Additions	\$ 1,515,000
Grand Total	\$ 62,564,173

Figure 3: Vehicle Replacements and Additions

Projects & Capital Budget

Capital Improvement Program (CIP)

Major capital improvements and purchases are planned and tracked on a longer-term basis than annual capital purchases. Departments plan and develop capital projects in coordination with Engineering and the Office of Management and Budget. City staff analyzes and prioritizes the projects. This allows the City to apply limited funding and staff resources to the highest-priority projects. Based on the resources projected to be available for the various types of projects, a multi-year plan is developed with direction from the City Manager's Office and City Council.

An eight-year CIP assists in the development of the City's forecast. This plan includes project costs as well as all resulting operational and maintenance costs. The first five years of the plan are published in the Five-Year CIP document. The first year of the plan is adopted by the City Council as part of the annual budget. An overview of the planning process is shown on the next page.

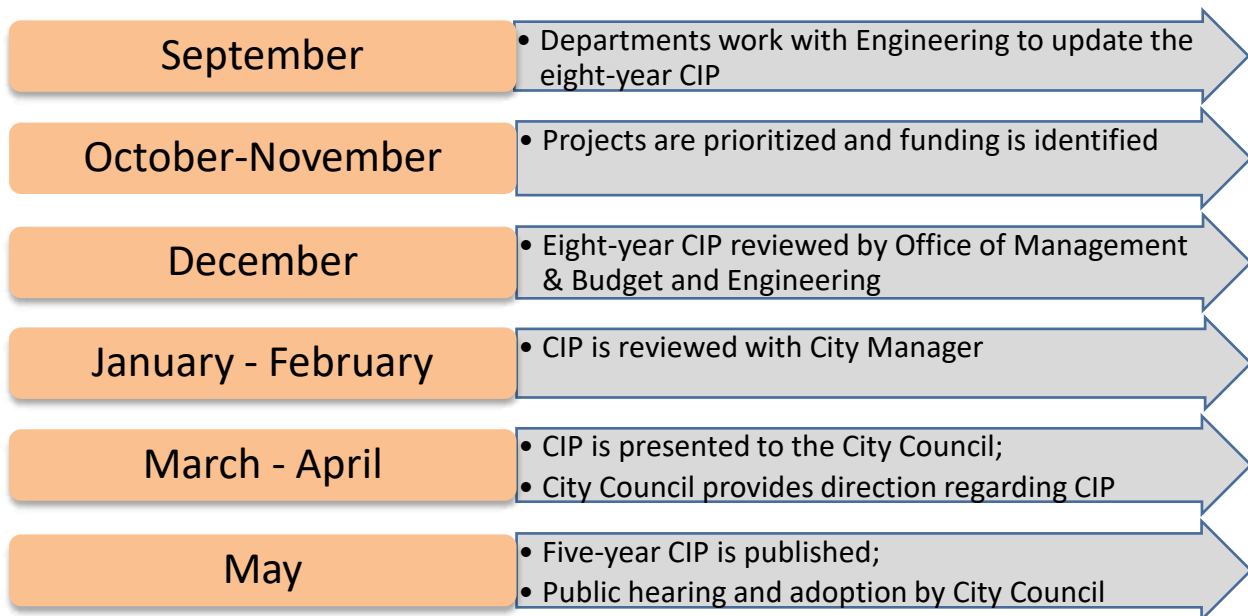


Figure 4: CIP Process Timeline

Funding Sources

Capital improvements are funded by two primary sources: (1) operating revenues and (2) bonds/obligations. The following is a summary of the funding sources:

Operating Revenues

These revenues range from general and special sources (Local Street Sales Tax, State shared revenue, Federal and State aid, fines, etc.) to enterprise revenues (airport, electric, natural gas, water, solid waste, etc.). For purposes of the CIP, reimbursements of expenses from other governmental entities are included in this category. While not considered revenue, their inclusion assists in ascertaining the City's net cost for a project.

Local Streets Sales Tax - funds received from a May 2006 voter-approved increase of the City's Transaction Privilege (Sales) Tax by 0.5%, of which 0.3% has been dedicated to Transportation. This funding can only be used for street-related activities and provides a local revenue source as well as the matching requirement to obtain Maricopa Association of Governments (MAG) Proposition 400 monies.

Projects & Capital Budget

Joint Ventures - funds received from municipalities that participate as partners in jointly owned facilities. The City serves as the managing partner of the Topaz Public Safety Regional Wireless Network and Greenfield Water Reclamation Plant Joint Ventures. Each partner pays for a percentage of capital improvement cost based on percentage of ownership.

Federal Grants - funds obtained through federal grantors such as the Community Development Block Grant (CDBG) Program and the Federal Transit Administration.

State Grants - funds obtained through state grantors such as the Arizona Department of Transportation.

American Rescue Plan Act (ARPA) - On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, a federal stimulus bill addressing the health and negative economic impacts of the COVID-19 pandemic. ARPA includes the Coronavirus State and Local Fiscal Recovery Fund (SLFRF), an allocation of emergency funding for state, local, territorial, and tribal governments.

Bonds and Obligations

Issuing bonds and obligations are a common practice among cities. It is the primary and most widely accepted method for municipalities to fund large capital projects. There are two types of bond/obligation funds in the CIP:

General Obligation (GO) Bonds - GO bonds are used to finance public infrastructure such as parks, libraries, streets, and police and fire facilities. GO bonds are backed by the “full faith and credit” of the City, meaning that the City pledges to take whatever action is necessary to raise the revenue to repay the loan. Principal and interest payments on GO bonds are funded by a secondary property tax, development impact fees, and a court construction fee. If these revenue sources are not sufficient, the General Fund is used to fund the remaining portion of the payment.

Utility Systems Revenue Obligations - Utility systems revenue obligations are used to finance electric, natural gas, solid waste, water, and wastewater projects. Obligations used for these projects are repaid from utility revenues.

The total CIP budget for FY 2024/25 is \$697,041,000. Figure 5 presents a high-level overview of FY 2023/24 CIP budget compared to FY 2024/25. A more detailed CIP schedule can be found at the end of this section.

Projects & Capital Budget

Comparison of Prior Year CIP Budget		
Funding Source	FY 2023/24	FY 2024/25
<i>Operating Funds</i>		
Unrestricted	\$ 18,707,665	\$ 22,192,399
Restricted	\$ 70,130,335	\$ 97,014,601
Operating Funds Subtotal	\$ 88,838,000	\$ 119,207,000
<i>Bond and Obligation Funds</i>		
General Obligation Bonds	\$ 94,756,720	\$ 46,950,398
Utility Systems Revenue Obligations	\$ 225,124,280	\$ 250,983,602
Bond and Obligation Funds Subtotal	\$ 319,881,000	\$ 297,934,000
Total Budget (without carryover)		
	\$ 408,719,000	\$ 417,141,000
<i>Carryover</i>		
Operating Funds Carryover	\$ 153,553,000	\$ 156,245,000
Bond and Obligation Funds Carryover	\$ 139,003,000	\$ 123,655,000
Carryover Subtotal	\$ 292,556,000	\$ 279,900,000
Total CIP Budget		
	\$ 701,275,000	\$ 697,041,000

Figure 5: CIP Budget Comparison

Notable differences in the CIP budget between FY 2023/24 and FY 2024/25 include the following:

Operating Funds - In FY 2024/25, the budget reflects an increase due to inflationary pressures. The overages for the Gateway Library, and the conversion of fuel trailers at fire stations to above ground storage tanks along with the replacement of tanks at the training facility are a couple of project example increases within the unrestricted fund. A couple examples for the restricted fund are roadway improvements at ASU Polytechnic Research Park and the Greenfield Water Reclamation Plant major equipment and system improvements to meet regulatory requirements.

General Obligation Bonds - The FY 2024/25 General Obligation Bonds decreased from FY 2023/24. This decrease is due to a timing difference between when projects were funded and their start dates. This pushed funding for projects out to latter years. Projects in progress moved to the CIP “Carryover” section as shown above. Two projects projected to start in FY 2024/25 are the Fire Fighters Memorial Park and the Countryside Dog Park. Examples of projects in progress include two new Fire Stations, Fire Station 223 (Lehi) and Fire Station 224 (Hawes Crossing).

Utility Systems Revenue Obligations - The FY 2024/25 budget includes utility main replacements, Arizona Farms Road high pressure main and gate station, high pressure gas main installation, gas aging infrastructure replacements, Advanced Metering Infrastructure (AMI), downtown electric system improvements, new and rehabbed sewer lines, water meter vault rehabilitation, and the Central Mesa Reuse Pipeline project.

Projects & Capital Budget

Carryover

Carryover is the process of taking the unused budget appropriation of a project from one fiscal year and adding or ‘carrying’ it over to the budget appropriation for the next fiscal year. The adopted CIP includes \$280 million in carryover for projects to be completed in FY 2024/25. Carryover does not increase a project’s total project cost. Examples of projects carried over are the Mesa Police Headquarters remodel, construction of the Northeast Public Safety facility, construction of the new Council Chambers and Municipal City Hall, i.d.e.a. Museum Artville expansion, and the design for street widening on Val Vista Drive (US 60 to Pueblo Ave.).

Impact on Operating Budget

The completion of capital improvement projects may result in the need for additional funding for one-time start-up purchases as well as ongoing operations and maintenance (O&M) funding (e.g., a new fire station requires one-time funding for items such as furniture, fixtures, and equipment and ongoing funding for expenditures such as personnel, utilities, and maintenance). Operations and maintenance needs are identified during the project planning process.

Operations and maintenance costs budgeted in FY 2024/25 usually result from projects completed in the prior fiscal year. Major capital projects typically have design and construction schedules that last throughout the year; therefore, O&M usually begins the following fiscal year. However, some projects may be scheduled for completion early in FY 2024/25 and then require O&M funding. Operations and maintenance costs are included in the operating budgets of the applicable department.

CIP Impact on Operating Budget					
Funding Source	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Arts and Culture Fund	\$ 58,000	\$ 54,501	\$ 55,860	\$ 57,158	\$ 58,522
Capital - General Fund	\$ 192,865	\$ -	\$ 147,467	\$ -	\$ 154,494
Capital Utility	\$ -	\$ 41,133	\$ 395,238	\$ -	\$ -
Environmental Compliance Fund	\$ -	\$ 5,039	\$ 5,164	\$ 9,978	\$ 12,645
Fleet Internal Service	\$ -	\$ -	\$ -	\$ 619,967	\$ 631,703
General Fund	\$ 1,701,280	\$ 1,853,195	\$ 2,010,959	\$ 2,383,045	\$ 3,388,613
Greenfield Water Reclamation Plant Joint Venture	\$ -	\$ 285,818	\$ 271,772	\$ 284,606	\$ 298,343
Local Streets Fund	\$ 57,000	\$ 544,396	\$ 603,712	\$ 890,393	\$ 995,564
Public Safety Sales Tax	\$ 11,877,709	\$ 2,650,727	\$ 2,716,821	\$ 2,779,923	\$ 2,846,277
Transit Fund	\$ 9,732	\$ 10,008	\$ 10,257	\$ 10,495	\$ 10,746
Utility Fund	\$ 961,628	\$ 3,110,636	\$ 4,032,550	\$ 4,412,306	\$ 4,616,585
Operating Funds Subtotal	\$ 14,858,214	\$ 8,567,211	\$ 10,264,891	\$ 11,463,937	\$ 13,034,462
Numbers rounded to the nearest dollar					

Figure 6: Operations and Maintenance Budget

Featured Projects



City Hall



Project Description: The new Mesa City Hall is centrally located in downtown Mesa at the northeast corner of Main and Center Streets. It replaces the two-story portion of the Mesa City Plaza (MCP) building with a new two-story addition that includes a relocated public entry, as well as new meeting rooms, gathering spaces, and council chambers. Construction started June 2023 and will be in the Fall of 2024.

Central Mesa Reuse Pipeline



Project Description: Once completed, the Central Mesa Reuse Pipeline will connect the Northwest Water Reclamation Plant to the Southeast Water Reclamation Plant, boosting Mesa's water portfolio by delivering additional reclaimed water to the Gila River Indian Community (GRIC). This is currently Mesa's Largest Capital Improvement Project.

Projects & Capital

Capital Improvement Program Categories

All capital improvement projects are assigned to one of five categories.

General Government - projects are defined as any improvements or land acquisition associated with City facilities through Facilities Maintenance and economic development.

Parks and Culture - projects are defined as new neighborhood, community, or district parks and associated amenities such as park offices, retention basin improvements, golf course improvements, athletic field lighting, community recreation centers, skate parks, park projects, and aquatic facilities. Other projects in this category include improvements to the City’s arts centers, museums, and public libraries.

Public Safety - projects associated with Police, Mesa Fire and Medical, and Communications are defined as new buildings or existing buildings/facilities that are planned to be remodeled, renovated, or expanded such as Police substations, Fire stations, courtrooms, training facilities, or parking garages. This also includes land acquisition for public safety improvements. New equipment purchases, existing equipment upgrades, and environmental mitigation improvements are also included in this category.

Transportation - projects are defined as improvements to the existing arterial street system, intersection improvements, new roadways, landscaping within public right-of-way, street lighting and traffic signal system improvements, shared use paths, storm sewer drainage improvements, floodway improvements, bus purchases, bus pullouts/bus shelters, park-n-ride lots, transit facilities, light rail studies, and infrastructure improvements to Falcon Field and Phoenix-Mesa Gateway airports.

Utilities - projects are defined as water reclamation plants, water treatment plants, well sites, water lines, wastewater lines, gas lines, storm sewer lines, lift stations, new or expanded pump stations, sulfide stations, storage or recharge sites, electrical substation expansions, electric distribution overhead and underground, and solid waste facility improvements.



Figure 7: CIP Funding by Category

The FY 2024/25 CIP shows the City's continued commitment to reliable utility and transportation systems. Below is a chart showing the percentage of the total CIP represented by each category.

FIRST YEAR FY 2024/25 CIP BY CATEGORY

\$697,041,000

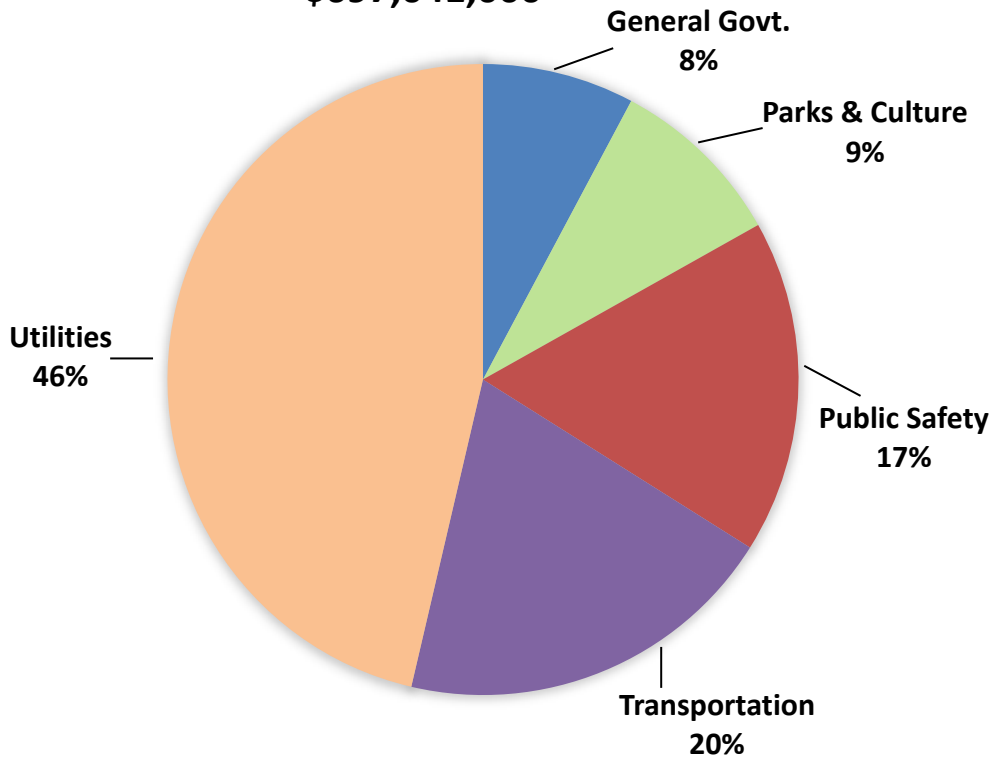


Figure 8: First Year CIP by Category

The following pages contain a list of capital projects planned for FY 2024/25, grouped by CIP category. Each project description shows only the budget for FY 2024/25. More detailed descriptions and total project costs can be found in the separate document [“FY 2025-2029 CIP Funding Summary.”](#)

Projects & Capital Budget

General Government - \$54,265,269

Program	Funding Source	Budget*
City Facilities		FY 24/25
AZ Labs Improvements - CP0863		
Replace generator, replace sanitary drain lines, and also create a storm drainage master plan at AZ Labs building.	1104A - Economic Investment Fund	\$464,100
		\$464,100
Hibbert Parking Garage - CP1189		
Purchase and Rehabilitation of Hibbert Parking Garage	1301A - Capital - General Fund	\$312,793
		\$312,793
Total for City Facilities		\$776,893
General Government		FY 24/25
Fuel Station Improvements - CP1005		
Fuel Station Improvements at various fuel sites citywide.	1207A - Environmental Compliance Fee	\$3,836,003
	1301A - Capital - General Fund	\$5,030,146
		\$8,866,149
Downtown District Revitalization-ARPA - CP1080		
Replace building facades in Downtown Mesa-ARPA Funded	1199A - Special Programs Fund	\$894,921
	1221ARP - Relief Fund - ARP	\$3,476,615
	1301A - Capital - General Fund	\$170,756
		\$4,542,292
Restaurant & Food Business Incubator - CP1102		
Develop a shared commercial kitchen with a public facing dining facility, including procuring a location	1221ARP - Relief Fund - ARP	\$1,340,216
	1301A - Capital - General Fund	\$62,246
		\$1,402,462
Wireless Broadband Expansion - CP1124		
Deployment of wireless systems throughout Mesa for broadband use; may include design and construction of poles and other mounting locations for equipment, along with associated hardware, software and services.	1301A - Capital - General Fund	\$767,781
		\$767,781
Homeless Solutions-Hotel-ARPA - CP1130		
Purchase and remodel hotel-ARPA Funded.	1221ARP - Relief Fund - ARP	\$436,273
		\$436,273

Projects & Capital Budget

General Government - \$54,265,269

Program	Funding Source	Budget*
General Government		FY 24/25
Mesa City Hall and Council Chambers - CP1137		
Demo and reconstruct the Northeast corner of Main St & Center with a new council chambers and municipal City hall	1301A - Capital - General Fund	\$23,803,690
		\$23,803,690
Courthouse 3rd Floor Remodel - CP1166		
Remodel 3rd Floor of the Courthouse	1299A - Restricted Programs Fund	\$401,003
		\$401,003
Fleet Master Plan - CP1172		
Master plan identifying Fleet specific needs.	4006A - Fleet Internal Service	\$321,816
		\$321,816
59 S Hibbert Remodel - CP1184		
Remodel of 59 Hibbert to Convert into City Staff Use (Wellness Center)	1199A - Special Programs Fund	\$348,793
	4012EBT - Employee Benefit Trust	\$6,464,047
		\$6,812,840
Courthouse 2nd Floor Remodel - CP1186		
Remodel a portion of the Prosecutors office on the 2nd Floor our Municipal Court	1301A - Capital - General Fund	\$169,465
		\$169,465
Charging and Fueling Infrastructure Grant - CP1234		
Install publicly accessible electric vehicle charging across the city.	1220A - Grants - Gen. Gov.	\$4,000,000
	1301A - Capital - General Fund	\$1,000,000
		\$5,000,000
East Mesa Service Center Electrical Master Plan - CP1240		
Develop an Electrical Infrastructure Master Plan at EMSC to support various tenant improvements.	1301A - Capital - General Fund	\$599,605
		\$599,605
Courthouse 1st Floor Remodel - CP1245		
Public Defender's office- 1st Floor Courthouse Remodel	1301A - Capital - General Fund	\$365,000
		\$365,000
Total for General Government		\$53,488,376

Projects & Capital Budget

Parks & Culture - \$63,215,642

Program	Funding Source	Budget*
Arts and Culture		FY 24/25
MAC Playhouse Patio - CP1167		
Install a concrete patio behind the Mesa Arts Center	1109A - Arts & Culture Fund	\$109,452
		\$109,452
MAC Arroyo Renovation - CP1190		
Explore three options to restore, retrofit or repurpose the MAC Arroyo	1109A - Arts & Culture Fund	\$298,000
		\$298,000
Mesa Arts Center Lighting Control System Replacement - CP1191		
This project will support replacement of Mesa Arts Center's Lighting control system. The lighting control system supports all four theaters, the Mesa Contemporary Arts Museum, and the exterior campus lighting.	1204A - Quality of Life Sales Tax	\$214,726
	1209A - Mesa Arts Center Restoration Fee	\$224,490
		\$439,216
Total for Arts and Culture		\$846,668
Cemetery		FY 24/25
Cemetery SRP Canal Relocation - CP1179		
Relocate piped irrigation at cemetery	1102A - Cemetery	\$1,034,398
		\$1,034,398
Total for Cemetery		\$1,034,398
Library		FY 24/25
Gateway Library - CP0428		
Provide library services to the citizens of Southeast Mesa, name changed from Southeast Library to Gateway Library.	1301A - Capital - General Fund	\$12,088,456
	13102018 - 2018 Library Bond	\$12,806,497
		\$24,894,953
Dobson Ranch Library Study and Updates - CP1158		
Conduct feasibility study, renovate bathroom, renovate office space and structural updates.	1301A - Capital - General Fund	\$664,650
		\$664,650

Projects & Capital Budget

Parks & Culture - \$63,215,642

Program	Funding Source	Budget*
Library		FY 24/25
Main Library North Lawn Redevelopment - CP1197		
Design and construction of a redeveloped north lawn at the downtown Main library, activating the space in between the Library and convention center.	1301A - Capital - General Fund	\$76,700
		\$76,700
Total for Library		\$25,636,303

Museum		FY 24/25
i.d.e.a. Museum (Phase I) - CP0916		
Expand the kid ArtVille environment and Texturescape play area, relocate offices and update building systems	1299A - Restricted Programs Fund	\$636,737
	1301A - Capital - General Fund	\$1,285,779
	13082018 - 2018 Parks Bond	\$5,000,000
		\$6,922,516
Total for Museum		\$6,922,516

Parks & Recreation		FY 24/25
Parks Master Plan - CN0089		
Create a new Parks master plan to include park system expansion, recreation program enhancements, infrastructure replacement planning, etc.	1301A - Capital - General Fund	\$97,807
		\$97,807
The Post Renovation - CP0213		
Renovate the old Federal Building in downtown Mesa to allow for public use.	1301A - Capital - General Fund	\$3,973,370
	13082018 - 2018 Parks Bond	\$135,269
		\$4,108,639
Signal Butte Park Phase 2 - CP0707		
Construct additional park space on land surrounding the water treatment at Elliot Road and Signal Butte.	13082018 - 2018 Parks Bond	\$4,733,615
		\$4,733,615
Sloan Park Capital Improvements - CP0716		
Complete capital improvements needed at Sloan park and adjacent practice facilities.	1301A - Capital - General Fund	\$4,095,400
		\$4,095,400

Projects & Capital Budget

Parks & Culture - \$63,215,642

Program	Funding Source	Budget*
Parks & Recreation		FY 24/25
Sloan Park Facility Improvements - CP0723		
Improve or upgrade Sloan Park and/or the Under Armor Performance Training Center for monument and directional signage around the site.	1105CUB - Cubs Spring Training Facility	\$46,935
		\$46,935
Mountain Vista Trail - CP0854		
Construct trailhead with a small parking lot, a botanical garden with an ADA accessible walking path, an earthen trail, and two overlook areas.	1301A - Capital - General Fund	\$2,297,472
		\$2,297,472
Lehi Sports Park - CP0915		
Construct lighted soccer fields along with parking spaces and restrooms.	1199A - Special Programs Fund	\$924,607
	1205A - Local Streets Fund	\$8,311
	1301A - Capital - General Fund	\$2,826
	13082018 - 2018 Parks Bond	\$487,406
		\$1,423,150
Crismon & Elliot Basin - CP0930		
Construct parking improvements to support drop in sports and recreational uses.	13082018 - 2018 Parks Bond	\$2,500,000
		\$2,500,000
Red Mountain Park Community Athletic Fields - CP0932		
Construct 9 lighted soccer fields, lighted parking, pond expansion and restrooms adjacent to Red Mountain Park.	13082018 - 2018 Parks Bond	\$4,018,809
		\$4,018,809
Dog Park - Countryside Park - CP0933		
Construct a new 1.5 acre dog park expansion at the existing Countryside Dog Park.	1301A - Capital - General Fund	\$472
	13082018 - 2018 Parks Bond	\$548,190
		\$548,662
Carriage Lane Park Irrigation Renovation - CP1127		
Carriage Lane Park Irrigation Renovation	1207A - Environmental Compliance Fee	\$1,921,430
		\$1,921,430
Sirrine House Remodel - CP1171		
Remodel Sirrine House-includes structural repairs	1301A - Capital - General Fund	\$1,862,500
		\$1,862,500

Projects & Capital Budget

Parks & Culture - \$63,215,642

Program	Funding Source	Budget*
Parks & Recreation		FY 24/25
Aripine Park Playground Renovation - CP1182		
CP Project for New play equipment install.	1301A - Capital - General Fund	\$44,362
		\$44,362
Fire Fighters Memorial Park - CP1206		
Moving forward with the Fire Fighters Memorial Park. A combination of park improvements and refreshing the hardscape.	13082018 - 2018 Parks Bond	\$280,000
		\$280,000
Eagle Recreation Center Gym Dividers - CP1223		
Add a gym curtain along with new electrical at Eagle Recreation Center	1220A - Grants - Gen. Gov.	\$65,772
	1301A - Capital - General Fund	\$61,204
		\$126,976
Downtown Turf Conversions - CP1237		
Convert landscape to turf at multiple downtown locations.	1199A - Special Programs Fund	\$570,000
		\$570,000
Mesa City Plaza Timeline Plaque Relocation to Pioneer Park - CP1243		
The purpose of this project is to relocate the timeline plaques that were removed from Mesa City Plaza due to the construction of the new City Hall.	1301A - Capital - General Fund	\$100,000
		\$100,000
Total for Parks & Recreation		\$28,775,757

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Communications		FY 24/25
Mesa Share for TOPAZ - Site Expansion #2 - CN0038		
Mesa's share to construct a public safety radio site in the far NE area of Mesa to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.	1301A - Capital - General Fund	\$1,972,543
		\$1,972,543

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Communications		FY 24/25
Mesa Share for TOPAZ - Site Expansion #3 - CN0048		
Mesa's cost share to construct a public safety radio site in the SE valley area to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.	1301A - Capital - General Fund	\$629,960
		\$629,960
Internet Protocol Network Router Expansion - Mesa Share - CN0052		
Fund Mesa's cost share to install internet protocol routers for the TOPAZ radio sites. The new routers will provide full network direction/redirection capabilities for the TOPAZ radio sites and mitigate unscheduled impairments to the network.	1301A - Capital - General Fund	\$178,822
		\$178,822
Mesa Share for TOPAZ - Site Expansion #1 - CN0054		
Mesa's share to construct a public safety radio site in the SE area of Apache Junction to ensure reliable radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.	1301A - Capital - General Fund	\$962,475
		\$962,475
Mesa Share of TOPAZ-Shaw Butte & Florence Gardens-P25 Phs II - CN0070		
Upgrade five of six physical voice channels at Shaw Butte and Florence Gardens to Time Division Multiple Access (TDMA, also known as P25 Phase II) to enable two simultaneous voice transmissions on each physical radio channel.	1301A - Capital - General Fund	\$489,025
		\$489,025
Mesa Share for TOPAZ - VHF Sys Coverage Imprvmnt & Chnl Exp - CN0071		
Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1301A - Capital - General Fund	\$809,911
		\$809,911
TOPAZ - Interface for Non-Motorola Dispatch Consoles - CN0098		
Enhance system to allow non-Motorola dispatch consoles to work with the existing Motorola P25 radio system of the TRWC. This will maintain interoperability between the Public Safety Radio partners of the TRWC.	1301A - Capital - General Fund	\$180,000
		\$180,000

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Communications		FY 24/25
TOPAZ - Tower Maintenance (Infrastructure) - Mesa Share - CN0099		
<p>The TRWC maintains over 15 Public Safety Radio sites. Each of these sites has one or more radio towers. Towers are audited annually for structural and safety issues. This program will fund necessary maintenance, replacements, and/or upgrades needed.</p>		
	1301A - Capital - General Fund	\$66,000
		\$66,000
TOPAZ - Site Expansion #1 - CP0091		
<p>Construct a public safety radio site in the southeast area of Apache Junction to ensure reliable radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.</p>		
	1120PROG - Topaz Capital Programs	\$1,279,577
		\$1,279,577
Public Safety Fiber - Phase II - CP0696		
<p>Install underground fiber to support public safety and other City communication needs and strengthen redundancy. This is the second phase to complete the three rings design to better serve the City's needs.</p>		
	13042018 - 2018 Public Safety Bond	\$4,856,381
		\$4,856,381
TOPAZ - Site Expansion #2 - CP0754		
<p>Construct a public safety radio site in the far northeast area of Mesa to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.</p>		
	1120PROG - Topaz Capital Programs	\$2,874,977
		\$2,874,977
TOPAZ Internet Protocol Network Router Expansion - CP0755		
<p>Purchase and install internet protocol routers for the TOPAZ radio sites. The new routers will provide full network direction/redirection capabilities for the TOPAZ radio sites and mitigate unscheduled impairments to the TOPAZ network.</p>		
	1120PROG - Topaz Capital Programs	\$220,990
		\$220,990
TOPAZ - Site Expansion #3 - CP0779		
<p>Construct a public safety radio communication site in the southeast valley area to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.</p>		
	1120PROG - Topaz Capital Programs	\$1,962,300
		\$1,962,300

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Communications		FY 24/25
Distributed Antenna System for Phoenix Mesa Gateway Airport - CP0839		
Install an antenna system for the Phoenix Mesa Gateway Airport to improve public safety radio coverage.	1301A - Capital - General Fund	\$133,629
		\$133,629
TOPAZ Shaw Butte & Florence Gardens-P25 Phase II - CP0906		
Upgrade five of six physical voice channels at Shaw Butte and Florence Gardens to Time Division Multiple Access (TDMA, also known as P25 Phase II) to enable two simultaneous voice transmissions on each physical radio channel.	1120PROG - Topaz Capital Programs	\$671,118
		\$671,118
TOPAZ VHF System Coverage Improvement & Channel Expansion - CP0907		
Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1120PROG - Topaz Capital Programs	\$1,177,426
		\$1,177,426
MRDC Server Room Upgrade - CP1113		
Upgrade the server room's cooling and power capacity to accommodate this additional equipment.	1301A - Capital - General Fund	\$324,603
		\$324,603
TOPAZ - Interface for Non-Motorola Dispatch Consoles - CP1199		
Enhance system to allow non-Motorola dispatch consoles to work with the existing Motorola P25 radio system of the TRWC. This will maintain interoperability between the Public Safety Radio partners of the TRWC.	1120PROG - Topaz Capital Programs	\$225,000
		\$225,000
TOPAZ - Tower Maintenance (Infrastructure) - CP1200		
The TRWC maintains over 15 Public Safety Radio sites. Each of these sites has one or more radio towers. Towers are audited annually for structural and safety issues. This program will fund necessary maintenance, replacements, and/or upgrades.	1120PROG - Topaz Capital Programs	\$100,000
		\$100,000
Total for Communications		\$19,114,737

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Fire		FY 24/25
Fire Station 223 - C10124		
Construct a new fire station in Lehi to accommodate for population growth and increased call volumes.	13042022 - 2022 Public Safety Bond	\$11,651,123
		\$11,651,123
Fire Station 224 - C10128		
Construct a new fire station at S. 80th St. N. of E. Elliot Rd.	13042022 - 2022 Public Safety Bond	\$2,879,058
		\$2,879,058
Fire Apparatus - CN0055		
Purchase replacement Fire Apparatus for units that are due for replacement and currently still in service. These purchases are based off of the Fire Maintenance apparatus replacement schedule that identifies when replacement is necessary.	1301A - Capital - General Fund	\$2,059,832
	13042018 - 2018 Public Safety Bond	\$434,691
	13042022 - 2022 Public Safety Bond	\$10,000,000
		\$12,494,523
Fire Fuel Station Tanks - CP1152		
Convert fuel trailers at fire stations to above ground storage tanks and replace tank at the training facility.	1301A - Capital - General Fund	\$4,106,321
		\$4,106,321
	Total for Fire	\$31,131,025

Police		FY 24/25
Police Headquarters - CP0204		
Renovate the Police Department Headquarters to meet operational needs.	1301A - Capital - General Fund	\$1,656,773
	13042022 - 2022 Public Safety Bond	\$21,914,585
		\$23,571,358

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Police		FY 24/25
Public Safety Training Facility Drive Track & Other Facility - CP0544		
Reconstruct the 10-year-old driving track at the public safety training facility. Improvements include the replacement of the concrete wet skid pad.	1203PLS - Public Safety Sales Tax Police	\$1,516,499
	1301A - Capital - General Fund	\$126,849
		\$1,643,348
Police Evidence Facility - CP0695		
Construct a new Police evidence facility. This facility, capable of housing the longer term and general evidence storage needs of the Police Department, would be equipped with secure climate controlled and cooler storage.	1203PLS - Public Safety Sales Tax Police	\$516,370
	13042022 - 2022 Public Safety Bond	\$2,810,934
		\$3,327,304
Northeast Public Safety Facility - CP0913		
Construct a new public safety facility in the northeast section of Mesa.	1301A - Capital - General Fund	\$11,180,496
	13042018 - 2018 Public Safety Bond	\$28,045,451
		\$39,225,947
Public Safety Training Facility Electrical Study - CP1118		
Study will only look at the south-half of the full PSTF site. Looking to maximize what we have, provide for emergency vehicle connections and the future buildings	1203FMS - Public Safety Sales Tax Fire Medical	\$26,186
	1203PLS - Public Safety Sales Tax Police	\$24,672
		\$50,858
245 W 2nd St Second Floor Remodel Police Dept. IT Relocation - CP1193		
Renovate the second floor to accommodate the Police Department IT relocation at Mesa Center for Higher Education.	1203PLS - Public Safety Sales Tax Police	\$971,284
	1301A - Capital - General Fund	\$62,435
		\$1,033,719

Projects & Capital Budget

Public Safety - \$119,098,296

Program	Funding Source	Budget*
Police		FY 24/25
Total for Police		\$68,852,534

Transportation - \$137,385,738

Program	Funding Source	Budget*
Falcon Field Airport		FY 24/25

Eastside Taxilane Design and Construction - C06020

Design and construct the taxiway across Roadrunner Drive to provide aircraft access to the land located on the east side of the airport. This area is currently not accessible by aircraft. Improvements include new storm drain lines, and cul-de-sacs.

3004FF - Falcon Field Airport	\$24,700
3010FF - Falcon Field Grants	\$222,299
	\$246,999

City Owned Buildings and Property Improvements - CP0763

Construct needed improvements to City-owned buildings and property at Falcon Field.

3004FF - Falcon Field Airport	\$1,914,740
	\$1,914,740

Leading Edge Improvements - CP0843

Construct improvements to the airport signage as part of the continuing efforts to enhance the quality and appearance of Falcon Field Airport.

3004FF - Falcon Field Airport	\$350,000
	\$350,000

Anzio Taxilane and Ramp Reconstruction - CP0993

Reconstruct taxilane and ramp at Falcon Field Airport.

3010FF - Falcon Field Grants	\$450,369
	\$450,369

Design Midfield Taxiways D3,D4,D7,D8 - CP0994

Design midfield taxiway connection D3, D4, D7, D8 at Falcon Field Airport.

3004FF - Falcon Field Airport	\$651,318
3010FF - Falcon Field Grants	\$3,146,753
	\$3,798,071

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Falcon Field Airport		FY 24/25
Construct Eastside Dual Taxilane - Phase 3A, 3B - CP1041		
Construct Eastside Dual Taxilane - Phase 4 at Falcon Field Airport.	3004FF - Falcon Field Airport	\$88,400
	3010FF - Falcon Field Grants	\$795,600
		\$884,000
Northwest Monument Sign - CP1043		
Falcon Field monument signage at the Northwest corner McDowell and Greenfield. Construct a monument sign similar to the sign at McKellips Road and East Falcon Field Drive.	3004FF - Falcon Field Airport	\$431,390
		\$431,390
Eastside Monument Sign - CP1153		
Construct a monument sign on the Higley side of Falcon Field Airport.	3004FF - Falcon Field Airport	\$350,000
		\$350,000
Holding Bay Apron - CP1222		
Design Holding Bay Apron RWY 22L Future taxilane (ANZIO)	3004FF - Falcon Field Airport	\$15,419
	3010FF - Falcon Field Grants	\$329,523
		\$344,942
	Total for Falcon Field Airport	\$8,770,511
Intelligent Transportation System		FY 24/25
Traffic Signals - Public Safety Opticom - CP0702		
Install public safety opticom technology on traffic signals.	1205A - Local Streets Fund	\$2,011,108
		\$2,011,108
ITS Field Network Upgrade - CP0980		
Upgrade existing field infrastructure to increase bandwidth and support emerging technologies	1205A - Local Streets Fund	\$2,310,000
		\$2,310,000
ITS Video Detection Upgrade Program - CP0981		
Install and upgrade video detection system	1205A - Local Streets Fund	\$510,297
	1220A - Grants - Gen. Gov.	\$683,613
		\$1,193,910
Traffic Signals - New and Upgrade - CP1067		
Install new signals and upgrade existing signals.	1205A - Local Streets Fund	\$5,485,600
		\$5,485,600

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Intelligent Transportation System		FY 24/25
Ped Beacon on Dbsn/Brdwy, Sgnl at Mesa Dr/Cnsld Cnl - CP1110		
Install a new pedestrian beacon on Dobson Rd aprx 1250 S of Broadway and replace Rapid Flash Beacon on Mesa Dr and Consolidated Canal with a traffic Signal.	1199A - Special Programs Fund	\$699,053
		\$699,053
Total for Intelligent Transportation System		\$11,699,671
Shared Use Paths		FY 24/25
Lehi Crossing Shared-Use Path - CP0672		
Construct a shared-use path that will extend along the SRP canal service road.	13082018 - 2018 Parks Bond	\$4,357,589
		\$4,357,589
Eastern Canal Shared-Use Path: Brown to Broadway-Signals - CP0673		
Construct signalized crossings on Eastern Canal and street intersections to improve the function of the non-motorized system.	13082018 - 2018 Parks Bond	\$1,462,956
		\$1,462,956
Eastern Canal Shared-Use Path Broadway to Baseline - CP0730		
Construct shared-use asphalt path to resolve a missing link in the regional non-motorized system	13072020 - 2020 Street Bond	\$3,973,200
	1314A - Transportation	\$340,684
		\$4,313,884
L202 Red Mountain SUP-Power Rd past Thomas Rd - CP0733		
Design and construct 1.5 miles of shared-use path to resolve a missing link in the regional non-motorized system.	1314A - Transportation	\$4,855,425
		\$4,855,425
Eastern Canal Shared-Use Path: Brown to Broadway - CP1060		
Construct Shared Use Asphalt path to resolve a missing link in the regional non-motorized system.	1314A - Transportation	\$3,914,367
		\$3,914,367
Mesa Gateway Phase 3 Bridge - CP1178		
Construct segment 3 of the southeast path south of the 202 from Hawes Road to Power Road-bridge access with EMF and RWCD canals.	1314A - Transportation	\$528,448
		\$528,448

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Shared Use Paths		FY 24/25
US60 Shared Use Path-Eastern to Consolidated Canal - CP1180		
Construct an ADA compliant shared use path (SUP) along the US60 from the Eastern Canal to the Consolidated Canal.	1314A - Transportation	\$610,821
		\$610,821
Lehi Loop Tunnel Wall - CP1194		
To construct a box culvert extension (Tunnel) and retaining walls as related to the Lehi Loop Phase 1 project.	13082018 - 2018 Parks Bond	\$225,455
	1314A - Transportation	\$216,597
		\$442,052
Total for Shared Use Paths		\$20,485,542
Storm Sewer		FY 24/25
Storm Drain Pump Stations - CP0491		
Rehabilitate aging storm drain pump stations.	1205A - Local Streets Fund	\$3,066,128
	1207A - Environmental Compliance Fee	\$908,088
		\$3,974,216
Baseline and Signal Butte Drainage - CP1099		
Construct storm drainage improvements to prevent neighborhood flooding.	1205A - Local Streets Fund	\$1,209,650
	1206A - Highway User Revenue Fund	\$732,467
		\$1,942,117
Candlelight Park Drainage Project - CP1119		
Remove and replace existing drainage infrastructure.	1207A - Environmental Compliance Fee	\$341,569
		\$341,569
2nd Avenue & Spencer Storm Drain Improvements - CP1139		
Extend the storm drain network with catch basins to prevent flooding issues in partnership with MCFD.	1205A - Local Streets Fund	\$525,001
	1206A - Highway User Revenue Fund	\$168,136
		\$693,137

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Storm Sewer		FY 24/25
Main and Phyllis Storm Drain Improvements - CP1141		
Improve storm drain conveyance on Main Street to prevent flooding behind Tempe Canal in participation with MCFD.	1206A - Highway User Revenue Fund	\$145,079
	1220A - Grants - Gen. Gov.	\$838,301
		\$983,380
Pecos Road Basin and Storm Drain Drainage - CP1230		
In coordination with the Flood Control District of Maricopa County (FCDMC), the City of Mesa Engineering Department will select a consultant for studying the drainage and proposed system in Pecos Road	1205A - Local Streets Fund	\$396,564
		\$396,564
	Total for Storm Sewer	\$8,330,983
Streets		FY 24/25
Mesa Drive: Southern Avenue to US 60 - C01817		
Add additional lanes and dual left turn lanes to ease traffic congestion and enhance safety.	1314A - Transportation	\$499,627
		\$499,627
Stapley Drive and University Drive Intersection - C05041		
Construct an additional left turn lane and right turn lane in all directions to reduce traffic congestion at this intersection. This project has been identified as a Regional Transportation Plan project.	13072020 - 2020 Street Bond	\$1,280,844
	3107PLDG - Water Utility Revenue Pledge	\$109,130
	3109PLDG - Wastewater Utility Revenue Pledge	\$278,649
		\$1,668,623
Gilbert Road Bridge - CN0056		
Fund the City's share of Gilbert Road bridge construction costs.	1205A - Local Streets Fund	\$500,000
		\$500,000

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Streets		FY 24/25
SR24 and Williams Field Intersection Extension-IGA with ADOT - CN0081		
City will be partnering with ADOT for the construction of approximately 500 ft of roadway at Williams Field Road and SR24 intersection to match the developer constructed road in the area.	1205A - Local Streets Fund	\$554,702
		\$554,702
Street Improvement 2020 Cityshare - CN0087		
Fund the City's participation in the cost share of widening of streets and the installation of new street lights that are built in conjunction with development projects.	1314A - Transportation	\$2,000,000
		\$2,000,000
Traffic Calming Study - CN0088		
Kimley Horn Traffic Calming Study	1199A - Special Programs Fund	\$47,670
		\$47,670
Elliot Road Corridor Lighting Contract - CN0094		
Purchase monumental lighting along the Elliot Tech Corridor	1205A - Local Streets Fund	\$26,517
		\$26,517
Val Vista Drive: Pueblo to US 60 - CP0062		
Improve Val Vista Drive between Pueblo and US 60. Construction work will mitigate traffic delays and congestion and enhance safety.	13072020 - 2020 Street Bond	\$8,016,106
	3107PLDG - Water Utility Revenue Pledge	\$39,846
		\$8,055,952
Power Road Improvements: East Maricopa Floodway to Loop 202 - CP0104		
Improve the mobility and access in this area of Power Rd, completing any sections that have not been completed by adjacent development. This is a joint project with the Town of Gilbert and Maricopa County.	1314A - Transportation	\$1,145,510
		\$1,145,510
MAG Projects Local Match - CP0109		
Fund the local match for transportation projects that are eligible for regional funding.	1205A - Local Streets Fund	\$549,833
		\$549,833

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Streets		FY 24/25
Arterial Reconstruction - CP0439		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	13072013 - 2013 Street Bond	\$750,000
		\$750,000
Broadway Road: Lesueur to Spur - CP0666		
Address safety and capacity needs along the Broadway Road corridor from Lesueur to Spur.	13072020 - 2020 Street Bond	\$11,932,012
	3107PLDG - Water Utility Revenue Pledge	\$1,224,679
		\$13,156,691
Bridge Safety Rehabilitation - CP0780		
Address maintenance items and rehabilitation work needing to be performed on numerous existing bridges through the City as identified during bridge inspections performed by ADOT.	1205A - Local Streets Fund	\$827,249
		\$827,249
Southern Avenue & Country Club Drive Roadways - CP0844		
Reconstruct two major arterials where pavement is failing. The two segments are Southern; Alma School to Center and Country Club; US 60 to 1st Ave.	1314A - Transportation	\$4,915,801
	3107PLDG - Water Utility Revenue Pledge	\$237,600
	3109PLDG - Wastewater Utility Revenue Pledge	\$27,500
		\$5,180,901
Ellsworth Road from City Limits to Ray Road - CP0969		
Widen Ellsworth to full 6-lane cross-section.	13072020 - 2020 Street Bond	\$525,020
		\$525,020
Sossaman Road: Ray to Warner - CP0971		
Construct approximately 1 mile of new road with 4 lanes including curb, gutter, lights and sidewalks to connect Ray Rd to Warner in the inner loop area.	13072020 - 2020 Street Bond	\$7,334,933
		\$7,334,933
Elliot Road: Ellsworth to Sossaman - CP0982		
Construct 2.5 miles of a six lane new roadway on Elliot from Ellsworth to Sossaman.	13072020 - 2020 Street Bond	\$1,773,314
		\$1,773,314

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Streets		FY 24/25
Ray Roads connections at Ellsworth Road - CP0983		
Construct a 6 lane road including curb, gutter, lights and sidewalk to connect the two different Ray Road alignments at Ellsworth Road.	13072020 - 2020 Street Bond	\$2,054,661
	1314A - Transportation	\$949,120
		\$3,003,781
Ellsworth/WF Intersection Improvements and Spine Road - CP1015		
Construct new bridge and traffic signal at Ellsworth/Williams Field Road and new spine road west onto airport property.	13072020 - 2020 Street Bond	\$1,595,207
	1314A - Transportation	\$1,268,908
		\$2,864,115
Streetlight Spot Improvements - CP1068		
Install streetlights in various locations citywide. To fulfill requests from residents and the Police Department for additional street lights and new street lights in areas where there are no street lights as funds allow.	1205A - Local Streets Fund	\$589,983
		\$589,983
AR-Greenfield Rd from Main Street to Adobe Rd. - CP1091		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	1314A - Transportation	\$3,893,166
		\$3,893,166
AR-Stapley Dr-Main to University Dr - CP1092		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	1314A - Transportation	\$210,000
		\$210,000
AR-Southern Ave and Gilbert to west of Val Vista Dr. - CP1093		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	1314A - Transportation	\$3,789,844
		\$3,789,844

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Streets		FY 24/25
AR-Greenfield Rd-Southern to Main Street (intersection) - CP1095		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	1314A - Transportation	\$11,212,530
		\$11,212,530
Germann Road and Sossaman Road Intersection Study - CP1098		
Participate in a design concept report to evaluate the traffic impacts of the intersection of Germann and Sossaman Road. IGA with MCDOT & Queen Creek.	1205A - Local Streets Fund	\$859
	1314A - Transportation	\$500,000
		\$500,859
ASU Polytechnic Research Park - CP1117		
Roadway improvements at ASU Polytechnic Research Park.	1205A - Local Streets Fund	\$10,000,000
		\$10,000,000
58th Street Culvert Replacement - CP1123		
Replace deteriorating box culvert crossing 58th Street 500" North of Broadway Rd.	1207A - Environmental Compliance Fee	\$744,436
		\$744,436
Mountain Rd from SR24 to Pecos - CP1136		
Widen Road to a 4-lane cross section with striped median.	1314A - Transportation	\$786,397
		\$786,397
COM Comprehensive Safety Action Plan - CP1144		
Develop a plan to incorporate Safe System Approach principles and specifically identify how to best utilize the state and regional safety and transportation strategies by developing programs and projects to address the needs of all Mesa communities.	1205A - Local Streets Fund	\$206,642
	1220A - Grants - Gen. Gov.	\$650,332
		\$856,974

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Streets		FY 24/25
Transportation Building Improvements - CP1149		
Renovation of East Mesa Service Center and West Yard office areas based on Space Planning Study by Gensler AZ completed October 2022.	1205A - Local Streets Fund	\$2,096,059
		\$2,096,059
Stapley Drive Sidewalk Installation - CP1160		
Install sidewalks for public safety on the west side of Stapley Drive south of Main.	1199A - Special Programs Fund	\$258,554
		\$258,554
Westwood Raised Crosswalks - CP1164		
Installation of raised crosswalks on Westwood between University and Rio Salado.	1199A - Special Programs Fund	\$225,606
	1205A - Local Streets Fund	\$735,452
		\$961,058
Williams Field Sidewalk - CP1236		
This project will design and construct approximately 700 LF of sidewalk on the north side of Williams Field Road, just east of the State Route 24 (ADOT) traffic interchange. This work will also determine if any drainage improvements will be required due	1199A - Special Programs Fund	\$368,479
		\$368,479
Red Mountain Complete Streets - CP1238		
This is a federally funded project for predesign managed by MAG, therefore MAG administers the contracting through the federally procured FY 22-25 MAG Design Assistance & Active Transportation Services On-Call Consultant List, 5.7% match is required.	1205A - Local Streets Fund	\$4,748
		\$4,748
	Total for Streets	\$86,737,525

Transit		FY 24/25
Rio East Streetcar Extension LPA - CN0095		
CN setup to track costs. Invoice payments for identifying a locally preferred alternative and advanced conceptual engineering so design and construction can immediately begin when funding becomes available.	1103A - Transit Fund	\$655,000
		\$655,000

Projects & Capital Budget

Transportation - \$137,385,738

Program	Funding Source	Budget*
Transit		FY 24/25
Bus Stop Improvement and Bus Shelter Construction - CP0992		
Improve and construct bus stops across the City to accommodate shelters, seating, and create better accessibility to transit.	1103A - Transit Fund	\$376,946
	1205A - Local Streets Fund	\$17,280
		\$394,226
Transit Bus Shelter Boneyard Stock-Refurb - CP1131		
Refurbishing old Transit Department boneyard stock bus shelters and building the concrete pads for them around the city. 13 locations in total.	1103A - Transit Fund	\$312,280
		\$312,280
	Total for Transit	\$1,361,506

Utilities - \$323,076,055

Program	Funding Source	Budget*
District Cooling		FY 24/25
District Cooling Improvements - CP0724		
Equip buildings connected to the district cooling system with temporary chiller hook-ups in the event the district cooling system is unavailable.	3101DC - District Cooling	\$40,000
		\$40,000
	Total for District Cooling	\$40,000

Electric		FY 24/25
Electric Smart Grid - CP0081		
Replace obsolete technology to improve system reliability and improve the ability to identify problems quickly and respond efficiently.	3105PLDG - Electric Utility Revenue Pledge	\$130,429
		\$130,429

Program	Funding Source	Budget*
Electric		FY 24/25
Electric Generation - CP0082		
Identify power supply resources, including solar power, that can be owned in whole or in part by the City of Mesa. Alternatives are being explored to improve the reliability and/or efficiency of the electric utility service.	1199A - Special Programs Fund	\$100,000
	3105PLDG - Electric Utility Revenue Pledge	\$114,923
		\$214,923
Electric Metering - CP0435		
Replace electric service meters based on 20-year lifecycle criteria. In addition, replace meters based on known issues, such as potential coils that improperly register energy consumption.	3113ELC - Utility Replacement Extension and Renewal - ELC	\$486,362
		\$486,362
Electric Substation Improvements - CP0461		
Construct improvements at electric substations to ensure long-term system reliability. These improvements will meet safety standards and improve security at the facilities.	3105PLDG - Electric Utility Revenue Pledge	\$1,492,268
		\$1,492,268
Electric Systems Retirements - CP0591		
Replace electric system infrastructure to ensure reliability.	3101ELC - Electric	\$109,109
		\$109,109
Downtown Electric Improvements - New Services - CP0883		
Install new service connections in support of downtown development.	3105PLDG - Electric Utility Revenue Pledge	\$88,491
		\$88,491
Electric Transmission - CP1011		
Rebuild the 69kV transmission system. Install new conductors and poles throughout the system.	3105PLDG - Electric Utility Revenue Pledge	\$114,923
		\$114,923
Electric System Improvements - CP1012		
Construct improvements to the electric overhead and underground distribution system. This effort will include conduit extension, switches, sectionalizing, and circuit ties.	3105PLDG - Electric Utility Revenue Pledge	\$58,831
		\$58,831

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Electric		FY 24/25
New Electric Services - CP1075		
Install new electrical service wires for new customers and provide for system expansion.	3105PLDG - Electric Utility Revenue Pledge	\$1,119,785
		\$1,119,785
Electric Distribution Overhead - CP1076		
Install system enhancements to ensure electric system reliability. Improvements may include replacement of electrical overhead conductors, transformers, distribution poles and devices to increase reliability and reduce operating costs.	3105PLDG - Electric Utility Revenue Pledge	\$1,397,988
		\$1,397,988
Electric Distribution Underground - CP1077		
Provide various system improvements to include underground conductor installation, cable replacement, vault lid replacement and replacement of miscellaneous devices. These improvements are planned over several fiscal years.	3105PLDG - Electric Utility Revenue Pledge	\$1,200,412
		\$1,200,412
Utility Large Scale Generator Project - CP1114		
Install generation station near Mesa's electric service territory to generate power for the electric utility and offset expensive peak electric market purchases.	3105PLDG - Electric Utility Revenue Pledge	\$2,018,519
		\$2,018,519
The Edge on Main (311 W. Main) - CP1204		
The proposed development includes two separate mixed-use apartment buildings with an open pedestrian plaza between them. The buildings and pedestrian plaza area will be constructed within the current Morris St right-of-way.	3105PLDG - Electric Utility Revenue Pledge	\$87,200
		\$87,200
West Mesa Electric Utility Improvements (424 W. Main) - CP1205		
Chicanos Por La Causa will be building a brand-new mixed-use property at the corner of Country Club and Main.	1301A - Capital - General Fund	\$1,619,491
	3101ELC - Electric	\$735,460
	3113ELC - Utility Replacement Extension and Renewal - ELC	\$4,145,049
		\$6,500,000

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Electric		FY 24/25
Electric Improvements for Sewer Line Relocation - CP1207		
Electric's portion of relocation/improvements for 5,300 linear feet of new 12-inch water line in Broadway Road and in South Morris.	3105PLDG - Electric Utility Revenue Pledge	\$300,001
		\$300,001
	Total for Electric	\$15,319,241
Environment and Sustainability		FY 24/25
Food to Energy Project - CP0870		
Use inhouse resources and consultants to conduct a study to evaluate the technical and financial feasibility of an anaerobic digestion food waste to energy program and determine whether to move forward with a pilot scale program.	1199A - Special Programs Fund	\$3,655,001
	3101SW - Solid Waste	\$4,786,358
		\$8,441,359
Electric Vehicle Charging Infrastructure - CP1100		
Install Electric Vehicle Charging Stations Citywide	1199A - Special Programs Fund	\$2,848,000
	1207A - Environmental Compliance Fee	\$2,836,031
	1220A - Grants - Gen. Gov.	\$5,020,000
		\$10,704,031
Red Mountain Ballfields-Sol Focus Repairs/Retrofit - CP1107		
Replace concentrated PV with fixed traditional flat panel PV.	1199A - Special Programs Fund	\$156,750
		\$156,750
	Total for Environment and Sustainability	\$19,302,140
Natural Gas Aging Infrastructure		FY 24/25
Gas Meters: New and Replacement-RER Funded - CP0496		
Install gas meters citywide.	3113GAS - Utility Replacement Extension and Renewal - GAS	\$1,728,473
		\$1,728,473

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Natural Gas Aging Infrastructure		FY 24/25
Gas Line Retirements - CP0563		
Remove gas mains and services that are no longer needed to support the natural gas system	3101GAS - Natural Gas	\$286,995
		\$286,995
Gas Quarter Sections - CP1112		
Assess, design and construct to replace aging gas lines throughout the city.	3106PLDG - Gas Utility Revenue Pledge	\$2,295,250
		\$2,295,250
Total for Natural Gas Aging Infrastructure		\$4,310,718
Natural Gas Growth		FY 24/25
Arizona Farms Road High Pressure Main & Gate Station - CP0517		
Replace aging high pressure steel main along Arizona Farms Road to increase the effective capacity of the Clausen gate station in the Magma service area. This will allow Clausen gate station to be a more effective supply point.	3106PLDG - Gas Utility Revenue Pledge	\$5,916,859
		\$5,916,859
Gantzel Road Projects - CP0519		
Increase the ability of the existing Gantzel Gate Station to feed the northern half of the Magma System. This second phase of the project will increase the flow capacity of the high pressure system north on Gantzel to Ocotillo Rd.	3106PLDG - Gas Utility Revenue Pledge	\$4,723,151
		\$4,723,151
Gantzel Road & Queen Creek Gate Station & Gas Line Extension - CP0520		
Install a new gate station in the Magma Service Area near Queen Creek Rd and Ellsworth to support continuing growth in the area.	3106TAX - Gas Taxable Obligations	\$1,619,296
		\$1,619,296
Gas-Customer Upgrades - CP0890		
Upgrade meters and or services per customer requests	3101GAS - Natural Gas	\$696,196
		\$696,196
High Pressure Gas Main Installation POM - CP1069		
Install high pressure gas main to meet anticipated growth of the City.	3106PLDG - Gas Utility Revenue Pledge	\$673,841
		\$673,841

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Natural Gas Growth		FY 24/25
Gas New Services - CP1070		
Install gas lines in new subdivision developments throughout the City and Magma Service Area.	3106PLDG - Gas Utility Revenue Pledge	\$2,677,675
		\$2,677,675
Gas New Mains - CP1071		
Extend gas mains and services to new subdivisions.	3106PLDG - Gas Utility Revenue Pledge	\$3,427,424
		\$3,427,424
Gas Aging Infrastructure Replacement - CP1073		
Replace necessary gas system infrastructure identified during the annual survey.	3106PLDG - Gas Utility Revenue Pledge	\$1,127,441
		\$1,127,441
Gas Meters: New and Replacement - CP1074		
Install gas meters citywide.	3106PLDG - Gas Utility Revenue Pledge	\$550,530
		\$550,530
LG Gas Line Extension - CP1159		
Extend high pressure gas line from existing facilities to the customers meter set on Ironwood Rd.	3106TAX - Gas Taxable Obligations	\$10,602,796
		\$10,602,796
	Total for Natural Gas Growth	\$32,015,209
Natural Gas System Reinforcement		FY 24/25
Regulator Station Security - C10388		
Install on-site security systems to monitor and deter theft and sabotage of regulator station equipment.	3106PLDG - Gas Utility Revenue Pledge	\$21,265
		\$21,265
	Total for Natural Gas System Reinforcement	\$21,265
Solid Waste		FY 24/25
West Mesa Service Center CNG Station Upgrades - CP1061		
Upgrade CNG Station at WMSC	3101GAS - Natural Gas	\$378,299
	3101SW - Solid Waste	\$554,047
		\$932,346

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Solid Waste		FY 24/25
EMSC CNG and Tenant Improvements - CP1120		
East Mesa Service Center (EMSC) CNG and Tenant Improvements	1301A - Capital - General Fund	\$40,991
		\$40,991
Joint MRF & Transfer Station - CP1146		
Construction of a Materials Recovery Facility and Transfer Station in Southeast Mesa.	1301A - Capital - General Fund	\$2,542,246
		\$2,542,246
Downtown Trash Compactor - CP1224		
Install trash compactor in downtown area. This will be as a result of a study that is going on right now (OT0185TRSH).	3101SW - Solid Waste	\$329,520
		\$329,520
Solid Waste Office Improvements - CP1235		
Renovate offices in Solid Waste Building to accommodate growth. Will include turning four offices into six offices.	3101SW - Solid Waste	\$239,509
		\$239,509
Total for Solid Waste		\$4,084,612
Wastewater Contractual Obligations		FY 24/25
91st Avenue Water Reclamation Plant (Mesa Share) - CN0076		
Fund the City's portion of the capital improvement cost of the 91st Avenue Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$10,783,558
		\$10,783,558
Greenfield Water Reclamation Plant Expansion 4 - Mesa Share - CN0096		
Construct additional treatment capacity to meet the increasing wastewater flows to the Greenfield Water Reclamation Plant. The Greenfield plant is a joint venture between the City of Mesa, Town of Gilbert and Town of Queen Creek.	3109PLDG - Wastewater Utility Revenue Pledge	\$486,097
		\$486,097
Total for Wastewater Contractual Obligations		\$11,269,655

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Wastewater Customer Demand - Citywide		FY 24/25
New Lift Stations - CP0617		
Construct new wastewater lift stations to serve projected growth in currently undeveloped areas that cannot be totally served by a gravity sewer system.	3109PLDG - Wastewater Utility Revenue Pledge	\$434,560
		\$434,560
New Sewer Lines - Other Areas - CP0619		
Construct new sewer lines in undeveloped areas other than southeast Mesa to serve projected growth and areas currently served by on-site septic systems.	3109PLDG - Wastewater Utility Revenue Pledge	\$1,071,521
		\$1,071,521
Greenfield Water Reclamation Plant - Phase 4 Expansion - CP1187		
Construct additional treatment capacity to meet the increasing wastewater flows to the Greenfield Water Reclamation Plant. The Greenfield plant is a joint venture between the City of Mesa, Town of Gilbert and Town of Queen Creek.	3020PROG - Capital Programs	\$1,458,000
		\$1,458,000
Total for Wastewater Customer Demand - Citywide		\$2,964,081

Wastewater Customer Demand - Southeast Mesa		FY 24/25
Greenfield Water Reclamation Plant Improvement - Mesa Share - CN0067		
Modify and/or rehabilitate existing systems, install new or upgraded systems and replace major equipment that has reached its useful life.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,024,379
		\$2,024,379
Greenfield Water Reclamation Plant Equipment - Mesa Share - CN0068		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$1,271,905
		\$1,271,905
New Sewer Lines - Phx Mesa Gateway Development Plan - CP0620		
Construct new sewer lines to serve development in the Phoenix Mesa Gateway Airport Northeast Development Area.	3107PLDG - Water Utility Revenue Pledge	\$6,244,639
	3109PLDG - Wastewater Utility Revenue Pledge	\$3,630,829
		\$9,875,468

Utilities - \$323,076,055 **Projects & Capital Budget**

Program	Funding Source	Budget*
Wastewater Customer Demand - Southeast Mesa		FY 24/25
Greenfield Water Reclamation Plant Improvement - CP0897		
Modify and/or rehabilitate existing systems, install new or upgraded systems and replace major equipment that has reached its useful life.	3020PROG - Capital Programs	\$3,884,819
		\$3,884,819
Greenfield Water Reclamation Plant Equipment - CP0898		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3020PROG - Capital Programs	\$2,440,807
		\$2,440,807
SEWRP Lift Station and Forcemain - CP1229		
Design and construct new lift station and sewer force main to pump all sewer flows from the Southeast drainage basin to the Greenfield Water Reclamation Plant (GWRP) for treatment.	3109PLDG - Wastewater Utility Revenue Pledge	\$1,015,200
		\$1,015,200
Total for Wastewater Customer Demand - Southeast Mesa		\$20,512,578
Wastewater Lifecycle		FY 24/25
GWRP Major Plant Improvements - CP0625 Mesa Share - CN0035		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3109PLDG - Wastewater Utility Revenue Pledge	\$3,460,289
		\$3,460,289
Southern Avenue Interceptor Condition Assessment-City Share - CN0077		
Fund the City's share of the Southern Avenue Interceptor (SAI) condition assessment. A joint project with the City of Tempe.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,847,239
		\$2,847,239
Wastewater Oversize and Extensions (City Share) - CN0078		
Fund the City's share for wastewater extensions and oversized mains due to development.	3109PLDG - Wastewater Utility Revenue Pledge	\$300,000
		\$300,000

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Wastewater Lifecycle		FY 24/25
Sewer Line Rehabilitation - CP0623		
Rehabilitate and/or replace defective pipe in the wastewater collection system to prevent catastrophic failures and maintain a high level of service. These defective lines were identified through the wastewater asset management program.	3101WW - Wastewater	\$948
	3109PLDG - Wastewater Utility Revenue Pledge	\$463,788
		\$464,736
GWRP Major Plant Improvements - CP0625		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3020PROG - Capital Programs	\$14,691,439
		\$14,691,439
Miscellaneous Water & Wastewater Projects - CP0899		
Odor control improvement program, including other miscellaneous water & wastewater system projects.	3107PLDG - Water Utility Revenue Pledge	\$669,120
	3109PLDG - Wastewater Utility Revenue Pledge	\$265,859
		\$934,979
Structural Manhole Reconstruction - CP0948		
Reconstruct manholes that have deteriorated due to the corrosive environment of the wastewater system. Rehabbing the manholes will extend their useful life and prevent structural failures.	3109PLDG - Wastewater Utility Revenue Pledge	\$667,413
	3113WW - Utility Replacement Extension and Renewal - WW	\$2,094,543
		\$2,761,956
Northwest WRP Major Plant Improvements - CP0951		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$6,005,458
		\$6,005,458

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Wastewater Lifecycle		FY 24/25
Northwest Plant Improvements - CP0952		
Construct, rehabilitate, modify, upgrade or replace miscellaneous assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$3,162,360
		\$3,162,360
Southeast Plant Improvements - CP0953		
Construct, rehabilitate, modify, upgrade or replace miscellaneous assets and infrastructure at the Southeast Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,844,673
		\$2,844,673
Diversion Structure Replacement - CP0955		
Rehabilitate existing diversion structures.	3109PLDG - Wastewater Utility Revenue Pledge	\$892,080
		\$892,080
Sewer Line Replacement - CP0956		
Construct, rehabilitate, and/or replace existing sewer lines.	3109PLDG - Wastewater Utility Revenue Pledge	\$17,550,338
		\$17,550,338
Sewer Line Condition Assessment - CP0957		
Perform inspections and condition assessments of existing sewer lines.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,183,805
		\$2,183,805
Lift Station Replacements - CP0958		
Rehabilitate, upgrade, modify and/or replace equipment and systems at sewer lift stations.	3109PLDG - Wastewater Utility Revenue Pledge	\$3,006,945
		\$3,006,945
Odor Control Station Replacements - CP0959		
Rehabilitate, upgrade, modify and/or replace equipment and systems at odor control stations.	3109PLDG - Wastewater Utility Revenue Pledge	\$108,000
		\$108,000

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Wastewater Lifecycle		FY 24/25
Chrls Lstr Utilities Bldg Tenant Impr Architectural Concepts - CP1007		
Explore conceptual modifications to the Utilities Building at 640 N. Mesa Drive as part of a tenant improvement.	3101ELC - Electric	\$583,502
	3101GAS - Natural Gas	\$590,640
	3101WTR - Water	\$794,566
	3101WW - Wastewater	\$1,331,769
		\$3,300,477
Wastewater Infrastructure Improvements - CP1083		
Wastewater System Infrastructure Improvements as needed.	3109PLDG - Wastewater Utility Revenue Pledge	\$1,620,000
		\$1,620,000
Total for Wastewater Lifecycle		\$66,134,774
Water Contractual Obligations		FY 24/25
Val Vista Water Treatment Plant (Mesa Share) - CN0074		
Fund the City's portion of the capital improvement cost of the Val Vista Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	\$15,055,550
		\$15,055,550
Total for Water Contractual Obligations		\$15,055,550
Water Customer Demand Citywide		FY 24/25
Water Extensions and Oversized Mains - City Share - CN0064		
Fund the City's cost share for developer constructed waterlines that are larger than 16-inch diameter.	3113WTR - Utility Replacement Extension and Renewal - WTR	\$50,000
		\$50,000
Water Extensions and Oversized Mains - CN0075		
Fund the City's share for developer constructed waterlines that are larger than 16-inch diameter.	3107PLDG - Water Utility Revenue Pledge	\$112,000
		\$112,000
Pump Station Replacement Program - CP0829		
Rehabilitate or replace aging pump station facilities.	3113WTR - Utility Replacement Extension and Renewal - WTR	\$376,569
		\$376,569

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Water Customer Demand Citywide		FY 24/25
New Pump Stations - CP0830		
Design and construct new pump station facilities to meet water demands from new growth.	3107PLDG - Water Utility Revenue Pledge	\$3,702,054
		\$3,702,054
Reservoir Rehabilitation Program - CP0831		
Assess and rehabilitate aging reservoirs and associated equipment.	3107PLDG - Water Utility Revenue Pledge	\$1,833,800
		\$1,833,800
Water Line Replacement Program - CP0832		
Replace aging waterlines in various locations.	3107PLDG - Water Utility Revenue Pledge	\$4,817,437
		\$4,817,437
Water Main Inspection And Assessment - CP0833		
Provide inspection services to inspect and assess the condition of existing water mains citywide.	3107PLDG - Water Utility Revenue Pledge	\$465,450
		\$465,450
Quarter Section Replacement Program - CP0834		
Assess, design and construct to replace aging water distribution mains throughout the city.	3107PLDG - Water Utility Revenue Pledge	\$4,620,682
		\$4,620,682
New Groundwater Wells - CP0836		
Design and construct new groundwater well facilities and collection lines to meet water demands from new growth.	3107PLDG - Water Utility Revenue Pledge	\$6,087,963
		\$6,087,963
Central Mesa Reuse Pipeline Project - CP0896		
Construct a reclaimed water line from Northwest Water Reclamation Plant to Southeast Water Reclamation Plant.	3107PLDG - Water Utility Revenue Pledge	\$37,431,579
		\$37,431,579
	Total for Water Customer Demand Citywide	\$59,497,534

Water Customer Demand - Southeast Mesa		FY 24/25
Signal Butte Water Treatment Plant Expansion - CP0372		
Construct additional treatment capacity at the plant to meet growth demands in Southeast Mesa.	3107PLDG - Water Utility Revenue Pledge	\$28,938,019
		\$28,938,019

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Water Customer Demand - Southeast Mesa		FY 24/25
Well Collection Lines - CP0648		
Construct water lines to convey water from the well to the reservoir.	3107PLDG - Water Utility Revenue Pledge	\$1,243,151
		\$1,243,151
Water Meter Vault Rehab Program - CP0825		
Remove and relocate existing commercial water meters in underground vaults to meet OSHA confined space regulations.	3107PLDG - Water Utility Revenue Pledge	\$832,160
		\$832,160
Fire Hydrant And Water Valve Replacement Program - CP0826		
Replace fire hydrants and water valves.	3107PLDG - Water Utility Revenue Pledge	\$1,420,400
		\$1,420,400
East Mesa Water Interconnect Pipes - CP1050		
Interconnect pipes would help the city meet the growing demand and leverage existing production capacity from one area of the city to meet demands in another.	3107PLDG - Water Utility Revenue Pledge	\$786,520
		\$786,520
New Sewer Lines - Southeast Mesa - CP1185		
Construct new sewer lines in the area bounded by Elliot, Power, Germann, and Meridian Roads to serve development in Southeast Mesa	3109PLDG - Wastewater Utility Revenue Pledge	\$1,684,248
		\$1,684,248
Total for Water Customer Demand - Southeast Mesa		\$34,904,498

Water Lifecycle		FY 24/25
SRP/CAP Interconnect Facility (SCIF) - CN0304		
The SCIF when constructed would allow water stored in the Salt River Project (SRP) reservoirs to be transported through the Central Arizona Project (CAP) delivery system to municipal water treatments plants outside of SRP's water service territory.	3107PLDG - Water Utility Revenue Pledge	\$260,000
		\$260,000
Groundwater Well Replacement Program - CP0642		
Rehabilitate or replace groundwater well facilities.	3107PLDG - Water Utility Revenue Pledge	\$4,052,725
		\$4,052,725

Utilities - \$323,076,055

Projects & Capital Budget

Program	Funding Source	Budget*
Water Lifecycle		FY 24/25
Signal Butte Water Treatment Plant Equipment Replacement - CP0643		
Construct plant improvements and equipment replacement that will provide increased reliability and cost effective operation of the SBWTP. This includes rehab or replacement of bulk chemical tanks, pump and piping, sludge pumps and valves, etc.	3107PLDG - Water Utility Revenue Pledge	\$24,487
		\$24,487
Brown Road Plant Improvements - CP0823		
Construct, rehabilitate or replace assets and infrastructure at the Brown Road Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	\$1,061,044
		\$1,061,044
Water Meter Vault Rehabilitation - CP0860		
Perform upgrades necessary for OSHA compliance & to reduce safety hazards for personnel & equipment. Improvements are planned over several fiscal years. Water Resources purchases the meters. Engineering oversees installation of meters.	3107PLDG - Water Utility Revenue Pledge	\$568,124
		\$568,124
Advanced Metering Infrastructure (AMI) - CP0900		
Upgrade utility meter infrastructure, including related communications network and data management systems. A Smart Cities Initiative.	3105PLDG - Electric Utility Revenue Pledge	\$2,900,417
	3106PLDG - Gas Utility Revenue Pledge	\$5,186,249
	3107PLDG - Water Utility Revenue Pledge	\$18,183,939
	3113ELC - Utility Replacement Extension and Renewal - ELC	\$156,276
		\$26,426,881
Water Main Replacement Program - CP1053		
Replace aging water mains in various locations throughout the City.	3106PLDG - Gas Utility Revenue Pledge	\$1,822,169
	3107PLDG - Water Utility Revenue Pledge	\$2,026,068
		\$3,848,237
CK Luster Building Emergency Standby Power Upgrade - CP1054		
Upgrade the emergency standby power system in the Charles K Luster building, including generator, distribution, and Uninterruptible Power Supply (UPS).	3109PLDG - Wastewater Utility Revenue Pledge	\$373,680
		\$373,680

Utilities - \$323,076,055 **Projects & Capital Budget**

Program	Funding Source	Budget*
Water Lifecycle		FY 24/25
Valves and Hydrant Replacements - CP1059		
Replacement of water valves and hydrants utilizing third-party contractors.	3107PLDG - Water Utility Revenue Pledge	\$795,000
		\$795,000
Northwest Major Plant Improvements - CP1202		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$234,022
		\$234,022
Total for Water Lifecycle		\$37,644,200

Projects & Capital Budget

Capital Budget by Funding Source FY 2024/25				
Operating Fund	Operating Capital General	Vehicle Replacements & Additions	Capital Improvement Program	Total Capital Budget
<i>Unrestricted</i>				
Falcon Field Airport	\$ 4,000	\$ 73,500	\$ 3,825,967	\$ 3,903,467
General Fund	\$ 20,953,196	\$ 5,351,714	\$ 88,074,882	\$ 114,379,792
Utility Fund	\$ 1,031,304	\$ 11,000,247	\$ 11,456,918	\$ 23,488,469
Total Unrestricted Funds	\$ 21,988,500	\$ 16,425,461	\$ 103,357,767	\$ 141,771,728
<i>Restricted</i>				
Arts & Culture Fund	\$ -	\$ -	\$ 407,452	\$ 407,452
Ambulance Transport	\$ -	\$ 3,846,563	\$ -	\$ 3,846,563
Cemetery	\$ 50,000	\$ -	\$ 1,034,398	\$ 1,084,398
Commercial Facilities Fund	\$ -	\$ -	\$ 46,935	\$ 46,935
Eastmark CFD 1 - Capital	\$ 17,000,000	\$ -	\$ -	\$ 17,000,000
Eastmark CFD 2- Capital	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Economic Investment Fund	\$ 316,179	\$ -	\$ 464,100	\$ 780,279
Employee Benefits Trust	\$ -	\$ -	\$ 6,464,047	\$ 6,464,047
Environmental Compliance Fund	\$ 32,293	\$ 185,034	\$ 10,587,557	\$ 10,804,884
Fleet Internal Services	\$ -	\$ -	\$ 321,816	\$ 321,816
Grants - General Government	\$ 1,668,111	\$ -	\$ 11,258,018	\$ 12,926,129
Grants - Falcon Field	\$ -	\$ 364,089	\$ 4,944,544	\$ 5,308,633
Greenfield WRP Joint Venture	\$ 2,077,012	\$ 69,600	\$ 22,475,065	\$ 24,621,677
Highway User Revenue Fund	\$ -	\$ -	\$ 1,045,682	\$ 1,045,682
Local Streets Fund	\$ -	\$ 10,285,968	\$ 31,631,983	\$ 41,917,951
Mesa Arts Center Restoration Fee	\$ -	\$ -	\$ 224,490	\$ 224,490
Police Services	\$ -	\$ 4,315,128	\$ -	\$ 4,315,128
Public Safety Sales Tax	\$ 4,776,834	\$ -	\$ 3,055,011	\$ 7,831,845
Quality of Life Sales Tax	\$ -	\$ -	\$ 214,726	\$ 214,726
Relief Fund	\$ -	\$ -	\$ 5,253,104	\$ 5,253,104
Restricted Programs Fund	\$ 300,000	\$ 70,000	\$ 1,037,740	\$ 1,407,740
Solid Waste Development	\$ -	\$ 817,300	\$ -	\$ 817,300
Special Programs Fund	\$ 100,124,742	\$ -	\$ 11,097,434	\$ 111,222,176
TOPAZ Joint Venture Fund	\$ -	\$ -	\$ 8,511,388	\$ 8,511,388
Transit Fund	\$ 5,500	\$ 85,000	\$ 1,344,226	\$ 1,434,726
Transportation Fund	\$ -	\$ -	\$ 41,637,245	\$ 41,637,245
Utility Replacement Extension & Renewal	\$ -	\$ 13,580,715	\$ 9,037,272	\$ 22,617,987
Vehicle Replacement Fund	\$ -	\$ 12,519,315	\$ -	\$ 12,519,315
Total Restricted Funds	\$ 127,850,671	\$ 46,138,712	\$ 172,094,233	\$ 346,083,616
Total Operating Funds	\$ 149,839,171	\$ 62,564,173	\$ 275,452,000	\$ 487,855,344
Bond Funds				
General Obligation Bonds	\$ -	\$ -	\$ 158,383,306	\$ 158,383,306
Utility Systems Revenue Obligations	\$ -	\$ -	\$ 263,205,694	\$ 263,205,694
Total Bond Funds	\$ -	\$ -	\$ 421,589,000	\$ 421,589,000
Total All Funds	\$ 149,839,171	\$ 62,564,173	\$ 697,041,000	\$ 909,444,344

Figure 9: Capital Budget by Funding Source

Projects & Capital Budget

Capital Improvement Program Comparison by Funding Source FY 2023/24 to FY 2024/25		
Operating Funds	FY 2023/24	FY 2024/25
<i>Unrestricted</i>		
Falcon Field Airport	\$ 2,054,423	\$ 839,709
General Fund	\$ 12,762,395	\$ 18,472,577
Utility Fund	\$ 3,890,847	\$ 2,880,113
Total Unrestricted Funds	\$ 18,707,665	\$ 22,192,399
<i>Restricted</i>		
Cemetery	\$ 1,032,938	\$ -
Environmental Compliance Fund	\$ 4,833,746	\$ -
Grants - General Government	\$ 8,696,754	\$ 9,858,301
Grants - Enterprise	\$ 3,806,848	\$ 1,125,123
Greenfield WRP Joint Venture	\$ 8,604,034	\$ 22,475,065
Highway User Revenue Fund	\$ 968,206	\$ 145,079
Internal Service Funds	\$ -	\$ 4,300,000
Local Streets Fund	\$ 7,926,853	\$ 14,159,564
Mesa Arts Center Restoration Fee	\$ -	\$ 224,490
Quality of Life Sales Tax	\$ -	\$ 214,726
Restricted Programs Fund	\$ 1,923,628	\$ 239,637
Special Programs Fund	\$ 1,800,000	\$ 3,954,750
TOPAZ Joint Venture Fund	\$ 2,528,751	\$ 3,188,733
Transit Fund	\$ -	\$ 400,000
Transportation Fund	\$ 26,188,811	\$ 29,148,137
Utility Reserve Extension Replacement	\$ 1,819,766	\$ 7,580,996
Total Restricted Funds	\$ 70,130,335	\$ 97,014,601
Total Operating Funds (excludes Carryover)	\$ 88,838,000	\$ 119,207,000
<i>Bond Funds</i>		
General Obligation Bonds	\$ 94,756,720	\$ 46,950,398
Utility Systems Revenue Bonds and Obligations	\$ 225,124,280	\$ 250,983,602
Total Bond Funds (Excludes Carryover)	\$ 319,881,000	\$ 297,934,000
<i>Prior Year Carryover</i>		
Capital Improvement Carryover	\$ 153,553,000	\$ 156,245,000
Bond Capital Improvement Carryover	\$ 139,003,000	\$ 123,655,000
Total Carryover	\$ 292,556,000	\$ 279,900,000
Total All Funds	\$ 701,275,000	\$ 697,041,000

Figure 10: CIP Comparison by Funding Source

Project & Capital Budget: Table of Figures

Figure 1: FY 2024/25 Capital Budget.....	94
Figure 2: Operating Capital-General	95
Figure 3: Vehicle Replacements and Additions.....	96
Figure 4: CIP Process Timeline.....	97
Figure 5: CIP Budget Comparison.....	99
Figure 6: Operations and Maintenance Budget.....	100
Figure 7: CIP Funding by Category	102
Figure 8: First Year CIP by Category	103
Figure 9: Capital Budget by Funding Source	141
Figure 10: CIP Comparison by Funding Source	142





 CITY HALL

Department Operational Plans





Department Operational Plan Highlights



The following section highlights performance and budgetary data for several City of Mesa departments.



Mesa Fire & Medical
\$153,683,399

Mesa Fire & Medical’s budget includes ongoing funding for a new Medical Response (MR) Unit at Station 205, including 4 Firefighters, 2 Engineers, and 2 Captains.



Economic Development
\$8,568,000

Companies assisted by the City of Mesa’s Economic Development Department announced over 5 billion dollars in capital investment in the previous fiscal year



Police Department
\$319,354,251

During 2023, Mesa Police had 13,083 contacts with unhoused individuals as a part of Operation off-the-streets, through the Mesa CARES program.



Arts & Culture
\$24,441,900

Mesa Arts Center, Arizona Museum of Natural History, and i.d.e.a. Museum had over 31K visitors in May 2024.



Falcon Field Airport
\$3,405,000

As of March 2024, Falcon Field Airport supports 132 airport-based business and 1,301 airport-based jobs.



Mesa Public Libraries
\$15,129,500

Mesa Public Libraries has issued 24,215 new library cards in the first half of 2024 alone.



To View All City & Department Performance
Visit Data.MesaAZ.Gov

Department Operational Plans

Department Operational Plan Overview

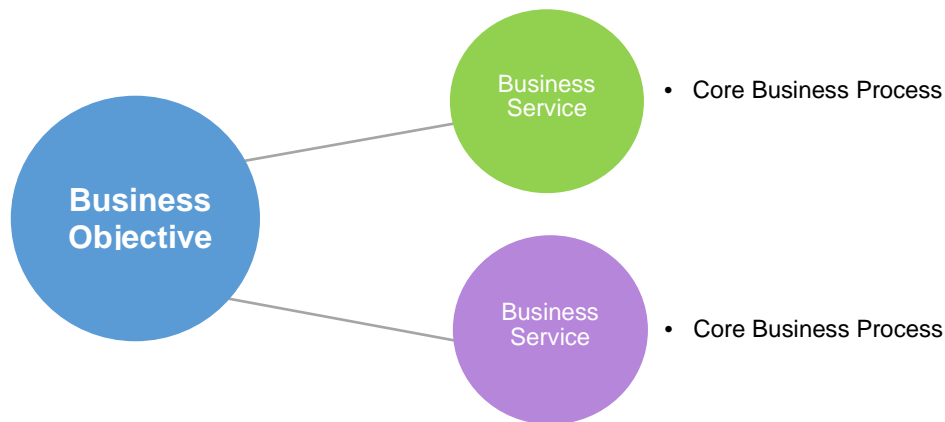
The City Council articulates its long-range strategic direction through five Strategic Initiatives that encapsulate their long-term direction for the City (found in the Leadership & Demographics section of this book). City departments then utilize a systematic approach to translate the high-level strategic direction of the City Council into specific operational performance plans for day-to-day operations, service delivery, and desired outcomes.

The City of Mesa practices “performance-based budgeting” which allocates resources to core business processes. Department operational plans have the following structure:

Business Objective – A major line of business that aligns with one or more Strategic Initiative and defines where the City allocates its resources. Business Objectives include a mission statement, desired outcomes, and performance measures.

Business Service – A group of Core Business Processes related by a common purpose (mission, outcomes, and expected performance). This level of structure is optional depending on departmental needs.

Core Business Process – Main or essential business activities with a common mission and desired outcomes.



These operational plans include performance measures to evaluate progress toward, and achievement of, the desired outcomes of work conducted and services delivered. Departments determine the mix of measures (output, efficiency, quality, outcomes) that would give them the best available evidence about performance. Measurement data is entered in a centralized tracking system (part of the budget system) and reported via a live online dashboard.

In the City of Mesa, performance budgeting is the practice of developing and implementing budgets based on the relationship between funding level, services provided, and the achievement of desired outcomes. Performance budgeting in this way allows citizens to understand clearly what a given core business process aims to accomplish, how much it costs, and what citizens are getting in terms of services and outcomes.

During the budget development and implementation process, departments use information on previous and current performance in tandem with budget/financial information to identify the resources needed to deliver targeted service levels and outcomes in the upcoming fiscal year.

Department Operational Plans

With access to the most recent performance and financial information, departments also use the information to conduct regular (monthly or quarterly) performance reviews throughout the fiscal year. This gives them the flexibility to deploy resources in a timely manner to address performance issues based on current and reliable performance intelligence.

Additionally, the City Manager's Office meets with each department on a periodic basis to review financial and performance information, check on progress of performance improvements, and to receive a general status update.

Department Operational Plans Design

All 36 Department Operational Plans are laid out to give the reader both the written descriptions and data tables for each department. Operational Plans contain a written overview of the department's business objectives or business services, which City's strategic initiatives link to the department's operations, FY 2024/25 budgetary highlights, and performance measurements by which the department tracks desired outcomes.

In addition to written descriptions of departments and activities, comprehensive datasets are presented to detail:

- (a) FY 2022/23 Actual Expenditures and Revenues
- (b) FY 2023/24 Budgets
- (c) FY 2023/24 Department-provided Year-End Estimates
- (d) FY 2024/25 Budgets

Departments with a singular business objective will have six data tables that detail operational history and budgets by funds, expenditure categories, and funding source. Because the City practices performance-based budgeting, each department with multiple business objectives will have its own subset of data tables for each of their business objectives.

For further information on any department, the department's website and contact information is available in the Department Description section.

Department Operational Plans

FY 2024/25 City Expenditure Budget by Department and Fund

Department	General Fund	Restricted Funds	Grant Funds	Other Funds	Enterprise Funds	FY 2024/25 Budget
Arts and Culture	\$201,900	\$24,240,000	\$1,000,000	-	-	\$25,441,900
Business Services	\$14,075,181	-	-	\$1,898,819	\$37,738	\$16,011,738
Centralized Appropriations	-\$23,536,075	\$162,319,206	\$34,547,816	\$154,689,218	\$28,138,835	\$356,159,000
City Attorney	\$7,911,698	\$30,000	\$602,012	\$10,402,867	\$390,423	\$19,337,000
City Auditor	\$855,000	-	-	-	-	\$855,000
City Clerk	\$1,601,242	\$4,758	-	-	-	\$1,606,000
City Manager	\$10,935,557	\$531,443	\$800,000	-	-	\$12,267,000
Code Compliance	\$2,219,908	\$195,092	-	-	-	\$2,415,000
Community Services	\$5,688,604	\$289,853	\$57,766,806	-	-	\$63,745,263
Contingencies	-	-	-	\$86,277,000	-	\$86,277,000
Data and Performance Management	\$2,076,800	-	-	-	\$217,200	\$2,294,000
Department of Innovation & Technology	\$60,166,598	\$3,033,795	-	-	\$638,704	\$63,839,097
Development Services	\$10,427,139	\$1,204,851	\$700,000	-	\$240,510	\$12,572,500
Economic Development	\$5,259,034	\$3,308,966	-	-	-	\$8,568,000
Energy Resources	\$280,768	\$831,302	-	-	\$69,883,930	\$70,996,000
Engineering	\$14,356,934	\$748,558	-	-	\$142,649	\$15,248,141
Environmental and Sustainability	\$211,367	\$2,529,018	\$18,636,620	-	\$882,367	\$22,259,372
Facilities Management	\$24,498,873	\$232,812	-	-	\$885,037	\$25,616,722
Falcon Field Airport	-	-	\$364,089	-	\$3,040,911	\$3,405,000
Financial Services	\$4,544,242	\$255,758	-	-	-	\$4,800,000
Fleet Services	\$4,495,825	\$41,132,875	-	\$34,082,285	\$11,073,747	\$90,784,732
Human Resources	\$5,678,352	\$141,098	-	\$124,891,096	\$167,454	\$130,878,000
Library Services	\$14,749,500	\$265,000	\$115,000	-	-	\$15,129,500
Mayor and Council	\$1,011,000	-	-	-	-	\$1,011,000
Mesa Fire and Medical	\$107,895,619	\$44,138,278	\$884,945	-	\$764,557	\$153,683,399
Municipal Court	\$10,268,515	\$675,533	-	-	-	\$10,944,048
Office of ERP Management	\$977,000	-	-	-	-	\$977,000
Office of Management and Budget	\$2,058,759	\$25,241	-	-	-	\$2,084,000
Parks, Recreation and Community Facilities	\$30,931,968	\$20,614,942	\$1,505,626	-	-	\$53,052,536
Police	\$244,092,683	\$67,331,901	\$6,570,935	\$47,147	\$1,311,585	\$319,354,251
Project Management Program	\$129,065,063	\$228,333,410	\$25,045,270	\$428,904,863	\$21,789,394	\$833,138,000
Public Information and Communications	\$2,408,000	-	-	-	-	\$2,408,000
Solid Waste	-	\$225,000	\$135,500	-	\$47,640,000	\$48,000,500
Transit Services	-	\$26,751,712	-	-	-	\$26,751,712
Transportation	\$199,727	\$55,727,387	-	-	\$999,647	\$56,926,761
Water Resources	\$130,750	\$17,375,642	-	-	\$113,656,436	\$131,162,828
Total City Expenditures	\$695,737,531	\$702,493,431	\$148,674,619	\$841,193,295	\$301,901,124	\$2,690,000,000

Department Operational Plans

FY 2024/25 City Expenditure Budget by Department and Expenditure Category

Department	FTE	Personal Services	Other Services	Commodities	Capital Outlay	Debt Service	Other	FY 2024/25 Budget
Arts and Culture	132.9	\$11,556,636	\$12,097,444	\$1,787,820	-	-	-	\$25,441,900
Business Services	153.5	\$14,234,847	\$1,403,110	\$373,781	-	-	-	\$16,011,738
Centralized Appropriations	-	\$30,266,482	\$49,721,095	\$11,067,231	\$118,910,000	\$188,306,595	-\$42,112,403	\$356,159,000
City Attorney	69.6	\$9,482,987	\$9,804,665	\$49,348	-	-	-	\$19,337,000
City Auditor	5.0	\$816,536	\$36,206	\$2,258	-	-	-	\$855,000
City Clerk	8.0	\$968,153	\$580,149	\$57,698	-	-	-	\$1,606,000
City Manager	44.0	\$7,265,387	\$4,834,713	\$146,900	\$20,000	-	-	\$12,267,000
Code Compliance	20.0	\$2,103,392	\$301,013	\$10,595	-	-	-	\$2,415,000
Community Services	64.0	\$6,591,533	\$56,842,764	\$310,966	-	-	-	\$63,745,263
Contingencies	-	-	-	-	-	-	\$86,277,000	\$86,277,000
Data and Performance Management	17.0	\$2,190,355	\$66,813	\$36,832	-	-	-	\$2,294,000
Department of Innovation & Technology	165.0	\$24,460,218	\$20,216,201	\$11,326,128	\$7,836,550	-	-	\$63,839,097
Development Services	81.0	\$9,641,075	\$2,874,102	\$57,323	-	-	-	\$12,572,500
Economic Development	16.0	\$2,425,582	\$5,691,453	\$134,786	\$316,179	-	-	\$8,568,000
Energy Resources	122.9	\$15,654,735	\$5,062,509	\$50,278,756	-	-	-	\$70,996,000
Engineering	55.2	\$7,540,217	\$7,050,023	\$430,080	\$227,821	-	-	\$15,248,141
Environmental and Sustainability	15.5	\$1,856,538	\$20,298,555	\$71,986	\$32,293	-	-	\$22,259,372
Facilities Management	51.6	\$5,679,109	\$18,879,652	\$1,057,961	-	-	-	\$25,616,722
Falcon Field Airport	14.0	\$1,603,764	\$1,389,227	\$43,920	\$368,089	-	-	\$3,405,000
Financial Services	37.5	\$4,208,015	\$572,985	\$19,000	-	-	-	\$4,800,000
Fleet Services	91.0	\$10,460,244	\$4,637,673	\$19,478,383	\$56,208,432	-	-	\$90,784,732
Human Resources	69.5	\$7,832,642	\$122,382,083	\$663,275	-	-	-	\$130,878,000
Library Services	107.6	\$8,614,957	\$1,964,413	\$4,550,130	-	-	-	\$15,129,500
Mayor and Council	7.0	\$758,992	\$222,822	\$29,186	-	-	-	\$1,011,000
Mesa Fire and Medical	737.3	\$126,390,790	\$11,104,931	\$7,189,554	\$8,998,124	-	-	\$153,683,399
Municipal Court	91.0	\$9,015,880	\$1,568,011	\$360,157	-	-	-	\$10,944,048
Office of ERP Management	6.0	\$746,154	\$223,586	\$7,260	-	-	-	\$977,000
Office of Management and Budget	14.0	\$1,956,801	\$89,090	\$38,109	-	-	-	\$2,084,000
Parks, Recreation and Community Facilities	321.3	\$24,342,418	\$22,597,196	\$4,526,119	\$1,586,803	-	-	\$53,052,536
Police	1420.0	\$236,232,870	\$45,101,279	\$30,176,594	\$7,843,508	-	-	\$319,354,251
Project Management Program	98.8	\$12,057,545	\$773,882,985	\$5,493,218	\$10,050,045	-	\$31,654,207	\$833,138,000
Public Information and Communications	13.0	\$1,873,278	\$483,716	\$51,006	-	-	-	\$2,408,000
Solid Waste	163.0	\$16,348,770	\$27,346,439	\$4,305,291	-	-	-	\$48,000,500
Transit Services	4.0	\$466,710	\$26,220,537	\$58,965	\$5,500	-	-	\$26,751,712
Transportation	180.0	\$18,763,273	\$30,764,077	\$8,037,811	-	-	-\$638,400	\$56,926,761
Water Resources	296.2	\$32,250,434	\$62,877,615	\$36,034,779	-	-	-	\$131,162,828
Total City Expenditures	4,692.2	\$666,657,319	\$1,349,189,132	\$198,263,206	\$212,403,344	\$188,306,595	\$75,180,404	\$2,690,000,000

Arts and Culture

Contact Information

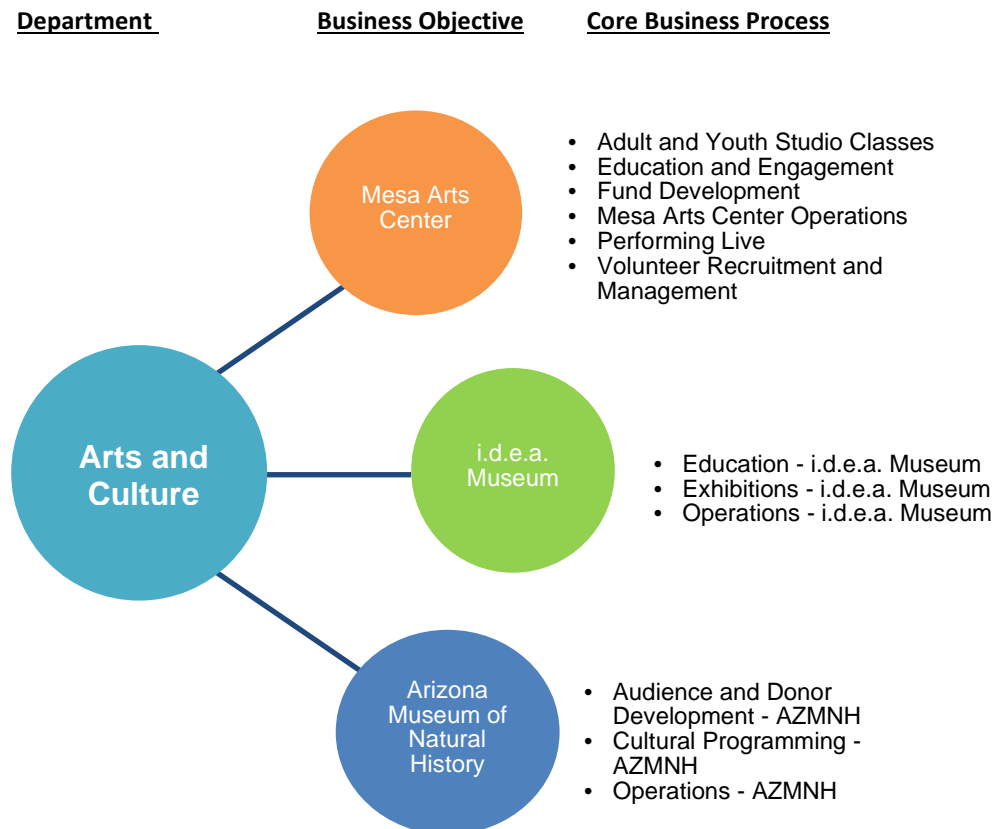
Department Phone Number: 480-644-6607
 Department Email: ArtsCenterInfo@mesaartscenter.com
 Department Address: City of Mesa, Arts and Culture
 1 E. Main St.
 Mesa, AZ 85201
 Website: <http://www.mesaaz.gov/things-to-do/arts-culture>

Department Description

The Arts and Culture Department of the City of Mesa serves as a cultural liaison and ambassador for the City. This department is the chief advocate for the importance of arts and culture to community life, education, and economic development. The Arts and Culture Department also serves as the oversight body for the three City-owned arts and culture venues/programs: the i.d.e.a. Museum, the Arizona Museum of Natural History (AZMNH), and the Mesa Arts Center (MAC).

The department seeks to engage with businesses, educational institutions, community members, volunteers, City staff, and other cultural and government entities to further the vision, mission and goals of the department’s strategic plan and support the strategic initiatives of the Mesa City Council. The City of Mesa believes that arts and culture are essential to a healthy and civically engaged society, and that the creativity and discovery they help to engender, promote, and support innovation, human progress, and well-being.

City Council Strategic Priorities Neighborhoods & Placemaking



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget includes an increase in security services at the MAC theaters, an additional vehicle for AZMNH Field Research, and expanded resources for the development team that will offer centralized fundraising support across the Department's three institutions: MAC, AZMNH, and i.d.e.a. Museum. In addition, the Adopted Budget includes funding for various one-time administrative and operating costs for i.d.e.a. Museum, AZMNH, and MAC.

The FY 2024/25 Adopted Budget includes additional staff changes for the Mesa Arts Center, including 1.0 FTE Theater Lead Usher, conversion of Temp Staff budget to 0.5 FTE Administrative Support Assistant I, conversion of 0.5 FTE Sr. Program Assistant to 1.0 FTE Arts Education Specialist at the Youth Studios, and capacity to fund additional instructor hours at the MAC studios. Additional staff for the i.d.e.a. Museum includes two 0.5 FTE Guest Experience Associates and 1.0 FTE Guest Experience Associate. Additional staff for the AZMNH includes 1.0 FTE Lead Gallery Educator and 1.0 FTE Museum Development Officer.

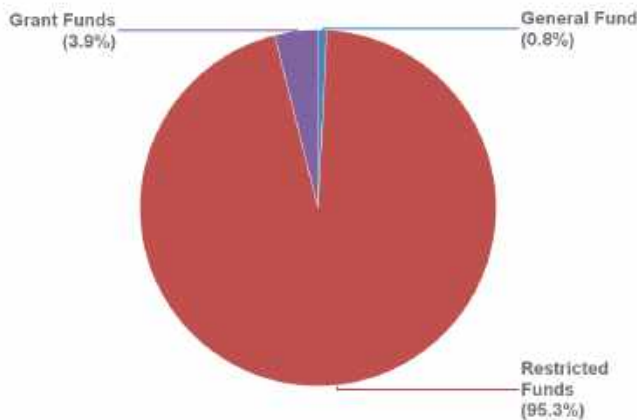
Department Operational Plans

Arts and Culture

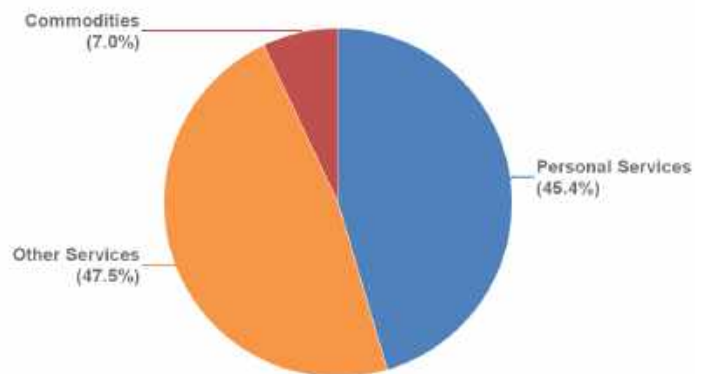
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-\$5	-	\$201,005	\$201,900
Restricted Funds	\$19,433,786	\$23,116,000	\$22,083,844	\$24,240,000
Grant Funds	\$147,937	\$1,000,000	\$172,500	\$1,000,000
Totals	\$19,581,718	\$24,116,000	\$22,457,349	\$25,441,900

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		125.9		132.9
Personal Services	\$9,412,820	\$11,022,004	\$10,597,602	\$11,556,636
Other Services	\$9,063,149	\$11,558,678	\$10,342,762	\$12,097,444
Commodities	\$1,136,552	\$1,535,318	\$1,516,985	\$1,787,820
Offsets and Credits	-\$30,803	-	-	-
Totals	\$19,581,718	\$24,116,000	\$22,457,349	\$25,441,900

**Arts and Culture
FY 24/25 Operational Funding
\$25,441,900**



**Arts and Culture
FY 24/25 Operational Category
\$25,441,900**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Arts and Culture

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Arizona Museum of Natural History	-	\$3,352,206	-	\$250,000	-	\$3,602,206
	i.d.e.a. Museum	-	\$2,760,168	-	\$250,000	-	\$3,010,168
	Mesa Arts Center	\$201,900	\$18,127,626	-	\$500,000	-	\$18,829,526
Expenditure Total		\$201,900	\$24,240,000	-	\$1,000,000	-	\$25,441,900
Revenue	Arizona Museum of Natural History	-	\$2,261,760	-	\$250,000	-	\$2,511,760
	i.d.e.a. Museum	-	\$773,600	-	\$250,000	-	\$1,023,600
	Mesa Arts Center	-	\$9,658,667	-	\$500,000	-	\$10,158,667
Revenue Total		-	\$12,694,027	-	\$1,000,000	-	\$13,694,027
Expenditures Net of Revenues		\$201,900	\$11,545,973	-	-	-	\$11,747,873

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$201,900	-	\$201,900
Restricted Funds	Arts & Culture Fund	\$21,163,862	\$9,696,807	\$11,467,055
	Mesa Arts Center Restoration Fee	-	\$477,795	-\$477,795
	Restricted Programs Fund	\$3,076,138	\$2,519,425	\$556,713
Grant Funds	Grants - Gen. Gov.	\$1,000,000	\$1,000,000	-
Totals		\$25,441,900	\$13,694,027	\$11,747,873

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Arizona Museum of Natural History	21.0	\$2,029,424	\$1,392,632	\$180,150	-	\$3,602,206
i.d.e.a. Museum	22.7	\$1,653,538	\$961,550	\$395,080	-	\$3,010,168
Mesa Arts Center	89.2	\$7,873,674	\$9,743,262	\$1,212,590	-	\$18,829,526
Totals	132.9	\$11,556,636	\$12,097,444	\$1,787,820	-	\$25,441,900

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

Department Operational Plans

Arts and Culture

Arizona Museum of Natural History Business Objective

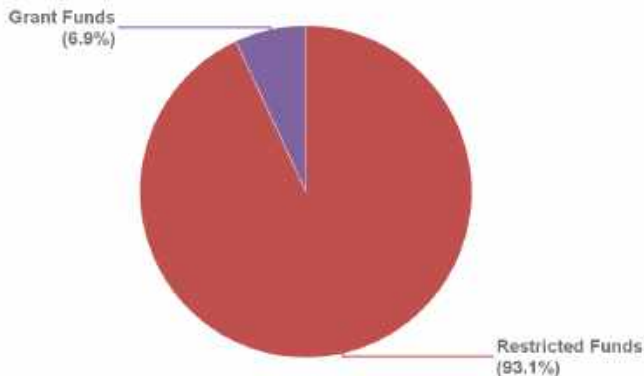
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Restricted Funds	\$2,005,715	\$2,966,399	\$2,922,506	\$3,352,206
Grant Funds	-	\$250,000	-	\$250,000
Totals	\$2,005,715	\$3,216,399	2,922,506	\$3,602,206

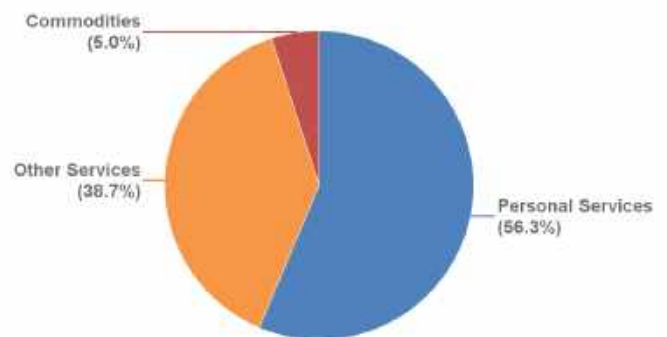
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		19.0		21.0
Personal Services	\$1,595,894	\$1,805,049	\$1,891,066	\$2,029,424
Other Services	\$339,286	\$1,133,750	\$758,071	\$1,392,632
Commodities	\$70,535	\$277,600	\$273,369	\$180,150
Totals	\$2,005,715	\$3,216,399	\$2,922,506	\$3,602,206

**Arts and Culture
FY 24/25 Operational Funding
\$3,602,206**



**Arts and Culture
FY 24/25 Operational Category
\$3,602,206**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Arts and Culture

Arizona Museum of Natural History Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Audience and Donor Development - AZMNH	-	\$496,719	-	-	-	\$496,719
Cultural Programming - AZMNH	-	\$545,542	-	-	-	\$545,542
Operations - AZMNH	-	\$2,309,945	-	\$250,000	-	\$2,559,945
Expenditure Total	-	\$3,352,206	-	\$250,000	-	\$3,602,206
Revenue Operations - AZMNH	-	\$2,261,760	-	\$250,000	-	\$2,511,760
Revenue Total	-	\$2,261,760	-	\$250,000	-	\$2,511,760
Expenditures Net of Revenues	-	\$1,090,446	-	-	-	\$1,090,446

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds Arts & Culture Fund	\$2,623,342	\$1,491,000	\$1,132,342
Restricted Programs Fund	\$728,864	\$770,760	-\$41,896
Grant Funds Grants - Gen. Gov.	\$250,000	\$250,000	-
Totals	\$3,602,206	\$2,511,760	\$1,090,446

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Audience and Donor Development - AZMNH	3.5	\$341,619	\$139,000	\$16,100	-	\$496,719
Cultural Programming - AZMNH	4.0	\$402,192	\$101,350	\$42,000	-	\$545,542
Operations - AZMNH	13.5	\$1,285,613	\$1,152,282	\$122,050	-	\$2,559,945
Totals	21.0	\$2,029,424	\$1,392,632	\$180,150	-	\$3,602,206

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.
*Offsets and Credits are not included.

Arts and Culture
Arizona Museum of Natural History Business Objective

Mission	Desired Outcomes
Inspire wonder, understanding and respect for the natural and cultural history of the Southwest.	<ul style="list-style-type: none"> - Provide extraordinary Arts & Culture experiences through learning, discovery & creativity - Increase public participation & support

Performance Measures

AzMNH Cultural Programming Participants



Department Operational Plans

Arts and Culture

i.d.e.a. Museum Business Objective

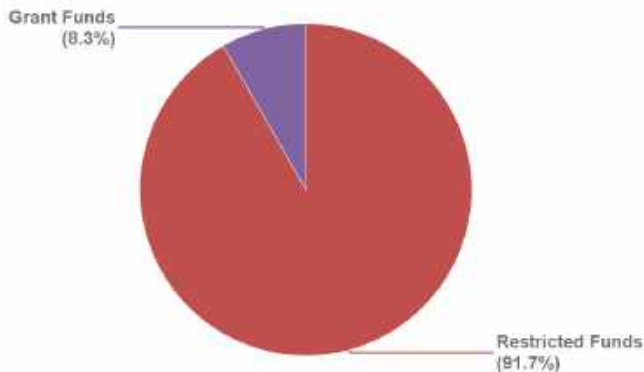
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Restricted Funds	\$1,632,075	\$2,265,537	\$2,075,960	\$2,760,168
Grant Funds	-	\$250,000	-	\$250,000
Totals	\$1,632,075	\$2,515,537	2,075,960	\$3,010,168

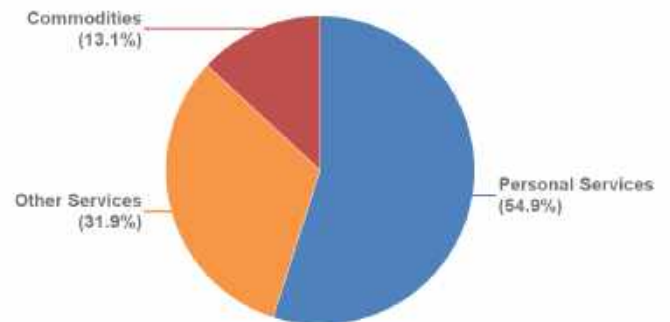
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		19.7		22.7
Personal Services	\$1,246,220	\$1,502,634	\$1,364,040	\$1,653,538
Other Services	\$257,615	\$849,123	\$451,640	\$961,550
Commodities	\$128,239	\$163,780	\$260,280	\$395,080
Totals	\$1,632,075	\$2,515,537	\$2,075,960	\$3,010,168

**Arts and Culture
FY 24/25 Operational Funding
\$3,010,168**



**Arts and Culture
FY 24/25 Operational Category
\$3,010,168**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Arts and Culture

i.d.e.a. Museum Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Education-i.d.e.a.	-	\$596,329	-	-	-	\$596,329
Exhibitions-i.d.e.a.	-	\$627,042	-	-	-	\$627,042
Operations-i.d.e.a.	-	\$1,536,797	-	\$250,000	-	\$1,786,797
Expenditure Total	-	\$2,760,168	-	\$250,000	-	\$3,010,168
Revenue Operations-i.d.e.a.	-	\$773,600	-	\$250,000	-	\$1,023,600
Revenue Total	-	\$773,600	-	\$250,000	-	\$1,023,600
Expenditures Net of Revenues	-	\$1,986,568	-	-	-	\$1,986,568

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds Arts & Culture Fund	\$2,213,399	\$548,600	\$1,664,799
Restricted Programs Fund	\$546,769	\$225,000	\$321,769
Grant Funds Grants - Gen. Gov.	\$250,000	\$250,000	-
Totals	\$3,010,168	\$1,023,600	\$1,986,568

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Education-i.d.e.a.	8.5	\$544,399	\$6,400	\$45,530	-	\$596,329
Exhibitions-i.d.e.a.	2.0	\$219,432	\$79,760	\$327,850	-	\$627,042
Operations-i.d.e.a.	12.2	\$889,707	\$875,390	\$21,700	-	\$1,786,797
Totals	22.7	\$1,653,538	\$961,550	\$395,080	-	\$3,010,168

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

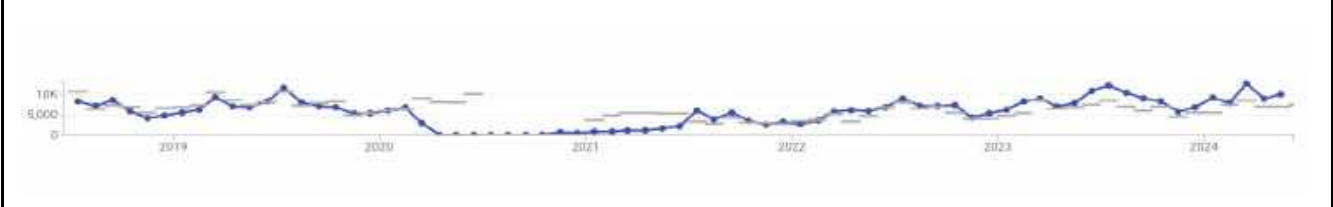
Arts and Culture
i.d.e.a. Museum Business Objective

Mission	Desired Outcomes
Inspire children of all ages to experience their world differently through art, creativity, and imagination.	<ul style="list-style-type: none"> - Provide extraordinary Arts and Culture experiences through learning, discovery and creativity - Increase public participation and support

Performance Measures

A&C- i.d.e.a. Museum Participation

Total number of participants



FY 2024/25 Monthly Target: 7,000

Sum of Total Visitors in all categories for the facility "i.d.e.a".

Department Operational Plans

Arts and Culture

Mesa Arts Center Business Objective

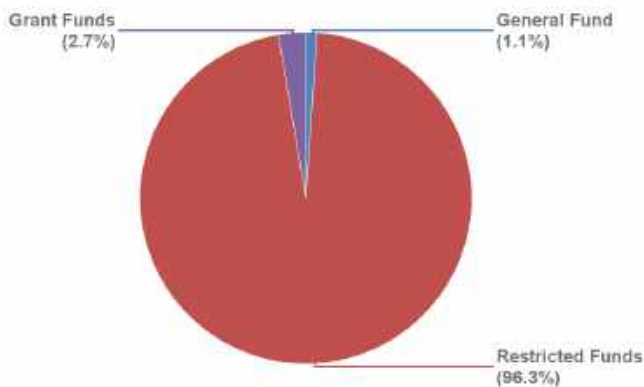
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-\$5	-	\$201,005	\$201,900
Restricted Funds	\$15,795,996	\$17,884,064	\$17,085,378	\$18,127,626
Grant Funds	\$147,937	\$500,000	\$172,500	\$500,000
Totals	\$15,943,928	\$18,384,064	17,458,883	\$18,829,526

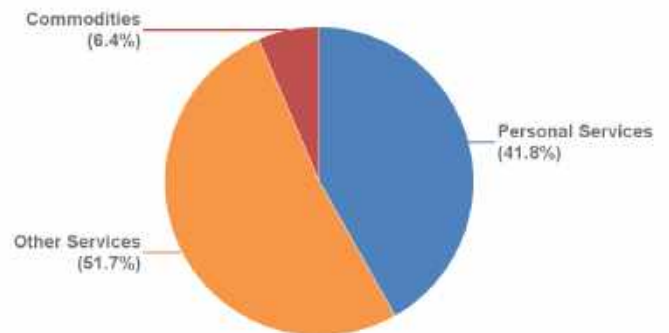
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		87.2		89.2
Personal Services	\$6,570,706	\$7,714,321	\$7,342,496	\$7,873,674
Other Services	\$8,466,247	\$9,575,805	\$9,133,051	\$9,743,262
Commodities	\$937,778	\$1,093,938	\$983,336	\$1,212,590
Offsets and Credits	-\$30,803	-	-	-
Totals	\$15,943,928	\$18,384,064	\$17,458,883	\$18,829,526

**Arts and Culture
FY 24/25 Operational Funding
\$18,829,526**



**Arts and Culture
FY 24/25 Operational Category
\$18,829,526**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Arts and Culture

Mesa Arts Center Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Adult and Youth Studio Classes	-	\$1,367,674	-	-	-	\$1,367,674
Education and Engagement	-	\$784,940	-	-	-	\$784,940
Fund Development	-	\$1,440,580	-	-	-	\$1,440,580
Mesa Arts Center Operations	\$201,900	\$10,688,542	-	\$500,000	-	\$11,390,442
Performing Live	-	\$3,713,115	-	-	-	\$3,713,115
Volunteer Recruitment and Management	-	\$132,775	-	-	-	\$132,775
Expenditure Total	\$201,900	\$18,127,626	-	\$500,000	-	\$18,829,526
Revenue Adult and Youth Studio Classes	-	\$1,180,257	-	-	-	\$1,180,257
Fund Development	-	\$23,665	-	-	-	\$23,665
Mesa Arts Center Operations	-	\$3,822,757	-	\$500,000	-	\$4,322,757
Performing Live	-	\$4,631,988	-	-	-	\$4,631,988
Revenue Total	-	\$9,658,667	-	\$500,000	-	\$10,158,667
Expenditures Net of Revenues	\$201,900	\$8,468,959	-	-	-	\$8,670,859

Department Operational Plans

Arts and Culture

Mesa Arts Center Business Objective

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$201,900	-	\$201,900
Restricted Funds	Arts & Culture Fund	\$16,327,121	\$7,657,207	\$8,669,914
	Mesa Arts Center Restoration Fee	-	\$477,795	-\$477,795
	Restricted Programs Fund	\$1,800,505	\$1,523,665	\$276,840
Grant Funds	Grants - Gen. Gov.	\$500,000	\$500,000	-
Totals		\$18,829,526	\$10,158,667	\$8,670,859

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Adult and Youth Studio Classes	14.3	\$1,151,674	\$94,800	\$121,200	-	\$1,367,674
Education and Engagement	6.0	\$608,840	\$146,100	\$30,000	-	\$784,940
Fund Development	5.5	\$561,750	\$863,080	\$15,750	-	\$1,440,580
Mesa Arts Center Operations	59.4	\$5,090,970	\$5,288,432	\$1,011,040	-	\$11,390,442
Performing Live	3.0	\$370,015	\$3,318,000	\$25,100	-	\$3,713,115
Volunteer Recruitment and Management	1.0	\$90,425	\$32,850	\$9,500	-	\$132,775
Totals	89.2	\$7,873,674	\$9,743,262	\$1,212,590	-	\$18,829,526

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Arts and Culture Mesa Arts Center Business Objective

Public Purpose	Desired Outcomes
Invite all people to create and discover entertaining, challenging, and diverse art and arts experiences within joyous, dynamic, and welcoming environments.	<ul style="list-style-type: none"> - Provide extraordinary Arts & Culture experiences through learning, discovery & creativity - Increase public participation & support

Performance Measures

Mesa Arts Center Participants

Total number of participants at the Mesa Arts Center events, performance, and programs.



FY 2024/25 Average Monthly Target: 22.5K participants

Sum of total visitors across all categories in the time period for the Mesa Arts Center facility ("MAC").

Business Services

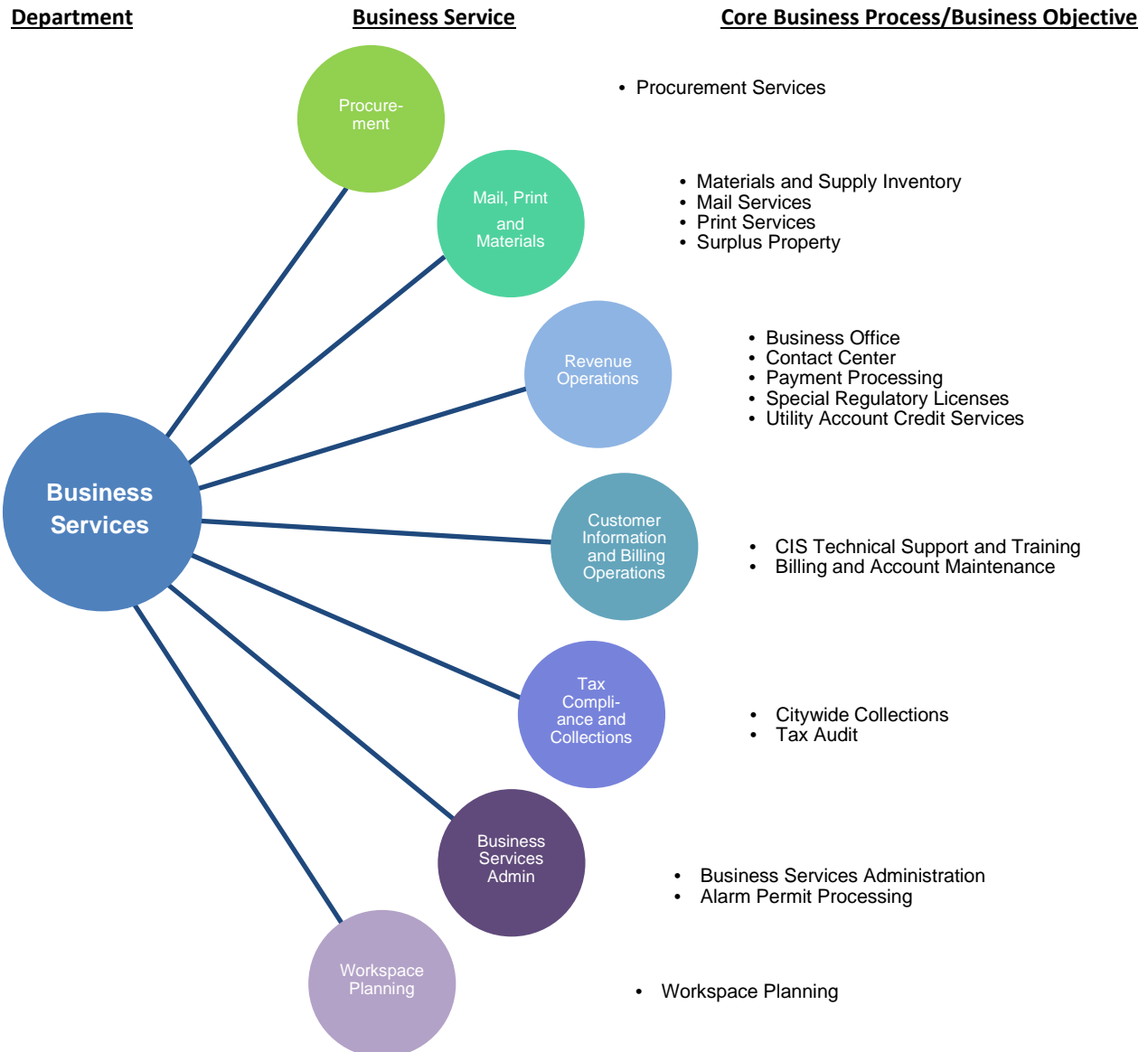
Contact Information

Department Phone Number: 480-644-2290
 Department Email: BusinessServicesAdmin@mesaaz.gov
 Department Address: City of Mesa, Business Services
 P.O. Box 1466
 MS3399
 City of Mesa, AZ 85211-1466
<http://mesaaz.gov/business/>

Department Description

The Business Services Department handles a wide array of objectives throughout the City, including purchasing, print and mail services, customer service and payment processing, utility billing, tax audit and collections, business and special regulatory licensing, print and mail services, surplus property and workplace planning.

City Council Strategic Priorities *Thriving Economy*



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget includes capacity to cover rising fleet maintenance costs. The budget also includes reductions in various commodities and activities to assist with offsetting cost increases.

Department Operational Plans

Business Services

Business Services Business Objective

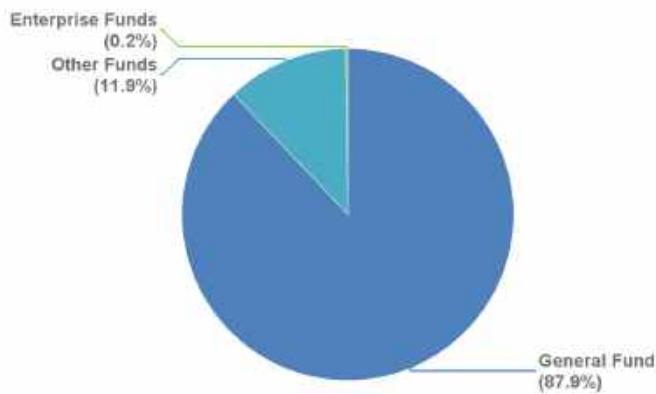
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$12,087,038	\$14,321,581	\$13,478,443	\$14,075,181
Restricted Funds	\$816,913	-	-	-
Other Funds	\$1,946,961	\$1,973,419	\$1,796,776	\$1,898,819
Enterprise Funds	-	\$37,738	-	\$37,738
Totals	\$14,850,912	\$16,332,738	\$15,275,219	\$16,011,738

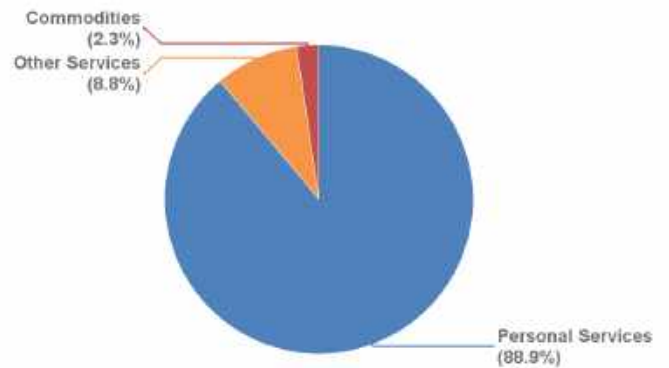
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		153.5		153.5
Personal Services	\$13,230,844	\$14,312,439	\$13,678,887	\$14,234,847
Other Services	\$1,236,000	\$1,418,541	\$1,117,461	\$1,403,110
Commodities	\$384,067	\$429,758	\$306,871	\$373,781
Capital Outlay	-	\$172,000	\$172,000	-
Totals	\$14,850,912	\$16,332,738	\$15,275,219	\$16,011,738

**Business Services
FY 24/25 Operational Funding
\$16,011,738**



**Business Services
FY 24/25 Operational Category
\$16,011,738**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Business Services

Business Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure							
Business Services Administration	Alarm Permit Processing	\$278,426	-	-	-	-	\$278,426
	Business Services Administration	\$1,041,868	-	-	-	-	\$1,041,868
Customer Information and Billing Operations	Billing and Account Maintenance	\$1,010,059	-	-	-	-	\$1,010,059
	CIS Technical Support and Training	\$837,021	-	-	-	\$37,738	\$874,759
Mail, Print and Materials	Mail Services	\$490,630	-	-	-	-	\$490,630
	Materials and Supply Inventory	-	-	\$887,632	-	-	\$887,632
	Print Services	-	-	\$801,580	-	-	\$801,580
	Surplus Property	-	-	\$209,607	-	-	\$209,607
Procurement	Procurement Services (Contract & PO mgmt, P-Card Program)	\$1,536,354	-	-	-	-	\$1,536,354
Revenue Operations	Business Office	\$1,034,915	-	-	-	-	\$1,034,915
	Contact Center	\$2,427,835	-	-	-	-	\$2,427,835
	Payment Processing	\$336,361	-	-	-	-	\$336,361
	Special Regulatory Licenses	\$1,672,117	-	-	-	-	\$1,672,117
	Utility Account Credit Services	\$1,012,150	-	-	-	-	\$1,012,150
Tax Compliance and Collections	Citywide Collections	\$962,104	-	-	-	-	\$962,104
	Tax Audit	\$1,133,695	-	-	-	-	\$1,133,695
Workspace Planning	Workspace Planning	\$301,646	-	-	-	-	\$301,646
Expenditure Total		\$14,075,181	-	\$1,898,819	-	\$37,738	\$16,011,738

Department Operational Plans

Business Services

Business Services Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Revenue							
Mail, Print and Materials	Surplus Property	-	-	\$100,000	-	-	\$100,000
Procurement	Procurement Services (Contract & PO mgmt, P-Card Program)	\$200,250	-	-	-	-	\$200,250
Revenue Operations	Contact Center	\$33,000	-	-	-	-	\$33,000
	Special Regulatory Licenses	\$1,725,000	-	-	-	-	\$1,725,000
Revenue Total		\$1,958,250	-	\$100,000	-	-	\$2,058,250
Expenditures Net of Revenues		\$12,116,931	-	\$1,798,819	-	\$37,738	\$13,953,488

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$14,075,181	\$1,958,250	\$12,116,931
Other Funds	Print Shop Internal Service	\$801,580	-	\$801,580
	Warehouse Internal Service	\$1,097,239	\$100,000	\$997,239
Enterprise Funds	Utility Fund	\$37,738	-	\$37,738
Totals		\$16,011,738	\$2,058,250	\$13,953,488

Department Operational Plans

Business Services

Business Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*							
Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget	
Business Services Administration	Alarm Permit Processing	3.0	\$275,900	\$2,276	\$250	-	\$278,426
	Business Services Administration	7.0	\$999,799	\$31,505	\$10,564	-	\$1,041,868
Customer Information and Billing Operations	Billing and Account Maintenance	8.5	\$753,977	\$146,006	\$110,076	-	\$1,010,059
	CIS Technical Support and Training	7.0	\$829,912	\$31,123	\$13,724	-	\$874,759
Mail, Print and Materials	Mail Services	5.7	\$374,626	\$99,285	\$16,719	-	\$490,630
	Materials and Supply Inventory	8.6	\$714,622	\$127,558	\$45,452	-	\$887,632
	Print Services	3.8	\$307,153	\$407,241	\$87,186	-	\$801,580
Procurement	Surplus Property	2.1	\$192,780	\$12,617	\$4,210	-	\$209,607
	Procurement Services (Contract & PO mgmt, P-Card Program)	14.0	\$1,493,778	\$37,783	\$4,793	-	\$1,536,354
Revenue Operations	Business Office	10.1	\$823,933	\$191,077	\$19,905	-	\$1,034,915
	Contact Center	26.8	\$2,339,877	\$75,587	\$12,371	-	\$2,427,835
	Payment Processing	4.5	\$320,115	\$12,370	\$3,876	-	\$336,361
	Special Regulatory Licenses	18.4	\$1,547,262	\$114,889	\$9,966	-	\$1,672,117

Department Operational Plans

Business Services

Business Services Business Objective

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Utility Account Credit Services	11.3	\$937,017	\$59,434	\$15,699	-	\$1,012,150
Tax Compliance and Collections						
Citywide Collections	10.1	\$943,115	\$14,621	\$4,368	-	\$962,104
Tax Audit	9.9	\$1,096,056	\$27,617	\$10,022	-	\$1,133,695
Workspace Planning						
Workspace Planning	3.0	\$284,925	\$12,121	\$4,600	-	\$301,646
Totals	153.5	\$14,234,847	\$1,403,110	\$373,781	-	\$16,011,738

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

Business Services Business Services Business Objective

Public Purpose	Desired Outcomes
Provide services that support Mesa businesses and citizens, City departments and the divisions of the Business Services Department.	<ul style="list-style-type: none"> - Mesa's utility customers, taxpayers, bidders and vendors are provided with the highest quality customer service with fair and professional treatment - Mesa's customers are provided with an accurate billing for their utility services - City receipts are collected and posted accurately and in a timely manner - Delinquent amounts due to the City are aggressively pursued - City departments are provided the services needed to support their missions

Performance Measures

Average Speed to Answer Utility Customer Calls

The average time that a customer is on hold before their utility call (Gas, Electric, Water, Sewer and Solid Waste) is answered.



FY 2024/25 Monthly Target: 2.0

Total Average Answer Duration / # Total Calls Handled

Seconds to Answer Credit Services Calls

Sum of time to answer for all calls divided by the number of calls. Calculations are performed at the conclusion of each month for results that month



FY 2024/25 Monthly Target: 60

The average of number answer duration

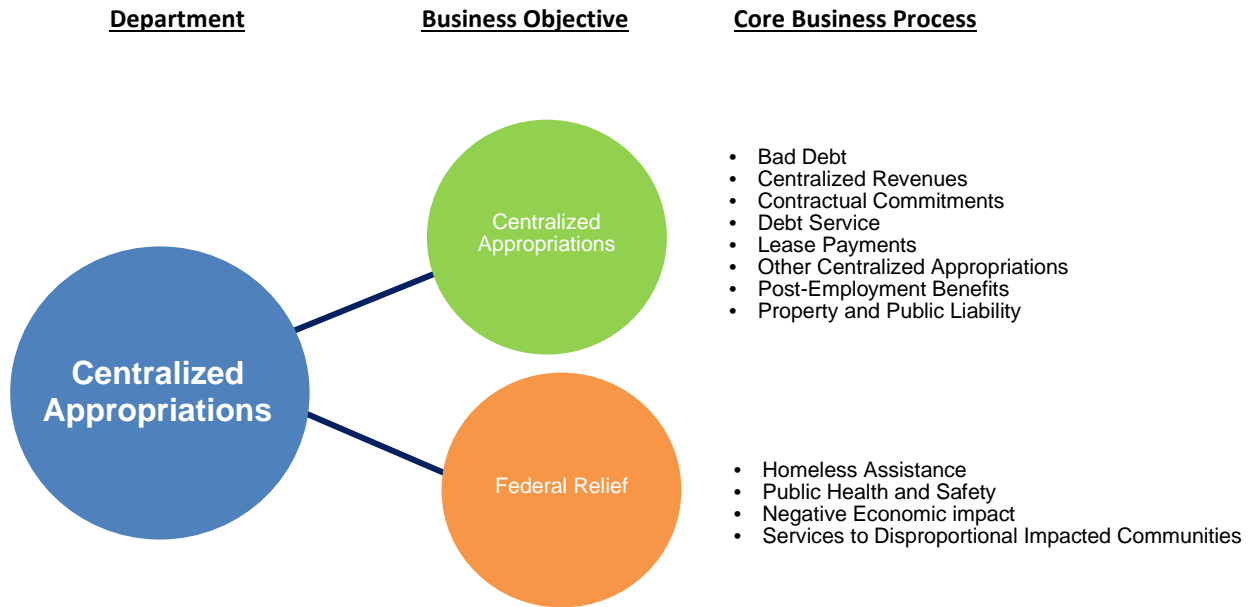
Centralized Appropriations

Contact Information

Department Phone Number: 480-644-5799
 Department Website: <https://www.mesaaz.gov/government/office-of-management-budget>
 Department Address: City of Mesa, Office of Management & Budget
 20 E Main St., Suite 650
 Mesa, AZ 85201

Department Description

The Centralized Appropriations Department contains citywide revenues and expenditures such as Contractual Commitments, Debt Service, Lease Payments, Post-Employment Benefits, Property and Public Liability, City Sales Tax, Secondary Property Tax, Urban Revenue Sharing, State Shared Sales Tax, Highway User Tax, Utility Revenues, etc. The Centralized Appropriations Department is managed separately from any department operational plan.



Budgetary Highlights

Detailed information related to tax collections, debt service, property and public liability, and other areas within Centralized Appropriations can be found in the Budget and Financial Summaries section of the Executive Budget Plan.

Department Operational Plans

Centralized Appropriations

Operational History by Funding Source				
Parent Fund Name	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-\$11,156,692	-\$12,580,678	-\$10,452,910	-\$23,536,075
Restricted Funds	\$43,114,628	\$164,367,880	\$106,462,714	\$162,319,206
Other Funds	\$215,416,583	\$154,750,838	\$154,928,025	\$154,689,218
Grant Funds	\$25,444,503	\$25,608,707	\$5,362,535	\$34,547,816
Enterprise Funds	\$22,572,582	\$29,630,253	\$28,167,454	\$28,138,835
Totals	\$295,391,604	\$361,777,000	\$284,467,818	\$356,159,000

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Personal Services	\$25,095,082	\$28,046,288	\$25,787,509	\$30,266,482
Other Services	\$38,782,058	\$51,550,498	\$27,934,413	\$49,721,095
Commodities	\$9,583,926	\$9,045,798	\$9,921,122	\$11,067,231
Capital Outlay	\$11,930,793	\$117,808,000	\$66,459,195	\$118,910,000
Debt Service	\$243,245,628	\$185,732,713	\$187,984,967	\$188,306,595
Offsets and Credits	-\$33,245,882	-\$35,366,297	-\$38,579,388	-\$42,521,899
Contingency	-	\$4,960,000	\$4,960,000	\$409,496
Totals	\$295,391,604	\$361,777,000	\$284,467,818	\$356,159,000

Department Operational Plans

Centralized Appropriations

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Centralized Appropriations	-\$23,536,075	\$162,319,206	\$154,689,218	\$16,549,214	\$28,138,835	\$338,160,398
	Federal Relief	-	-	-	\$17,998,602	-	\$17,998,602
Expenditure Total		-\$23,536,075	\$162,319,206	\$154,689,218	\$34,547,816	\$28,138,835	\$356,159,000
Revenue	Centralized Appropriations	\$420,914,686	\$265,603,679	\$509,050,468	\$1,816	\$499,027,483	\$1,694,598,132
	Revenue Total	\$420,914,686	\$265,603,679	\$509,050,468	\$1,816	\$499,027,483	\$1,694,598,132
Expenditures Net of Revenues		-\$444,450,761	-\$103,284,473	-\$354,361,250	\$34,546,000	-\$470,888,648	-\$1,338,439,132

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	-\$2,196,390	\$309,900	-\$2,506,290
	General Fund	-\$21,339,685	\$420,604,786	-\$441,944,471
Restricted Funds	Ambulance Transport	\$1,891,459	\$20,000	\$1,871,459
	Arts & Culture Fund	\$5,390,999	\$103,300	\$5,287,699
	Cadence CFD 1 - Debt	\$1,236,393	\$1,216,537	\$19,856
	Cadence CFD - Operating	\$20,000	\$147,880	-\$127,880
	Cemetery	\$376,252	\$25,825	\$350,427
	Cemetery Reserve	-	\$56,438	-\$56,438
	Commercial Facilities Fund	\$3,595,137	\$2,191,924	\$1,403,213
	Court Construction Fee	-	\$705,165	-\$705,165
	Eastmark CFD 1 - Capital	\$17,000,000	\$17,000,000	-
	Eastmark CFD 1 - Debt	\$8,125,491	\$6,044,771	\$2,080,720
	Eastmark CFD 1 - Operating	\$349,496	\$567,045	-\$217,549
	Eastmark CFD 2-Capital	\$1,500,000	\$1,500,000	-
	Eastmark CFD 2-Debt	\$444,788	\$372,593	\$72,195
	Eastmark Community Facilities District No. 2	\$40,000	\$118,109	-\$78,109
	Economic Investment Fund	\$828,117	\$72,310	\$755,807

Department Operational Plans

Centralized Appropriations

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Environmental Compliance Fee	\$1,530,346	\$18,313,415	-\$16,783,069
Fire Impact Fee	-	\$1,343,906	-\$1,343,906
Greenfield WRP Joint Venture	\$1,832,726	\$15,530,956	-\$13,698,230
Highway User Revenue Fund	\$122,881	\$47,452,091	-\$47,329,210
Local Streets	\$8,719,761	\$47,942,313	-\$39,222,552
Mesa Arts Center Restoration Fee	-	\$11,669	-\$11,669
Police Impact Fee	-	\$2,067,547	-\$2,067,547
Public Safety Sales Tax	\$295,976	\$39,702,838	-\$39,406,862
Quality of Life Sales Tax	\$295,975	\$39,649,220	-\$39,353,245
Restricted Programs Fund	\$6,751,667	\$8,492,581	-\$1,740,914
Solid Waste Development Fee	-	\$235,670	-\$235,670
Special Programs Fund	\$100,000,000	\$2,156,625	\$97,843,375
TOPAZ Joint Venture Fund	\$9,700	\$2,936,803	-\$2,927,103
Transit Fund	\$662,042	\$1,146,000	-\$483,958
Transportation	-	\$826,400	-\$826,400
Utility Replacement Extension and Renewal	\$1,300,000	\$314,032	\$985,968
Vehicle Replacement	-	\$103,300	-\$103,300
Water Impact Fees	-	\$7,236,416	-\$7,236,416
Other Funds			
Electric Bond Construction	\$56,000	\$11,243,589	-\$11,187,589
Employee Benefit Trust	\$2,630,787	\$500,279	\$2,130,508
Excise Tax Obligation Bond Redemption	\$2,698,900	-	\$2,698,900
Fleet Internal Service	-\$34,934,101	-\$20,660	-\$34,913,441
Gas Bond Construction	\$201,000	\$40,610,232	-\$40,409,232
General Obligation Bond Redemption	\$42,943,458	\$42,007,000	\$936,458
Highway User Revenue Bond Redemption	\$11,666,050	-	\$11,666,050
Library Bond Construction	\$54,000	\$11,053,755	-\$10,999,755
Parks Bond Construction	\$166,000	\$32,157,887	-\$31,991,887
Print Shop Internal Service	-\$817,173	-\$1,000	-\$816,173

Department Operational Plans

Centralized Appropriations

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Property and Public Liability	\$3,491	\$10,462,058	-\$10,458,567
Public Safety Bond Construction	\$504,000	\$104,308,282	-\$103,804,282
Streets Bond Construction	\$166,000	\$34,270,157	-\$34,104,157
Utility System Obligation Redemption	\$24,786,044	-	\$24,786,044
Utility Systems Bond Redemption	\$94,044,485	-	\$94,044,485
Warehouse Internal Service	\$9,291,280	\$10,288,519	-\$997,239
Wastewater Bond Construction	\$311,000	\$62,724,706	-\$62,413,706
Water Bond Construction	\$718,000	\$145,045,590	-\$144,327,590
WIFA Redemption	\$184,986	-	\$184,986
Workers' Compensation	\$15,011	\$4,400,074	-\$4,385,063
Grant Funds			
Grants - Gen. Gov.	-	\$1,816	-\$1,816
Relief Fund	\$34,547,816	-	\$34,547,816
Enterprise Funds			
Capital - Utility	\$962,299	\$138,422	\$823,877
Falcon Field Airport	\$1,407,055	\$103,300	\$1,303,755
Utility Fund	\$25,769,481	\$498,785,761	-\$473,016,280
Totals	\$356,159,000	\$1,694,598,132	-\$1,338,439,132

FY 24/25 Operational Budget By Business Objective and Category					
Business Objective	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Centralized Appropriations	\$30,246,776	\$31,774,750	\$11,034,680	\$118,910,000	\$338,160,398
Federal Relief	\$19,706	\$17,946,345	\$32,551	-	\$17,998,602
Totals	\$30,266,482	\$49,721,095	\$11,067,231	\$118,910,000	\$356,159,000

City Attorney's Office

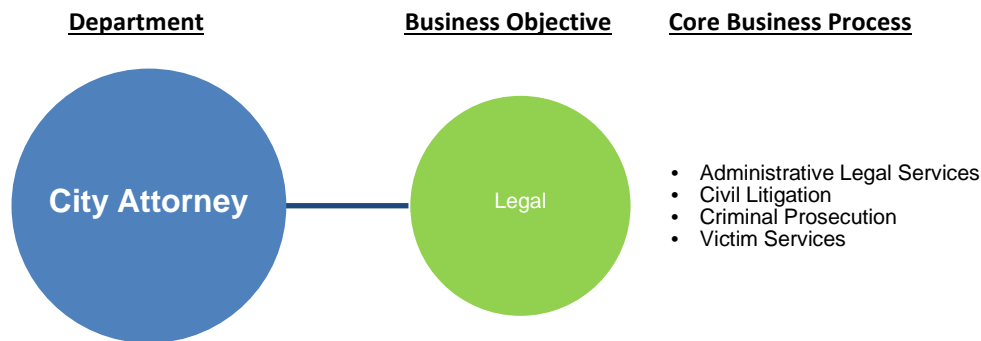
Contact Information

Department Phone Number: 480-644-2343
Department Email: attorney.info@mesaaz.gov
Department Address: City of Mesa, City Attorney
P.O. Box 1466
City of Mesa, AZ 85211-1466
Website: <https://www.mesaaz.gov/government/city-attorney>

Department Description

The City Attorney's Office provides legal advice to the Mayor and City Council, the City Manager, City departments, and the City's boards and commissions. The City Attorney's Office prepares and reviews contracts, ordinances, resolutions, and other legal documents involving the City. The City Attorney's Office also represents the City in civil litigation and represents the City and the State of Arizona in criminal misdemeanor cases and certain civil traffic cases occurring within the City limits.

City Council Strategic Priorities Community Health & Safety



Budgetary Highlights

The FY 2024/25 Adopted Budget includes General Fund support to bridge the gap in significantly reduced Victims of Crime Act (VOCA) grant funding in the Victim Services Unit and temporary (one-time) funding for 2.0 FTE until more is known about the future of VOCA funding.

The City Attorney's Office oversees the Property and Public Liability (PPL) Fund. The City uses the PPL Fund to pay third party liability claims, administrative costs for the litigation team, and to purchase insurance coverage to protect the City against litigation past a certain threshold. The FY 2024/25 Adopted Budget includes \$5 million to cover expected claim settlements.

Department Operational Plans

City Attorney

Legal Business Objective

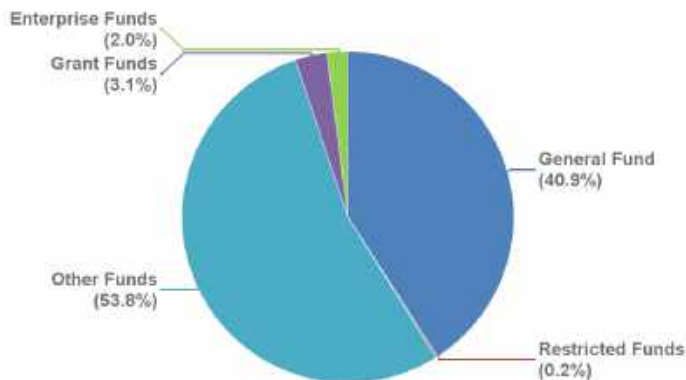
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$6,878,169	\$7,814,915	\$7,192,711	\$7,911,698
Restricted Funds	\$392	\$30,000	\$30,000	\$30,000
Other Funds	\$8,713,068	\$10,089,808	\$8,823,377	\$10,402,867
Grant Funds	\$454,697	\$616,100	\$627,775	\$602,012
Enterprise Funds	\$371,214	\$353,177	\$395,177	\$390,423
Totals	\$16,417,540	\$18,904,000	17,069,040	\$19,337,000

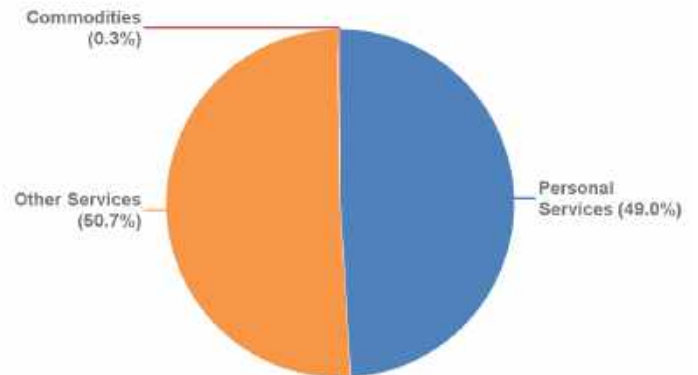
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		69.6		69.6
Personal Services	\$8,406,832	\$9,127,895	\$8,885,140	\$9,482,987
Other Services	\$7,973,170	\$9,564,257	\$8,106,088	\$9,804,665
Commodities	\$37,539	\$57,848	\$51,312	\$49,348
Capital Outlay	-	\$154,000	\$26,500	-
Totals	\$16,417,540	\$18,904,000	\$17,069,040	\$19,337,000

**City Attorney
FY 24/25 Operational Funding
\$19,337,000**



**City Attorney
FY 24/25 Operational Category
\$19,337,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

City Attorney

Legal Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Administrative Legal Services	\$3,172,261	\$30,000	-	-	\$390,423	\$3,592,684
	Civil Litigation	-	-	\$10,402,867	-	-	\$10,402,867
	Criminal Prosecution	\$4,098,909	-	-	-	-	\$4,098,909
	Victim Services	\$640,528	-	-	\$602,012	-	\$1,242,540
Expenditure Total		\$7,911,698	\$30,000	\$10,402,867	\$602,012	\$390,423	\$19,337,000
Revenue	Victim Services	-	-	-	\$602,012	-	\$602,012
Revenue Total		-	-	-	\$602,012	-	\$602,012
Expenditures Net of Revenues		\$7,911,698	\$30,000	\$10,402,867	-	\$390,423	\$18,734,988

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$7,911,698	-	\$7,911,698
Restricted Funds	Cadence CFD - Operating	\$10,000	-	\$10,000
	Eastmark CFD 1 - Operating	\$10,000	-	\$10,000
	Eastmark Community Facilities District No. 2	\$10,000	-	\$10,000
Other Funds	Property and Public Liability	\$10,402,867	-	\$10,402,867
Grant Funds	Grants - Gen. Gov.	\$602,012	\$602,012	-
Enterprise Funds	Utility Fund	\$390,423	-	\$390,423
Totals		\$19,337,000	\$602,012	\$18,734,988

Department Operational Plans

City Attorney

Legal Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Administrative Legal Services	16.8	\$3,126,909	\$448,615	\$17,160	-	\$3,592,684
Civil Litigation	9.1	\$1,451,071	\$8,951,396	\$400	-	\$10,402,867
Criminal Prosecution	32.7	\$3,965,207	\$105,702	\$28,000	-	\$4,098,909
Victim Services	11.0	\$939,800	\$298,952	\$3,788	-	\$1,242,540
Totals	69.6	\$9,482,987	\$9,804,665	\$49,348	-	\$19,337,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

City Attorney City Attorney Business Objective	
Public Purpose	Desired Outcomes
To provide the highest quality legal representation for the City of Mesa and its City Council and Departments in a timely, professional, and ethical manner.	To protect the interests of the City by providing thorough and accurate legal representation.

City Auditor

Contact Information

Department Phone Number: 480-644-5059
Department Email: Auditor.info@mesaaz.gov
Department Address: City of Mesa, City Auditor
20 E. Main St., Suite 220
Mesa AZ 85211-1466
Website: <https://www.mesaaz.gov/government/city-auditor>

Department Description

Under the direction of the Mesa City Council, the City Auditor’s Office provides audit, consulting, and investigative services to identify and minimize risks, maximize efficiencies, and improve internal controls. These services help the City accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.



Budgetary Highlights

The FY 2024/25 Adopted Budget is consistent with the FY 2023/24 Adopted Budget.

Department Operational Plans

City Auditor

City Auditor Business Objective

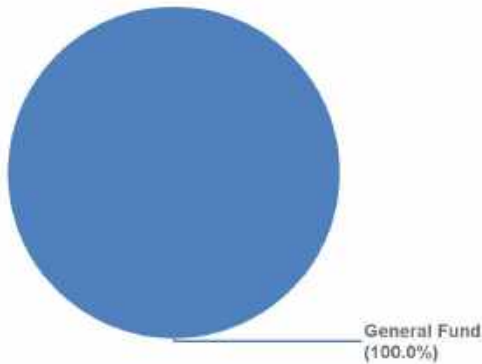
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$798,387	\$793,000	\$873,258	\$855,000
Totals	\$798,387	\$793,000	873,258	\$855,000

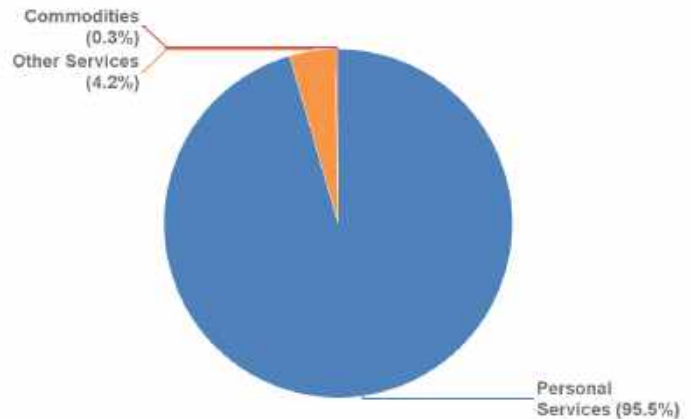
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		5.0		5.0
Personal Services	\$774,049	\$755,045	\$824,000	\$816,536
Other Services	\$19,109	\$35,697	\$47,000	\$36,206
Commodities	\$5,229	\$2,258	\$2,258	\$2,258
Totals	\$798,387	\$793,000	\$873,258	\$855,000

**City Auditor
FY 24/25 Operational Funding
\$855,000**



**City Auditor
FY 24/25 Operational Category
\$855,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

City Auditor

City Auditor Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure City Auditor Operations	\$855,000	-	-	-	-	\$855,000
Expenditure Total	\$855,000	-	-	-	-	\$855,000
Expenditures Net of Revenues	\$855,000	-	-	-	-	\$855,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$855,000	-	\$855,000
Totals	\$855,000	-	\$855,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
City Auditor Operations	5.0	\$816,536	\$36,206	\$2,258	-	\$855,000
Totals	5.0	\$816,536	\$36,206	\$2,258	-	\$855,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

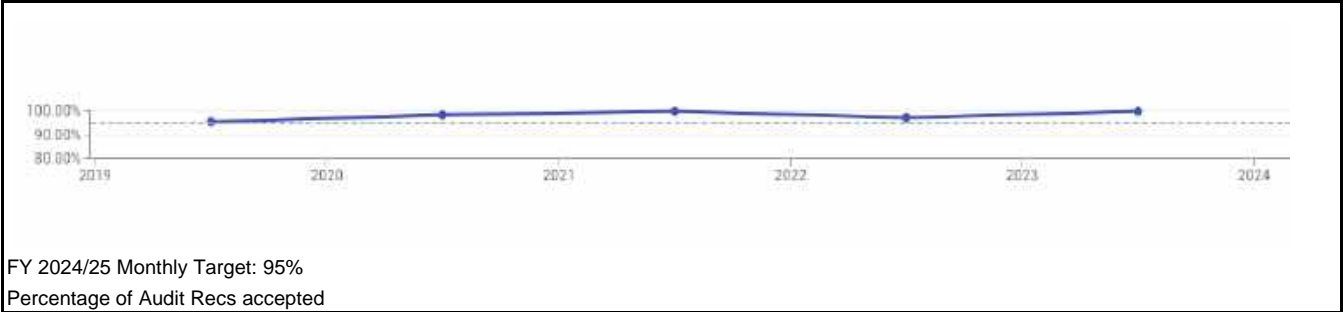
Department Operational Plans

City Auditor City Auditor Business Objective

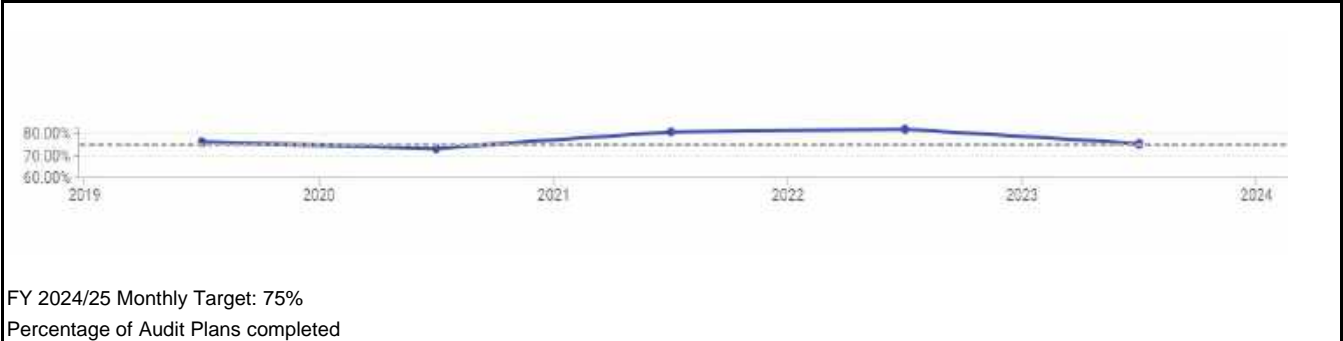
Public Purpose	Desired Outcomes
Provides audit, consulting, and investigative services to identify and minimize risks, maximize efficiencies, improve internal controls, increase transparency and strengthen accountability to Mesa's citizens.	<ul style="list-style-type: none"> - The City of Mesa provides high quality services at the lowest possible cost, and operates in compliance with all applicable statutes, rules, regulations, policies and procedures. - The risks of fraud, theft, and abuse of public resources are minimized, and Mesa's citizens have confidence in the integrity and transparency of their City government.

Performance Measures

Audit Recommendations Implemented



Audit Plan Completion



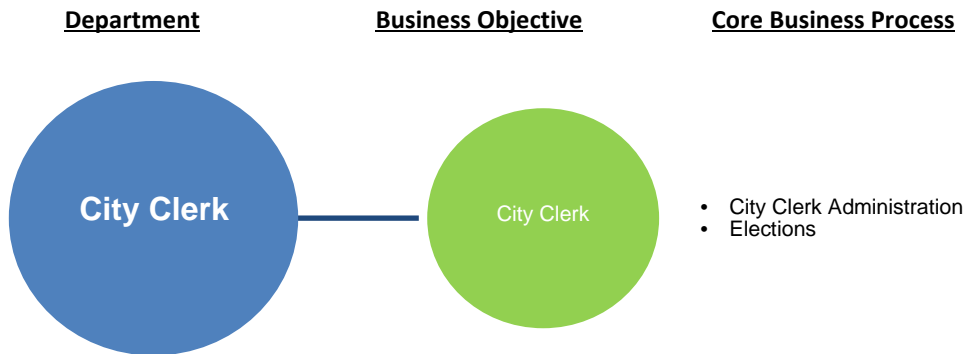
City Clerk

Contact Information

Department Phone Number: 480-644-2099
Department Email: clerk.info@mesaaz.gov
Department Address: City of Mesa, City Clerk
20 E. Main St., Suite 150
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/government/city-clerk>

Department Description

The City Clerk’s Office administers the City’s municipal elections; maintains, records and preserves all proceedings of the City Council; upholds compliance with open meeting law and public notice requirements; oversees the citywide records retention policy; ensures public access to records; coordinates the codification and publication of the City’s Code of Ordinances; administers the local public safety pension boards; oversees advisory board and committee membership; and accepts legal service for the City.



Budgetary Highlights

The FY 2024/25 Adopted Budget includes an increase for election related expenditures for the Fall 2024 election.

Department Operational Plans

City Clerk

City Clerk Business Objective

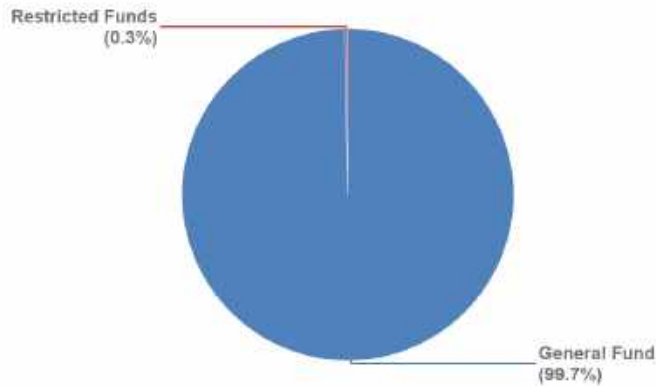
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$1,371,900	\$1,040,242	\$1,051,860	\$1,601,242
Restricted Funds	\$65	\$4,758	\$4,758	\$4,758
Totals	\$1,371,965	\$1,045,000	1,056,618	\$1,606,000

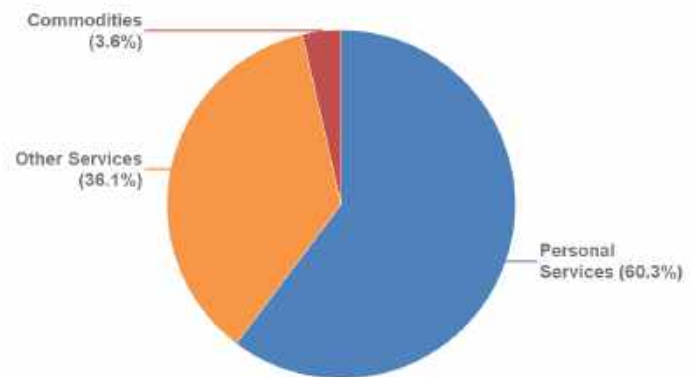
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		8.0		8.0
Personal Services	\$895,872	\$935,541	\$934,085	\$968,153
Other Services	\$416,269	\$102,261	\$115,335	\$580,149
Commodities	\$59,824	\$7,198	\$7,198	\$57,698
Totals	\$1,371,965	\$1,045,000	\$1,056,618	\$1,606,000

**City Clerk
FY 24/25 Operational Funding
\$1,606,000**



**City Clerk
FY 24/25 Operational Category
\$1,606,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

City Clerk

City Clerk Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure City Clerk Administration	\$655,430	\$4,758	-	-	-	\$660,188
Elections	\$945,812	-	-	-	-	\$945,812
Expenditure Total	\$1,601,242	\$4,758	-	-	-	\$1,606,000
Expenditures Net of Revenues	\$1,601,242	\$4,758	-	-	-	\$1,606,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$1,601,242	-	\$1,601,242
Restricted Funds Cadence CFD - Operating	\$1,586	-	\$1,586
Eastmark CFD 1 - Operating	\$1,586	-	\$1,586
Eastmark Community Facilities District No. 2	\$1,586	-	\$1,586
Totals	\$1,606,000	-	\$1,606,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
City Clerk Administration	5.3	\$550,541	\$102,649	\$6,998	-	\$660,188
Elections	2.8	\$417,612	\$477,500	\$50,700	-	\$945,812
Totals	8.0	\$968,153	\$580,149	\$57,698	-	\$1,606,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

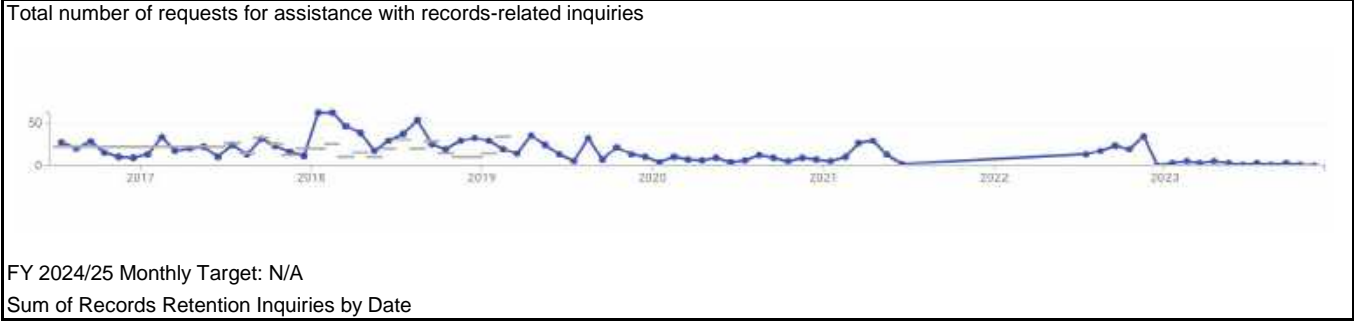
*Offsets and Credits are not included.

City Clerk City Clerk Business Objective

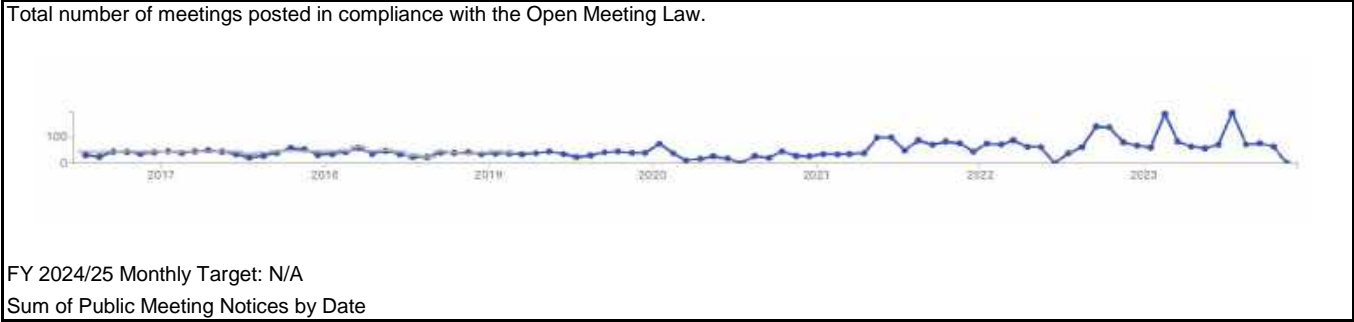
Public Purpose	Desired Outcomes
<p>To serve the community with integrity and a high level of professionalism by promoting transparency to citizens and providing responsive, reliable information. Through continuous education, the City Clerk's Office strives to uphold regulatory compliance and establish innovative process improvements.</p>	<ul style="list-style-type: none"> - Voter education (outreach) is enhanced - Voter turnout is maximized - Accurate and timely City elections/results are conducted - Access to government through public records is provided - Compliance with all legal notification requirements is ensured and maintained

Performance Measures

Record Retention Inquiries



Public Meeting Notices



City Manager

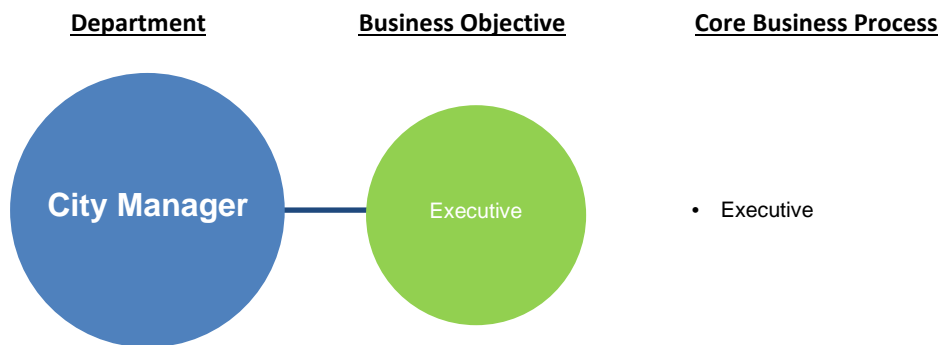
Contact Information

Department Phone Number: 480-644-2066
Department Email: COMmanager@Mesaaz.gov
Department Address: City of Mesa, City Manager
PO Box 1466
Mesa, AZ 85211
Website: <https://www.mesaaz.gov/government/city-manager>

Department Description

The City Manager’s Office is responsible for seeking policy direction from the City Council and preparing recommendations for Council action, in accordance with the established City Council Strategic Priorities.

City Council Strategic Priorities *Community Health & Safety, Skilled & Talented Workforce, Neighborhoods & Placemaking, Strong Community Connections, Thriving Economy, and Sustainable Environment.*



Budgetary Highlights

The FY 2024/25 budget includes continued support for the Public Defender Program. Two positions were added to the project management team to manage and coordinate City Manager designated projects to ensure timely completion, including a 1.0 FTE Civil Engineer and 1.0 FTE Management Assistant II. Two positions were also added to the Downtown Transformation Team for the development of citywide infill and redevelopment, including a 1.0 FTE Sr. Economic Development Project Manager and 1.0 FTE Economic Development Specialist. Additionally, the budget includes ongoing capacity for an increase to the City’s agreement with the Downtown Mesa Association for additional parking enforcement.

During FY 2023/24, 1.0 FTE Equal Employment Opportunity Specialist was transferred from Human Resources to the Equal Employment Opportunity Office. Additionally, 2.0 FTE (grant funded) were added to Education and Workforce including 1.0 FTE Program Assistant and 1.0 FTE Sr. Program Assistant, for the Family Resource Center to provide families with children up to age 5 a community hub that offers information and resources.

Department Operational Plans

City Manager

Executive Business Objective

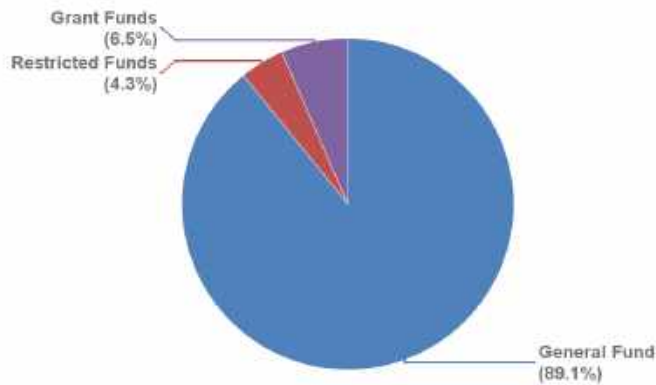
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$8,481,404	\$9,691,396	\$10,345,068	\$10,935,557
Restricted Funds	\$447,079	\$480,604	\$441,324	\$531,443
Grant Funds	\$35,000	\$400,000	\$322,000	\$800,000
Totals	\$8,963,483	\$10,572,000	11,108,392	\$12,267,000

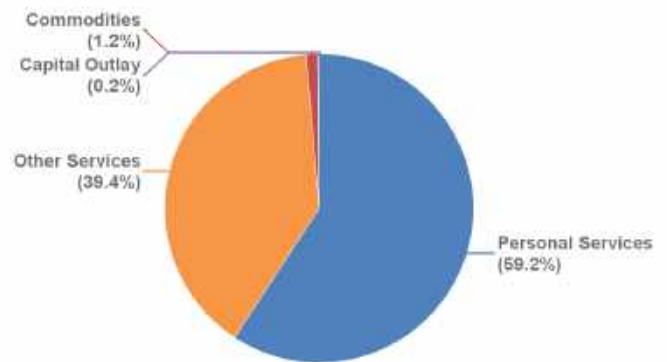
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		37.0		44.0
Personal Services	\$5,547,400	\$5,967,710	\$6,612,340	\$7,265,387
Other Services	\$3,298,539	\$4,526,390	\$4,251,558	\$4,834,713
Commodities	\$117,544	\$77,900	\$244,494	\$146,900
Capital Outlay	-	-	-	\$20,000
Totals	\$8,963,483	\$10,572,000	\$11,108,392	\$12,267,000

**City Manager
FY 24/25 Operational Funding
\$12,267,000**



**City Manager
FY 24/25 Operational Category
\$12,267,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

City Manager

Executive Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Executive	\$10,935,557	\$531,443	-	\$800,000	-	\$12,267,000
Expenditure Total		\$10,935,557	\$531,443	-	\$800,000	-	\$12,267,000
Revenue	Executive	-	\$346,200	-	\$800,000	-	\$1,146,200
Revenue Total		-	\$346,200	-	\$800,000	-	\$1,146,200
Expenditures Net of Revenues		\$10,935,557	\$185,243	-	-	-	\$11,120,800

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$20,000	-	\$20,000
	General Fund	\$10,915,557	-	\$10,915,557
Restricted Funds	Cadence CFD - Operating	\$10,517	-	\$10,517
	Eastmark CFD 1 - Operating	\$10,517	-	\$10,517
	Eastmark Community Facilities District No. 2	\$10,517	-	\$10,517
	Special Programs Fund	\$493,413	\$346,200	\$147,213
	TOPAZ Joint Venture Fund	\$6,479	-	\$6,479
Grant Funds	Grants - Gen. Gov.	\$800,000	\$800,000	-
Totals		\$12,267,000	\$1,146,200	\$11,120,800

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Executive	44.0	\$7,265,387	\$4,834,713	\$146,900	\$20,000	\$12,267,000
Totals	44.0	\$7,265,387	\$4,834,713	\$146,900	\$20,000	\$12,267,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Code Compliance

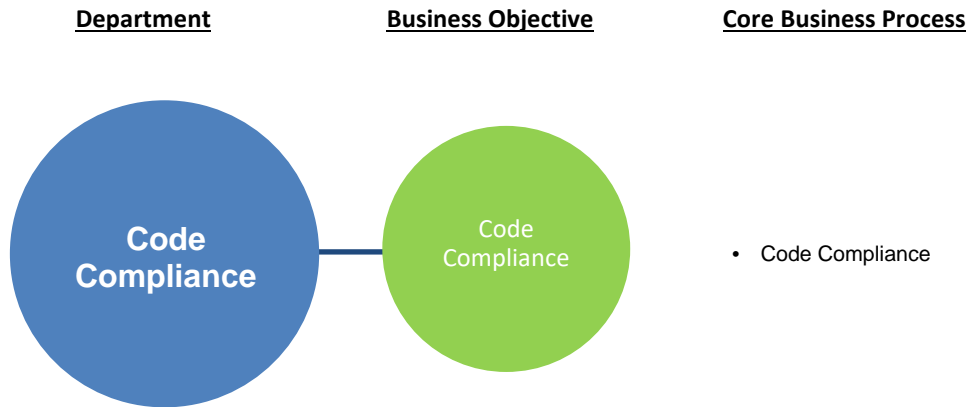
Contact Information

Department Phone Number: 480-644-2061
Department Address: City of Mesa, Code Compliance
55 N. Center St.,
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/residents/code-compliance>

Department Description

The Code Compliance department works in partnership with the community to promote health, safety, and welfare of the citizens of Mesa through inspection, education, and enforcement. The department responds to reports of violations and inspects properties to ensure that the community is kept clean and safe. Beyond responding to reports of violations, the Code Compliance department also proactively educates the community through social media and other city publications to make residents aware of code rules or changes to code which helps members of the community make changes to their residences before a code violation notice is issued. The department also proactively cleans some properties periodically through the year through the Team Up to Clean Up program.

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes 1.0 FTE Administrative Support Assistant (ASA) to support the department’s day-to-day administrative duties, allowing Code Enforcement Officers to focus on their core job responsibilities. Budget for ongoing vehicle operation costs was shifted from the General Fund to the Special Programs Fund, where the expenses are covered by royalty revenues received for service line warranties’ use of the City logo.

During FY 2023/24, the department added 2.0 FTE Code Compliance Officer positions for special events and to increase after-hours service.

Department Operational Plans

Code Compliance

Code Compliance Business Objective

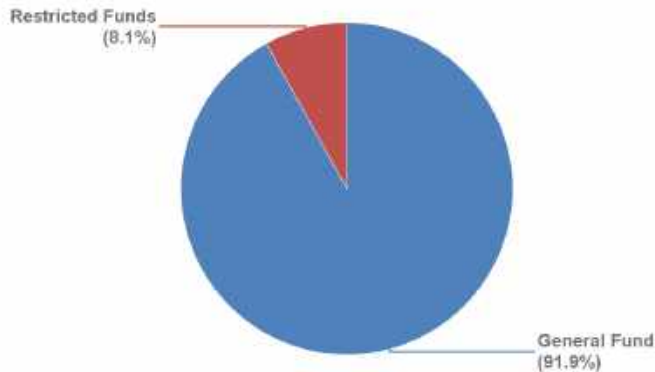
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$1,869,815	\$1,998,439	\$2,007,166	\$2,219,908
Restricted Funds	\$54,856	\$41,561	\$36,562	\$195,092
Totals	\$1,924,671	\$2,040,000	2,043,728	\$2,415,000

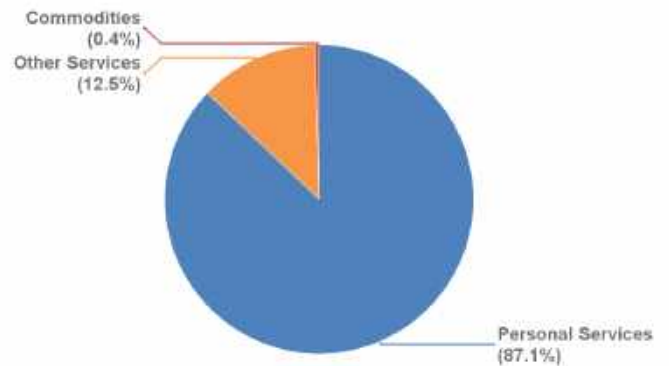
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		17.0		20.0
Personal Services	\$1,697,001	\$1,826,756	\$1,759,775	\$2,103,392
Other Services	\$215,528	\$204,649	\$270,230	\$301,013
Commodities	\$11,509	\$8,595	\$13,723	\$10,595
Capital Outlay	\$634	-	-	-
Totals	\$1,924,671	\$2,040,000	\$2,043,728	\$2,415,000

**Code Compliance
FY 24/25 Operational Funding
\$2,415,000**



**Code Compliance
FY 24/25 Operational Category
\$2,415,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Code Compliance

Code Compliance Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Code Compliance	\$2,219,908	\$195,092	-	-	-	\$2,415,000
Expenditure Total	\$2,219,908	\$195,092	-	-	-	\$2,415,000
Revenue Code Compliance	\$296,708	-	-	-	-	\$296,708
Revenue Total	\$296,708	-	-	-	-	\$296,708
Expenditures Net of Revenues	\$1,923,200	\$195,092	-	-	-	\$2,118,292

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$2,219,908	\$296,708	\$1,923,200
Restricted Funds Special Programs Fund	\$195,092	-	\$195,092
Totals	\$2,415,000	\$296,708	\$2,118,292

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Code Compliance	20.0	\$2,103,392	\$301,013	\$10,595	-	\$2,415,000
Totals	20.0	\$2,103,392	\$301,013	\$10,595	-	\$2,415,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

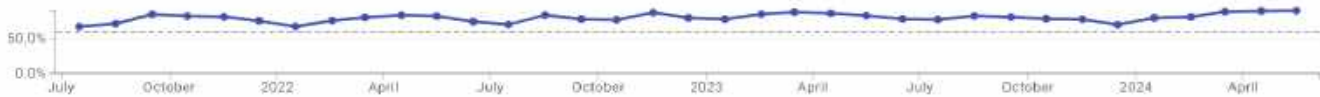
Code Compliance Code Compliance Business Objective

Public Purpose	Desired Outcomes
The public purpose of Code Compliance is to protect lives and property, and to maintain the integrity of our community and neighborhoods.	<ul style="list-style-type: none"> - Identify properties with code violations and work toward voluntary compliance through education and cooperation - Promotion of safe and attractive neighborhoods is accomplished through utilization of Team Up to Clean Up campaign

Performance Measures

Percent Resolved through Voluntary Compliance

Percent of code cases resolved through voluntary compliance.



FY 2024/25 Monthly Target: 60.0%

The rate of voluntary compliance divided by the total number count by case status

Average Number of Cases per Officer

Average number of code cases assigned to a code officer per month



FY 2024/25 Monthly Target: 100.00

The measure reports the active code officer's caseload during the time period.

Community Services

Contact Information

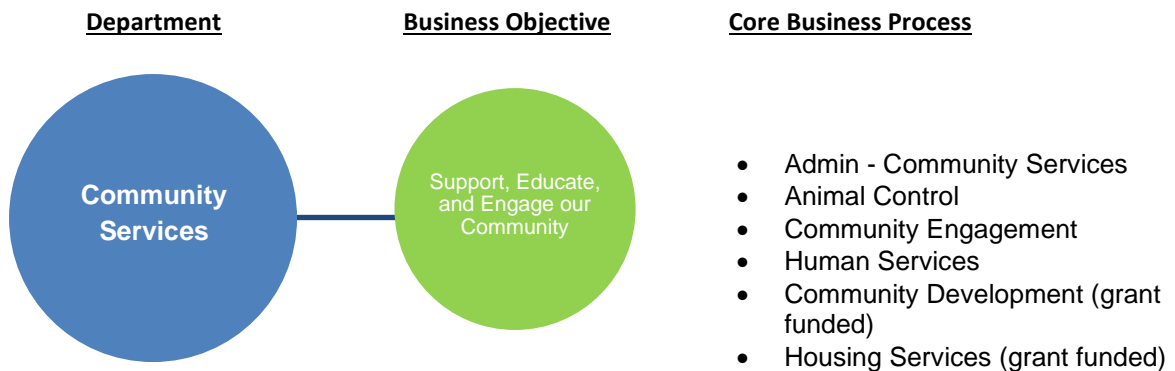
Department Phone Number: 480-644-3536
Department Address: City of Mesa, Community Services
200 S. Center St., Building 1
Mesa, AZ 85210

Websites:
Animal Control <https://www.mesaaz.gov/residents/animal-control>
Community Development <https://www.mesaaz.gov/residents/community-development>
Community Engagement <https://www.mesaaz.gov/residents/community-engagement>
Housing Services <https://www.mesaaz.gov/residents/housing>
Human Services <https://www.mesaaz.gov/residents/community-development/reducing-homelessness>

Department Description

Community Services' mission is to strengthen our community by providing housing assistance, animal advocacy and control, community engagement and support of essential community needs for Mesa residents. The department encompasses General Fund programs as well as Federally Funded programs (86% of the Department's total budget).

City Council Strategic Priorities *Neighborhoods & Placemaking, Thriving Economy*



Budgetary Highlights

The FY 2024/25 General Fund Adopted Budget includes one-time and ongoing capacity to expand Heat Relief Services including a contracted 6-member Heat Relief and Street Outreach team, expansion of 28 shelter rooms within Off the Streets for summer use, security and administration for a Heat Relief Center and a new pilot A/C Loan Program. This program is also supported through an IGA with Maricopa County utilizing ARPA funds. The Animal Control Division's General Fund adopted budget includes additional capacity for a 3-year renewal of the Arizona Human Society contract to assist with animal cruelty and seizure cases. Additional capacity was added to expand efforts in reducing the number of feral cats throughout the City including additional staff hours for animal control. The adopted budget also includes ongoing capacity for the preservation and maintenance of the historical Alston House.

Department Operational Plans

Various administrative expenditures in the General Fund were identified as offsets for the expanded contract for Heath Relief and Street Outreach team.

During FY 2023/24, 1.0 FTE Program Assistant was added to support the Community Cleanup Program. Additionally, 1.0 FTE Homeless Solution Public Safety Liaison was created within the Office of Homeless Solutions with a focus on strategy and collaboration with our Police, Fire, Park Rangers and Community Court teams to address homelessness. Ongoing funding was also added for operations and maintenance for the Off the Streets Site.

Department Operational Plans

Community Services

Community Services Business Objective

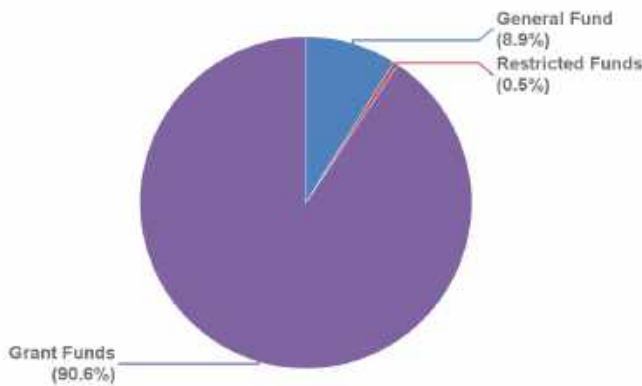
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$3,804,022	\$5,384,014	\$5,199,496	\$5,688,604
Restricted Funds	\$101,533	\$285,000	\$210,147	\$289,853
Grant Funds	\$27,058,077	\$75,624,647	\$41,140,265	\$57,766,806
Totals	\$30,963,632	\$81,293,661	46,549,908	\$63,745,263

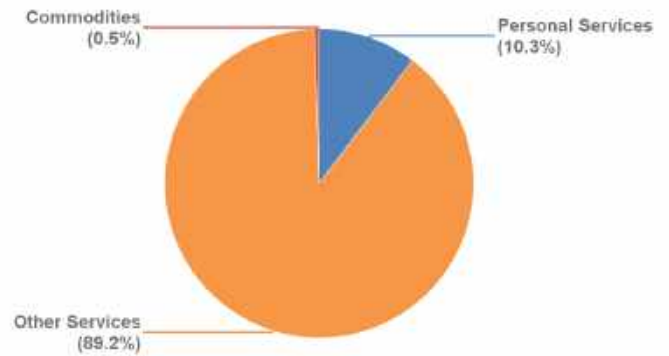
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		62.0		64.0
Personal Services	\$4,802,910	\$6,644,441	\$6,721,547	\$6,591,533
Other Services	\$25,937,936	\$74,221,032	\$37,288,066	\$56,842,764
Commodities	\$222,786	\$428,188	\$2,540,295	\$310,966
Totals	\$30,963,632	\$81,293,661	\$46,549,908	\$63,745,263

**Community Services
FY 24/25 Operational Funding
\$63,745,263**



**Community Services
FY 24/25 Operational Category
\$63,745,263**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Community Services

Community Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Animal Control	\$1,147,708	-	-	-	-	\$1,147,708
	Community Development	-	-	-	\$31,218,876	-	\$31,218,876
	Community Engagement	\$699,917	-	-	-	-	\$699,917
	Community Services	\$1,717,665	-	-	-	-	\$1,717,665
	Housing Services	\$98	-	-	\$26,312,466	-	\$26,312,564
	Human Services	\$2,123,216	\$289,853	-	\$235,464	-	\$2,648,533
Expenditure Total		\$5,688,604	\$289,853	-	\$57,766,806	-	\$63,745,263
Revenue	Animal Control	\$1,060	-	-	-	-	\$1,060
	Community Development	-	\$39,853	-	\$31,218,876	-	\$31,258,729
	Community Services	\$19,680	-	-	-	-	\$19,680
	Housing Services	-	-	-	\$26,312,466	-	\$26,312,466
	Human Services	-	\$110,000	-	\$235,464	-	\$345,464
Revenue Total		\$20,740	\$149,853	-	\$57,766,806	-	\$57,937,399
Expenditures Net of Revenues		\$5,667,864	\$140,000	-	-	-	\$5,807,864

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$5,688,604	\$20,740	\$5,667,864
Restricted Funds	Restricted Programs Fund	\$289,853	\$149,853	\$140,000
Grant Funds	Community Development Block Grant	\$17,273,644	\$17,273,644	-
	Grants - Gen. Gov.	\$235,464	\$235,464	-
	HOME	\$13,945,232	\$13,945,232	-
	Section 8	\$26,312,466	\$26,312,466	-
Totals		\$63,745,263	\$57,937,399	5,807,864

Department Operational Plans

Community Services

Community Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Animal Control	7.0	\$574,497	\$559,961	\$13,250	-	\$1,147,708
Community Development	13.8	\$1,452,188	\$29,678,648	\$88,040	-	\$31,218,876
Community Engagement	5.3	\$600,772	\$80,798	\$18,347	-	\$699,917
Community Services	12.7	\$1,585,164	\$108,451	\$24,050	-	\$1,717,665
Housing Services	17.7	\$1,505,750	\$24,786,314	\$20,500	-	\$26,312,564
Human Services	7.7	\$873,162	\$1,628,592	\$146,779	-	\$2,648,533
Totals	64.0	\$6,591,533	\$56,842,764	\$310,966	-	\$63,745,263

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

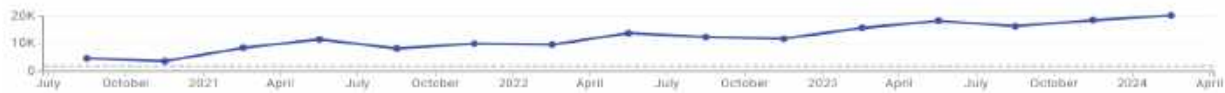
Community Services Diversity and Neighborhood Outreach Business Objective

Public Purpose	Desired Outcomes
Strengthening our community by providing housing assistance, animal advocacy and control, community engagement and support of essential community needs for Mesa residents.	<ul style="list-style-type: none"> - To enhance the community by engaging neighborhoods, volunteers, and diverse populations of Mesa - To be good stewards by overseeing federal and local funding for our residents

Performance Measures

Community Members Educated and Engaged

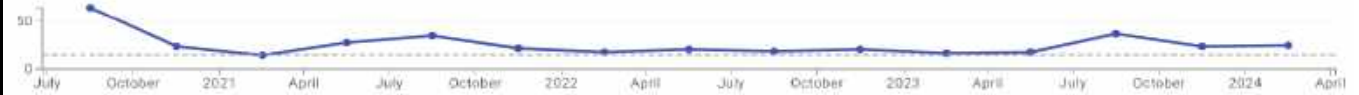
Number of participants in community Covid testing events, community engagement classes, Nextdoor activities, Mesa Leadership Network, and other interactions and events.



FY 2024/25 Monthly Target: 1,800
Sum the number of participants by engagement date

Making Community Offerings More Accessible & Welcoming

Number of consults and coaching events provided to City departments and staff regarding community engagement best practices (includes



FY 2024/25 Monthly Target: 15
Count the number of events by engagement date

Contingency

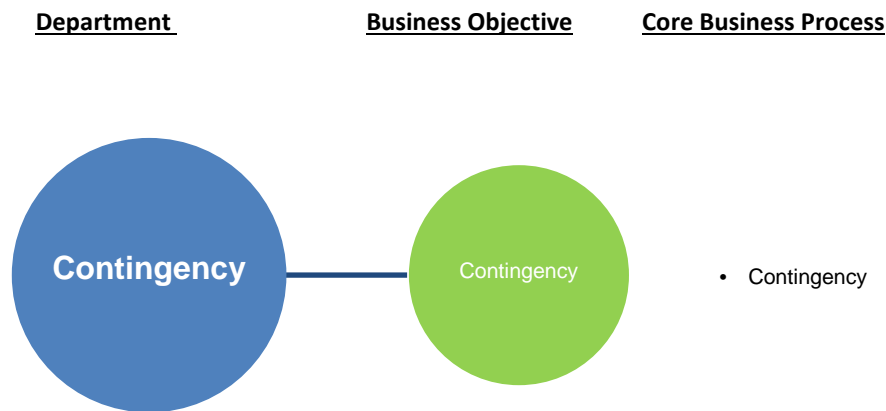
Contact Information

Department Phone Number: 480-644-5799
Department Email: omboperations@mesaaz.gov
Department Address: City of Mesa, Office of Management & Budget
20 E Main St., Suite 650
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/government/office-of-management-budget>

Department Description

As a part of the budget process, the City adopts a contingency fund budget. The contingency fund is used to provide spending authority to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide funding for emergencies or other unexpected events. In addition, unanticipated revenues (e.g., unanticipated grant awards) that may become available during the fiscal year have been included in the contingency fund budget.

To request contingency funds, a department must submit a request to the Office of Management and Budget (OMB). OMB reviews the request and forwards it, along with any pertinent analysis, to the City Manager’s Office. The City Manager’s Office reviews the request and determines whether it meets the priorities and needs of the City.



Department Operational Plans

Contingencies

Contingency Business Objective

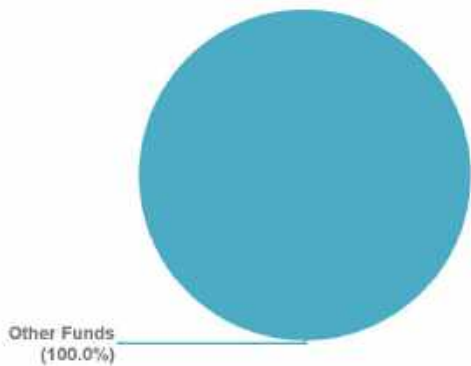
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Other Funds	-	\$87,210,986	-	\$86,277,000
Totals	-	\$87,210,986	0	\$86,277,000

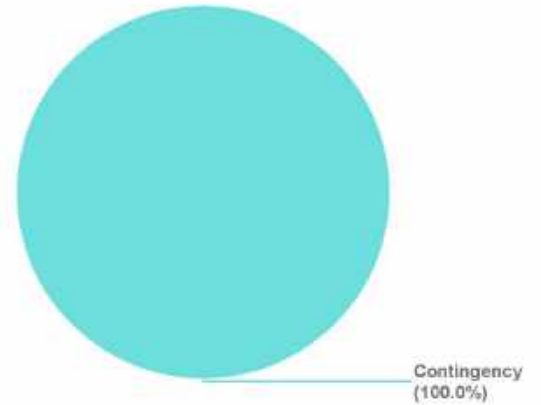
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE				
Contingency	-	\$87,210,986	-	\$86,277,000
Totals	-	\$87,210,986	-	\$86,277,000

**Contingencies
FY 24/25 Operational Funding
\$86,277,000**



**Contingencies
FY 24/25 Operational Category
\$86,277,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Contingencies

Contingency Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Contingency	-	-	\$86,277,000	-	-	\$86,277,000
Expenditure Total	-	-	\$86,277,000	-	-	\$86,277,000
Expenditures Net of Revenues	-	-	\$86,277,000	-	-	\$86,277,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Other Funds Contingency	\$86,277,000	-	\$86,277,000
Totals	\$86,277,000	-	\$86,277,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
		-	-	-	-	\$86,277,000
Totals		-	-	-	-	\$86,277,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Data and Performance Management

Contact Information

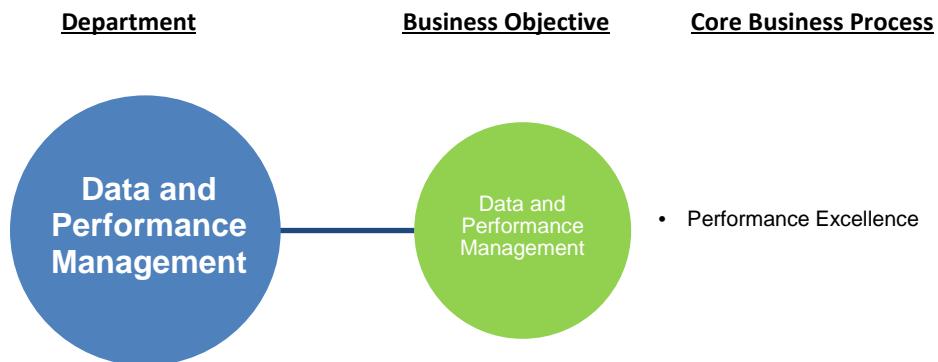
Department Email: opendata.info@mesaaz.gov
Department Address: City of Mesa, Data and Performance Management
20 E Main St.,
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/government/data-performance>

Department Description

The public purpose of Data and Performance Management is to guide the City and its departments to realize their public purpose and strategic objectives using data informed analysis to achieve results that improve the quality of life in Mesa.

Data and Performance Management manages and performs a variety of City organizational performance management programs, tools, and trainings: data governance, data analytics, strategic planning, Mesa OpenData, technology pilots, data brokering, Lean Six Sigma consulting, PowerBI, agile, data storytelling, and performance management.

City Council Strategic Priorities *Thriving Economy & Strong Community Connections*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes funding to sustain an existing partnership with Valley Benchmark Communities (VBC), in addition to capacity for project management software and a new Microsoft Excel pilot program.

During FY 2023/24, Data and Performance Management separated from OMB and became its own department by shifting 15.0 FTE from OMB, 1.0 FTE from Energy Resources, and 1.0 FTE from Water Resources.

Department Operational Plans

Data and Performance Management

Data and Performance Management Business Objective

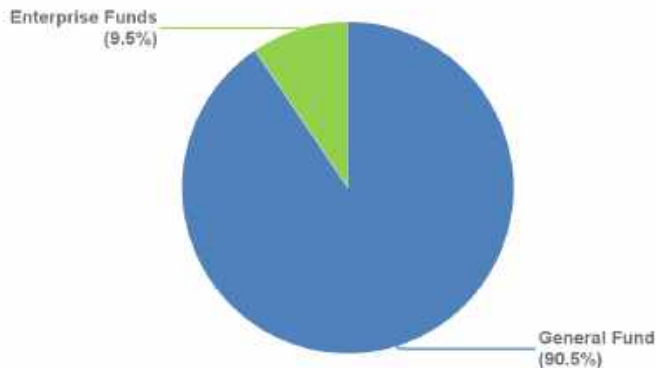
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-	-	\$1,859,771	\$2,076,800
Enterprise Funds	-	-	\$145,120	\$217,200
Totals	-	-	2,004,891	\$2,294,000

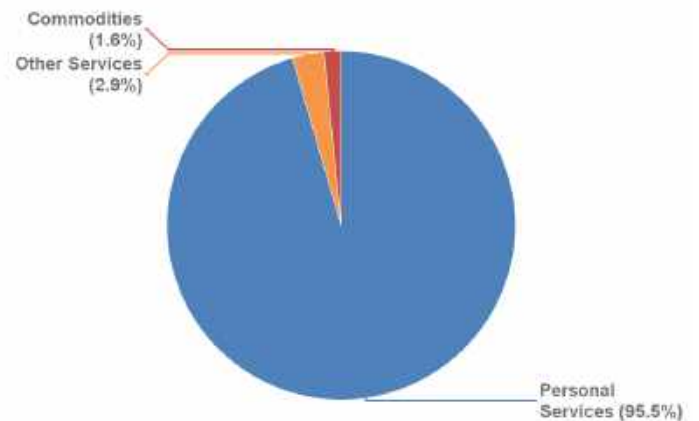
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		0.0		17.0
Personal Services	-	-	\$1,945,000	\$2,190,355
Other Services	-	-	\$46,000	\$66,813
Commodities	-	-	\$13,891	\$36,832
Totals	-	-	\$2,004,891	\$2,294,000

**Data and Performance Management
FY 24/25 Operational Funding
\$2,294,000**



**Data and Performance Management
FY 24/25 Operational Category
\$2,294,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Data and Performance Management

Data and Performance Management Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Performance Excellence	\$2,076,800	-	-	-	\$217,200	\$2,294,000
Expenditure Total	\$2,076,800	-	-	-	\$217,200	\$2,294,000
Revenue Performance Excellence	\$40,000	-	-	-	-	\$40,000
Revenue Total	\$40,000	-	-	-	-	\$40,000
Expenditures Net of Revenues	\$2,036,800	-	-	-	\$217,200	\$2,254,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$2,076,800	\$40,000	\$2,036,800
Enterprise Funds Utility Fund	\$217,200	-	\$217,200
Totals	\$2,294,000	\$40,000	\$2,254,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Performance Excellence	17.0	\$2,190,355	\$66,813	\$36,832	-	\$2,294,000
Totals	17.0	\$2,190,355	\$66,813	\$36,832	-	\$2,294,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department of Innovation and Technology

Contact Information

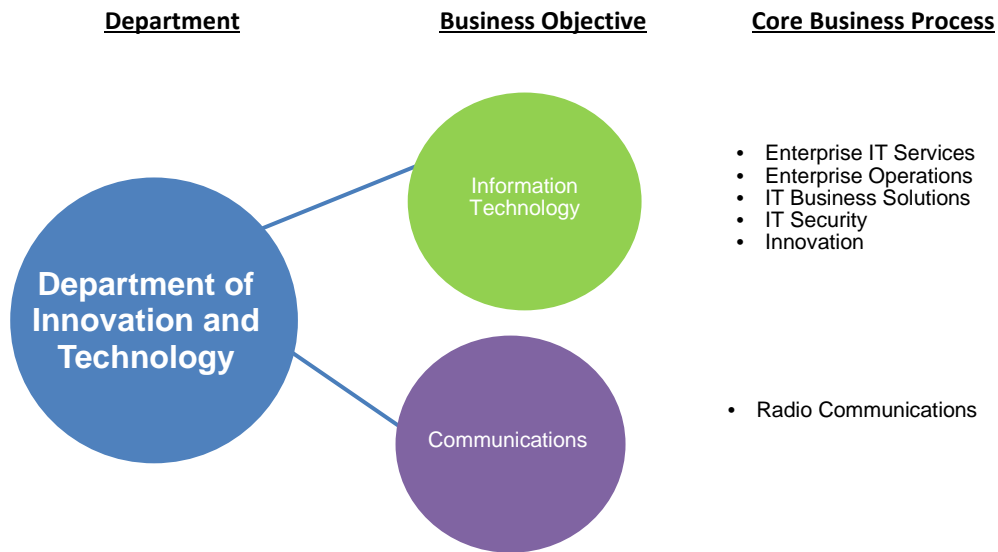
Department Phone Number: 480-644-2362
 Department Email: DoIT-Info@mesaaz.gov
 Department Address: City of Mesa, Department of Innovation & Technology
 200 South Center St., Building 2
 Mesa, AZ 85210
 Website: <https://www.mesaaz.gov/government/innovation-technology>

Department Description

The City of Mesa's Department of Innovation & Technology (DoIT) delivers innovative solutions, technology leadership, system implementation and ongoing support for a broad range of technologies used by City departments to provide quality of life for Mesa residents, businesses, and visitors.

The Communications division as part of DoIT ensures public safety and other municipal departments have handheld and vehicle-mounted communications equipment and network infrastructure available to perform emergency and daily work assignments. The communications division also provides administrative management functions for the TOPAZ Regional Wireless Cooperative (TRWC).

City Council Strategic Priorities *Community Health & Safety*



Budgetary Highlights

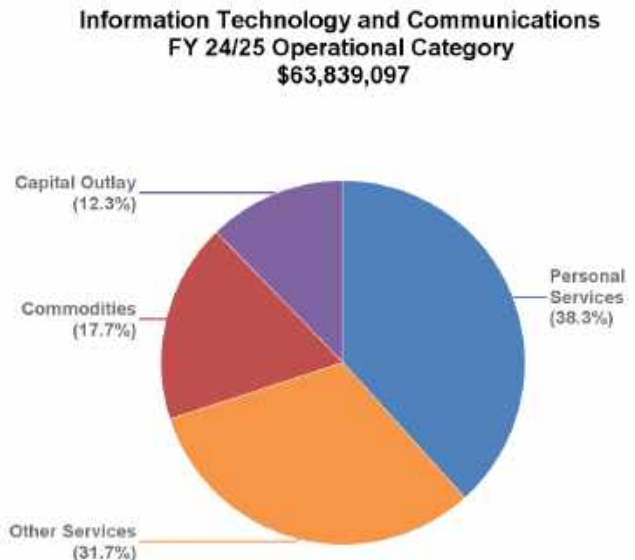
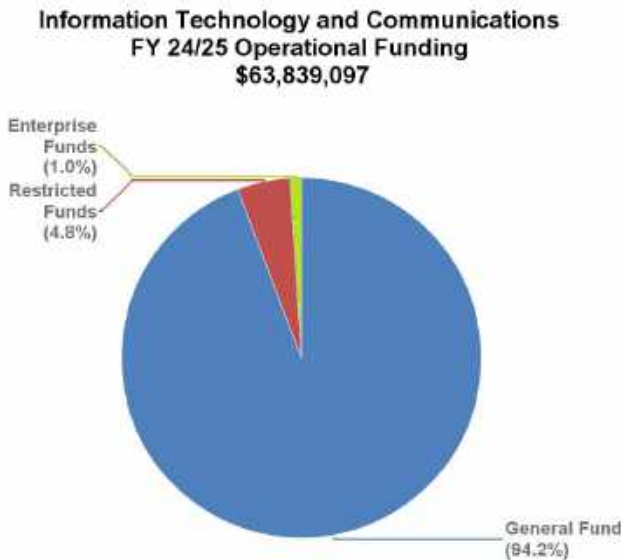
The FY 2024/25 Adopted Budget includes the addition of 1.0 FTE IT Engineer I and vehicle to oversee telecom and IT equipment rooms throughout the city. The budget also includes a reduction in Enterprise and Infrastructure Services to assist in offsetting increased costs.

Department Operational Plans

Department of Innovation and Technology

Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$36,745,140	\$58,231,904	\$45,066,837	\$60,166,598
Restricted Funds	\$1,744,277	\$2,744,688	\$2,215,815	\$3,033,795
Enterprise Funds	\$35,862	\$621,144	\$7,440	\$638,704
Totals	\$38,525,279	\$61,597,736	\$47,290,092	\$63,839,097

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		164.0		165.0
Personal Services	\$20,981,585	\$23,533,587	\$23,126,756	\$24,460,218
Other Services	\$13,284,397	\$18,571,072	\$18,651,073	\$20,216,201
Commodities	\$2,748,254	\$9,678,949	\$1,517,173	\$11,326,128
Capital Outlay	\$1,511,043	\$9,814,128	\$3,995,090	\$7,836,550
Totals	\$38,525,279	\$61,597,736	\$47,290,092	\$63,839,097



Percentages are rounded to the nearest tenth.

Department Operational Plans

Department of Innovation and Technology

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Communications	\$1,742,738	\$2,925,243	-	-	-	\$4,667,981
	Information Technology	\$58,423,860	\$108,552	-	-	\$638,704	\$59,171,116
Expenditure Total		\$60,166,598	\$3,033,795	-	-	\$638,704	\$63,839,097
Revenue	Communications	\$40,000	\$19,379	-	-	-	\$59,379
	Information Technology	\$25,600	-	-	-	-	\$25,600
Revenue Total		\$65,600	\$19,379	-	-	-	\$84,979
Expenditures Net of Revenues		\$60,100,998	\$3,014,416	-	-	\$638,704	\$63,754,118

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$7,742,114	-	\$7,742,114
	General Fund	\$52,424,484	\$65,600	\$52,358,884
Restricted Funds	Restricted Programs Fund	\$108,552	-	\$108,552
	TOPAZ Joint Venture Fund	\$2,925,243	\$19,379	\$2,905,864
Enterprise Funds	Capital - Utility	\$638,704	-	\$638,704
Totals		\$63,839,097	\$84,979	\$63,754,118

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Communications	18.7	\$2,277,982	\$2,014,404	\$375,595	-	\$4,667,981
Information Technology	146.3	\$22,182,236	\$18,201,797	\$10,950,533	\$7,836,550	\$59,171,116
Totals	165.0	\$24,460,218	\$20,216,201	\$11,326,128	\$7,836,550	\$63,839,097

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

Department Operational Plans

Communications

Communications Business Objective

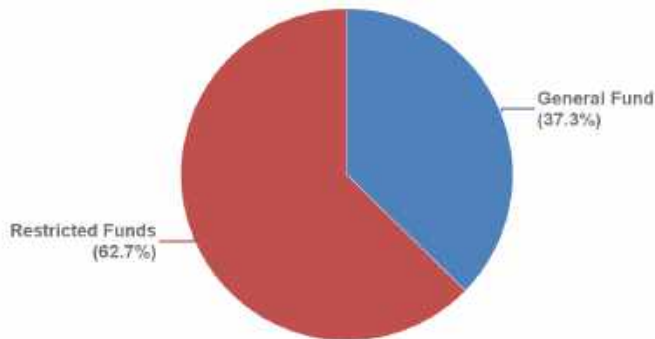
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$1,745,968	\$1,758,466	\$1,655,909	\$1,742,738
Restricted Funds	\$1,744,277	\$2,636,578	\$2,177,815	\$2,925,243
Enterprise Funds	-\$4,747	-	-	-
Totals	\$3,485,498	\$4,395,044	\$3,833,724	\$4,667,981

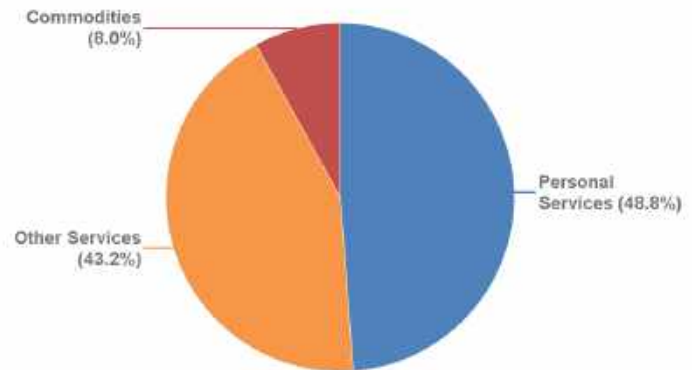
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		18.7		18.7
Personal Services	\$1,874,273	\$2,220,356	\$2,026,554	\$2,277,982
Other Services	\$1,429,995	\$1,903,517	\$1,703,861	\$2,014,404
Commodities	\$181,230	\$271,171	\$103,309	\$375,595
Totals	\$3,485,498	\$4,395,044	\$3,833,724	\$4,667,981

**Communications
FY 24/25 Operational Funding
\$4,667,981**



**Communications
FY 24/25 Operational Category
\$4,667,981**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Communications

Communications Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Radio Communications	\$1,742,738	\$2,925,243	-	-	-	\$4,667,981
Expenditure Total	\$1,742,738	\$2,925,243	-	-	-	\$4,667,981
Revenue Radio Communications	\$40,000	\$19,379	-	-	-	\$59,379
Revenue Total	\$40,000	\$19,379	-	-	-	\$59,379
Expenditures Net of Revenues	\$1,702,738	\$2,905,864	-	-	-	\$4,608,602

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$1,742,738	\$40,000	\$1,702,738
Restricted Funds TOPAZ Joint Venture Fund	\$2,925,243	\$19,379	\$2,905,864
Totals	\$4,667,981	\$59,379	\$4,608,602

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Radio Communications	18.7	\$2,277,982	\$2,014,404	\$375,595	-	\$4,667,981
Totals	18.7	\$2,277,982	\$2,014,404	\$375,595	-	\$4,667,981

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

**Communications
Communications Business Objective**

Public Purpose	Desired Outcomes
<p>Provide radio communication and associated electronic systems and services for the Public Safety and Municipal Departments of the City of Mesa and the members of the TOPAZ Regional Wireless Cooperative.</p>	<ul style="list-style-type: none"> - The TOPAZ radio communications network infrastructure is available for use by Public Safety and Municipal Departments of the City of Mesa and the members of the TOPAZ Regional Wireless Cooperative to perform their emergency and daily business functions when needed - The appropriate mobile and portable radio communications subscriber equipment and associated electronic equipment and services are available when needed - Operations and maintenance support and network planning and project implementation are proactively provided to maximize the availability of the TOPAZ radio communications network

Performance Measures

COMM - Unscheduled Impairment TOPAZ Network Wide

Seconds of time the TOPAZ Network is impaired for wide-area service due to unscheduled events. Includes Simulcast D coverage impairment; TPK Site impairment; SHA Site impairment; FLO Site impairment; and Simulcast D Site Trunking



FY 2024/25 Monthly Target: 26

The TOPAZ voice radio network has a standalone system that monitors the radio system and records events that occur with the network. These events include the interruptions or failures that are counted for purposes of availability of the TOPAZ voice radio network. These event records include the time the interruption or failure began, the time the interruption or failure ended, and the time service returned to normal. This provides the duration of the event and is thus recorded in a log for inclusion in reports and metrics.

Department Operational Plans

Department of Innovation & Technology Information Technology Business Objective

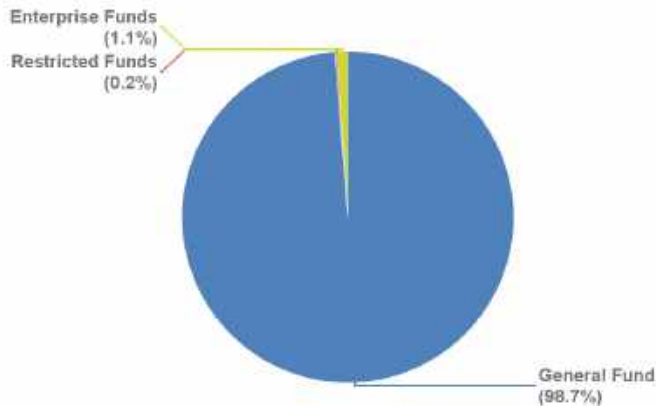
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$34,999,172	\$56,473,438	\$43,410,928	\$58,423,860
Restricted Funds	-	\$108,110	\$38,000	\$108,552
Enterprise Funds	\$40,609	\$621,144	\$7,440	\$638,704
Totals	\$35,039,781	\$57,202,692	\$43,456,368	\$59,171,116

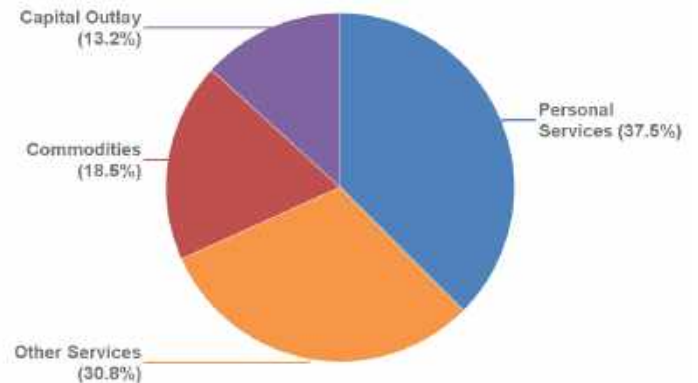
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		145.3		146.3
Personal Services	\$19,107,312	\$21,313,231	\$21,100,202	\$22,182,236
Other Services	\$11,854,402	\$16,667,555	\$16,947,212	\$18,201,797
Commodities	\$2,567,024	\$9,407,778	\$1,413,864	\$10,950,533
Capital Outlay	\$1,511,043	\$9,814,128	\$3,995,090	\$7,836,550
Totals	\$35,039,781	\$57,202,692	\$43,456,368	\$59,171,116

**Department of Innovation & Technology
FY 24/25 Operational Funding
\$59,171,116**



**Department of Innovation & Technology
FY 24/25 Operational Category
\$59,171,116**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Department of Innovation & Technology Information Technology Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Enterprise IT Services	\$10,849,707	\$108,552	-	-	-	\$10,958,259
	Enterprise Operations	\$21,948,680	-	-	-	\$466,704	\$22,415,384
	Innovation	\$218,016	-	-	-	-	\$218,016
	IT Business Solutions	\$20,654,806	-	-	-	-	\$20,654,806
	IT Security	\$4,752,651	-	-	-	\$172,000	\$4,924,651
	Expenditure Total	\$58,423,860	\$108,552	-	-	\$638,704	\$59,171,116
Revenue	Enterprise Operations	\$25,600	-	-	-	-	\$25,600
	Revenue Total	\$25,600	-	-	-	-	\$25,600
	Expenditures Net of Revenues	\$58,398,260	\$108,552	-	-	\$638,704	\$59,145,516

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$7,742,114	-
	General Fund	\$50,681,746	\$25,600
Restricted Funds	Restricted Programs Fund	\$108,552	-
Enterprise Funds	Capital - Utility	\$638,704	-
Totals		\$59,171,116	\$25,600
			\$59,145,516

Department Operational Plans

Department of Innovation & Technology Information Technology Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Enterprise IT Services	38.1	\$5,396,601	\$4,858,845	\$562,813	\$140,000	\$10,958,259
Enterprise Operations	34.9	\$5,323,569	\$3,619,260	\$6,114,287	\$7,358,268	\$22,415,384
Innovation	1.0	\$209,916	\$8,100	-	-	\$218,016
IT Business Solutions	57.1	\$8,953,499	\$7,576,592	\$4,108,433	\$16,282	\$20,654,806
IT Security	15.4	\$2,298,651	\$2,139,000	\$165,000	\$322,000	\$4,924,651
Totals	146.3	\$22,182,236	\$18,201,797	\$10,950,533	\$7,836,550	\$59,171,116

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department of Innovation & Technology Information Technology Business Objective

Public Purpose	Desired Outcomes
Improving existing City services and creating new possibilities anytime, anywhere the City needs it.	City services are delivered more efficiently and effectively through the use of information technology

Performance Measures

ITD - Project Schedule Variance

This metric is the percentage of projects that are currently on schedule. On schedule is defined as meeting or exceeding the original planned go live date. Projects are determined to be on schedule by calculating the projects schedule variance. Schedule Variance = the deviation between the project's original estimate from start to go live versus the actual time from start to go live. If the schedule variance is zero then the project is on schedule. Negative variance is behind schedule. Positive variance is ahead of schedule.

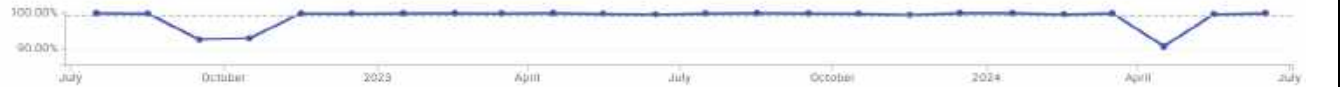


FY 2024/25 Quarterly Target: 90%

It is calculated by dividing the counted numbers (On Schedule Equal to 1) by (On Schedule not Equal to 2).

ITD - Critical Business Application Availability

Percent of overall availability of critical enterprise applications. Includes Advantage, CIS, Kronos, Judicial Services, Accela, FileNet, CMMS, GIS, Ticketing systems, IVR/ACD, EDMS, Legistar, Email, Office 360



FY 2024/25 Monthly Target: 99%

This metric is a combination of multiple application monitors, which demonstrate the availability of ITD's critical business applications. The measurement is 24/7 and does include scheduled downtime. It is recorded to a four 9s scale.

Development Services

Contact Information

Department Phone Number: 480-644-4273
Department Address: City of Mesa, Development Services
55 N. Center St.,
Mesa, AZ 85201
Website: <http://mesaaz.gov/business/development-services>

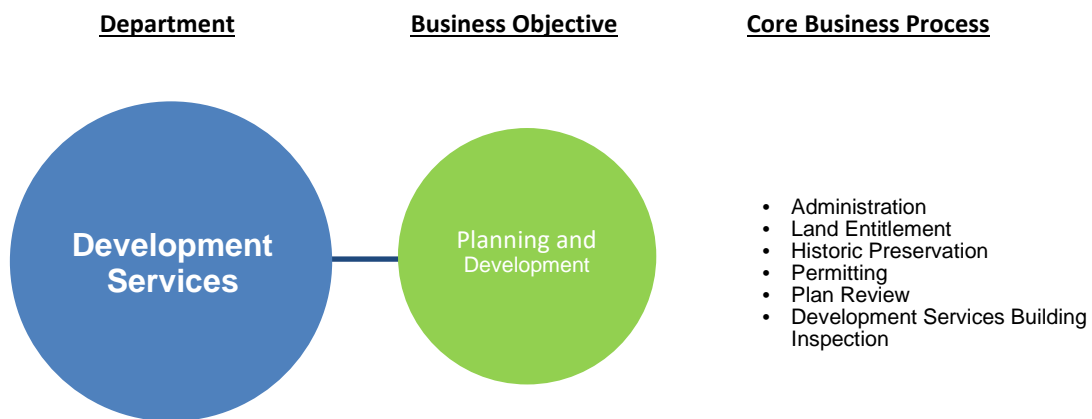
Department Description

The Development Services Department is made up of two units: Planning and Development Services.

Planning: Planning works with elected officials, appointed boards, and citizens to develop long range plans (General Plan and sub-area plans) for the growth and development of the community consistent with Council strategic initiatives and visions for a more complete, vibrant, and dynamic community. Planning also manages entitlement processes for specific development projects including annexations, design review, rezoning, site plans, platting, variances and appeals to entitlement standards. Planning is also responsible for the City’s Historic Preservation Office.

Development Services: Development Services functions as a central point of contact with various other City departments, elected officials, and outside agencies to ensure that City development standards and infrastructure requirements for new development projects and repurposing of existing facilities are maintained. Development Services reviews building and infrastructure improvement plans and issues construction permits.

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes one-time funding for the most recent version of the International Building Code (IBC) books that serve as a guideline to protect public health, safety, and welfare through standardized building codes. Efficiencies were identified by right-sizing three positions to lower classifications.

Department Operational Plans

Development Services

Planning and Development Business Objective

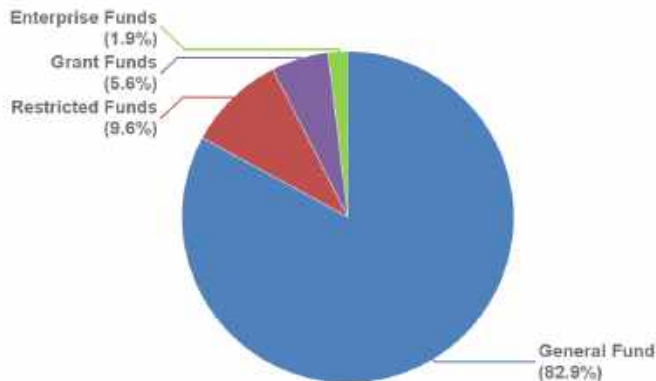
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$8,903,582	\$10,101,295	\$9,298,964	\$10,427,139
Restricted Funds	\$737,250	\$1,448,384	\$686,743	\$1,204,851
Grant Funds	-	-	\$220,000	\$700,000
Enterprise Funds	\$182,298	\$241,937	\$182,822	\$240,510
Totals	\$9,823,130	\$11,791,616	10,388,529	\$12,572,500

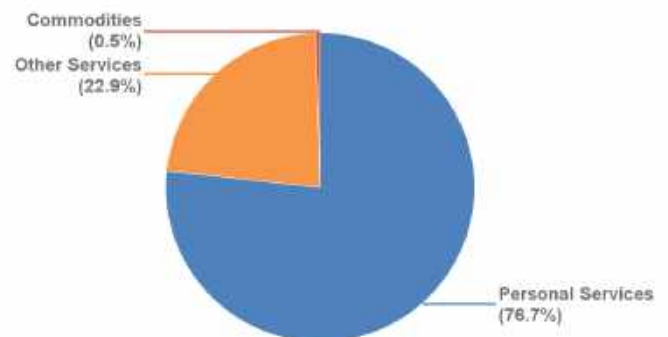
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		78.0		81.0
Personal Services	\$8,207,562	\$9,099,590	\$8,598,383	\$9,641,075
Other Services	\$1,492,970	\$2,633,205	\$1,694,369	\$2,874,102
Commodities	\$122,598	\$58,821	\$95,777	\$57,323
Totals	\$9,823,130	\$11,791,616	\$10,388,529	\$12,572,500

**Development Services
FY 24/25 Operational Funding
\$12,572,500**



**Development Services
FY 24/25 Operational Category
\$12,572,500**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Development Services

Planning and Development Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Administration	\$1,308,542	\$157,365	-	-	\$104,901	\$1,570,808
Development Services Building Inspection	\$1,975,193	\$10,000	-	-	-	\$1,985,193
Historic Preservation	\$234,654	-	-	-	-	\$234,654
Land Entitlement	\$3,294,491	\$175,000	-	\$700,000	-	\$4,169,491
Permitting	\$1,107,494	\$659,000	-	-	-	\$1,766,494
Plan Review	\$2,506,765	\$203,486	-	-	\$135,609	\$2,845,860
Expenditure Total	\$10,427,139	\$1,204,851	-	\$700,000	\$240,510	\$12,572,500
Revenue Land Entitlement	\$811,696	-	-	\$700,000	-	\$1,511,696
Permitting	\$7,526,980	\$824,175	-	-	-	\$8,351,155
Revenue Total	\$8,338,676	\$824,175	-	\$700,000	-	\$9,862,851
Expenditures Net of Revenues	\$2,088,463	\$380,676	-	-	\$240,510	\$2,709,649

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$10,427,139	\$8,338,676	\$2,088,463
Restricted Funds Local Streets	\$360,851	-	\$360,851
Restricted Programs Fund	\$669,000	\$824,175	-\$155,175
Transit Fund	\$175,000	-	\$175,000
Grant Funds Grants - Gen. Gov.	\$700,000	\$700,000	-
Enterprise Funds Utility Fund	\$240,510	-	\$240,510
Totals	\$12,572,500	\$9,862,851	\$2,709,649

Department Operational Plans

Development Services

Planning and Development Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Administration	10.0	\$1,382,222	\$161,943	\$26,643	-	\$1,570,808
Development Services Building Inspection	14.0	\$1,646,228	\$338,965	-	-	\$1,985,193
Historic Preservation	1.2	\$162,904	\$71,750	-	-	\$234,654
Land Entitlement	22.8	\$2,786,579	\$1,382,912	-	-	\$4,169,491
Permitting	11.4	\$991,044	\$745,450	\$30,000	-	\$1,766,494
Plan Review	21.6	\$2,672,098	\$173,082	\$680	-	\$2,845,860
Totals	81.0	\$9,641,075	\$2,874,102	\$57,323	-	\$12,572,500

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

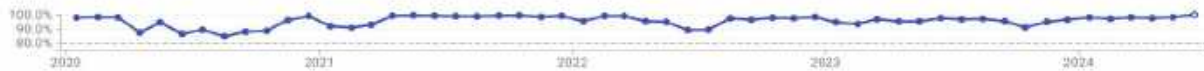
Development Services Planning and Development Business Objective

Public Purpose	Desired Outcomes
To guide the orderly development of an attractive, healthy, and livable city through land use planning, plan review, permitting and building inspection services.	<ul style="list-style-type: none"> - The General Plan and Subarea Plans are prepared and maintained to guide development of the community - High quality new development, redevelopment, and property maintenance are facilitated by expert and proficient staff - Professional staff members use technology to provide exceptional customer service

Performance Measures

Permit Apps Submittals Logged Out

Percentage. Number of construction permit applications logged out (Plans Coordination) processed within one working day/ Total number of construction permit applications logged out



FY 2024/25 Monthly Target: 80%

Total number of applications logged in within 24 hours of receipt divided by the total number of applications.

Document Retrieval Requests Completed

Percentage of document retrieval requests completed within 10 business days.



FY 2024/25 Monthly Target: 80%

Total number of document retrieval requests completed in 10 days or less divided by the total number of applications.

Economic Development

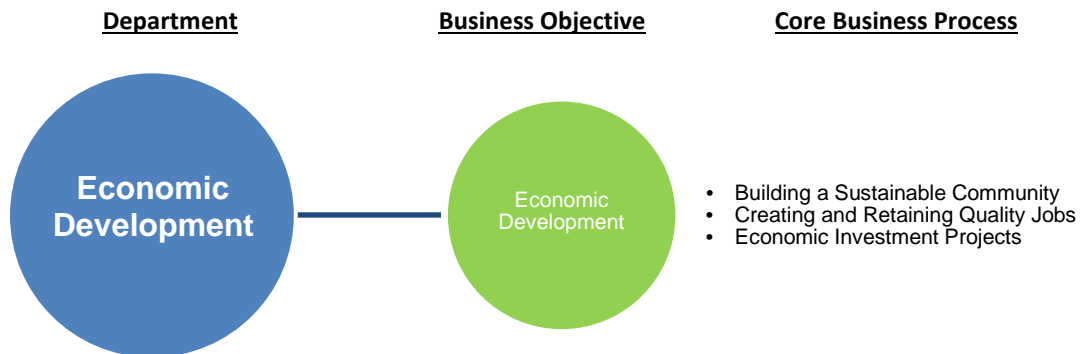
Contact Information

Department Phone Number: 480-644-2398
Department Email: econdev.info@mesaaz.gov
Department Address: City of Mesa, Economic Development
P.O. Box 1466
Mesa, AZ 85211-1466
Website: <http://mesaaz.gov/business/economic-development>

Department Description

The Economic Development Department implements programs to attract and retain businesses that create quality jobs, increase the tax base, improve land values, and enhance city vitality. The department coordinates with both internal and external partners to preserve a business-friendly climate and enhance the quality of life for the residents of Mesa.

City Council Strategic Priorities Neighborhoods & Placemaking, Skilled & Talented Workforce, Thriving Economy



Budgetary Highlights

The FY 2024/25 Adopted Budget includes the ongoing operation costs of Mesa Business Builder @ The Studios, as well as additional capacity for marketing and advertising services. Efficiencies were identified in building improvements and acquisitions, along with savings under a new security contract, both of which will be absorbed without significant impact on program operations.

During FY 2023/24, additional capacity was provided for startup operations and staffing for the new Mesa Business Builder @ The Studios space in downtown Mesa, with the grand opening in May 2024. 1.0 FTE Economic Development Project Manager was added to support operations. Mesa Business Builder @ The Studios will support and connect Mesa businesses, entrepreneurs, and resource partners.

Department Operational Plans

Economic Development

Economic Development Business Objective

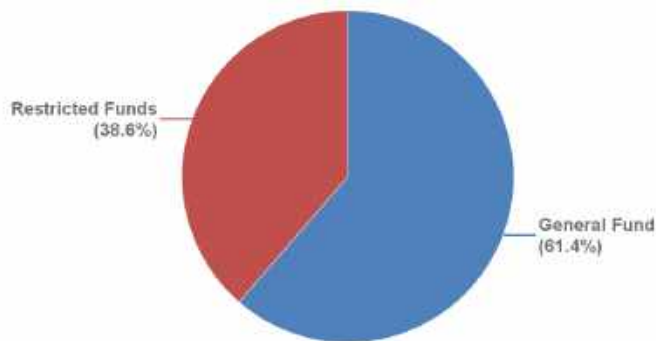
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$4,487,128	\$4,637,650	\$4,792,957	\$5,259,034
Restricted Funds	\$2,734,093	\$4,082,350	\$3,056,660	\$3,308,966
Totals	\$7,221,221	\$8,720,000	7,849,617	\$8,568,000

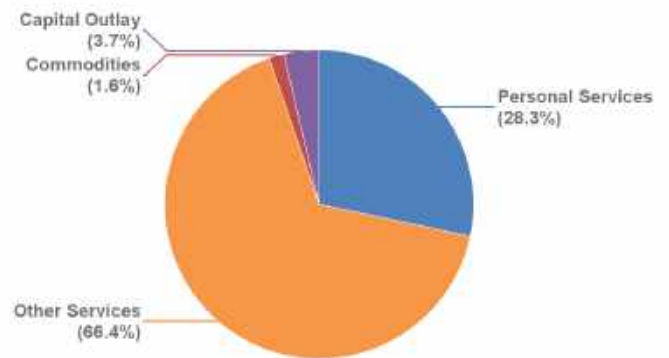
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		15.0		16.0
Personal Services	\$2,025,398	\$2,138,528	\$2,212,734	\$2,425,582
Other Services	\$5,140,452	\$5,881,522	\$5,379,283	\$5,691,453
Commodities	\$55,371	\$64,950	\$122,600	\$134,786
Capital Outlay	-	\$635,000	\$135,000	\$316,179
Totals	\$7,221,221	\$8,720,000	\$7,849,617	\$8,568,000

**Economic Development
FY 24/25 Operational Funding
\$8,568,000**



**Economic Development
FY 24/25 Operational Category
\$8,568,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Economic Development

Economic Development Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Building a Sustainable Community	\$2,153,756	-	-	-	-	\$2,153,756
	Creating and Retaining Quality Jobs	\$3,105,278	-	-	-	-	\$3,105,278
	Economic Investment Projects	-	\$3,308,966	-	-	-	\$3,308,966
Expenditure Total		\$5,259,034	\$3,308,966	-	-	-	\$8,568,000
Revenue	Building a Sustainable Community	\$15,000	-	-	-	-	\$15,000
	Economic Investment Projects	-	\$3,150,816	-	-	-	\$3,150,816
Revenue Total		\$15,000	\$3,150,816	-	-	-	\$3,165,816
Expenditures Net of Revenues		\$5,244,034	\$158,150	-	-	-	\$5,402,184

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$5,259,034	\$15,000	\$5,244,034
Restricted Funds	Economic Investment Fund	\$3,308,966	\$3,150,816	\$158,150
Totals		\$8,568,000	\$3,165,816	\$5,402,184

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Building a Sustainable Community	8.1	\$1,197,463	\$889,432	\$66,861	-	\$2,153,756
Creating and Retaining Quality Jobs	6.5	\$997,848	\$2,104,630	\$2,800	-	\$3,105,278
Economic Investment Projects	1.5	\$230,271	\$2,697,391	\$65,125	\$316,179	\$3,308,966
Totals	16.0	\$2,425,582	\$5,691,453	\$134,786	\$316,179	\$8,568,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

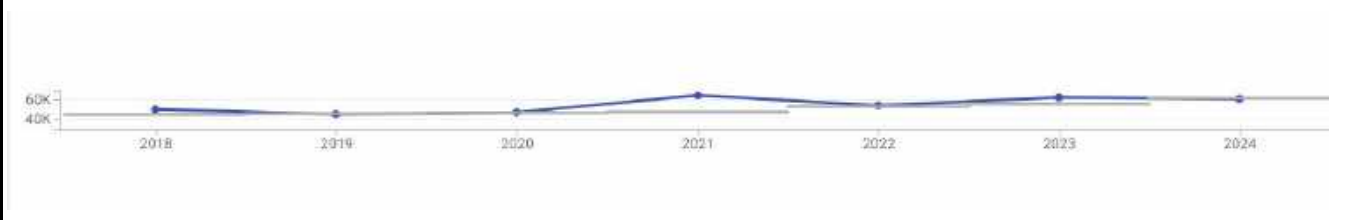
Economic Development Economic Development Business Objective

Public Purpose	Desired Outcomes
<p>Mesa's Office of Economic Development (OED) works to enhance Mesa's economy by promoting a culture of quality, supporting the creation of quality jobs, promoting direct investment, increasing prosperity, and improving life for residents.</p> <p>Economic Development staff accomplishes this mission by promoting Mesa as a premier location for business and targeting key industries that provide high wage jobs and future sustainability for the community. Mesa OED is the primary point of contact for existing businesses and prospective businesses, site selectors, developers, and community stakeholders to obtain technical expertise and support services necessary to properly evaluate business opportunities in Mesa.</p>	<ul style="list-style-type: none"> - High-quality jobs are created and retained within the city of Mesa - Capital investment is increased within the city of Mesa - Commercial square footage is increased within the city of Mesa

Performance Measures

Average Annual Wage of New Jobs Announced and Jobs Retained

Average annual wage of new jobs announced by companies assisted by Office of Economic Development (OED) and the number of retained jobs with existing companies assisted by OED.

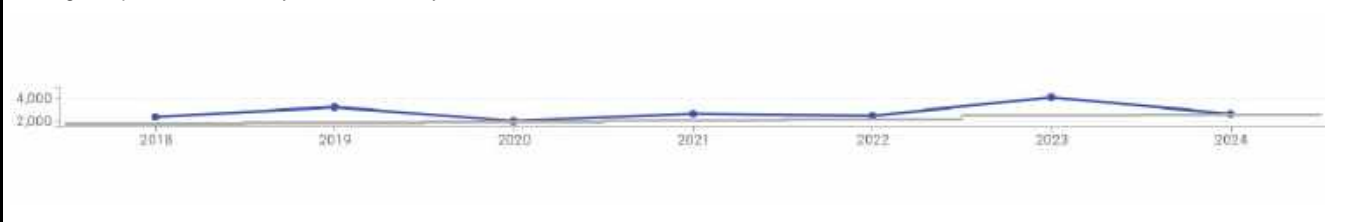


FY 2024/25 Target: 62k

Calculated by dividing "Total Payroll" by "Total Jobs" using "Success Date" for the given time period.

Announced New and Retained Jobs Cumulative

Sum of number of new jobs announced by companies assisted by Office of Economic Development (OED) and the number of retained jobs with existing companies assisted by OED for fiscal year to date.



FY 2024/25 Annual Target: 2,550

Sum of "Total Jobs" by "Success Date" for given time period where Project Status = Success.

Energy Resources

Contact Information

Department Phone Number: 480-644-4444
 Department Email: energyresourcesinfo@mesaaz.gov
 Department Address: City of Mesa, Energy Resources
 640 N. Mesa Dr. MS 5030
 P.O. Box 1466
 Mesa, AZ 85201-1466
 Website: <https://www.mesaaz.gov/residents/energy>

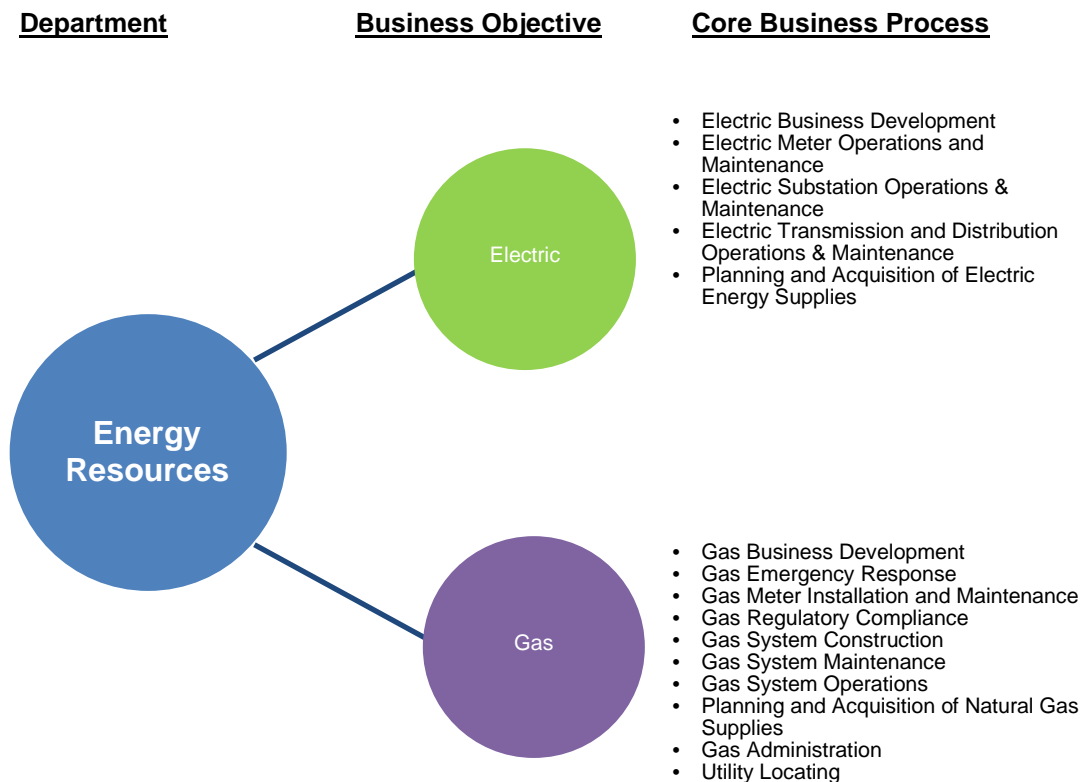
Department Description

The Energy Resources Department consists of two utility units: Electric and Natural Gas.

Electric utility service is provided to approximately 18,000 residential and commercial customers located within approximately 5.5 square-miles centered around downtown Mesa.

Natural gas utility service is provided to more than 76,800 homes and businesses within the City service area of approximately 90 square miles located in the City limits, as well as the Magma service area, a 235 square-mile system located southeast of Mesa in Queen Creek, San Tan Valley, and Pinal County, Arizona.

City Council Strategic Priorities Community Health & Safety, Neighborhoods & Placemaking, Sustainable Environment, and Thriving Economy



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget includes the addition of 1.0 FTE Gas Planning Engineer position to support the growth in the natural gas system and will assist with the City's Natural Gas Master Plan and provide regulatory oversight for reliability and safety. 1.0 FTE Water Resource Plant Maintenance Spec III was also added for the Food to Energy program. Additional changes in FTE counts are due to a shift of prioritization towards project work. Finally, with the business development area fully staffed, the need for temporary staff budget for inspections was reduced.

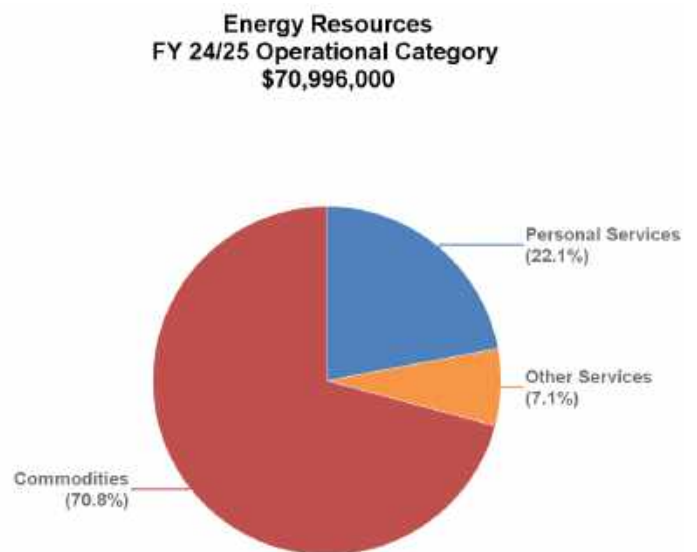
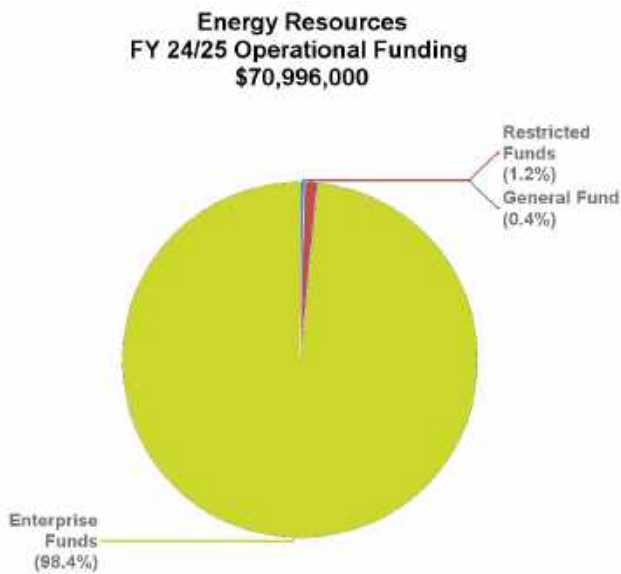
Budgeted purchases for the electric energy commodity are anticipated to increase from \$25.4M in FY 2023/24 to \$33.8M in FY 2024/25. Budgeted purchases for the natural gas commodity are anticipated to decrease from \$19.1M in FY 2023/24 to \$17.3M in FY 2024/25. Commodity costs are constantly monitored throughout the year to assess supply, demand, and pricing.

Department Operational Plans

Energy Resources

Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$112,448	\$110,511	\$317,749	\$280,768
Enterprise Funds	\$67,893,552	\$64,284,226	\$63,529,916	\$69,883,930
Restricted Funds	\$656,517	\$797,259	\$868,812	\$831,302
Totals	\$68,662,517	\$65,191,996	\$64,716,477	\$70,996,000

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		122.7		122.9
Personal Services	\$13,461,351	\$15,016,419	\$13,974,336	\$15,654,735
Other Services	\$4,213,010	\$4,472,972	\$5,490,281	\$5,062,509
Commodities	\$50,988,156	\$45,662,121	\$45,251,860	\$50,278,756
Capital Outlay	-	\$40,484	-	-
Totals	\$68,662,517	\$65,191,996	\$64,716,477	\$70,996,000



Percentages are rounded to the nearest tenth.

Department Operational Plans

Energy Resources

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Electric	-	\$99,052	-	-	\$38,646,385	\$38,745,437
	Gas	\$280,768	\$732,250	-	-	\$31,237,545	\$32,250,563
Expenditure Total		\$280,768	\$831,302	-	-	\$69,883,930	\$70,996,000
Revenue	Electric	-	-	-	-	\$335,000	\$335,000
	Gas	\$168,000	-	-	-	\$1,772,193	\$1,940,193
Revenue Total		\$168,000	-	-	-	\$2,107,193	\$2,275,193
Expenditures Net of Revenues		\$112,768	\$831,302	-	-	\$67,776,737	\$68,720,807

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues					
Funding Source	Fund Name		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund		\$280,768	\$168,000	\$112,768
Restricted Funds	Environmental Compliance Fee		\$95,452	-	\$95,452
	Local Streets		\$728,850	-	\$728,850
	Utility Replacement Extension and Renewal		\$7,000	-	\$7,000
Enterprise Funds	Capital - Utility		-	\$1,625,000	-\$1,625,000
	Utility Fund		\$69,883,930	\$482,193	\$69,401,737
Totals			\$70,996,000	\$2,275,193	\$68,720,807

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Electric	30.0	\$4,803,116	\$1,719,407	\$32,222,914	-	\$38,745,437
Gas	92.8	\$10,851,619	\$3,343,102	\$18,055,842	-	\$32,250,563
Totals	122.9	\$15,654,735	\$5,062,509	\$50,278,756	-	\$70,996,000

FTE count is rounded to the nearest tenth.
Amounts are rounded to the nearest dollar.

Department Operational Plans

Energy Resources

Electric Business Objective

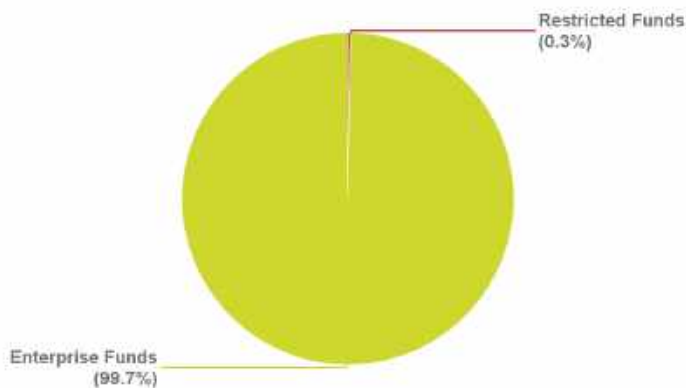
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Restricted Funds	-	\$77,000	\$70,000	\$99,052
Enterprise Funds	\$33,508,144	\$32,449,356	\$34,935,604	\$38,646,385
Totals	\$33,508,144	\$32,526,356	35,005,604	\$38,745,437

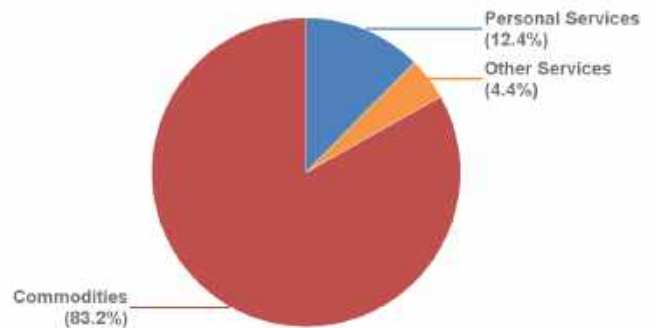
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		30.4		30.0
Personal Services	\$4,238,590	\$4,777,081	\$4,251,835	\$4,803,116
Other Services	\$1,458,713	\$1,844,926	\$1,870,318	\$1,719,407
Commodities	\$27,810,841	\$25,904,107	\$28,883,451	\$32,222,914
Capital Outlay	-	\$242	-	-
Totals	\$33,508,144	\$32,526,356	\$35,005,604	\$38,745,437

Energy Resources
FY 24/25 Operational Funding
\$38,745,437



Energy Resources
FY 24/25 Operational Category
\$38,745,437



Percentages are rounded to the nearest tenth.

Department Operational Plans

Energy Resources

Electric Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Electric Business Development	-	-	-	-	\$259,222	\$259,222
Electric Meter Operations and Maintenance	-	\$7,000	-	-	\$709,406	\$716,406
Electric Substation Operations and Maintenance	-	-	-	-	\$1,074,546	\$1,074,546
Electric Transmission & Distribution Operations & Maint	-	\$92,052	-	-	\$4,659,258	\$4,751,310
Planning and Acquisition of Electric Energy Supplies	-	-	-	-	\$31,943,953	\$31,943,953
Expenditure Total	-	\$99,052	-	-	\$38,646,385	\$38,745,437
Revenue Electric Business Development	-	-	-	-	\$315,000	\$315,000
Electric Transmission & Distribution Operations & Maint	-	-	-	-	\$20,000	\$20,000
Revenue Total	-	-	-	-	\$335,000	\$335,000
Expenditures Net of Revenues	-	\$99,052	-	-	\$38,311,385	\$38,410,437

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds Environmental Compliance Fee	\$92,052	-	\$92,052
Utility Replacement Extension and Renewal	\$7,000	-	\$7,000
Enterprise Funds Capital - Utility	-	\$315,000	-\$315,000
Utility Fund	\$38,646,385	\$20,000	\$38,626,385
Totals	\$38,745,437	\$335,000	\$38,410,437

Department Operational Plans

Energy Resources

Electric Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Electric Business Development	1.8	\$255,380	\$842	\$3,000	-	\$259,222
Electric Meter Operations and Maintenance	4.1	\$644,986	\$27,500	\$43,920	-	\$716,406
Electric Substation Operations and	4.6	\$736,709	\$258,708	\$79,129	-	\$1,074,546
Electric Transmission & Distribution Operations &	18.2	\$2,939,015	\$1,432,357	\$379,938	-	\$4,751,310
Planning and Acquisition of Electric Energy	1.3	\$227,026	-	\$31,716,927	-	\$31,943,953
Totals	30.0	\$4,803,116	\$1,719,407	\$32,222,914	-	\$38,745,437

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

Energy Resources Electric Business Objective

Public Purpose	Desired Outcomes
Provide, safe, reliable, and affordable Electric utility services to our customers.	<ul style="list-style-type: none"> - Electric Energy is acquired for and transmitted to Mesa’s electric utility distribution system reliably and at the lowest possible costs - Electric Energy is distributed safely and reliably to our customers - Our customers’ electric energy consumption is accurately and safely measured - Our electric utility employees are trained and managed to work safely and accidents are avoided

Performance Measures

Electric Energy Supply Costs

Comparison of monthly actual and budgeted electric power supply and transmission costs on a cumulative basis.

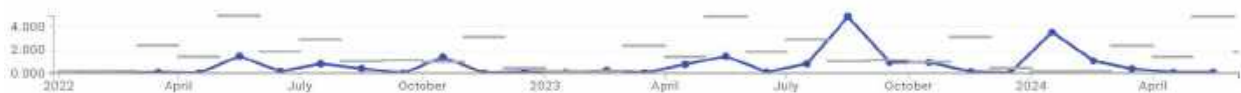


FY 2024/25 Average Monthly Target: \$23.3M

Monthly Electric Energy Cost Adjustment Factor (EECAF) files where actual costs including monthly supplier invoices are tracked and the budget are used to make monthly adjustments to this pass through rate component.

Reliability: Electric Outage Duration

Average duration of interruptions (in minutes) per customer measured on a monthly basis. SAIDI= sum of the total customer minutes of service interruptions divided by total number of customers served



FY 2024/25 Montly Target: 4.890

Measures the average response time to call outs for standby/call-out personnel

Department Operational Plans

Energy Resources

Gas Business Objective

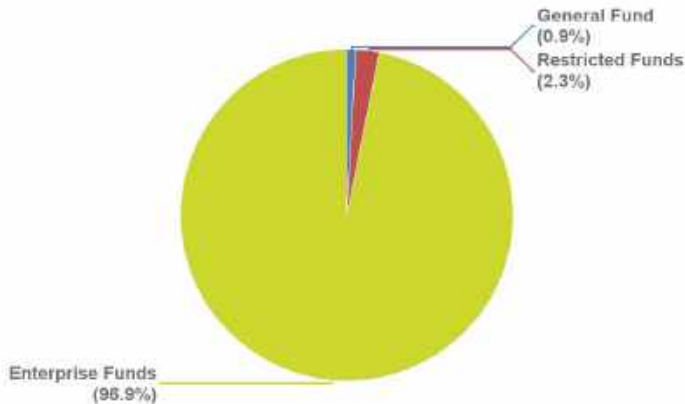
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$112,448	\$110,511	\$317,749	\$280,768
Restricted Funds	\$656,517	\$720,259	\$798,812	\$732,250
Enterprise Funds	\$34,385,408	\$31,834,870	\$28,594,312	\$31,237,545
Totals	\$35,154,373	\$32,665,640	\$29,710,873	\$32,250,563

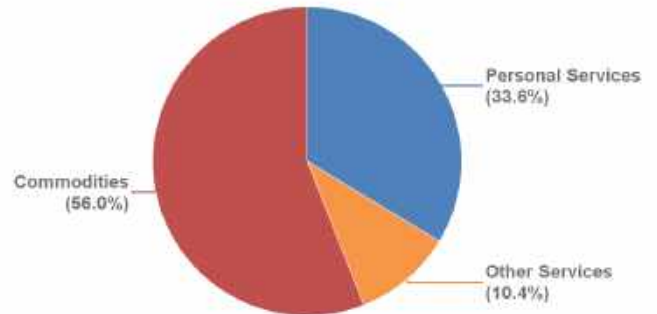
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		92.4		92.8
Personal Services	\$9,222,761	\$10,239,338	\$9,722,501	\$10,851,619
Other Services	\$2,754,297	\$2,628,046	\$3,619,963	\$3,343,102
Commodities	\$23,177,315	\$19,758,014	\$16,368,409	\$18,055,842
Capital Outlay	-	\$40,242	-	-
Totals	\$35,154,373	\$32,665,640	\$29,710,873	\$32,250,563

**Energy Resources
FY 24/25 Operational Funding
\$32,250,563**



**Energy Resources
FY 24/25 Operational Category
\$32,250,563**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Energy Resources

Gas Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Gas Administration	\$168,000	-	-	-	\$2,781,449	\$2,949,449
Gas Business Development	-	-	-	-	\$339,055	\$339,055
Gas Emergency Response	-	-	-	-	\$774,681	\$774,681
Gas Meter Installation and Maintenance	-	-	-	-	\$1,218,782	\$1,218,782
Gas Regulatory Compliance	-	-	-	-	\$1,041,308	\$1,041,308
Gas System Construction	-	-	-	-	\$39,143	\$39,143
Gas System Maintenance	-	-	-	-	\$5,417,010	\$5,417,010
Gas System Operations	-	-	-	-	\$714,718	\$714,718
Planning and Acquisition of Natural	-	-	-	-	\$17,501,351	\$17,501,351
Utility Locating	\$112,768	\$732,250	-	-	\$1,410,048	\$2,255,066
Expenditure Total	\$280,768	\$732,250	-	-	\$31,237,545	\$32,250,563
Revenue Gas Administration	\$168,000	-	-	-	\$70,000	\$238,000
Gas Business Development	-	-	-	-	\$1,310,000	\$1,310,000
Gas System Maintenance	-	-	-	-	\$162,193	\$162,193
Planning and Acquisition of Natural	-	-	-	-	\$230,000	\$230,000
Revenue Total	\$168,000	-	-	-	\$1,772,193	\$1,940,193
Expenditures Net of Revenues	\$112,768	\$732,250	-	-	\$29,465,352	\$30,310,370

Department Operational Plans

Energy Resources

Gas Business Objective

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$280,768	\$168,000	\$112,768
Restricted Funds	Environmental Compliance Fee	\$3,400	-	\$3,400
	Local Streets	\$728,850	-	\$728,850
Enterprise Funds	Capital - Utility	-	\$1,310,000	-\$1,310,000
	Utility Fund	\$31,237,545	\$462,193	\$30,775,352
Totals		\$32,250,563	\$1,940,193	\$30,310,370

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Gas Administration	11.4	\$1,508,340	\$1,349,945	\$91,164	-	\$2,949,449
Gas Business Development	1.6	\$217,355	\$119,600	\$2,100	-	\$339,055
Gas Emergency Response	5.5	\$707,281	\$46,000	\$21,400	-	\$774,681
Gas Meter Installation and Maintenance	8.9	\$1,075,832	\$93,250	\$49,700	-	\$1,218,782
Gas Regulatory Compliance	8.7	\$995,908	\$35,200	\$10,200	-	\$1,041,308
Gas System Construction	0.3	\$39,143	-	-	-	\$39,143
Gas System Maintenance	34.7	\$3,845,206	\$1,049,418	\$522,386	-	\$5,417,010
Gas System Operations	5.2	\$641,318	\$46,600	\$26,800	-	\$714,718
Planning and Acquisition of Natural Gas Supplies	1.1	\$189,624	\$106,000	\$17,205,727	-	\$17,501,351
Utility Locating	15.5	\$1,631,612	\$497,089	\$126,365	-	\$2,255,066
Totals	92.8	\$10,851,619	\$3,343,102	\$18,055,842	-	\$32,250,563

FTE count is rounded to the nearest tenth.
 Amounts are rounded to the nearest dollar.
 *Offsets and Credits are not included.

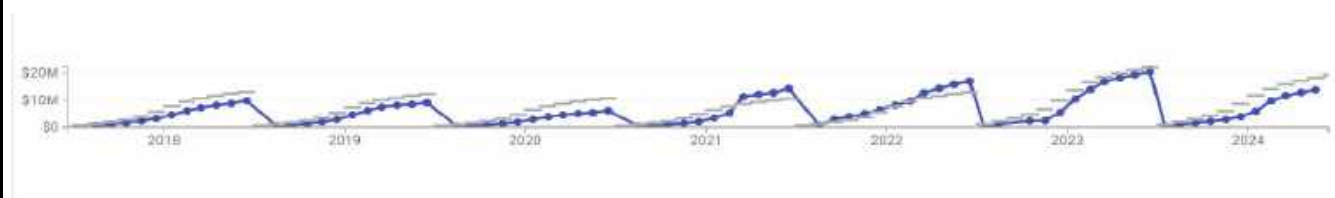
Energy Resources Gas Business Objective

Public Purpose	Desired Outcomes
Provide, safe, reliable, and affordable Gas utility services to our customers.	<ul style="list-style-type: none"> - Natural gas supplies are acquired and transported to Mesa’s natural gas distribution system reliably and at the lowest possible costs - Natural gas is distributed to our customers safely and reliably - Our customers’ consumption of natural gas is accurately and safely measured - Employees will perform their duties safely with no accidents or lost time. Our gas utility employees are trained and managed to work safely and accidents are avoided

Performance Measures

Natural Gas Supply Costs

Comparison of monthly actual and budgeted natural gas supply and transportation costs on a cumulative basis.

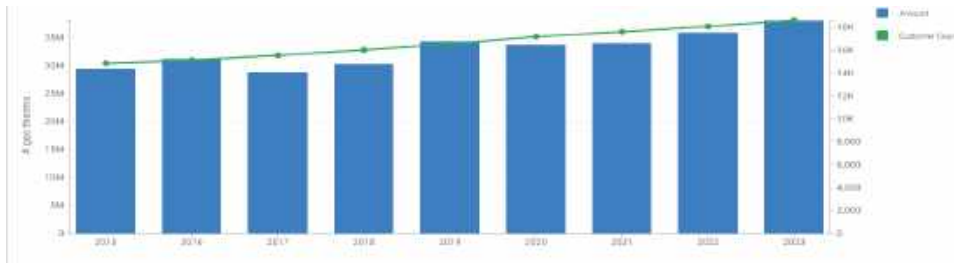


FY 2024/25 Average Monthly Target: \$11.6M

Sum of the amount of PNGCAF Purchase Natural Gas Cost Adjust Factor

Natural Gas Consumption - Mesa Gas Utility Customers

Total annual natural gas consumption in Therms and average number of customers / month for City of Mesa Gas Utility.



of consumers and amount of consumption by year.

Engineering

Contact Information

Department Phone Number: 480-644-2251
Department Email: Engineering-Admin@mesaaz.gov
Department Address: City of Mesa, Engineering
P.O. Box 1466
Mesa, AZ 85211-1466
Website: <http://mesaaz.gov/business/engineering>

Department Description

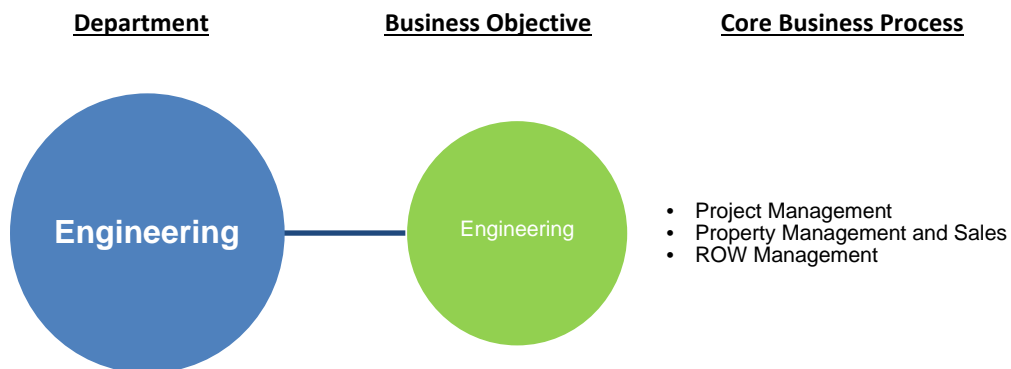
By utilizing a “single-point” project management approach, the Engineering Department manages the design and construction of City infrastructure projects including the procurement of these services. Additionally, the department manages City property, acquires land for City projects, and coordinates with private developers and other entities, such as non-city utilities, to ensure that the City’s infrastructure is built to City standards and the City’s land and rights of way are utilized for the benefit of the public.

The department uses both City staff and private consultants to perform project design, contract administration, materials testing, and inspection of the City’s projects and work done in the public right-of-way by private developers and utilities.

Through public outreach by the department, citizens, businesses, and the media are kept apprised on the progress of City infrastructure projects.

It is the department’s goal to see that City projects are delivered on time, within budget, and in a quality manner.

City Council Strategic Priorities Neighborhoods & Placemaking



Budgetary Highlights

Much of the Engineering Department is funded through the capital improvement program (CIP) through both direct and indirect support. The FY 2024/25 Adopted Budget includes the addition of 2.0 FTEs, a Senior Civil Engineer and an Assistant Right of Way Manager, to meet increasing workload demands. Additional changes in FTE counts are due to a shift of prioritization towards project work. There was also an increase in the budget to allow the City to collect survey data for better mapping of existing infrastructure. Efficiencies were identified as being no longer necessary, including the elimination of a vacant 1.0 FTE Administrative Support Assistant II and office equipment.

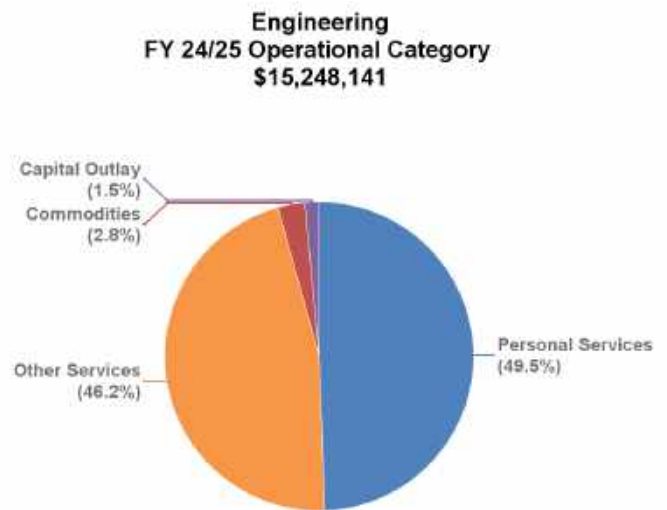
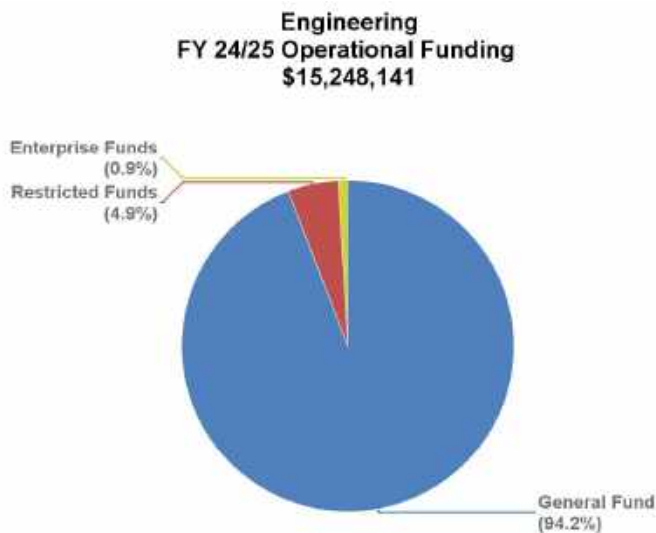
Department Operational Plans

Engineering

Engineering Business Objective

Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$8,629,033	\$9,418,673	\$9,996,295	\$14,356,934
Restricted Funds	\$124,794	\$229,048	\$326,855	\$748,558
Enterprise Funds	\$65,510	\$132,720	\$132,508	\$142,649
Totals	\$8,819,337	\$9,780,441	10,455,658	\$15,248,141

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		55.0		55.1
Personal Services	\$7,130,408	\$7,083,795	\$7,324,968	\$7,540,217
Other Services	\$1,400,444	\$1,574,310	\$2,901,651	\$7,050,023
Commodities	\$232,324	\$991,030	\$225,087	\$430,080
Capital Outlay	\$56,161	\$131,306	\$3,952	\$227,821
Totals	\$8,819,337	\$9,780,441	\$10,455,658	\$15,248,141



Percentages are rounded to the nearest tenth.

Department Operational Plans

Engineering

Engineering Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Project Management	\$7,484,307	\$655,538	-	-	-	\$8,139,845
Property Management and Sales	\$578,204	-	-	-	\$72,871	\$651,075
ROW Management	\$6,294,423	\$93,020	-	-	\$69,778	\$6,457,221
Expenditure Total	\$14,356,934	\$748,558	-	-	\$142,649	\$15,248,141
Revenue Project Management	\$120,000	-	-	-	-	\$120,000
Property Management and Sales	\$873,000	-	-	-	-	\$873,000
ROW Management	\$7,182,520	-	-	-	-	\$7,182,520
Revenue Total	\$8,175,520	-	-	-	-	\$8,175,520
Expenditures Net of Revenues	\$6,181,414	\$748,558	-	-	\$142,649	\$7,072,621

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund Capital - General Fund	\$227,821	-	\$227,821
General Fund	\$14,129,113	\$8,175,520	\$5,953,593
Restricted Funds Cadence CFD - Operating	\$46,233	-	\$46,233
Eastmark CFD 1 - Operating	\$25,199	-	\$25,199
Eastmark Community Facilities District No. 2	\$21,034	-	\$21,034
Highway User Revenue Fund	\$54,710	-	\$54,710
Local Streets	\$245,882	-	\$245,882
Restricted Programs Fund	\$355,500	-	\$355,500
Enterprise Funds Falcon Field Airport	\$72,871	-	\$72,871
Utility Fund	\$69,778	-	\$69,778
Totals	\$15,248,141	\$8,175,520	\$7,072,621

Department Operational Plans

Engineering

Engineering Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Project Management	41.9	\$5,784,900	\$1,698,844	\$428,280	\$227,821	\$8,139,845
Property Management and Sales	4.8	\$604,360	\$46,715	-	-	\$651,075
ROW Management	8.5	\$1,150,957	\$5,304,464	\$1,800	-	\$6,457,221
Totals	55.2	\$7,540,217	\$7,050,023	\$430,080	\$227,821	\$15,248,141

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

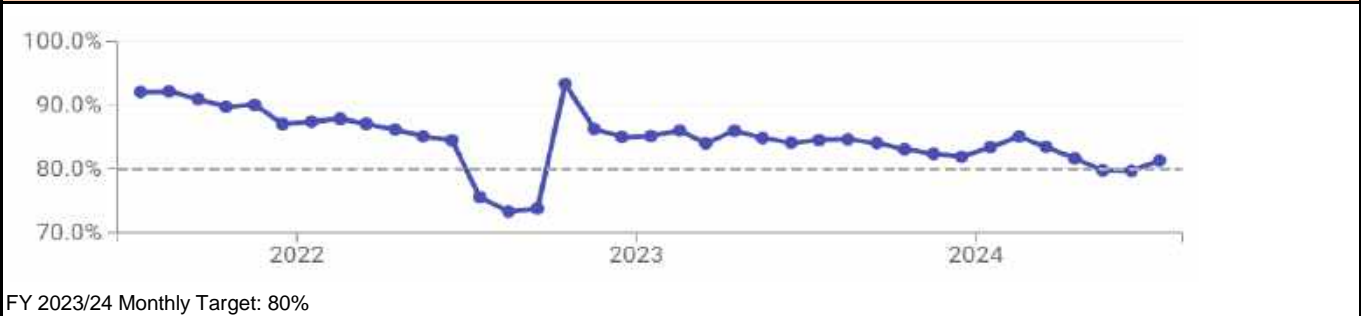
*Offsets and Credits are not included.

Engineering Engineering Business Objective

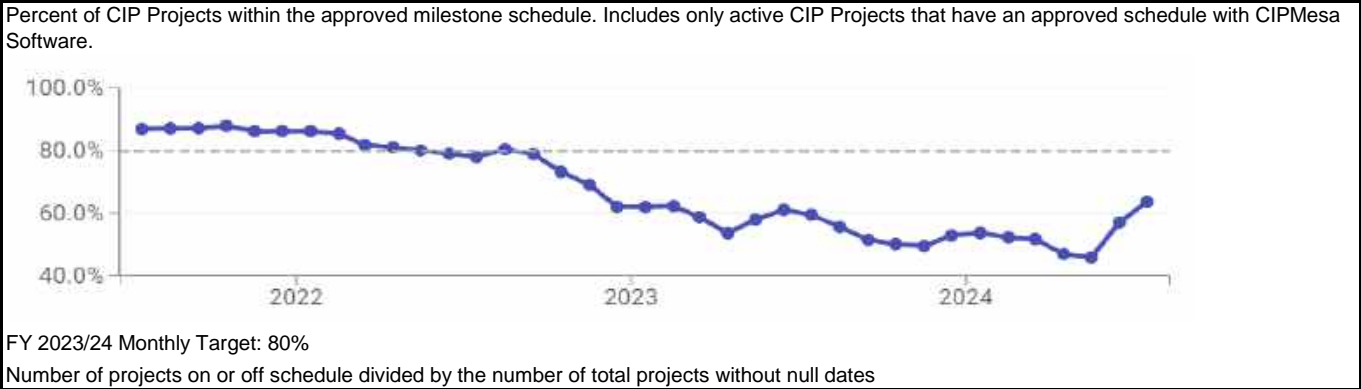
Public Purpose	Desired Outcomes
As a team, we apply technical and professional expertise to deliver city infrastructure projects, acquire and manage City property including the City's Right of Way, and resolve concerns to improve the quality of life for Mesa citizens.	To maintain and enhance the quality of life for the citizens of Mesa

Performance Measures

Engineering - Projects Completed on Budget



Engineering - CIP Completed on Schedule



Environmental and Sustainability

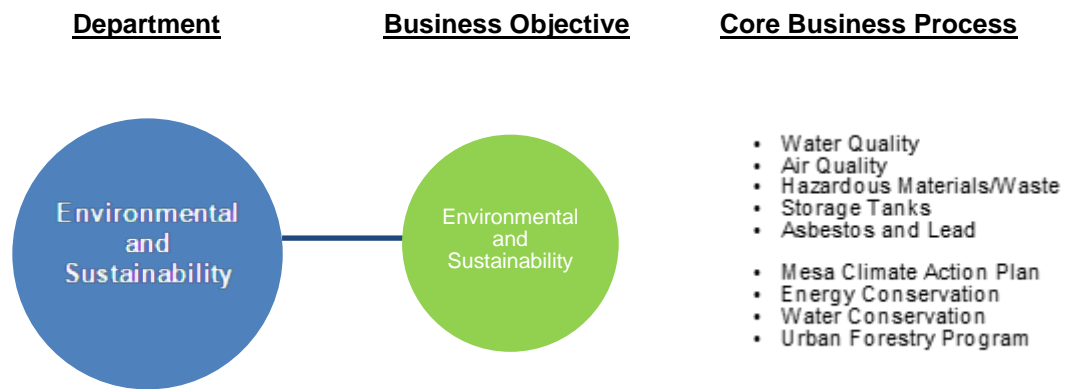
Contact Information

Department Phone Number: 480-644-5775
 Department Email: conservation.info@mesaaz.gov
 Department Address: City of Mesa, Environmental and Sustainability
 P.O. Box 1466
 City of Mesa, AZ 85211-1466
 Website: <https://www.mesaaz.gov/residents/sustainability>

Department Description

The Environmental and Sustainability Department works proactively to protect and conserve Mesa’s environment and natural resources for a sustainable, resilient, and healthy community for all. Environmental Programs staff ensure that the City manages the quality of air, water, land, and stormwater by monitoring and assuring compliance with Federal, State, and local regulatory programs and required permits. Through this process, businesses and contractors are educated in best practices for their operations. Sustainability Programs staff work to ensure that water, energy, and materials are used efficiently, while encouraging use of renewable energy, sustainable building practices, use of green stormwater infrastructure, and electric vehicles in the community. Mesa’s urban forestry program aims to help the City reach it’s 1,000,000 Tree Initiative to help meet heat mitigation climate goals, Education, engagement, and partnerships are used to encourage community member participation in issues of sustainability, the environment, and social equity.

City Council Strategic Priorities *Sustainable Environment, Community Health & Safety, Thriving Economy, and Neighborhoods & Placemaking*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes 1.0 FTE Administrative Support Assistant II to handle administrative needs for the new and growing department, xeriscape educational materials, neighborhood plantings, Water Use It Wisely (WUIW) pass-through funds, and SRP Rebates. The FY 2024/25 budget reductions include minor administrative costs to assist with offsetting these costs.

During FY 2023/24, 1.0 FTE Special Projects Manager transferred to Environmental and Sustainability from Solid Waste to support sustainability programs.

Department Operational Plans

Environmental and Sustainability

Environmental and Sustainability Business Objective

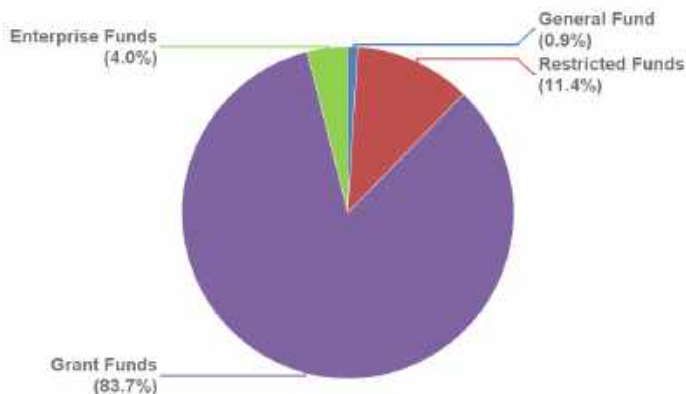
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-	\$177,758	\$137,280	\$211,367
Restricted Funds	\$803,995	\$3,188,766	\$1,989,272	\$2,529,018
Grant Funds	-	-	\$116,000	\$18,636,620
Enterprise Funds	\$395,171	\$766,476	\$892,619	\$882,367
Totals	\$1,199,166	\$4,133,000	3,135,171	\$22,259,372

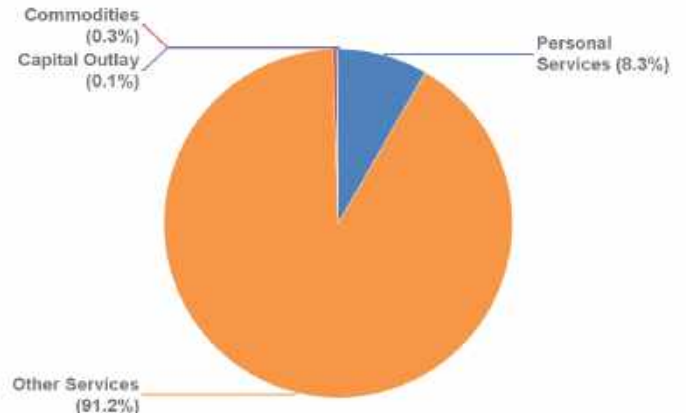
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		13.5		15.5
Personal Services	\$719,248	\$1,561,932	\$1,528,949	\$1,856,538
Other Services	\$439,972	\$2,454,360	\$1,487,415	\$20,298,555
Commodities	\$39,946	\$87,260	\$89,359	\$71,986
Capital Outlay	-	\$29,448	\$29,448	\$32,293
Totals	\$1,199,166	\$4,133,000	\$3,135,171	\$22,259,372

**Environmental and Sustainability
FY 24/25 Operational Funding
\$22,259,372**



**Environmental and Sustainability
FY 24/25 Operational Category
\$22,259,372**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Environmental and Sustainability

Environmental and Sustainability Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Air Quality	-	\$234,961	-	-	-	\$234,961
Asbestos and Lead	-	\$162,086	-	-	-	\$162,086
Hazardous Materials/ Waste	-	\$176,525	-	-	-	\$176,525
Storage Tanks	-	\$316,176	-	-	-	\$316,176
Sustainability	\$211,367	\$1,318,249	-	\$18,636,620	\$882,367	\$21,048,603
Water Quality	-	\$321,021	-	-	-	\$321,021
Expenditure Total	\$211,367	\$2,529,018	-	\$18,636,620	\$882,367	\$22,259,372
Revenue Sustainability	-	\$50,000	-	\$18,636,620	\$182,500	\$18,869,120
Revenue Total	-	\$50,000	-	\$18,636,620	\$182,500	\$18,869,120
Expenditures Net of Revenues	\$211,367	\$2,479,018	-	-	\$699,867	\$3,390,252

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$211,367	-	\$211,367
Restricted Funds Environmental Compliance Fee	\$2,170,646	-	\$2,170,646
Restricted Programs Fund	\$75,000	-	\$75,000
Special Programs Fund	\$283,372	\$50,000	\$233,372
Grant Funds Grants - Gen. Gov.	\$18,636,620	\$18,636,620	-
Enterprise Funds Utility Fund	\$882,367	\$182,500	\$699,867
Totals	\$22,259,372	\$18,869,120	\$3,390,252

Department Operational Plans

Environmental and Sustainability

Environmental and Sustainability Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Air Quality	1.3	\$137,521	\$95,705	\$1,735	-	\$234,961
Asbestos and Lead	0.7	\$82,354	\$79,732	-	-	\$162,086
Hazardous Materials/ Waste	0.8	\$87,972	\$84,662	\$3,891	-	\$176,525
Storage Tanks	0.5	\$59,360	\$256,816	-	-	\$316,176
Sustainability	10.6	\$1,305,547	\$19,678,584	\$58,472	\$6,000	\$21,048,603
Water Quality	1.8	\$183,784	\$103,056	\$7,888	\$26,293	\$321,021
Totals	15.5	\$1,856,538	\$20,298,555	\$71,986	\$32,293	\$22,259,372

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

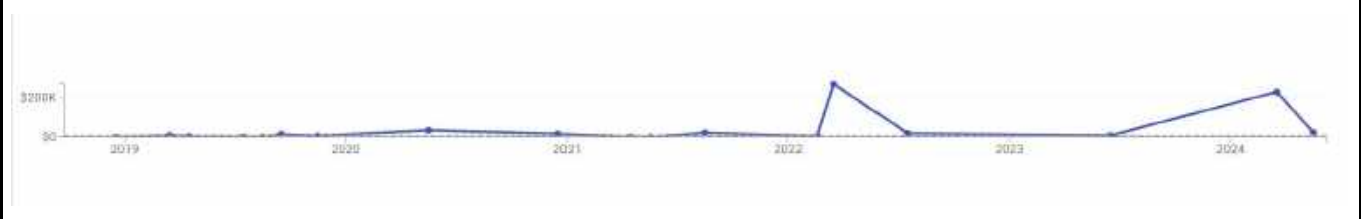
Environmental and Sustainability Environmental and Sustainability Business Objective

Public Purpose	Desired Outcomes
<p>Encourage efficient use of natural resources and protect the community from environmental hazards through waste reduction, reuse, recycling, innovative technology, and education.</p>	<p>- Ensure residents of the City of Mesa are provided with a clean, safe and environmentally sound community and promote sustainable development that minimizes the use of natural resources, reduces dependence on nonrenewable resources, and guide decisions that recognize the economy, society, and the environment are interconnected and have a significant impact on the community.</p>

Performance Measures

SRP Rebates Received

Dollars received from SRP rebates

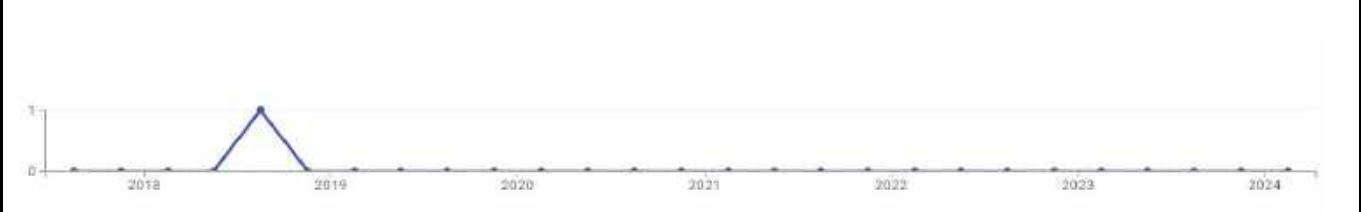


FY 2024/25 Monthly Target: \$6,250

Calculated by summing the # of SRP rebates by the SRP FIN receivable date

Air Quality Notices of Violation

Number of Notices of Violation for Non-Title V and General air permits issued to the City of Mesa and managed by Environmental Programs.



FY 2024/25 Monthly Target: 0

Calculated by summing the number of weight of waste by date

Facilities Management

Contact Information

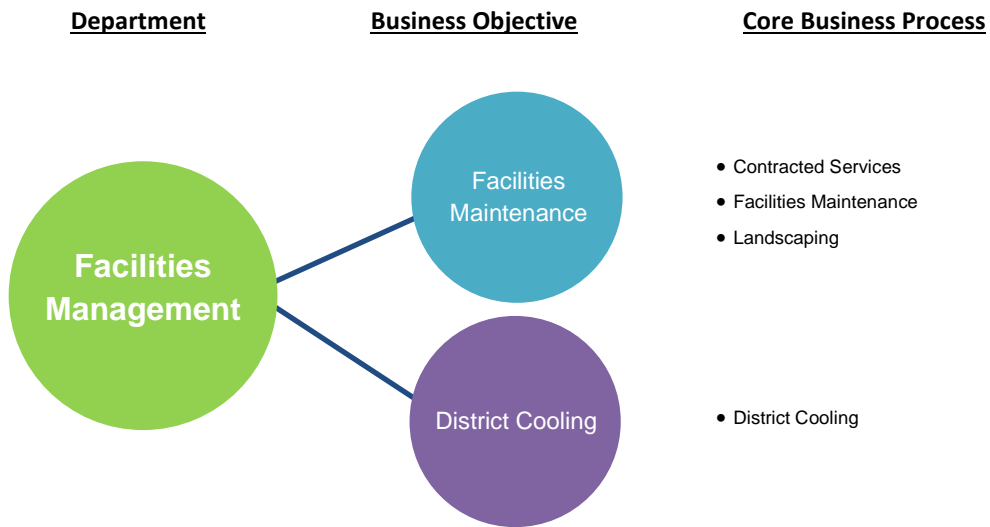
Department Phone Number: 480-644-4321
 Department Address: City of Mesa, Facilities Management
 340 E 6th St
 City of Mesa, AZ 85211

Department Description

Facilities Management oversees the maintenance and building systems infrastructure of City facilities. This is achieved through external service contracts and City personnel specializing in various building systems and trades including heating, ventilation, and air conditioning (HVAC), electrical, plumbing, carpentry, roofing, locksmith, and irrigation. In addition, lifecycle planning, replacement and comprehensive preventive maintenance programs are managed by Facilities Management to minimize downtime and preserve the life expectancy of buildings and building systems.

The District Cooling division, an enterprise within the Enterprise Fund, is overseen by Facilities Management. This type of cooling method provides services to many large downtown City buildings and effectively reduces long-term capital costs.

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking, Sustainable Environment, Skilled & Talented Workforce*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes an increase in custodial, landscape, and preventive maintenance contracts to support the maintenance of City facilities. Additionally, 1.0 FTE Facilities Management Department Director was added as part of the department reorganization. Also part of the reorganization, efficiencies were identified and the department was able to reduce its budget in various administrative objects.

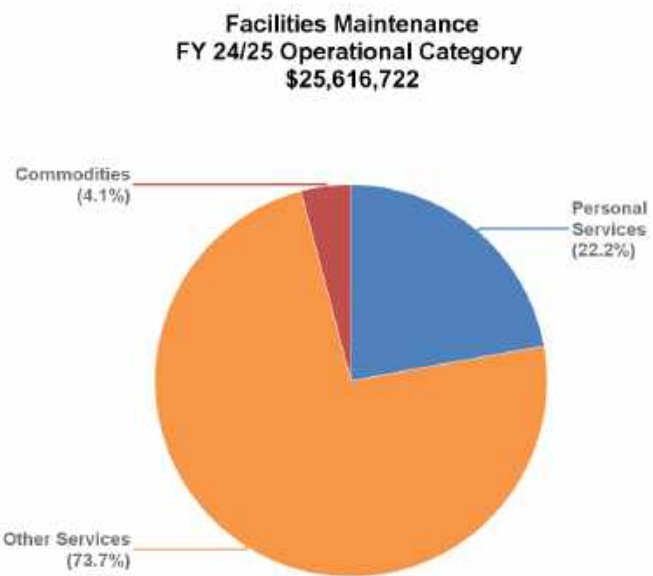
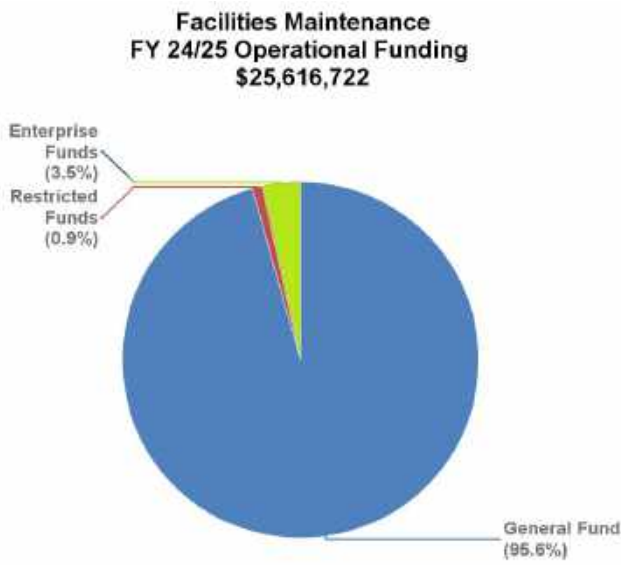
During FY 2024/25, 2.0 FTE Project Managers were added to Facilities Management to support employee related facility refurbishment projects.

Department Operational Plans

Facilities Management

Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$13,288,932	\$19,804,344	\$14,394,822	\$24,498,873
Enterprise Funds	\$1,029,281	\$888,032	\$990,358	\$885,037
Restricted Funds	-	\$221,984	\$368,290	\$232,812
Totals	\$14,318,213	\$20,914,360	\$15,753,470	\$25,616,722

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		48.6		51.6
Personal Services	\$4,253,313	\$5,164,972	\$5,292,138	\$5,679,109
Other Services	\$8,050,913	\$14,694,893	\$8,401,077	\$18,879,652
Commodities	\$2,013,987	\$1,054,495	\$2,060,255	\$1,057,961
Totals	\$14,318,213	\$20,914,360	\$15,753,470	\$25,616,722



Percentages are rounded to the nearest tenth.

Department Operational Plans

Facilities Management

FY 24/25 Operational Budget By Business Objective and Funding Source						
Business Objective	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure						
District Cooling	-	-	-	-	\$885,037	\$885,037
Facilities Maintenance	\$24,498,873	\$232,812	-	-	-	\$24,731,685
Expenditure Total	\$24,498,873	\$232,812	-	-	\$885,037	\$25,616,722
Revenue						
Facilities Maintenance	-	-	-	-	-	-
Revenue Total	-	-	-	-	-	-
Expenditures Net of Revenues	\$24,498,873	\$232,812	-	-	\$885,037	\$25,616,722

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$24,498,873	-	\$24,498,873
Restricted Funds	Arts & Culture Fund	\$25,000	-	\$25,000
	Economic Investment Fund	\$204,346	-	\$204,346
	Special Programs Fund	\$3,466	-	\$3,466
Enterprise Funds	Utility Fund	\$885,037	-	\$885,037
Totals		\$25,616,722	-	\$25,616,722

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
District Cooling	2.4	\$274,524	\$557,928	\$52,585	-	\$885,037
Facilities Maintenance	49.2	\$5,404,585	\$18,321,724	\$1,005,376	-	\$24,731,685
Totals	51.6	\$5,679,109	\$18,879,652	\$1,057,961	-	\$25,616,722

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

Department Operational Plans

Facilities Management

District Cooling Business Objective

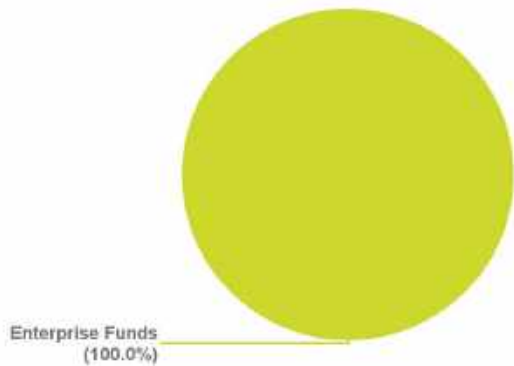
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Enterprise Funds	\$1,029,281	\$888,032	\$990,358	\$885,037
Totals	\$1,029,281	\$888,032	990,358	\$885,037

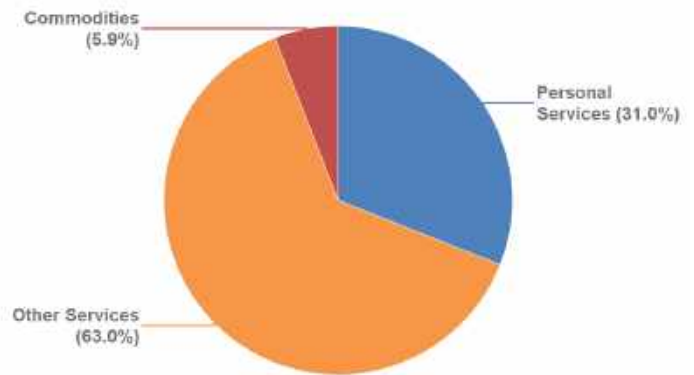
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		2.4		2.4
Personal Services	\$227,228	\$277,519	\$276,929	\$274,524
Other Services	\$762,488	\$557,928	\$660,844	\$557,928
Commodities	\$39,565	\$52,585	\$52,585	\$52,585
Totals	\$1,029,281	\$888,032	\$990,358	\$885,037

**Facilities Maintenance
FY 24/25 Operational Funding
\$885,037**



**Facilities Maintenance
FY 24/25 Operational Category
\$885,037**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Facilities Management

District Cooling Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	District Cooling	-	-	-	-	\$885,037	\$885,037
Expenditure Total		-	-	-	-	\$885,037	\$885,037
Expenditures Net of Revenues		-	-	-	-	\$885,037	\$885,037

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Enterprise Funds	Utility Fund	\$885,037	-	\$885,037
Totals		\$885,037	-	\$885,037

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
District Cooling	2.4	\$274,524	\$557,928	\$52,585	-	\$885,037
Totals	2.4	\$274,524	\$557,928	\$52,585	-	\$885,037

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

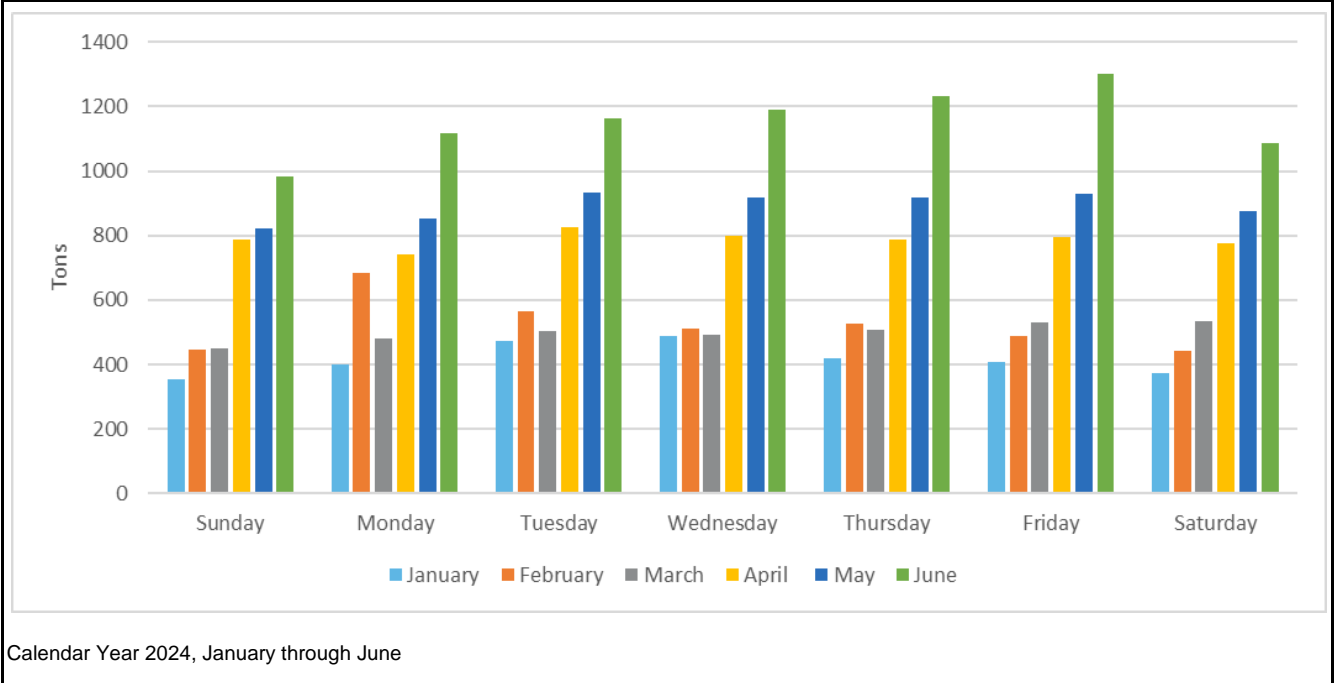
Department Operational Plans

Facilities Management District Cooling Business Objective

Public Purpose	Desired Outcomes
To provide reliable maintenance and operational solutions that ensure the safety, functionality, and longevity of public facilities and infrastructure.	- Through proactive maintenance and best practices, ensure that public buildings and infrastructure are well-maintained and operational.

Performance Measures

Daily - Average Plant Load per Month



Department Operational Plans

Facilities Management

Facilities Management Business Objective

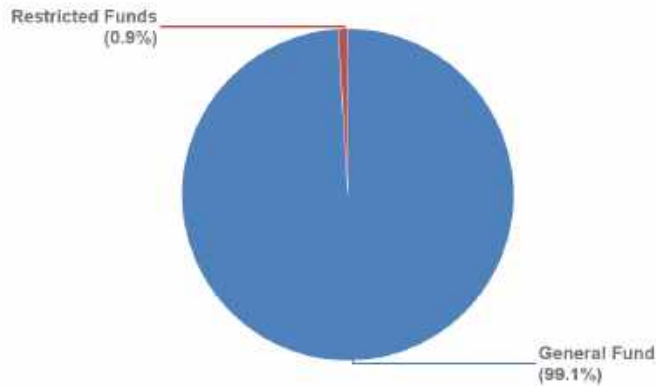
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$13,288,932	\$19,804,344	\$14,394,822	\$24,498,873
Restricted Funds	-	\$221,984	\$368,290	\$232,812
Totals	\$13,288,932	\$20,026,328	14,763,112	\$24,731,685

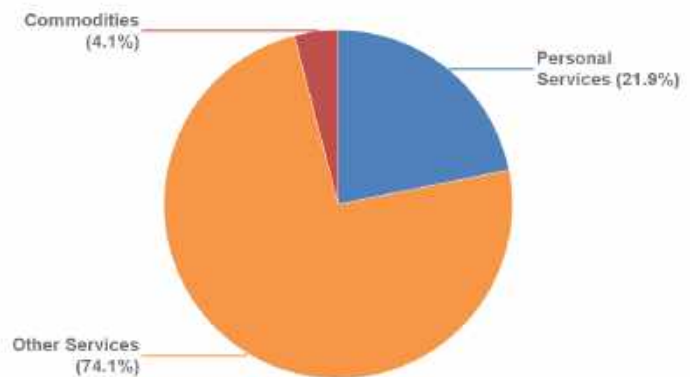
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		46.2		49.2
Personal Services	\$4,026,084	\$4,887,453	\$5,015,209	\$5,404,585
Other Services	\$7,288,426	\$14,136,965	\$7,740,233	\$18,321,724
Commodities	\$1,974,422	\$1,001,910	\$2,007,670	\$1,005,376
Totals	\$13,288,932	\$20,026,328	\$14,763,112	\$24,731,685

**Facilities Maintenance
FY 24/25 Operational Funding
\$24,731,685**



**Facilities Maintenance
FY 24/25 Operational Category
\$24,731,685**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Facilities Management

Facilities Management Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Contracted Services	\$3,741,665	-	-	-	-	\$3,741,665
	Facilities Maintenance	\$18,385,219	\$232,812	-	-	-	\$18,618,031
	Landscaping	\$2,371,989	-	-	-	-	\$2,371,989
Expenditure Total		\$24,498,873	\$232,812	-	-	-	\$24,731,685
Expenditures Net of Revenues		\$24,498,873	\$232,812	-	-	-	\$24,731,685

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$24,498,873	-	\$24,498,873
Restricted Funds	Arts & Culture Fund	\$25,000	-	\$25,000
	Economic Investment Fund	\$204,346	-	\$204,346
	Special Programs Fund	\$3,466	-	\$3,466
Totals		\$24,731,685	-	\$24,731,685

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Contracted Services	2.8	\$291,157	\$3,449,167	\$1,341	-	\$3,741,665
Facilities Maintenance	43.6	\$4,814,220	\$12,815,841	\$987,970	-	\$18,618,031
Landscaping	2.8	\$299,208	\$2,056,716	\$16,065	-	\$2,371,989
Totals	49.2	\$5,404,585	\$18,321,724	\$1,005,376	-	\$24,731,685

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

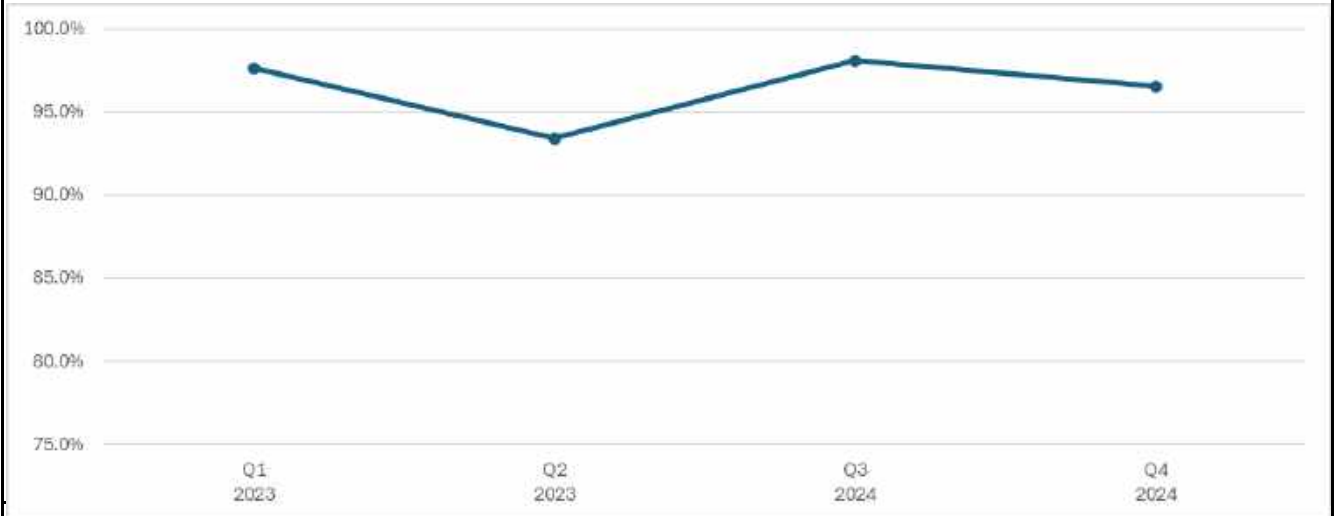
Department Operational Plans

Facilities Management Facilities Management Business Objective	
Public Purpose	Desired Outcomes
<p>To provide reliable maintenance and operational solutions that ensure the safety, functionality, and longevity of public facilities and infrastructure.</p>	<ul style="list-style-type: none"> - Serve the community by responsibly managing public resources, maintaining high standards of quality and safety, and fostering a sustainable environment. - Through proactive maintenance and best practices, ensure that public buildings and infrastructure are well-maintained and operational.

Performance Measures

Work Order Completion Rate by Quarter

Percent of Facilities Management Non-Open Work Orders



Q1 = July - September, Q2 = October - December, Q3 = January - March, Q4 = April - June

Falcon Field Airport

Contact Information

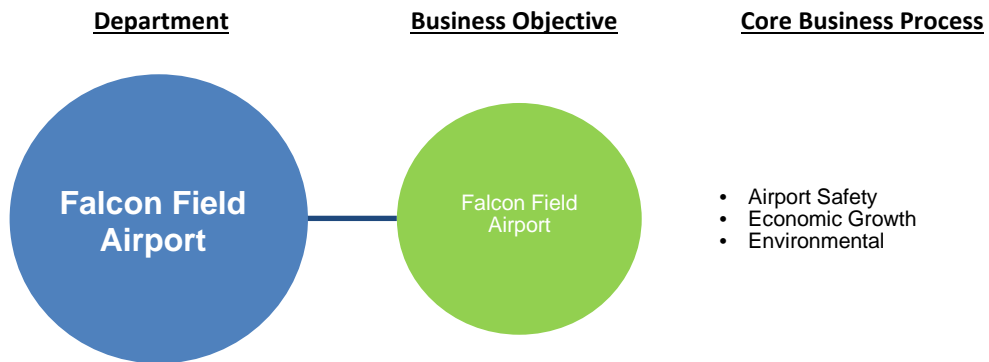
Department Phone Number: 480-644-2450
Department Email: airport.info@mesaaz.gov
Department Address: Falcon Field Airport – City of Mesa
4800 E. Falcon Drive
Mesa, AZ 85215
Website: <http://www.falconfieldairport.com>

Department Description

Falcon Field Airport is a general aviation airport owned and operated by the City of Mesa. Located in northeast Mesa, Falcon Field serves as a reliever to Phoenix-Mesa Gateway Airport and Phoenix Sky Harbor International Airport. It is an active economic engine with more than 130 businesses providing a wide range of aviation and aircraft services including aircraft design & manufacturing; maintenance, repair & overhaul; avionics; interior design & installation; fueling; charters; flight training, and aviation academic degree programs. Approximately 800 aircraft are based at the airport for corporate, business, public safety and recreational use.

Falcon Field Airport provides a safe, high quality, and friendly air transportation facility that meets the needs of aviation customers while remaining sensitive to the quality of life in surrounding neighborhoods. The airport’s successful “Fly Friendly” program demonstrates its commitment as a good neighbor to the community.

City Council Strategic Priorities *Neighborhoods & Placemaking, Skilled & Talented Workforce, Thriving Economy, Strong Community Connections*



Budgetary Highlights

The Falcon Field Department operates in the Falcon Field Enterprise Fund and is financially self-sustaining. No funds are expended from the City’s General Fund to operate the Airport. The FY 2024/25 Adopted Budget includes additional ongoing capacity for pavement preservation.

Department Operational Plans

Falcon Field Airport

Falcon Field Airport Business Objective

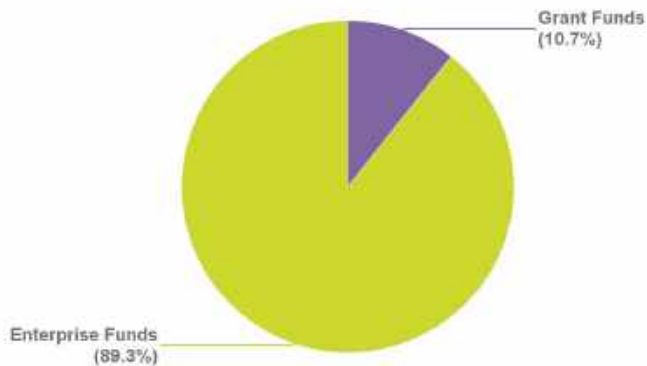
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Grant Funds	-	-	-	\$364,089
Enterprise Funds	\$2,000,973	\$2,695,000	\$2,066,347	\$3,040,911
Totals	\$2,000,973	\$2,695,000	2,066,347	\$3,405,000

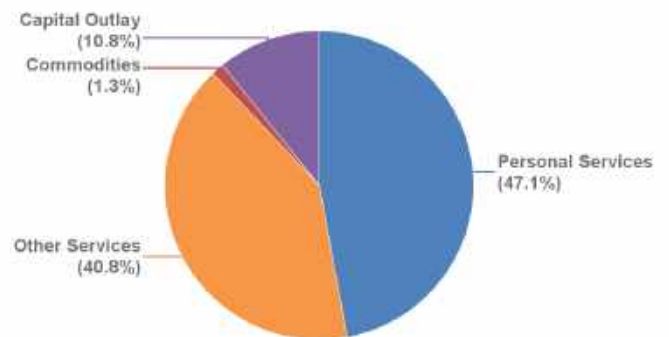
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		14.0		14.0
Personal Services	\$1,432,392	\$1,485,962	\$1,527,687	\$1,603,764
Other Services	\$513,716	\$1,153,735	\$405,252	\$1,389,227
Commodities	\$54,313	\$49,803	\$58,408	\$43,920
Capital Outlay	\$552	\$5,500	\$75,000	\$368,089
Totals	\$2,000,973	\$2,695,000	\$2,066,347	\$3,405,000

**Falcon Field Airport
FY 24/25 Operational Funding
\$3,405,000**



**Falcon Field Airport
FY 24/25 Operational Category
\$3,405,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Falcon Field Airport

Falcon Field Airport Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Airport Safety	-	-	-	\$364,089	\$1,449,165	\$1,813,254
	Economic Growth	-	-	-	-	\$1,401,016	\$1,401,016
	Environmental	-	-	-	-	\$190,730	\$190,730
Expenditure Total		-	-	-	\$364,089	\$3,040,911	\$3,405,000
Revenue	Airport Safety	-	-	-	\$364,089	-	\$364,089
	Economic Growth	-	-	-	-	\$5,607,458	\$5,607,458
Revenue Total		-	-	-	\$364,089	\$5,607,458	\$5,971,547
Expenditures Net of Revenues		-	-	-	-	-\$2,566,547	-\$2,566,547

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Grant Funds	Grants - Falcon Field	\$364,089	\$364,089	-
Enterprise Funds	Falcon Field Airport	\$3,040,911	\$5,607,458	-\$2,566,547
Totals		\$3,405,000	\$5,971,547	-\$2,566,547

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Airport Safety	5.6	\$574,454	\$855,011	\$19,700	\$364,089	\$1,813,254
Economic Growth	7.2	\$856,480	\$516,316	\$24,220	\$4,000	\$1,401,016
Environmental	1.3	\$172,830	\$17,900	-	-	\$190,730
Totals	14.0	\$1,603,764	\$1,389,227	\$43,920	\$368,089	\$3,405,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Falcon Field Airport Falcon Field Airport Business Objective

Public Purpose	Desired Outcomes
<p>Provide a safe, operationally efficient public use general aviation reliever airport which is a financially self-sustaining economic hub in the City and takes reasonable measures to be environmentally responsible and sensitive to the surrounding community.</p>	<ul style="list-style-type: none"> - Falcon Field is maintained as a first-class, safe and secure airport - Falcon Field is a major economic asset for the City of Mesa that creates jobs for the community - Falcon Field operates and makes improvements with enterprise and grant funds only and does not rely upon the City's General Fund - The environment and quality of life of those affected by the airport is protected without adversely affecting commerce, trade, and recreation at the airport

Performance Measures

Airport Based Jobs

The total number of airport jobs, both full-time and part-time, that are located on Falcon Field Airport



FY 2024/25 Monthly Target: 1,225

Calculated by summing the total number of jobs by month

Based Aircraft

The number of aircraft based at Falcon Field with the exception of transient aircraft and aircraft with no FAA-assigned 'N' number.



FY 2024/25 Monthly Target: N/A

Calculated by counting the number of based aircraft by month.

Financial Services

Contact Information

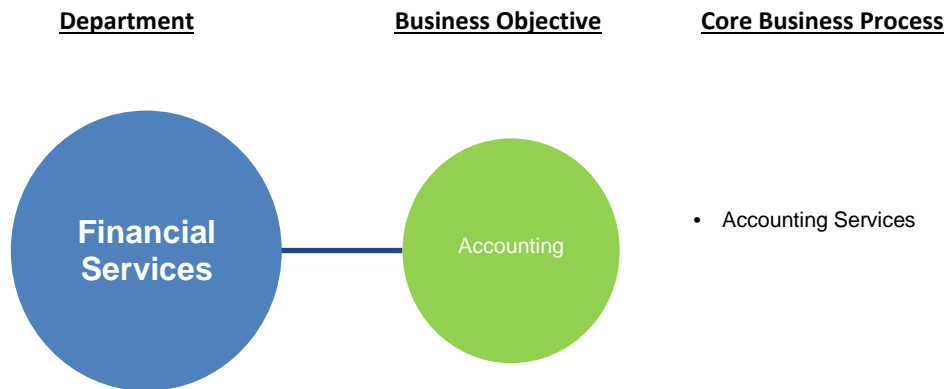
Department Phone Number: 480-644-2275
Department Email: Financeinfo@mesaaz.gov
Department Address: City of Mesa, Financial Services
P.O. Box 1466
Mesa, AZ 85211-1466
Website: <http://mesaaz.gov/government/accounting>

Department Description

The Financial Services Department’s mission is to provide exceptional service in managing the City’s financial resources for customers and stakeholders.

The Financial Services Department is the fiduciaries of the City’s cash and resources. The Department ensures revenues are recorded, invested wisely, and pay our employees and vendors. The Department is also responsible for compiling and reporting the City’s Annual Comprehensive Financial Report.

City Council Strategic Priorities Thriving Economy



Budgetary Highlights

The FY 2024/25 Adopted Budget includes an increase to cover the rise in auditing costs and utility expenditures. The FY 2024/25 Budget includes the elimination of 1.0 FTE vacant Accounting Specialist II and minor reductions to consulting and temp services to assist in offsetting increases in costs.

During FY 2023/24, 1.0 FTE Payroll Specialist was added to oversee changes to the City’s Deferred Comp program. Additionally, 1.0 FTE Sr. Accountant was added to assist with the backup of the Payroll Administrator.

Department Operational Plans

Financial Services

Accounting Business Objective

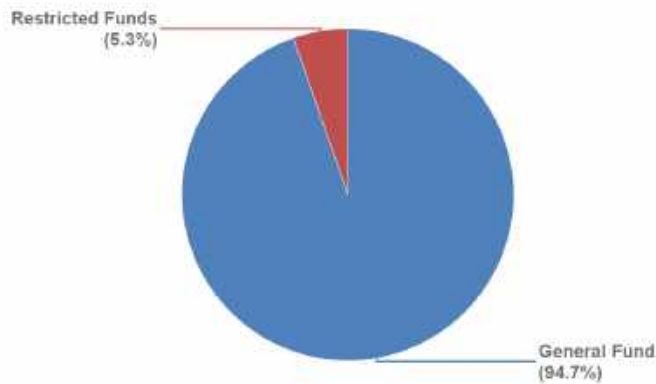
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$4,088,864	\$4,298,971	\$4,419,000	\$4,544,242
Restricted Funds	\$218,715	\$252,029	\$245,537	\$255,758
Totals	\$4,307,580	\$4,551,000	4,664,537	\$4,800,000

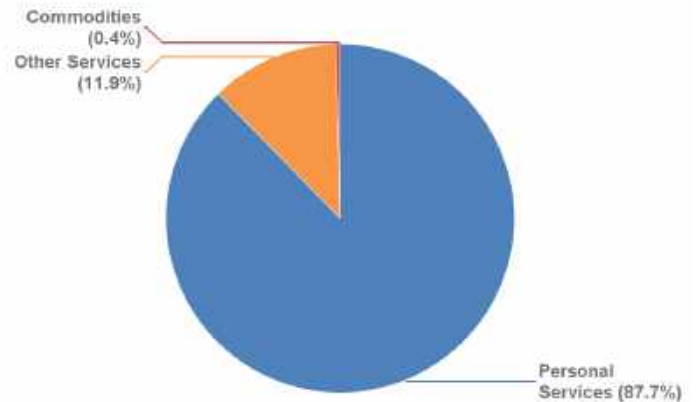
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		36.5		37.5
Personal Services	\$3,752,263	\$3,968,000	\$4,051,757	\$4,208,015
Other Services	\$538,690	\$564,000	\$593,780	\$572,985
Commodities	\$16,627	\$19,000	\$19,000	\$19,000
Totals	\$4,307,580	\$4,551,000	\$4,664,537	\$4,800,000

**Financial Services
FY 24/25 Operational Funding
\$4,800,000**



**Financial Services
FY 24/25 Operational Category
\$4,800,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Financial Services

Accounting Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Accounting Services	\$4,544,242	\$255,758	-	-	-	\$4,800,000
Expenditure Total	\$4,544,242	\$255,758	-	-	-	\$4,800,000
Expenditures Net of Revenues	\$4,544,242	\$255,758	-	-	-	\$4,800,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$4,544,242	-	\$4,544,242
Restricted Funds Cadence CFD - Operating	\$52,182	-	\$52,182
Eastmark CFD 1 - Operating	\$159,730	-	\$159,730
Eastmark Community Facilities District No. 2	\$27,610	-	\$27,610
Greenfield WRP Joint Venture	\$1,476	-	\$1,476
TOPAZ Joint Venture Fund	\$14,760	-	\$14,760
Totals	\$4,800,000	-	\$4,800,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Accounting Services	37.5	\$4,208,015	\$572,985	\$19,000	-	\$4,800,000
Totals	37.5	\$4,208,015	\$572,985	\$19,000	-	\$4,800,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

Financial Services Accounting Business Objective

Public Purpose	Desired Outcomes
Provide exceptional service in managing the City's financial resources for our customers and stakeholders.	Provide proactive leadership and reporting allowing our customers to make informed financial decisions for their organization by providing efficiency, innovation, and flexibility

Performance Measures

Business Days to Close Advantage

Number of business days (Monday-Thursday, excluding holidays) to close prior period month in Advantage Financial (FIN) system



FY 2024/25 Monthly Target: 5

Number of business days (Monday through Thursday, excluding holidays) since first of the new month by Job Start Date.

Fleet Services

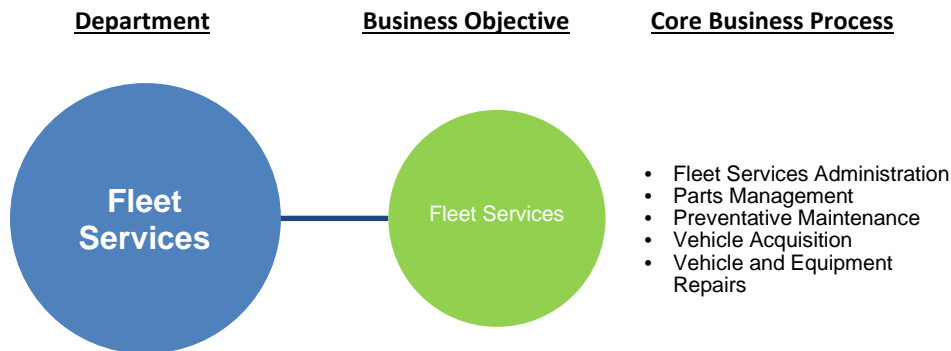
Contact Information

Department Phone Number: 480-644-2391
Department Address: City of Mesa, Fleet Services
310 E 6th Street
Mesa, AZ 85201-5107

Department Description

The Fleet Services Department operates two Automotive Service Excellence (ASE) Certified Blue Seal Facilities that provide safe, dependable, professional, and economical service and repairs to City vehicles. These services are delivered in an environmentally conscious manner that support City of Mesa departments in accomplishing their goals and objectives. In addition to maintaining the City's fleet, the Fleet Services Department procures and designs new vehicles, operates, and maintains seventeen fuel sites, and can fabricate and weld most projects from other departments. Fleet equipment and vehicle service and maintenance records are maintained using professional fleet management software, Asset Works. This software provides management with information to make fast and productive decisions regarding the City's fleet. The Parts Management division is responsible for procuring and maintaining parts inventory to support vehicle maintenance and repair. The division has two inventory locations that house over 55,000 inventory line items.

City Council Strategic Priorities Community Health & Safety



Budgetary Highlights

The Fleet Services Department is funded through the Fleet Internal Services Fund. This is an internal service fund established to account for financing, on a cost reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City.

The FY 2024/25 Adopted Budget includes an increase in commodities due to rising costs for fuel, parts, contracts, and outsourced charges for parts and labor rates with vendors for vehicle and equipment repair. The FY 2024/25 Budget includes reductions in various administrative costs to assist with offsetting the cost increases.

During FY 2023/24, 5.0 FTEs associated with a capital project were postponed to future years due to the timing of the project completion date.

Department Operational Plans

Fleet Services

Fleet Services Business Objective

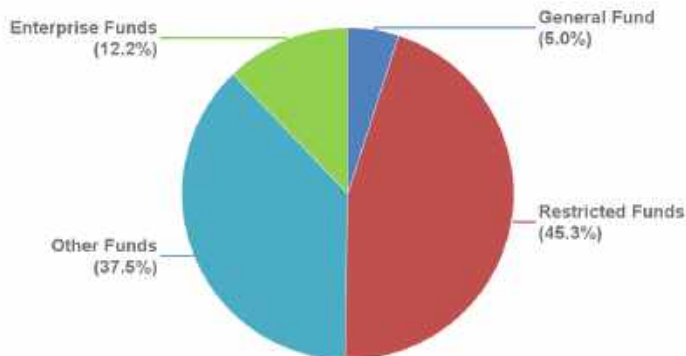
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$1,197,055	\$4,791,489	\$2,093,732	\$4,495,825
Restricted Funds	\$9,563,672	\$38,560,559	\$11,167,837	\$41,132,875
Other Funds	\$27,489,268	\$29,346,419	\$32,235,208	\$34,082,285
Enterprise Funds	\$221,091	\$8,852,320	\$873,315	\$11,073,747
Totals	\$38,471,087	\$81,550,787	\$46,370,092	\$90,784,732

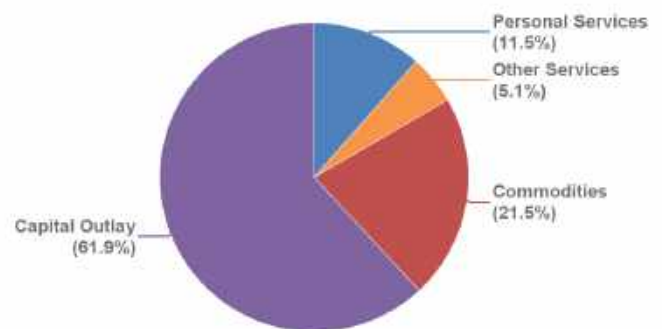
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		96.0		91.0
Personal Services	\$9,151,492	\$10,732,354	\$10,202,628	\$10,460,244
Other Services	\$3,250,792	\$3,179,031	\$4,131,465	\$4,637,673
Commodities	\$15,470,301	\$15,869,048	\$18,281,615	\$19,478,383
Capital Outlay	\$10,598,502	\$51,770,354	\$13,754,384	\$56,208,432
Totals	\$38,471,087	\$81,550,787	\$46,370,092	\$90,784,732

**Fleet Services
FY 24/25 Operational Funding
\$90,784,732**



**Fleet Services
FY 24/25 Operational Category
\$90,784,732**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Fleet Services

Fleet Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure						
Fleet Services Administration	-	\$436,730	\$11,324,495	-	-	\$11,761,225
Parts Management	-	-	\$9,473,828	-	-	\$9,473,828
Preventative Maintenance	-	\$20,500	\$1,051,962	-	-	\$1,072,462
Vehicle Acquisition	\$4,495,825	\$40,638,860	\$294,025	-	\$11,073,747	\$56,502,457
Vehicle and Equipment Repairs	-	\$36,785	\$11,937,975	-	-	\$11,974,760
Expenditure Total	\$4,495,825	\$41,132,875	\$34,082,285	-	\$11,073,747	\$90,784,732
Revenue						
Parts Management	-	-	\$10,000	-	-	\$10,000
Vehicle Acquisition	-	\$100,000	-	-	-	\$100,000
Vehicle and Equipment Repairs	-	-	\$95,000	-	-	\$95,000
Revenue Total	-	\$100,000	\$105,000	-	-	\$205,000
Expenditures Net of Revenues	\$4,495,825	\$41,032,875	\$33,977,285	-	\$11,073,747	\$90,579,732

Department Operational Plans

Fleet Services

Fleet Services Business Objective

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund Capital - General Fund	\$4,495,825	-	\$4,495,825
Restricted Funds Environmental Compliance Fee	\$679,049	-	\$679,049
Greenfield WRP Joint Venture	\$30,000	-	\$30,000
Local Streets	\$9,075,968	-	\$9,075,968
Public Safety Sales Tax	\$4,315,128	-	\$4,315,128
Restricted Programs Fund	\$70,000	-	\$70,000
Solid Waste Development Fee	\$817,300	-	\$817,300
Transit Fund	\$85,000	-	\$85,000
Utility Replacement Extension and Renewal	\$13,541,115	-	\$13,541,115
Vehicle Replacement	\$12,519,315	\$100,000	\$12,419,315
Other Funds Fleet Internal Service	\$34,082,285	\$105,000	\$33,977,285
Enterprise Funds Capital - Utility	\$11,000,247	-	\$11,000,247
Falcon Field Airport	\$73,500	-	\$73,500
Totals	\$90,784,732	\$205,000	\$90,579,732

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Fleet Services Administration	27.9	\$3,693,122	\$568,803	\$7,499,300	-	\$11,761,225
Parts Management	9.7	\$927,828	\$476,000	\$8,070,000	-	\$9,473,828
Preventative Maintenance	8.3	\$817,262	\$171,700	\$83,500	-	\$1,072,462
Vehicle Acquisition	2.4	\$294,025	-	-	\$56,208,432	\$56,502,457
Vehicle and Equipment Repairs	42.8	\$4,728,007	\$3,421,170	\$3,825,583	-	\$11,974,760
Totals	91.0	\$10,460,244	\$4,637,673	\$19,478,383	\$56,208,432	\$90,784,732

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Fleet Services Fleet Services Business Objective

Public Purpose	Desired Outcomes
Minimize downtime and maximize equipment availability at an acceptable cost.	<ul style="list-style-type: none"> - Satisfy customers - Maximize vehicle and equipment availability - Meet required vehicle turnaround times - Maintain competitive cost and service levels - Keep Safety a priority

Performance Measures

Fleet - Scheduled Preventative Maintenance

Percentage of Preventative Maintenance orders that were done vs. what was actually scheduled



FY 2024/25 Monthly Target: 90%

Calculated by displaying the recent value of number Adjusted Total Percentage of PMs completed for the month in both locations.

Fleet Repair Turnaround Time

Percentage of repair orders that were completed with a one-day time period



FY 2024/25 Monthly Target: 70%

Number of work orders that includes both PMs and repairs completed in 1 day or less divided by total number of work orders including both PMs and repairs reporting within the same Repair End Month.

Human Resources

Contact Information

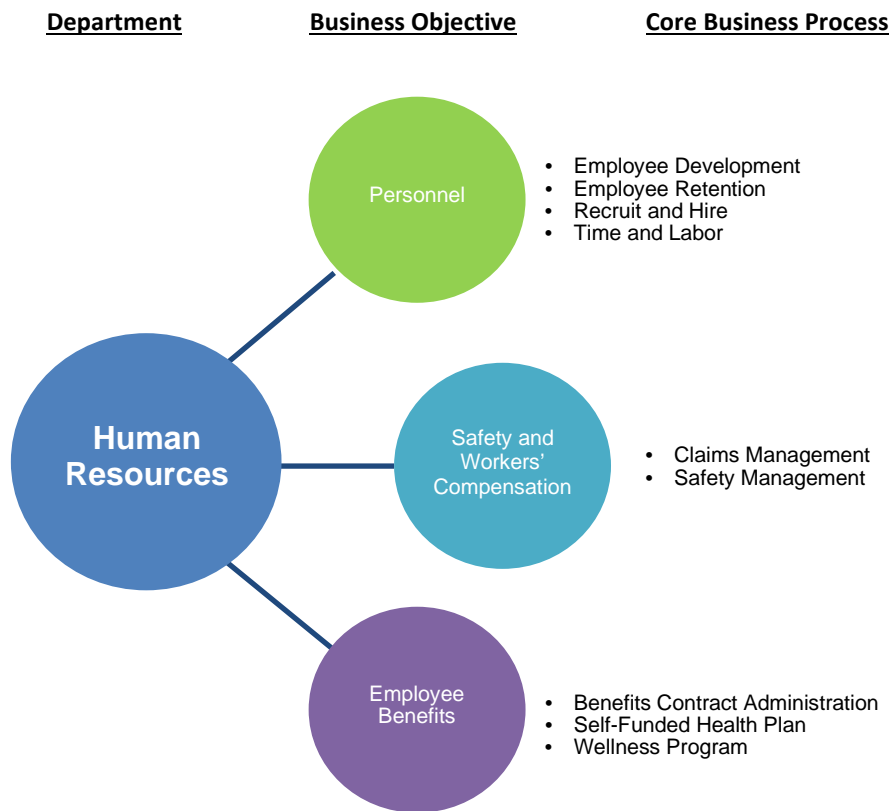
Department Phone Number: 480-644-2365
 Department Email: hfrontstaff@mesaaz.gov
 Department Address: City of Mesa, Human Resources
 20 E. Main St., Suite 250
 Mesa, AZ 85201
 Website: <https://www.mesaaz.gov/government/human-resources>

Department Description

The Human Resources Department is comprised of three divisions: the Personnel division that manages recruiting, classification and compensation, employee training and development and employee relations; the Safety Services division that manages a self-funded and self-administered workers’ compensation program and employee safety programs training and compliance; and the Employee Benefits Administration division that oversees employee and retiree health and welfare benefits administration and wellness programs and services.

The Human Resources Department reports to the City Manager's Office and is a key department in providing citywide human resources leadership and consultation. The department focuses on delivering the highest quality of human resources service and values the City’s partnerships with employees, supervisors, managers, and directors. The department continually seeks new ways to improve services and satisfy the needs of customers.

City Council Strategic Priorities Skilled & Talented Workforce



Department Operational Plans

Budgetary Highlights

The FY 2024/25 General Fund Adopted Budget is consistent with the FY 2023/24 Adopted Budget.

The Workers' Compensation Trust Fund is used to fund claims related to employee work-related injuries and is self-insured by the City. The FY 2024/25 Budget for City contribution is \$4.3M, which is a decrease from the prior year of \$7.1M to reach a target reserve balance equaling the following fiscals' total expenditures of \$7.6M.

The Employee Benefit Trust (EBT) Fund is used to fund employee health and welfare benefit programs and City sponsored wellness programs. Revenues for the EBT Fund come from premium contributions from employees, retirees, the City, state retirement system health plan subsidies, pharmacy benefit program subsidies, reimbursements and rebates, vendor contract administrative, wellness and performance guarantee credits, stop loss insurance reimbursements, and Trust investment income. Medical and dental plans designs and premiums are set on a calendar year basis. The FY 2024/25 Adopted Budget for the EBT Fund includes a City contribution of \$98.5M to cover medical and dental premiums for active and retired employees. Calendar Years (CY) 2024 and 2025 include medical premium increases of 2.0% for active employees and 2.0% for retirees. CY 2025 is subject to change based upon the contributions needed to ensure the financial stability of the fund. The FY 24/25 Adopted Budget includes an increase of \$5.1 million, or 5%, in health claims compared to the FY 23/24 projected expenditures. For more information on trust funds, see the Budget and Financial Summaries section.

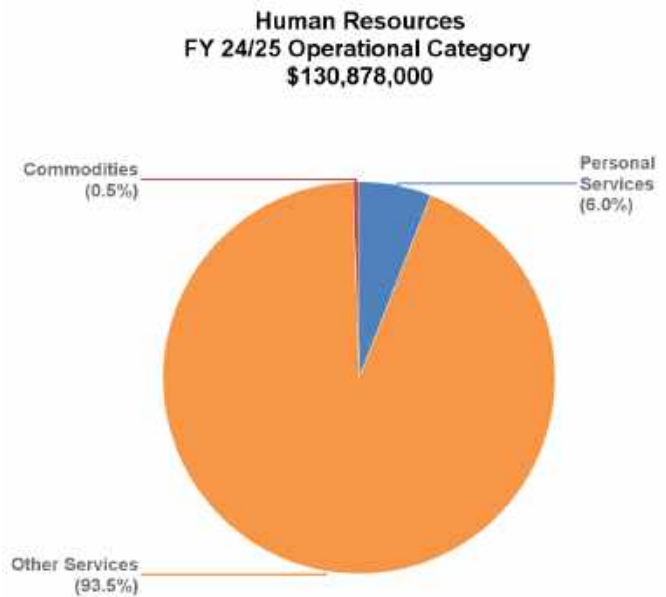
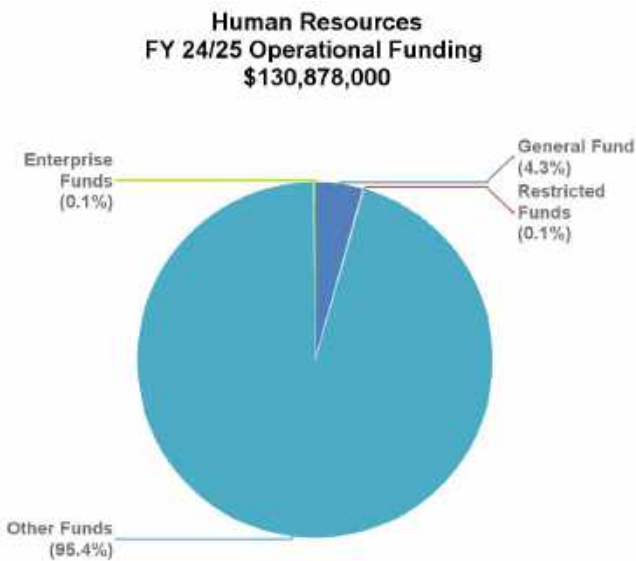
During FY 2023/24, 1.0 FTE HR Specialist II was added for Administration of Leave and Perfect Attendance programs. 1.0 FTE HRIS Analyst was also added to Time and Labor to lead the Kronos efforts and the UKG upgrade to Cloud. Additionally, one Retirement Consultant and three Program Assistant positions were converted from part-time non-benefitted to part-time benefitted. 0.4 FTE was added to a Safety Worker's Comp Specialist to make it full-time benefitted. Additionally, 1.0 FTE Equal Employment Opportunity Specialist was transferred to the City Manager's newly created Equal Employment Opportunity Office.

Department Operational Plans

Human Resources

Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$5,008,353	\$5,359,565	\$5,281,290	\$5,678,352
Enterprise Funds	-	\$147,052	\$164,172	\$167,454
Restricted Funds	\$1,050	\$125,488	\$138,483	\$141,098
Other Funds	\$106,020,533	\$115,453,895	\$117,208,511	\$124,891,096
Totals	\$111,029,936	\$121,086,000	\$122,792,456	\$130,878,000

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		68.1		69.5
Personal Services	\$6,636,877	\$7,427,853	\$7,335,486	\$7,832,642
Other Services	\$104,108,626	\$113,342,022	\$115,108,109	\$122,382,083
Commodities	\$284,433	\$316,125	\$348,861	\$663,275
Totals	\$111,029,936	\$121,086,000	\$122,792,456	\$130,878,000



Percentages are rounded to the nearest tenth.

Department Operational Plans

Human Resources

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Employee Benefits	-	\$10,000	\$117,664,580	-	-	\$117,674,580
	Personnel	\$5,225,255	-	-	-	-	\$5,225,255
	Safety and Workers' Compensation	\$453,097	\$131,098	\$7,226,516	-	\$167,454	\$7,978,165
	Expenditure Total	\$5,678,352	\$141,098	\$124,891,096	-	\$167,454	\$130,878,000
Revenue	Employee Benefits	-	-	\$118,824,889	-	-	\$118,824,889
	Revenue Total	-	-	\$118,824,889	-	-	\$118,824,889
Expenditures Net of Revenues		\$5,678,352	\$141,098	\$6,066,207	-	\$167,454	\$12,053,111

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$5,678,352	-	\$5,678,352
Restricted Funds	Environmental Compliance Fee	\$32,816	-	\$32,816
	Highway User Revenue Fund	\$98,282	-	\$98,282
	Special Programs Fund	\$10,000	-	\$10,000
Other Funds	Employee Benefit Trust	\$117,664,580	\$118,824,889	-\$1,160,309
	Workers' Compensation	\$7,226,516	-	\$7,226,516
Enterprise Funds	Utility Fund	\$167,454	-	\$167,454
Totals		\$130,878,000	\$118,824,889	\$12,053,111

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Employee Benefits	11.5	\$1,310,572	\$115,824,874	\$539,134	-	\$117,674,580
Personnel	45.5	\$5,027,650	\$95,294	\$102,311	-	\$5,225,255
Safety and Workers' Compensation	12.5	\$1,494,420	\$6,461,915	\$21,830	-	\$7,978,165
Totals	69.5	\$7,832,642	\$122,382,083	\$663,275	-	\$130,878,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

Department Operational Plans

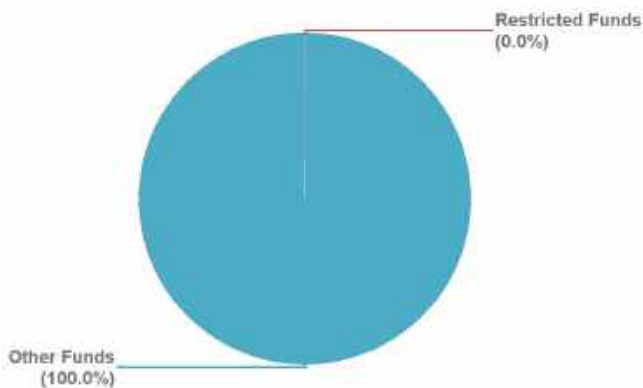
Human Resources

Employee Benefits Business Objective

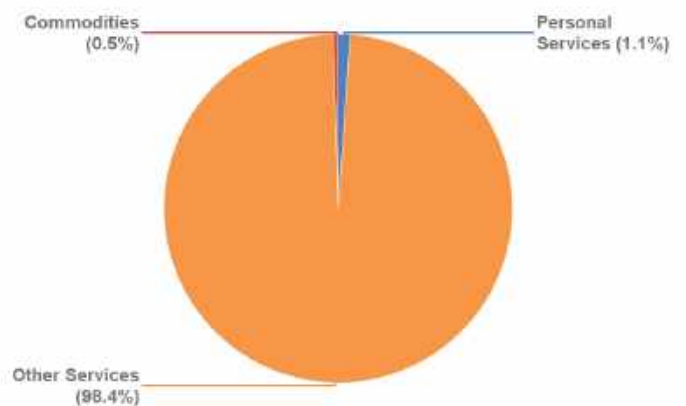
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Restricted Funds	\$1,050	\$10,000	\$10,000	\$10,000
Other Funds	\$99,477,312	\$107,916,823	\$111,196,726	\$117,664,580
Totals	\$99,478,362	\$107,926,823	\$111,206,726	\$117,674,580

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		11.5		11.5
Personal Services	\$1,225,781	\$1,270,253	\$1,268,437	\$1,310,572
Other Services	\$98,141,284	\$106,467,436	\$109,746,155	\$115,824,874
Commodities	\$111,296	\$189,134	\$192,134	\$539,134
Totals	\$99,478,362	\$107,926,823	\$111,206,726	\$117,674,580

**Human Resources
FY 24/25 Operational Funding
\$117,674,580**



**Human Resources
FY 24/25 Operational Category
\$117,674,580**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Human Resources

Employee Benefits Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure						
Benefits Contract Administration	-	-	\$106,727,627	-	-	\$106,727,627
Self-Funded Health Plan	-	\$10,000	\$6,830,198	-	-	\$6,840,198
Wellness Program	-	-	\$4,106,755	-	-	\$4,106,755
Expenditure Total	-	\$10,000	\$117,664,580	-	-	\$117,674,580
Revenue						
Benefits Contract Administration	-	-	\$117,163,374	-	-	\$117,163,374
Self-Funded Health Plan	-	-	\$1,811,515	-	-	\$1,811,515
Wellness Program	-	-	-\$150,000	-	-	-\$150,000
Revenue Total	-	-	\$118,824,889	-	-	\$118,824,889
Expenditures Net of Revenues	-	\$10,000	-\$1,160,309	-	-	-\$1,150,309

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds Special Programs Fund	\$10,000	-	\$10,000
Other Funds Employee Benefit Trust	\$117,664,580	\$118,824,889	-\$1,160,309
Totals	\$117,674,580	\$118,824,889	-\$1,150,309

Department Operational Plans

Human Resources

Employee Benefits Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*						
Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Benefits Contract Administration	6.0	\$676,627	\$106,051,000	-	-	\$106,727,627
Self-Funded Health Plan	3.0	\$334,562	\$6,498,589	\$7,047	-	\$6,840,198
Wellness Program	2.5	\$299,383	\$3,275,285	\$532,087	-	\$4,106,755
Totals	11.5	\$1,310,572	\$115,824,874	\$539,134	-	\$117,674,580

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

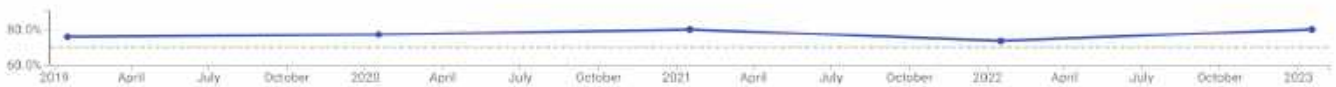
Human Resources Employee Benefits Business Objective

Public Purpose	Desired Outcomes
Provide plan members with a competitive and financially stable benefits package.	Plan members receive a benefits program that meets or exceeds those offered by the local market within a financially stable framework.

Performance Measures

Citywide Employee Satisfaction with Benefits

Percent of annual Employee Survey respondents who rate overall benefit package as excellent or very good.

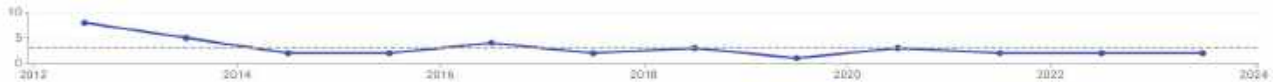


FY 2024/25 Monthly Target: 70.0%

The percentage of favorable rating on city benefits from annual city employee survey.

Target Market Benefit Offering

Numerical annual ranking of City of Mesa medical plan benefits compared to other cities, from a member perspective of overall value/competitiveness. Rankings evaluate employer contribution strategy, employee/family premium rates, and design variables like deductibles, coinsurance, copays and out-of-pocket maximums etc. and wellness offerings. Number 1 ranking is a blend of the highest overall value (benefits provided) and lowest overall member cost and the lowest ranking is a blend of lowest overall value and highest overall cost.



FY 2024/25 Yearly Target: 3

The most recent value of Mesa's ranking.

Department Operational Plans

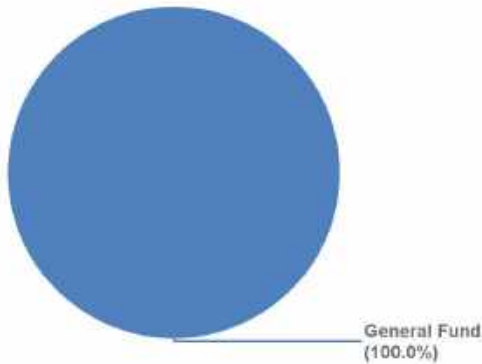
Human Resources

Personnel Business Objective

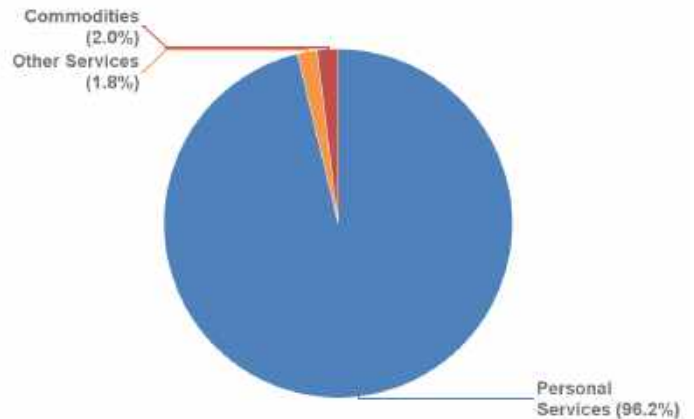
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$4,485,858	\$4,932,050	\$4,829,182	\$5,225,255
Totals	\$4,485,858	\$4,932,050	\$4,829,182	\$5,225,255

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		44.1		45.5
Personal Services	\$4,187,661	\$4,690,369	\$4,543,592	\$5,027,650
Other Services	\$182,621	\$136,520	\$150,429	\$95,294
Commodities	\$115,576	\$105,161	\$135,161	\$102,311
Totals	\$4,485,858	\$4,932,050	\$4,829,182	\$5,225,255

**Human Resources
FY 24/25 Operational Funding
\$5,225,255**



**Human Resources
FY 24/25 Operational Category
\$5,225,255**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Human Resources

Personnel Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Employee Development	\$536,768	-	-	-	-	\$536,768
Employee Retention	\$1,172,249	-	-	-	-	\$1,172,249
Recruit and Hire	\$2,399,653	-	-	-	-	\$2,399,653
Time and Labor	\$1,116,585	-	-	-	-	\$1,116,585
Expenditure Total	\$5,225,255	-	-	-	-	\$5,225,255
Expenditures Net of Revenues	\$5,225,255	-	-	-	-	\$5,225,255

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$5,225,255	-	\$5,225,255
Totals	\$5,225,255	-	\$5,225,255

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Employee Development	4.3	\$519,928	\$1,840	\$15,000	-	\$536,768
Employee Retention	8.3	\$1,067,211	\$41,434	\$63,604	-	\$1,172,249
Recruit and Hire	21.3	\$2,324,978	\$50,968	\$23,707	-	\$2,399,653
Time and Labor	11.5	\$1,115,533	\$1,052	-	-	\$1,116,585
Totals	45.5	\$5,027,650	\$95,294	\$102,311	-	\$5,225,255

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Human Resources Personnel Business Objective

Public Purpose	Desired Outcomes
Provide quality HR services to attract, develop, motivate, and retain a diverse workforce within a supportive work environment.	Diverse, high-quality, productive employees are attracted, developed, and committed to providing quality service to our customers

Performance Measures

Tuition Reimbursement

Total number of employees who utilize the tuition reimbursement program



FY 2024/25 Quarterly Target: 120

The number of employees who utilize the tuition reimbursement program by fiscal quarter.

Minority Representation

Percent of minority employees in the City. Total number of minority employees / total number of employees



FY 2024/25 Target: 23.0%

Count the percentage of employees who are Hispanic, Black, Asian, Alaska Native or American Indian, Pacific Islander or Hawaiian.

Department Operational Plans

Human Resources

Safety and Workers' Compensation Business Objective

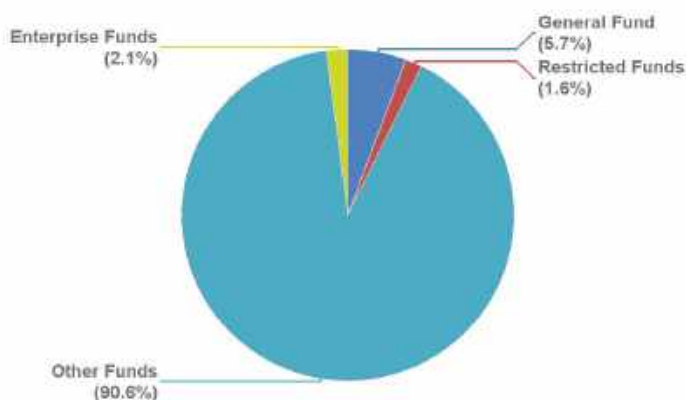
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$522,495	\$427,515	\$452,108	\$453,097
Restricted Funds	-	\$115,488	\$128,483	\$131,098
Other Funds	\$6,543,222	\$7,537,072	\$6,011,785	\$7,226,516
Enterprise Funds	-	\$147,052	\$164,172	\$167,454
Totals	\$7,065,717	\$8,227,127	\$6,756,548	\$7,978,165

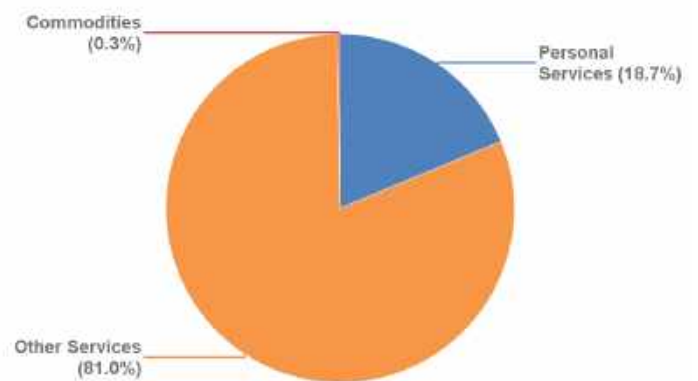
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		12.5		12.5
Personal Services	\$1,223,435	\$1,467,231	\$1,523,457	\$1,494,420
Other Services	\$5,784,722	\$6,738,066	\$5,211,525	\$6,461,915
Commodities	\$57,561	\$21,830	\$21,566	\$21,830
Totals	\$7,065,717	\$8,227,127	\$6,756,548	\$7,978,165

**Human Resources
FY 24/25 Operational Funding
\$7,978,165**



**Human Resources
FY 24/25 Operational Category
\$7,978,165**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Human Resources

Safety and Workers' Compensation Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Claims Management	-	-	\$7,226,516	-	-	\$7,226,516
	Safety Management	\$453,097	\$131,098	-	-	\$167,454	\$751,649
Expenditure Total		\$453,097	\$131,098	\$7,226,516	-	\$167,454	\$7,978,165
Expenditures Net of Revenues		\$453,097	\$131,098	\$7,226,516	-	\$167,454	\$7,978,165

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$453,097	-	\$453,097
Restricted Funds	Environmental Compliance Fee	\$32,816	-	\$32,816
	Highway User Revenue Fund	\$98,282	-	\$98,282
Other Funds	Workers' Compensation	\$7,226,516	-	\$7,226,516
Enterprise Funds	Utility Fund	\$167,454	-	\$167,454
Totals		\$7,978,165	-	\$7,978,165

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Claims Management	7.3	\$858,293	\$6,367,923	\$300	-	\$7,226,516
Safety Management	5.2	\$636,127	\$93,992	\$21,530	-	\$751,649
Totals	12.5	\$1,494,420	\$6,461,915	\$21,830	-	\$7,978,165

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Human Resources Safety and Workers' Compensation Business Objective

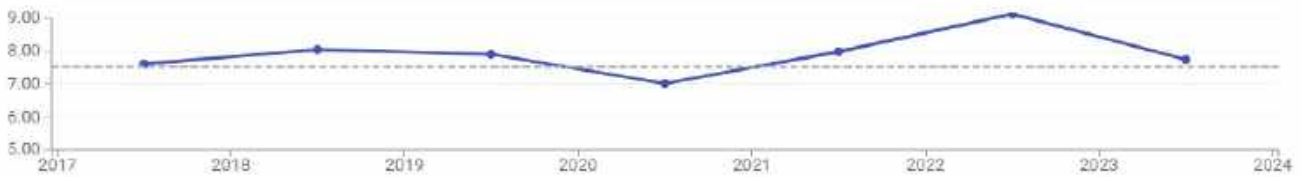
Public Purpose	Desired Outcomes
Administer comprehensive Safety and Workers' Compensation programs that ensure regulatory compliance, while providing a safe work environment and superior Workers' Compensation adjudication in a way that demonstrates caring and fiscal responsibility.	<ul style="list-style-type: none"> - The workplace is free from recognized hazards that cause, or are likely to cause, harm to City employees - Qualified, productive, skilled employees continue to work in their pre-injury position following a work-related injury and/or illness

Performance Measures

Safety Incident Rate

Number of OSHA recordable injuries/illnesses per 100 FTEs.

Safety Incident Rate



FY 2024/25 Annual Target: 7.50

Library Services

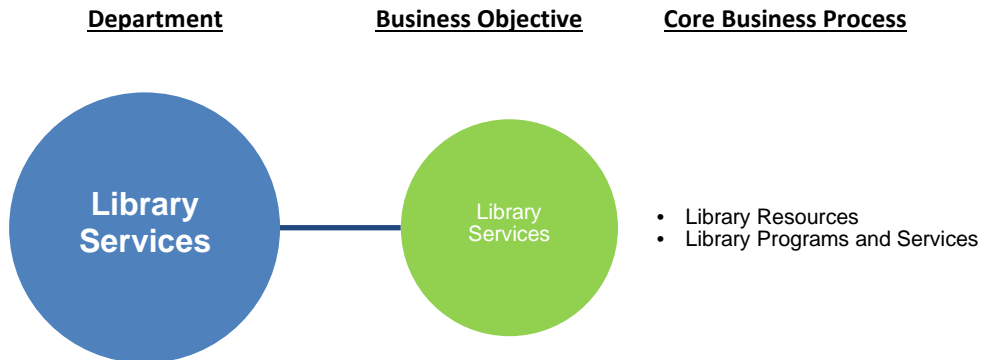
Contact Information

Department Phone Number: 480-644-3100
Department Email: Library.Info@mesaaz.gov
Department Address: City of Mesa, Library Services
P.O. Box 1466
Mesa, AZ 85211
Website: <http://www.mesalibrary.org/>

Department Description

Mesa Public Library (MPL) supports lifelong learning, empowers individuals, and strengthens the community. With a network of four libraries including the Main Library, Red Mountain Library, Dobson Ranch Library, and the newest addition, the Mesa Express Library at Monterey Park, MPL serves as a vital resource hub. In the coming year, Mesa is poised to expand its reach further with the construction and opening of its fifth branch, the Greenway Library, situated in Southeast Mesa.

City Council Strategic Priorities *Strong Community Connections, Neighborhoods & Placemaking, Skilled & Talented Workforce*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes a minor increase to cover annual contract cost increases for security services provided at the Main, Dobson Ranch, and Red Mountain branches. Efficiencies identified result in reductions to utility and special projects budgets, as well as the renegotiation of the technology maintenance contract.

During FY 2023/24, 1.0 FTE Library Assistant and 0.5 FTE Page non-benefited were converted to 1.0 FTE Librarian I to right-size the department's needs.

Department Operational Plans

Library Services

Library Services Business Objective

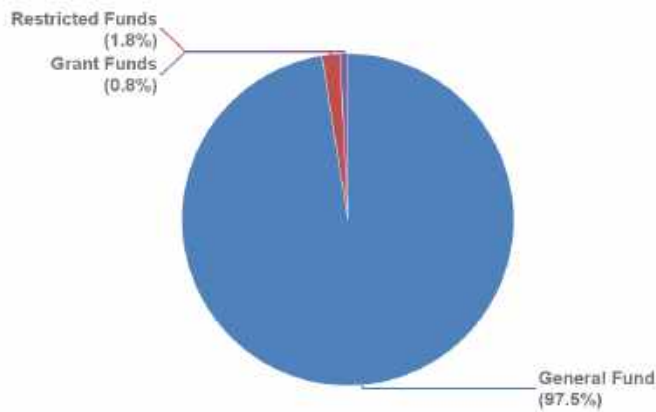
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$7,854,051	\$14,222,200	\$8,663,225	\$14,749,500
Restricted Funds	\$65,525	\$315,000	\$160,990	\$265,000
Grant Funds	\$161,007	\$70,000	\$51,800	\$115,000
Totals	\$8,080,582	\$14,607,200	\$8,876,015	\$15,129,500

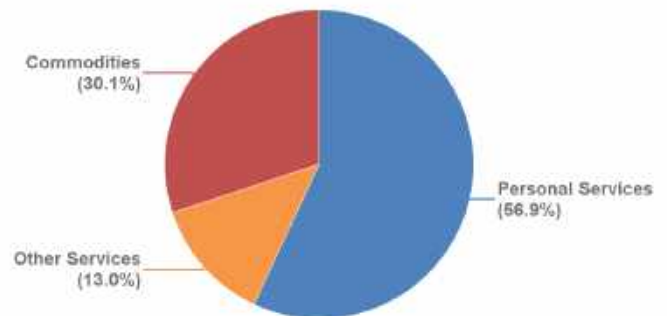
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		108.1		107.6
Personal Services	\$5,900,253	\$8,467,966	\$6,284,000	\$8,614,957
Other Services	\$1,379,181	\$1,562,154	\$1,558,247	\$1,964,413
Commodities	\$801,149	\$4,577,080	\$1,033,768	\$4,550,130
Totals	\$8,080,582	\$14,607,200	\$8,876,015	\$15,129,500

**Library Services
FY 24/25 Operational Funding
\$15,129,500**



**Library Services
FY 24/25 Operational Category
\$15,129,500**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Library Services

Library Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Library Programs and Services	\$9,891,325	\$25,000	-	\$80,000	-	\$9,996,325
	Library Resources	\$4,858,175	\$240,000	-	\$35,000	-	\$5,133,175
	Expenditure Total	\$14,749,500	\$265,000	-	\$115,000	-	\$15,129,500
Revenue	Library Programs and Services	\$91,000	\$105,000	-	\$80,000	-	\$276,000
	Library Resources	-	-	-	\$35,000	-	\$35,000
	Revenue Total	\$91,000	\$105,000	-	\$115,000	-	\$311,000
	Expenditures Net of Revenues	\$14,658,500	\$160,000	-	-	-	\$14,818,500

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$14,749,500	\$91,000	\$14,658,500
Restricted Funds	Restricted Programs Fund	\$265,000	\$105,000	\$160,000
Grant Funds	Grants - Gen. Gov.	\$115,000	\$115,000	-
	Totals	\$15,129,500	\$311,000	\$14,818,500

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Library Programs and Services	91.6	\$6,831,228	\$840,392	\$2,324,705	-	\$9,996,325
Library Resources	16.0	\$1,783,729	\$1,124,021	\$2,225,425	-	\$5,133,175
Totals	107.6	\$8,614,957	\$1,964,413	\$4,550,130	-	\$15,129,500

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

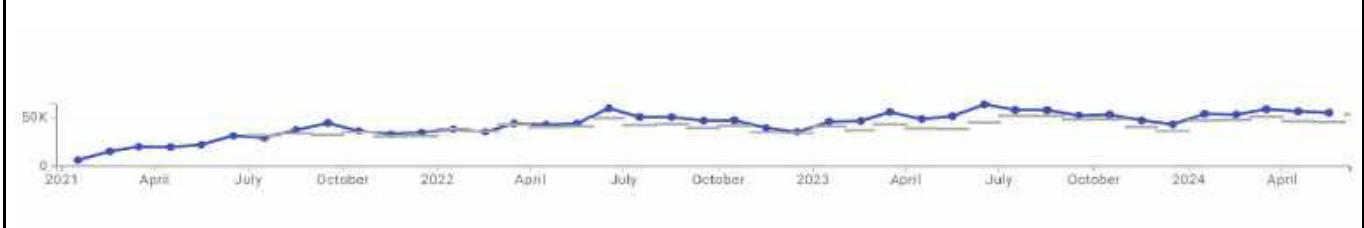
Library Services Library Services Business Objective

Public Purpose	Desired Outcomes
Mesa Public Library supports lifelong learning, empowers individuals, and strengthens the community by providing guidance to free information and resources.	- The community is provided with services and resources for lifelong learning

Performance Measures

Library In-House Visits

In-house library visits are collected and calculated monthly using electronic gate counters

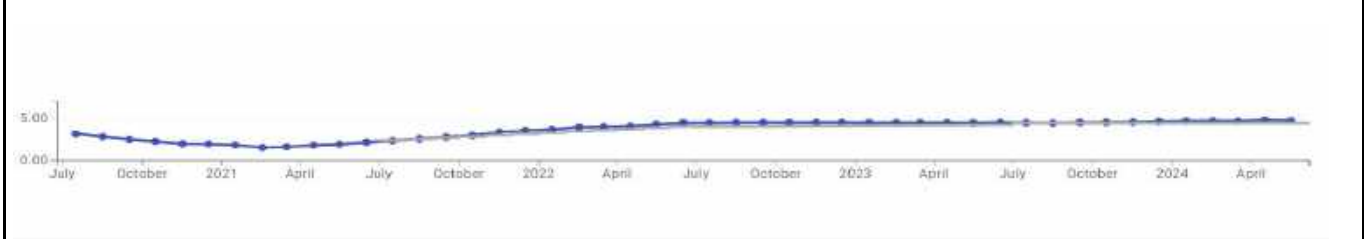


FY 2024/25 Average Monthly Target: 45.5K

Total number count by visit date

Library Services - Collection Turnover Rate

Determined monthly by dividing the number of circulations over the last 12 months by the number of items in the collection at that point in time



FY 2024/25 Average Monthly Target: 4.13

Calculated by summing the Turnover Rate by month.

Mayor and Council

Contact Information

Department Phone Number:	480-644-3000
Department Email:	council@mesaaz.gov
Department Address:	City of Mesa, Mayor & Council PO Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/government/mayor-council

Department Description

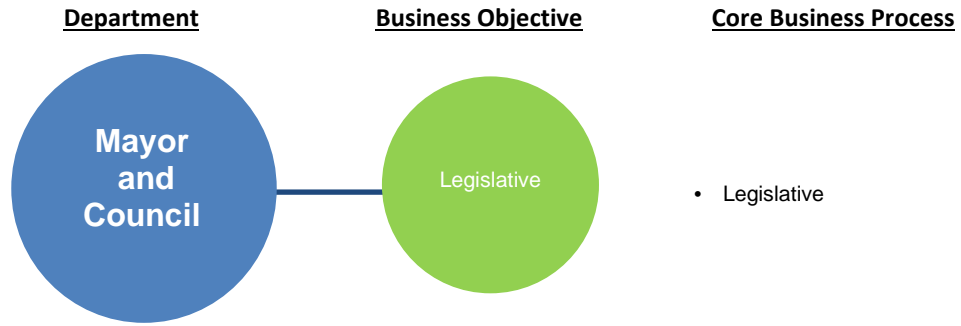
The Mayor and City Council constitute the elected legislative body and policy making body of the City. The Mayor is elected at-large every four years. Councilmembers are also elected to four-year terms from one of six electoral districts in Mesa. The City of Mesa is a council-manager form of government whereby the Council employs a City Manager who runs the day-to-day operations of the City.

Each year the Mesa City Council reviews and updates its strategic priorities and goals. The City Council's priorities and goals are broad statements that serve as the vision and priorities of Mesa. City staff refers to and responds to these priorities and goals in their operational planning and budget preparation. Innovation, Inclusion and Outstanding Services are the 'The Mesa Way.' The City of Mesa delivers innovative services and inclusive solutions for all residents, businesses and visitors through six Strategic Priorities.

- **Community Health & Safety** - Mesa is committed to safe and secure neighborhoods, parks, and businesses. We deliver outstanding public safety and community health through responsive, compassionate and inclusive services.
- **Skilled & Talented Workforce** - Every Mesa resident has access to exceptional education and the opportunity for employment success. We are forging a future-ready workforce through business and education partnerships and robust workforce training and development.
- **Neighborhoods & Placemaking** - Mesa's neighborhoods and community spaces are well-connected, clean, safe and welcoming. They are economically and socially dynamic places, are culturally vibrant and attractive, and are served by quality infrastructure.
- **Strong Community Connections** - Mesa inspires community confidence by emphasizing the importance of transparency, providing services the Mesa Way, and pursuing communications and engagement with all Mesa residents, businesses and community partners.
- **Thriving Economy** - Mesa's economy is strong, diverse and sustainable. We foster an environment for successful business retention and growth, and the intentional creation of entrepreneurial, high-quality jobs.
- **Sustainable Environment** - Mesa proactively and responsibly reduces urban heat, carbon emissions, and waste by protecting and conserving our valuable water supplies, environment, and other natural resources.

The Mesa City Council actively works to encourage citizen participation in the decision-making process. Whether it is through neighborhood meetings, advisory boards and committees, newsletters, telephone calls, email, letters, or social media, the Mesa City Council sets policies based on the input and needs of its citizens.

Department Operational Plans



Budgetary Highlights

The FY 2024/25 Adopted Budget is consistent with the FY 2023/24 Adopted Budget.

Department Operational Plans

Mayor and Council

Legislative Business Objective

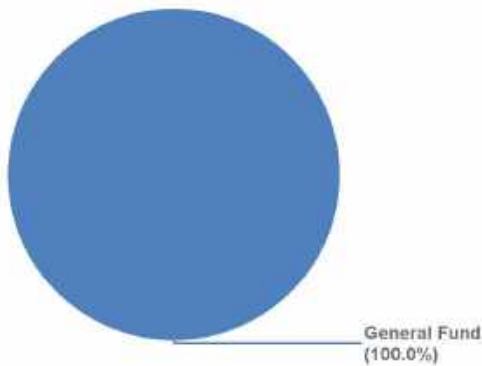
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$955,655	\$1,011,000	\$999,053	\$1,011,000
Totals	\$955,655	\$1,011,000	\$999,053	\$1,011,000

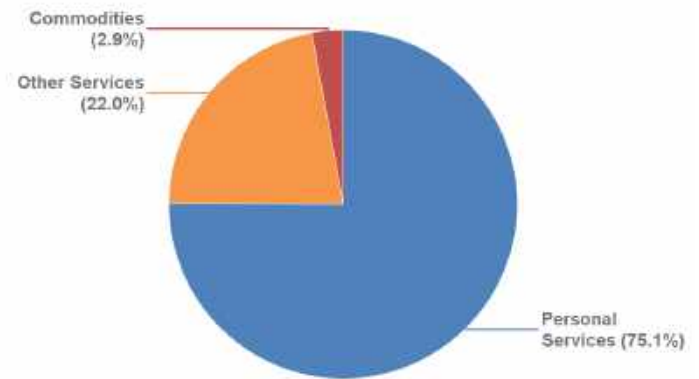
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		7.0		7.0
Personal Services	\$726,580	\$758,220	\$754,891	\$758,992
Other Services	\$200,320	\$223,280	\$216,562	\$222,822
Commodities	\$28,754	\$29,500	\$27,600	\$29,186
Totals	\$955,655	\$1,011,000	\$999,053	\$1,011,000

**Mayor and Council
FY 24/25 Operational Funding
\$1,011,000**



**Mayor and Council
FY 24/25 Operational Category
\$1,011,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Mayor and Council

Legislative Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Legislative	\$1,011,000	-	-	-	-	\$1,011,000
Expenditure Total	\$1,011,000	-	-	-	-	\$1,011,000
Expenditures Net of Revenues	\$1,011,000	-	-	-	-	\$1,011,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$1,011,000	-	\$1,011,000
Totals	\$1,011,000	-	\$1,011,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Legislative	7.0	\$758,992	\$222,822	\$29,186	-	\$1,011,000
Totals	7.0	\$758,992	\$222,822	\$29,186	-	\$1,011,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Mesa Fire and Medical Department

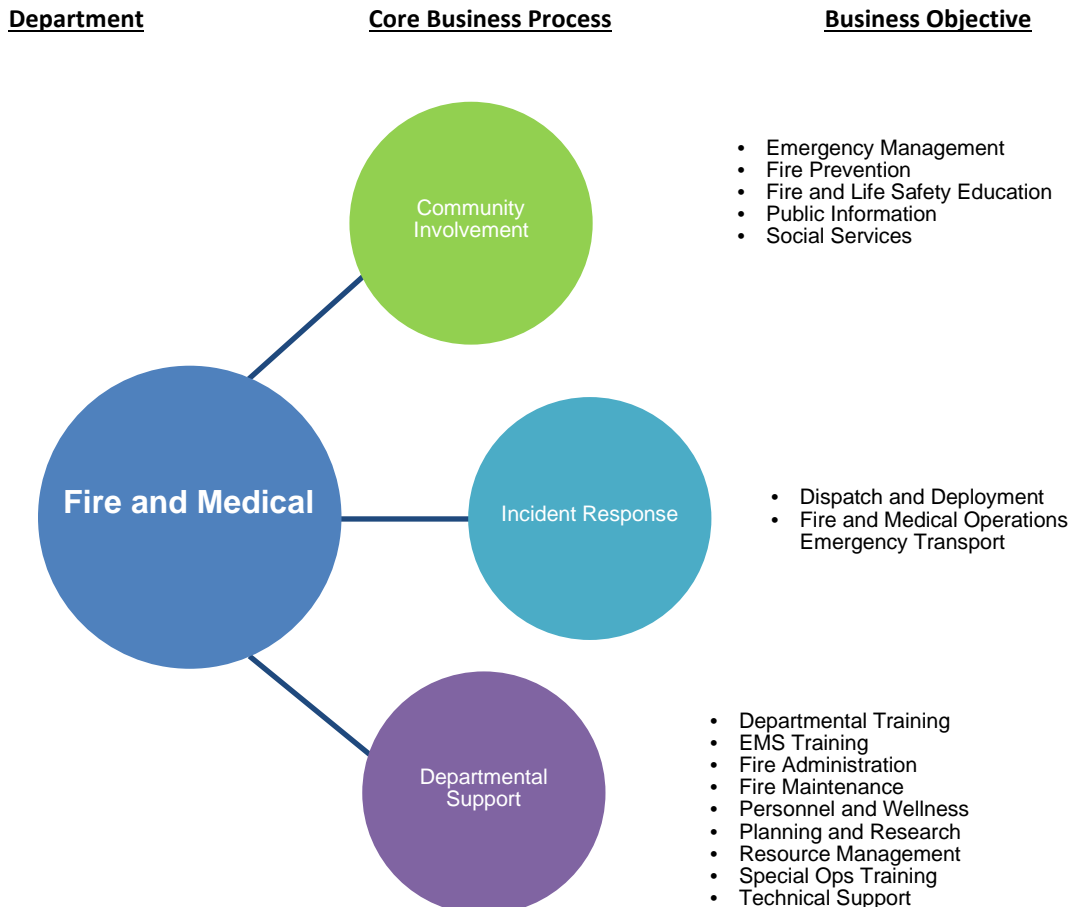
Contact Information

Department Phone Number: 480-644-2101
 Department Email: fireinfo@mesaaz.gov
 Department Address: City of Mesa, Mesa Fire and Medical
 13 W. 1st St.,
 Mesa, AZ 85201
 Website: <http://mesaaz.gov/residents/fire-medical>

Department Description

The Mesa Fire and Medical Department (MFMD) is a full-service public safety organization responsible for protecting life, property, and natural resources through the delivery of fire and emergency medical services. Emergency response, community outreach (public education, public information, and social services), prevention and disaster preparedness represent the core of the program. The department recognizes that it is an integral part of the community and is sensitive and responsive to citizen needs. Therefore, the organization is committed to improving service using innovative and efficient response models with an eye toward the future.

City Council Strategic Priorities **Community Health & Safety**



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget for the General Fund includes ongoing funding for a 12-hour Medical Response (MR) Unit with eight 12-hour positions including 4.0 FTE Firefighters, 2.0 FTE Fire Engineers, and 2.0 FTE Fire Captains. The MR Unit is intended to address the issue of high call volume for medical related emergencies. One-time funding is also included for a spring fire recruit academy. The Department identified efficiencies in the budget to help offset cost increases, including a tech services contract and other administrative costs. Other efficiencies were identified in the elimination of 5.0 vacant FTEs, including a Supplies Specialist, a Parts & Supply Supervisor, a Marketing Assistant, a Fire & Life Safety Education Administrator, and a Fire & Life Safety Education Specialist.

During FY 2023/24, ongoing capacity was added to support the Recruitment & Diversity and Peer Support programs.

The FY 2024/25 Adopted Budget for the Public Safety Sales Tax Fund includes additional ongoing capacity for 12 sworn positions for Fire Station 224 to include 6.0 FTE Fire Fighters, 3.0 FTE Fire Engineers, and 3.0 FTE Fire Captains.

The FY 2024/25 Ambulance Transport Fund Adopted Budget includes ongoing capacity in overtime for the continued build-out of the transport program. During FY 2023/24, the City added capacity to purchase seven ambulances. Additionally, 1.0 FTE Civilian Paramedic 24Hr and 1.0 FTE Civilian EMT 24Hr were added to support the conversion of three Medic Units from a 12-hour to 24-hour schedule.

The FY 2024/25 includes potential grant awards from the Salt River Pima Maricopa Indian Community for immunization supplies, and the Arizona Department of Homeland Security for equipment for training, meter maintenance calibration, and various equipment purchased for the Hazardous Materials Team (HAZMAT).

Department Operational Plans

Mesa Fire and Medical

Fire and Medical Business Objective

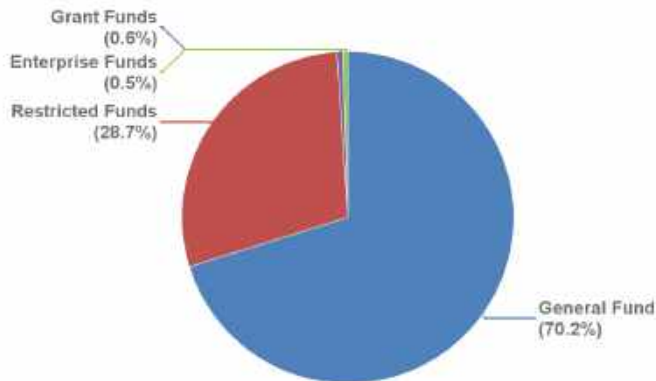
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$90,271,312	\$103,273,900	\$103,911,695	\$107,895,619
Restricted Funds	\$29,521,230	\$39,628,000	\$35,780,581	\$44,138,278
Other Funds	\$1,311,086	-	-	-
Grant Funds	\$1,264,247	\$827,342	\$377,374	\$884,945
Enterprise Funds	\$718,714	\$779,532	\$829,000	\$764,557
Totals	\$123,086,589	\$144,508,774	\$140,898,650	\$153,683,399

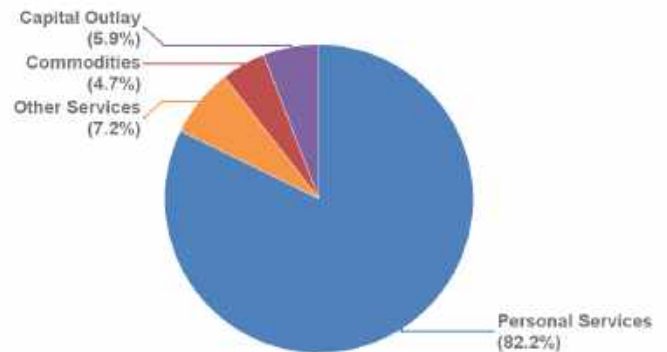
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		720.3		737.3
Personal Services	\$107,092,209	\$124,219,151	\$124,643,928	\$126,390,790
Other Services	\$8,614,319	\$10,315,415	\$8,484,584	\$11,104,931
Commodities	\$6,230,634	\$6,314,401	\$5,971,644	\$7,189,554
Capital Outlay	\$1,773,955	\$3,659,807	\$2,577,149	\$8,998,124
Offsets and Credits	-\$624,529	-	-\$778,655	-
Totals	\$123,086,589	\$144,508,774	\$140,898,650	\$153,683,399

**Mesa Fire and Medical
FY 24/25 Operational Funding
\$153,683,399**



**Mesa Fire and Medical
FY 24/25 Operational Category
\$153,683,399**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Mesa Fire and Medical

Fire and Medical Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure							
Community Involvement	Emergency Management	\$401,166	-	-	\$699,851	-	\$1,101,017
	Fire and Life Safety Education	\$413,195	\$31,708	-	-	-	\$444,903
	Fire Prevention	\$2,305,613	-	-	-	\$112,070	\$2,417,683
	Public Information	\$333,607	\$43,756	-	-	-	\$377,363
	Social Services	\$509,229	\$16,494	-	-	-	\$525,723
Departmental Support	Departmental Training	\$2,507,338	\$104,778	-	-	-	\$2,612,116
	EMS Training	\$3,481,391	\$77,478	-	\$185,094	-	\$3,743,963
	Fire Administration	\$4,322,835	\$30,465	-	-	-	\$4,353,300
	Fire Maintenance	\$3,870,140	-	-	-	-	\$3,870,140
	Personnel and Wellness	\$2,355,823	\$310,000	-	-	-	\$2,665,823
	Planning and Research	\$260,900	-	-	-	-	\$260,900
	Resource Management	\$12,117,056	\$379,401	-	-	-	\$12,496,457
	Special Ops Training	\$804,160	-	-	-	-	\$804,160
	Technical Support	\$4,279,738	-	-	-	-	\$4,279,738
	Incident Response	Dispatch and Deployment	\$4,182,657	\$1,205,947	-	-	-
Emergency Transportation Services		-	\$13,120,506	-	-	-	\$13,120,506
Fire and Medical Operations		\$65,750,771	\$28,817,745	-	-	\$652,487	\$95,221,003
Expenditure Total		\$107,895,619	\$44,138,278	-	\$884,945	\$764,557	\$153,683,399

Department Operational Plans

Mesa Fire and Medical

Fire and Medical Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Revenue							
Community Involvement	Emergency Management	-	-	-	\$699,851	-	\$699,851
	Fire and Life Safety Education	\$1,000	\$5,000	-	-	-	\$6,000
	Fire Prevention	\$1,095,055	-	-	-	-	\$1,095,055
	Public Information	-	\$10,000	-	-	-	\$10,000
	Social Services	-	\$8,000	-	-	-	\$8,000
Departmental Support	Departmental Training	\$94,500	\$33,600	-	-	-	\$128,100
	EMS Training	\$583,000	-	-	\$110,000	-	\$693,000
	Fire Maintenance	\$327,500	-	-	-	-	\$327,500
	Special Ops Training	\$35,900	-	-	-	-	\$35,900
	Technical Support	\$490,018	-	-	-	-	\$490,018
Incident Response	Dispatch and Deployment	\$2,442,342	\$312,800	-	-	-	\$2,755,142
	Emergency Transportation Services	-	\$19,200,000	-	-	-	\$19,200,000
	Fire and Medical Operations	\$1,527,352	\$5,000	-	-	-	\$1,532,352
Revenue Total		\$6,596,667	\$19,574,400	-	\$809,851	-	\$26,980,918
Expenditures Net of Revenues		\$101,298,952	\$24,563,878	-	\$75,094	\$764,557	\$126,702,481

Department Operational Plans

Mesa Fire and Medical

Fire and Medical Business Objective

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$8,858,480	-	\$8,858,480
	General Fund	\$99,037,139	\$6,596,667	\$92,440,472
Restricted Funds	Ambulance Transport	\$13,120,506	\$19,200,000	-\$6,079,494
	Public Safety Sales Tax	\$17,589,727	-	\$17,589,727
	Quality of Life Sales Tax	\$11,901,716	-	\$11,901,716
	Restricted Programs Fund	\$106,845	\$28,000	\$78,845
	Special Programs Fund	\$1,419,484	\$346,400	\$1,073,084
	Grants - Gen. Gov.	\$884,945	\$809,851	\$75,094
Enterprise Funds	Falcon Field Airport	\$764,557	-	\$764,557
Totals		\$153,683,399	\$26,980,918	\$126,702,481

Department Operational Plans

Mesa Fire and Medical

Fire and Medical Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*							
Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget	
Community Involvement	Emergency Management	2.0	\$449,279	\$452,624	\$59,470	\$139,644	\$1,101,017
	Fire and Life Safety Education	2.5	\$325,052	\$36,987	\$65,364	\$17,500	\$444,903
	Fire Prevention	20.0	\$2,288,222	\$119,102	\$10,359	-	\$2,417,683
	Public Information	2.0	\$253,119	\$63,589	\$60,655	-	\$377,363
	Social Services	4.0	\$446,524	\$34,152	\$45,047	-	\$525,723
Departmental Support	Departmental Training	6.5	\$2,028,804	\$145,973	\$437,339	-	\$2,612,116
	EMS Training	11.0	\$2,793,443	\$493,081	\$175,878	\$281,561	\$3,743,963
	Fire Administration	11.0	\$2,187,794	\$1,629,096	\$57,709	\$478,701	\$4,353,300
	Fire Maintenance	16.0	\$1,813,796	\$111,267	\$1,104,887	\$840,190	\$3,870,140
	Personnel and Wellness	7.5	\$1,525,239	\$943,350	\$153,234	\$44,000	\$2,665,823
	Planning and Research	2.0	\$241,319	\$19,281	\$300	-	\$260,900
	Resource Management	9.0	\$903,819	\$1,325,024	\$3,931,999	\$6,335,615	\$12,496,457
	Special Ops Training	2.0	\$649,725	\$76,609	\$77,826	-	\$804,160
	Technical Support	12.0	\$1,583,260	\$1,760,502	\$115,063	\$820,913	\$4,279,738
	Incident Response	Dispatch and Deployment	39.3	\$4,065,296	\$1,257,688	\$25,620	\$40,000
Emergency Transportation Services	105.0	\$10,401,115	\$1,900,181	\$819,210	-	\$13,120,506	
Fire and Medical Operations	485.5	\$94,434,984	\$736,425	\$49,594	-	\$95,221,003	
Totals		737.3	\$126,390,790	\$11,104,931	\$7,189,554	\$8,998,124	\$153,683,399

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

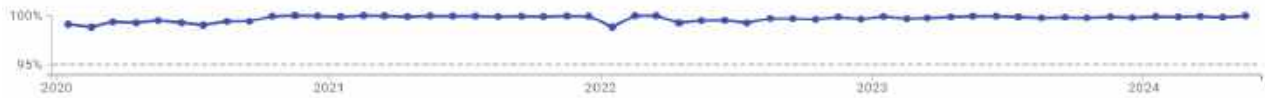
Mesa Fire and Medical Fire and Medical Business Objective

Public Purpose	Desired Outcomes
To serve with CARE (Compassion, Accountability, Respect & Excellence)	<ul style="list-style-type: none"> - Safe and efficient emergency response is provided to the community - Accidents and injuries are minimized through effective public education - Hazards are mitigated through prevention activities

Performance Measures

Fire/Medical - Percent of 911 calls answered within 15 seconds

Percent of 911 calls answered within 15 seconds.



FY 2024/25 Monthly Target: 95%

Calculated by displaying the recent value of percent of calls answered in 15 seconds or less.

Fire/Medical - EMS Travel Time (90th percentile)

Response time in minutes for 90% of the incidents that are a Code 3 priority code.



FY 2024/25 Monthly Target: 6.00 minutes

Time that MFMD Dispatch received the call from PD to Time the first 1st response unit's arrival on scene (regardless of agency).

Municipal Court

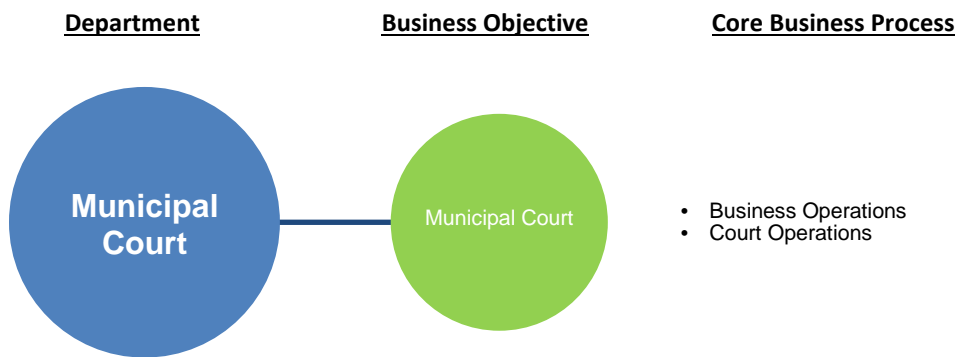
Contact Information

Department Phone Number: 480-644-2255
Department Email: courtinfo@mesaaz.gov
Department Address: City of Mesa, Municipal Court
250 East 1st Ave.
Mesa, AZ 85210
Website: <http://mesaaz.gov/government/court>

Department Description

The purpose of the Mesa Municipal Court is to service the public. It accomplishes this by providing friendly access to court services while protecting rights and liberties, upholding and interpreting the law, and magnifying public trust in the judicial system.

City Council Strategic Priorities Community Health & Safety



Budgetary Highlights

The FY 2024/25 Adopted Budget includes general fund support to maintain the services provided by the Community Court navigators that will no longer be funded by the County. Efficiencies were found in the elimination of unutilized electronic monitoring devices and a reduction in the use of Pro Tem Judges. Restricted funds from Court Sustainability Fees will support various court operations and a remodel of the Municipal Court’s third floor.

During FY 2023/24, 1.0 FTE Senior Program Assistant was added to support the Community Court.

Department Operational Plans

Municipal Court

Municipal Court Business Objective

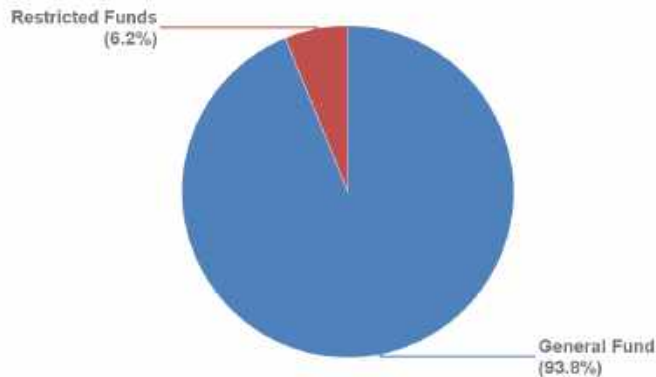
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$8,629,628	\$9,678,244	\$8,880,124	\$10,268,515
Restricted Funds	\$240,646	\$353,756	\$491,402	\$675,533
Grant Funds	\$30,175	-	\$600	-
Totals	\$8,900,450	\$10,032,000	9,372,126	\$10,944,048

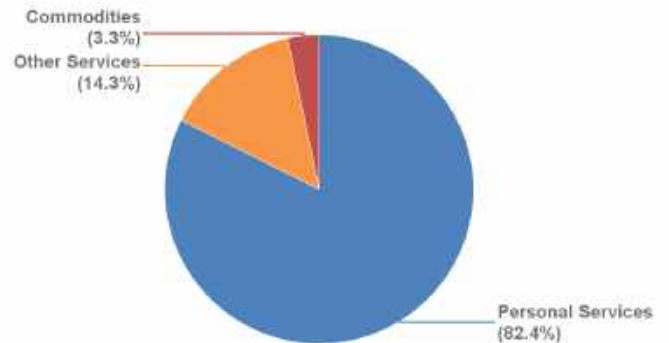
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		90.0		91.0
Personal Services	\$7,756,425	\$8,806,803	\$7,984,798	\$9,015,880
Other Services	\$1,028,959	\$1,074,014	\$1,131,093	\$1,568,011
Commodities	\$115,066	\$151,183	\$256,235	\$360,157
Totals	\$8,900,450	\$10,032,000	\$9,372,126	\$10,944,048

**Municipal Court
FY 24/25 Operational Funding
\$10,944,048**



**Municipal Court
FY 24/25 Operational Category
\$10,944,048**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Municipal Court

Municipal Court Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Business Operations	\$3,409,094	\$79,356	-	-	-	\$3,488,450
	Court Operations	\$6,859,421	\$596,177	-	-	-	\$7,455,598
	Expenditure Total	\$10,268,515	\$675,533	-	-	-	\$10,944,048
Revenue	Business Operations	\$6,877,400	\$233,068	-	-	-	\$7,110,468
	Court Operations	-	\$60,000	-	-	-	\$60,000
	Revenue Total	\$6,877,400	\$293,068	-	-	-	\$7,170,468
	Expenditures Net of Revenues	\$3,391,115	\$382,465	-	-	-	\$3,773,580

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$10,268,515	\$6,877,400	\$3,391,115
Restricted Funds	Restricted Programs Fund	\$675,533	\$290,568	\$384,965
	Special Programs Fund	-	\$2,500	-\$2,500
	Totals	\$10,944,048	\$7,170,468	\$3,773,580

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Business Operations	35.5	\$3,037,315	\$415,135	\$36,000	-	\$3,488,450
Court Operations	55.5	\$5,978,565	\$1,152,876	\$324,157	-	\$7,455,598
Totals	91.0	\$9,015,880	\$1,568,011	\$360,157	-	\$10,944,048

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

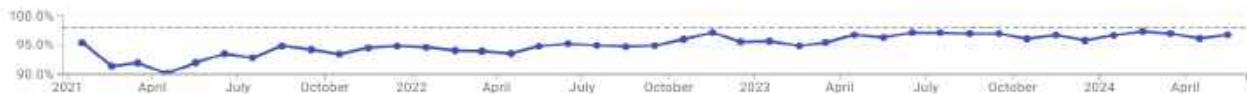
Municipal Court Municipal Court Business Objective

Public Purpose	Desired Outcomes
<p>The public purpose of the Mesa Municipal Court is to serve the public. It accomplishes this by providing friendly access to court services while protecting rights and liberties, upholding and interpreting the law, and magnifying public trust in the judicial system.</p>	<ul style="list-style-type: none"> - Deliver accessible justice in individual cases in a manner that promotes public trust and confidence - Deter criminal behavior thereby improving the safety of the community - Rehabilitate persons convicted of crimes to the extent that the offender, any victims, and the community share a sense of wellbeing

Performance Measures

Municipal Court- Time to Disposition

Percentage of cases disposed or otherwise resolved within established time frames (6 months or less).

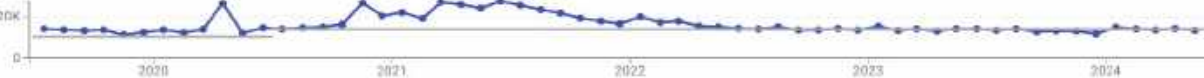


FY 2024/25 Monthly Target: 98%

The standard for Time to Disposition is the case "Age in Days" is within 180 days.

Municipal Court -Telephone IVR Activity

Aggregate measure of the number of calls handled by the IVR (Interactive Voice Response).



FY 2024/25 Monthly Target: 14K

This dataset provides information regarding the number of telephone calls that are handled by the Court's IVR (Interactive Voice Response System) and the Court's Resources (Agents/Staff). The focus of this Performance Measure is on the calls handled by the IVR.

Office of Enterprise Resource Planning (ERP) Management

Contact Information

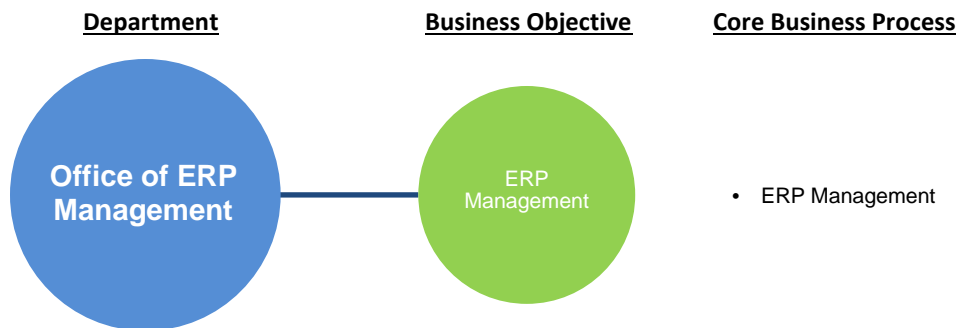
Department Address: City of Mesa, Office of ERP Management
PO Box 1466
Mesa, AZ 85211

Department Description

The Office of ERP Management supports the group of citywide business systems collectively referred to as the ERP (Enterprise Resource Planning). The ERP includes Performance Budgeting, Financials, Purchasing, Vendor Self Service, Human Resources, Payroll, Timekeeping, Recruiting, and Debt & Investment Management systems. Primary department functions include security and workflow administration along with citywide functional training for central office staff, department users, and managers.

In addition to operational support, the department acts as a primary liaison to its vendor partners to improve issues management, contribute to ongoing product development, and promote city-driven product enhancement requests and strategic ERP roadmap and lifecycle planning.

City Council Strategic Priorities *Skilled & Talented Workforce, Strong Community Connections, Thriving Economy*



Budgetary Highlights

The FY 2024/25 Adopted Budget is consistent with the FY 2023/24 Adopted Budget.

Department Operational Plans

Office of ERP Management

ERP Management Business Objective

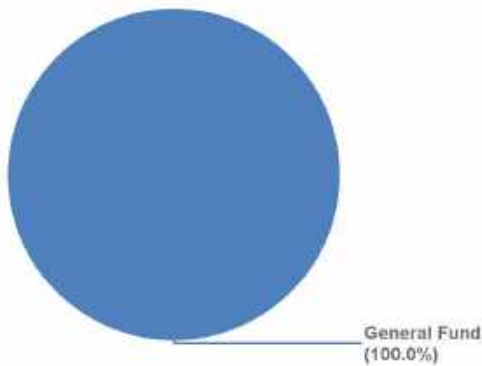
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$777,192	\$947,000	\$919,487	\$977,000
Totals	\$777,192	\$947,000	919,487	\$977,000

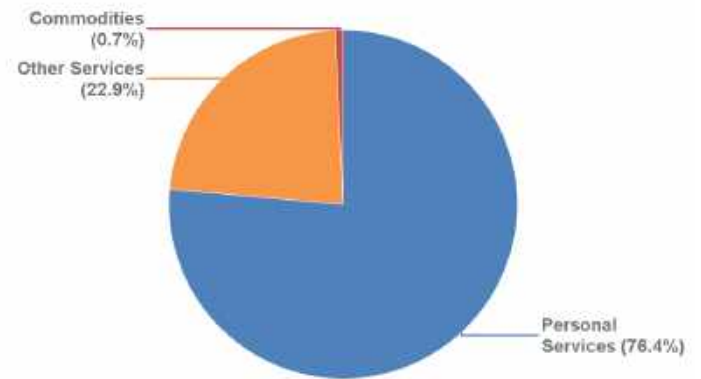
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		6.0		6.0
Personal Services	\$622,675	\$716,863	\$716,863	\$746,154
Other Services	\$68,376	\$222,513	\$195,000	\$223,586
Commodities	\$86,141	\$7,624	\$7,624	\$7,260
Totals	\$777,192	\$947,000	\$919,487	\$977,000

**Office of ERP Management
FY 24/25 Operational Funding
\$977,000**



**Office of ERP Management
FY 24/25 Operational Category
\$977,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Office of ERP Management

ERP Management Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure ERP Management	\$977,000	-	-	-	-	\$977,000
Expenditure Total	\$977,000	-	-	-	-	\$977,000
Expenditures Net of Revenues	\$977,000	-	-	-	-	\$977,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$977,000	-	\$977,000
Totals	\$977,000	-	\$977,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
ERP Management	6.0	\$746,154	\$223,586	\$7,260	-	\$977,000
Totals	6.0	\$746,154	\$223,586	\$7,260	-	\$977,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Office of Management and Budget

Contact Information

Department Phone Number: 480-644-5799
Department Email: omboperations@mesaaz.gov
Department Address: City of Mesa, Office of Management & Budget
20 E Main St.,
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/government/office-of-management-budget>

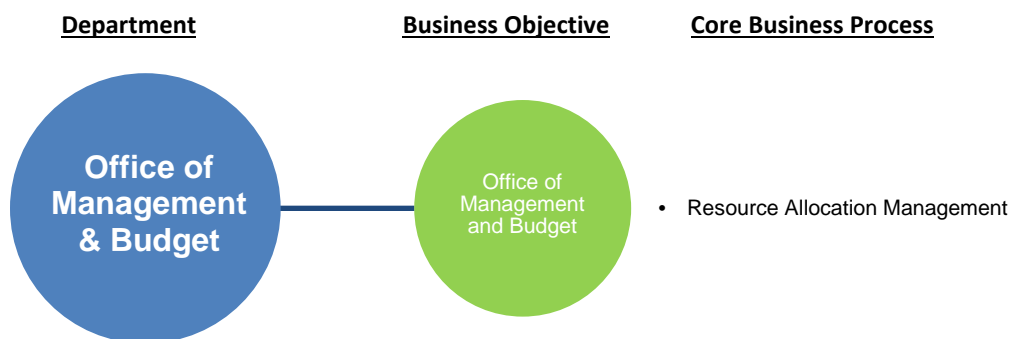
Department Description

The Office of Management and Budget's (OMB) public purpose is to ensure the effective and efficient use of resources to sustain quality services for the residents of Mesa.

The OMB is responsible for city-wide resource allocation processes, operational process improvements, and financial transparency. Strives to ensure that policies and procedures are in alignment with industry best-practices, resources are consumed in an effective and efficient manner, and financial and managerial communication with decision makers is timely and accurate.

The OMB develops and manages the annual operating budget and the five-year capital improvement program; forecasts city-wide revenues, expenditures, and fund balances; establishes forecast scenarios for utility consumption, estimated revenues, expenses, and rate recommendations; and conducts special projects.

City Council Strategic Priorities Thriving Economy



Budgetary Highlights

The FY 2024/25 Adopted Budget includes a reduction in a pension software subscription to assist with offsetting increases in costs.

During FY 2023/24, Data and Performance Management separated from OMB and became its own department by shifting 15.0 FTE to Data and Performance Management.

Department Operational Plans

Office of Management and Budget

Office of Management and Budget Business Objective

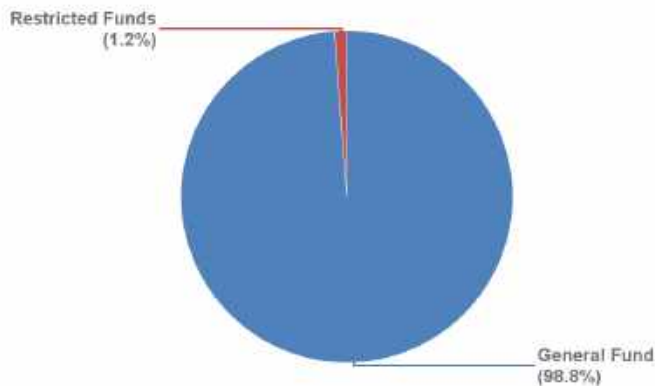
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$3,317,022	\$4,095,759	\$1,980,591	\$2,058,759
Restricted Funds	-	\$25,241	\$25,241	\$25,241
Totals	\$3,317,022	\$4,121,000	\$2,005,832	\$2,084,000

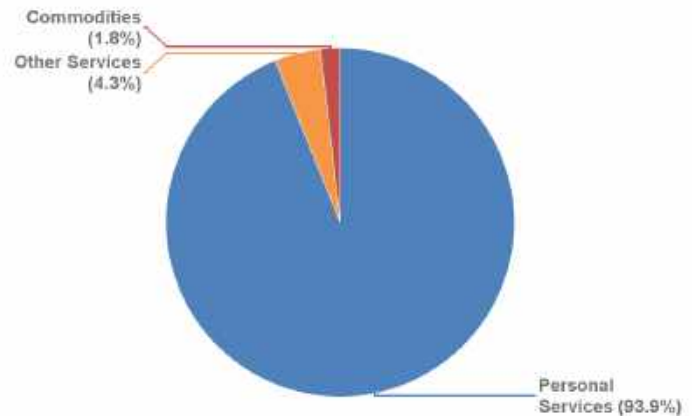
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		29.0		14.0
Personal Services	\$3,006,155	\$3,915,347	\$1,850,241	\$1,956,801
Other Services	\$133,283	\$118,152	\$77,862	\$89,090
Commodities	\$177,584	\$87,501	\$77,729	\$38,109
Totals	\$3,317,022	\$4,121,000	\$2,005,832	\$2,084,000

**Office of Management and Budget
FY 24/25 Operational Funding
\$2,084,000**



**Office of Management and Budget
FY 24/25 Operational Category
\$2,084,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Office of Management and Budget

Office of Management and Budget Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Resource Allocation Management	\$2,058,759	\$25,241	-	-	-	\$2,084,000
Expenditure Total		\$2,058,759	\$25,241	-	-	-	\$2,084,000
Expenditures Net of Revenues		\$2,058,759	\$25,241	-	-	-	\$2,084,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$2,058,759	-	\$2,058,759
Restricted Funds	Cadence CFD - Operating	\$7,362	-	\$7,362
	Eastmark CFD 1 - Operating	\$10,517	-	\$10,517
	Eastmark Community Facilities District No. 2	\$7,362	-	\$7,362
Totals		\$2,084,000	-	\$2,084,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Resource Allocation Management	14.0	\$1,956,801	\$89,090	\$38,109	-	\$2,084,000
Totals	14.0	\$1,956,801	\$89,090	\$38,109	-	\$2,084,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

**Office of Management and Budget
Office of Management and Budget Business Objective**

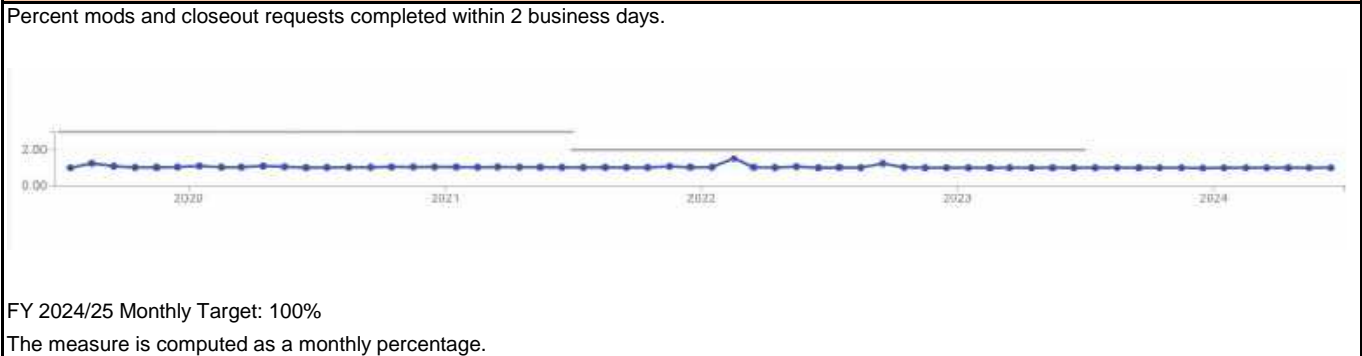
Public Purpose	Desired Outcomes
To ensure the effective and efficient use of resources in order to sustain the delivery of quality services for the residents of Mesa.	<ul style="list-style-type: none"> - City resources are managed well - City is delivering on outcomes

Performance Measures

Average Number of Days to Process CIP Modifications



OMB -CIP Modifications Completed



Parks, Recreation and Community Facilities

Contact Information

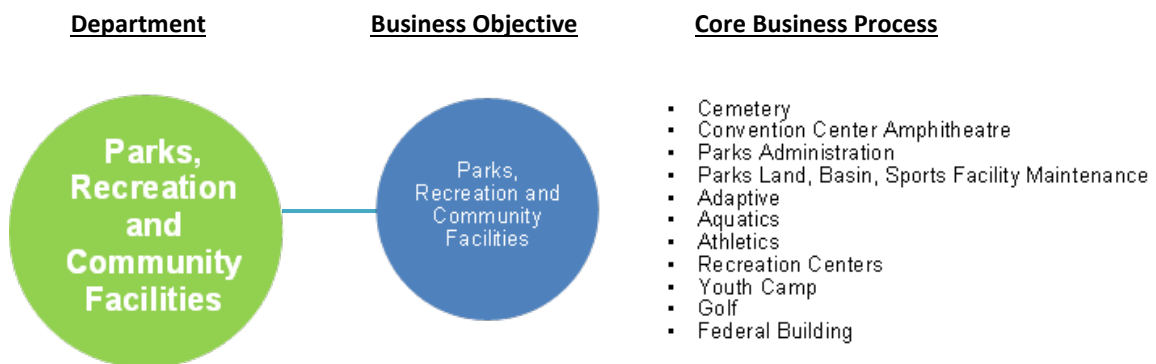
Department Phone Number: 480-644-7529
 Department Email: parksrecinfo@mesaaz.gov
 Department Address: City of Mesa, Parks, Recreation and Community Facilities
 708 W. Baseline Rd., Building 4
 City of Mesa, AZ 85210
 Website: <http://www.mesaparks.com/home>

Department Description

The Parks, Recreation and Community Facilities Department (PRCF) contributes to a healthy and vibrant community by providing exceptional experiences and services to those who live, work, and play in Mesa. PRCF is committed to being responsible stewards of parklands and facilities, providing safe spaces and places for people to enjoy. PRCF is dedicated to financial transparency and resource management, focusing on services that meet the ever-changing needs of our community.

Parks, Recreation and Commercial Facilities aims to help residents enjoy Mesa to the fullest through a comprehensive park system that spans more than 2,000 acres. This comprehensive park system includes 209 parks with unique playgrounds, four fishing lakes, three dog parks, nine aquatic centers, splash pads, first-class athletic fields, five community recreation centers, a tennis and pickleball center, a convention center, a 5,000-seat amphitheater, a community meeting venue, a golf course, a cemetery, and two spring training baseball stadiums (Spring Training Home for the Chicago Cubs and Oakland A’s).

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking, Sustainable Environment, Skilled & Talented Workforce*



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget includes the addition of 1.0 FTE Recreation Programmer and the conversion of a 0.2 FTE part-time to 1.0 FTE Recreation Specialist for the increase in demand in adaptive program and services. Additionally, the budget includes the conversion of 0.6 FTE part-time Recreation Specialist to 1.0 FTE to cover the increased demand of planning obligations for City of Mesa events and funding for the transfer of utilities and maintenance costs from Mesa Public Schools at nine pools. Due to the large and diverse nature of the Parks, Recreation and Community Facilities Department, efficiencies were identified, and budget was reduced to help offset in the other cost increases.

The Mesa Tennis and Pickleball Center has seen an increase in the number of visitors using the center. The budget includes additional capacity for instructors, minor equipment, materials, and supplies, which will be offset by increased revenues.

During FY 2023/24, 1.0 FTE Recreation Programmer was added to support the recreation Fun 'N Fitness program. Positions have also been added to support the increased activity at the Mesa Convention Center, Amphitheatre, and The Post, including 1.0 FTE Booking and Sales Specialist, 1.0 FTE Lead Service Worker, and 1.0 FTE Service Worker, as well as the conversion of 0.5 FTE Administrative Support Assistant II to 1.0 FTE.

Department Operational Plans

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

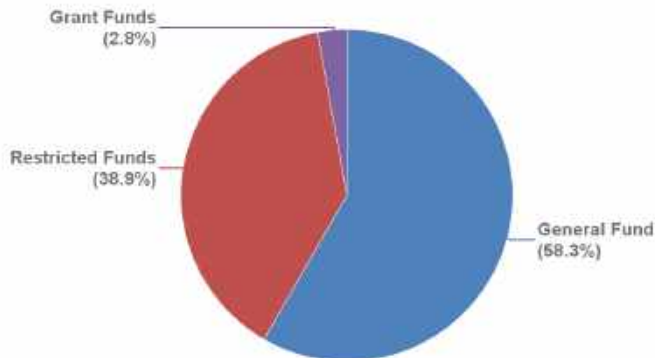
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$23,576,725	\$28,227,880	\$27,231,395	\$30,931,968
Restricted Funds	\$18,638,449	\$19,132,706	\$19,354,594	\$20,614,942
Grant Funds	\$11,175	\$200,000	\$384,112	\$1,505,626
Totals	\$42,226,349	\$47,560,586	\$46,970,101	\$53,052,536

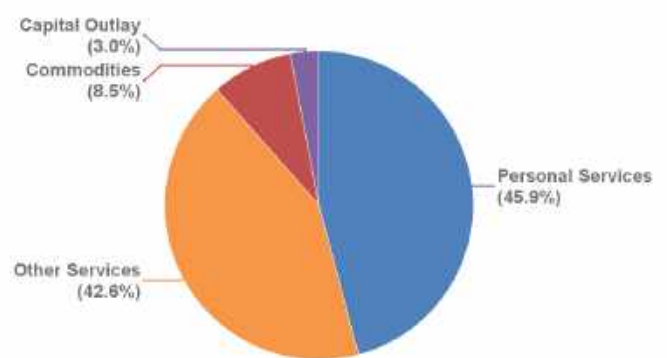
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		314.6		321.3
Personal Services	\$20,265,421	\$22,731,232	\$23,275,611	\$24,342,418
Other Services	\$18,233,747	\$19,116,715	\$18,991,308	\$22,597,196
Commodities	\$3,612,503	\$4,566,183	\$4,216,102	\$4,526,119
Capital Outlay	\$114,679	\$1,146,456	\$487,080	\$1,586,803
Totals	\$42,226,349	\$47,560,586	\$46,970,101	\$53,052,536

**Parks, Recreation and Community Facilities
FY 24/25 Operational Funding
\$53,052,536**



**Parks, Recreation and Community Facilities
FY 24/25 Operational Category
\$53,052,536**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure							
Commercial	Cemetery	-	\$1,471,112	-	-	-	\$1,471,112
	Convention Center/ Amphitheatre	-	\$5,823,901	-	-	-	\$5,823,901
	Federal Building	\$673,357	-	-	-	-	\$673,357
	Golf	\$135,727	-	-	-	-	\$135,727
Recreation	Adaptive	\$940,079	-	-	-	-	\$940,079
	Aquatics	\$7,195,392	-	-	-	-	\$7,195,392
	Athletics	\$2,339,178	-	-	-	-	\$2,339,178
	Recreation Centers	\$2,623,291	-	-	\$50,000	-	\$2,673,291
	Youth Camp	\$740,650	-	-	\$194,000	-	\$934,650
Resource Management	Parks Administration	\$6,314,807	\$1,979,289	-	\$200,000	-	\$8,494,096
	Parks Land, Basin, Sports Facility Maintenance	\$9,969,487	\$11,340,640	-	\$1,061,626	-	\$22,371,753
Expenditure Total		\$30,931,968	\$20,614,942	-	\$1,505,626	-	\$53,052,536

Department Operational Plans

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Revenue							
Commercial	Cemetery	-	\$2,016,800	-	-	-	\$2,016,800
	Convention Center/ Amphitheatre	-	\$6,107,900	-	-	-	\$6,107,900
	Federal Building	\$20,650	-	-	-	-	\$20,650
Recreation	Adaptive	\$126,204	-	-	-	-	\$126,204
	Aquatics	\$2,324,906	-	-	-	-	\$2,324,906
	Athletics	\$2,096,300	-	-	-	-	\$2,096,300
	Recreation Centers	\$778,300	-	-	\$50,000	-	\$828,300
	Youth Camp	\$160,100	-	-	-	-	\$160,100
Resource Management	Parks Administration	\$610,697	\$755,000	-	\$200,000	-	\$1,565,697
	Parks Land, Basin, Sports Facility Maintenance	\$47,300	\$43,000	-	\$1,061,626	-	\$1,151,926
Revenue Total		\$6,164,457	\$8,922,700	-	\$1,311,626	-	\$16,398,783
Expenditures Net of Revenues		\$24,767,511	\$11,692,242	-	\$194,000	-	\$36,653,753

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$1,284,218	-	\$1,284,218
	General Fund	\$29,647,750	\$6,164,457	\$23,483,293
Restricted Funds	Cemetery	\$1,471,112	\$1,866,800	-\$395,688
	Cemetery Reserve	-	\$150,000	-\$150,000
	Commercial Facilities Fund	\$8,284,929	\$6,185,900	\$2,099,029
	Environmental Compliance Fee	\$9,376,146	-	\$9,376,146
	Restricted Programs Fund	\$1,430,170	\$525,000	\$905,170
	Special Programs Fund	\$52,585	\$195,000	-\$142,415
Grant Funds	Grants - Gen. Gov.	\$1,311,626	\$1,311,626	-
	Relief Fund	\$194,000	-	\$194,000
Totals		\$53,052,536	\$16,398,783	\$36,653,753

Department Operational Plans

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*						
Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Commercial						
Cemetery	12.9	\$1,106,111	\$236,552	\$128,449	-	\$1,471,112
Convention Center/ Amphitheatre	21.4	\$1,963,969	\$3,564,390	\$95,542	\$200,000	\$5,823,901
Federal Building	2.0	\$210,152	\$394,105	\$69,100	-	\$673,357
Golf	.2	\$30,082	\$105,645	-	-	\$135,727
Recreation						
Adaptive	9.1	\$764,182	\$124,205	\$51,692	-	\$940,079
Aquatics	63.0	\$4,458,977	\$1,817,259	\$509,156	\$410,000	\$7,195,392
Athletics	31.0	\$1,693,004	\$417,404	\$226,970	\$1,800	\$2,339,178
Recreation Centers	36.7	\$2,139,403	\$360,215	\$173,673	-	\$2,673,291
Youth Camp	12.4	\$820,096	\$50,014	\$64,540	-	\$934,650
Resource Management						
Parks Administration	47.5	\$4,293,462	\$2,876,332	\$1,171,717	\$152,585	\$8,494,096
Parks Land, Basin, Sports Facility Maintenance	85.2	\$6,862,980	\$12,651,075	\$2,035,280	\$822,418	\$22,371,753
Totals	321.3	\$24,342,418	\$22,597,196	\$4,526,119	\$1,586,803	\$53,052,536

FTE count is rounded to the nearest tenth.
 Amounts are rounded to the nearest dollar.
 *Offsets and Credits are not included.

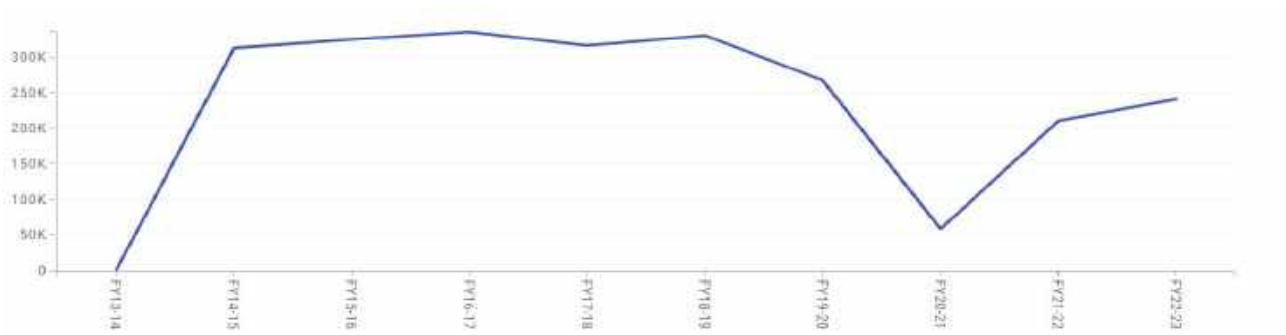
Parks, Recreation and Community Facilities Parks, Recreation and Community Facilities Business Objective

Public Purpose	Desired Outcomes
<p>We contribute to a healthy and vibrant community by providing exceptional experiences and services to those who live, work and play in Mesa.</p>	<ul style="list-style-type: none"> - The community enjoys the benefits of urban forests, natural areas, and waters that endure and captivate - Recreation that inspires personal growth, healthy lifestyles, and a sense of community is readily available - Dynamic parks that shape city character and meet diverse community needs are created and maintained - Residents enjoy a safe place to play, celebrate, contemplate and recreate

Performance Measures

Recreation Centers Utilization

Total number of attendees at all parks, recreation and community facilities



FY 2024/25 Monthly Target:

Calculated by taking the sum of visits by Fiscal Year

Total Aquatics Attendance

The number of registered participants, paid admissions, coalition practice and event attendance, reservation attendees, and special event attendance who use the pool on a year-round basis.



FY 2024/25 Monthly Target:

Calculated by taking the sum of "Attendance" filtered by "Site Name" = Pools/Aquatics by "Event Start Date" for the given time period.

Police Department

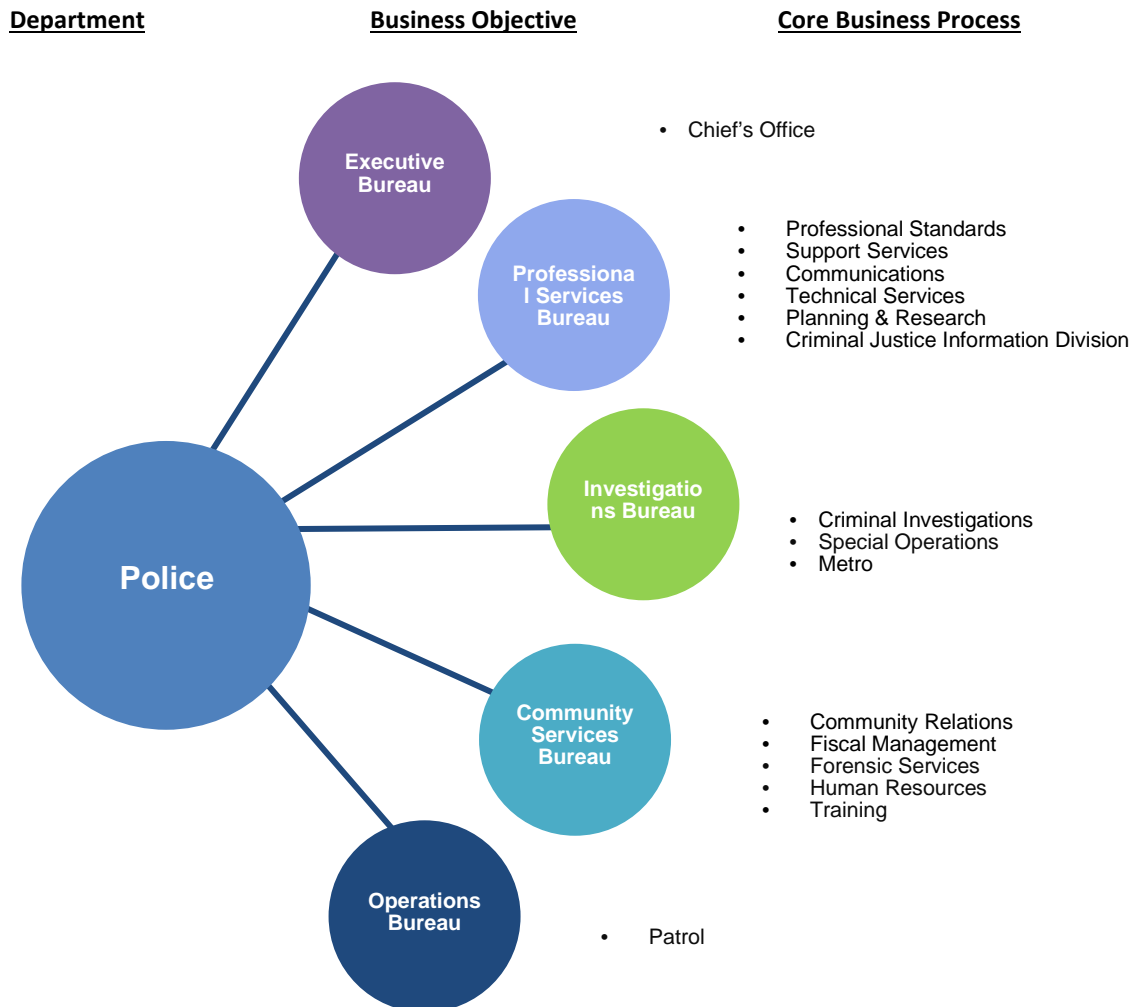
Contact Information

Department Phone Number: 480-644-2030
 Department Contact Form: <https://www.mesaazpolice.gov/community/contact-the-mesa-police-department>
 Department Address: City of Mesa, Police
 130 N. Robson
 Mesa AZ 85201
 Website: <https://www.mesaazpolice.gov/home-police>

Department Description

The Police Department is responsible for promoting an exceptional quality of life within the Mesa community by creating and maintaining a safe environment for the community to thrive. The department’s highest priorities are to protect life and property, preserve the peace, and uphold the rights of individuals. The department accomplishes its mission by partnering with our community to prevent and reduce crime and to ensure procedural justice by building trust, showing respect, and preserving human rights.

City Council Strategic Priorities **Community Health & Safety, Neighborhoods & Placemaking**



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget General Fund includes capacity for additional sworn overtime based on historical and forecasted data, a one-year contract extension for Axon temporary employees to provide continued assistance with backlog of digital media requests, and the second year of the Weekend Premium Pay pilot for sworn officers. To oversee the ballistics evidence program NIBIN, a vacant (1.0) FTE Police Officer (Detective) will be converted into two civilian positions, 1.0 FTE Sr. Program Assistant and 1.0 FTE Program Assistant. Efficiencies were identified and reductions made in maintenance and repairs, supplies, and software expenditures. Additionally, the Department will reduce two vacant positions, including 1.0 FTE Civilian Helicopter Pilot and 1.0 FTE Tactical K-9 Officer, to assist with offsetting cost increases. Finally, one vacant Police Officer assigned to Community Services will be eliminated and moved over to Community Services as a Homeless Solutions Public Safety Liaison.

The Public Safety Sales Tax Fund is voter-approved sales tax revenue restricted to Public Safety programs and projects. The FY 2024/25 Adopted Budget includes funding for the Police Headquarter remodel. This is the sixth year of the staffing plan for the Police Department as it continues to expand with the growing needs of the city. On-going capacity includes 10.0 FTEs, including 5.0 FTE Police Officers in Major Crimes, Narcotics, and Traffic, 4.0 FTE civilian Police Service Officer II, and 1.0 FTE Senior Program Assistant. The Adopted Budget also includes one-time and ongoing costs for unmanned aerial systems (UAS) to support patrol and tactical operations, Drone First Responder program, and several cyber-security network enhancements.

The Police budgeted approximately \$3.7 million in grant awards for FY 2024/25. Notable anticipated grant awards include the following:

- \$953K for support for the Mesa Family Advocacy Center.
- \$900K Homeland Security Grants to provide funds for training and equipment to support Homeland Security initiatives.
- \$412K Governor's Office of Highway Safety (GOHS) Grant to provide resources, overtime for DUI and traffic enforcement activities, and safety equipment for the City's Traffic Safety Program included support for Prop 207 related activities.
- \$465K in multiple forensics grants. The National Institute of Justice DNA Backlog Program Grant provides resources for forensic personnel and equipment to enhance analyzing forensic DNA to reduce system backlog. The Coverdell Grant allows for the acquisition of equipment to assist in crime scene analysis and training for forensic personnel. The Forensics Crime Lab Grant provides funding for training and equipment.
- \$170K Justice Assistance Grant (JAG) to support improving technology services in the Police Department.
- \$320K Office of Justice Programs Bureau of Justice Assistance Hate Crime Grant to support personnel in developing a comprehensive approach to address hate crimes in the City of Mesa.
- \$90K High Intensity Drug Trafficking Areas (HIDTA) Grant to provide funding for officer overtime to coordinate activities that address drug trafficking in specific designated areas of the United States.

Department Operational Plans

Police

Police Business Objective

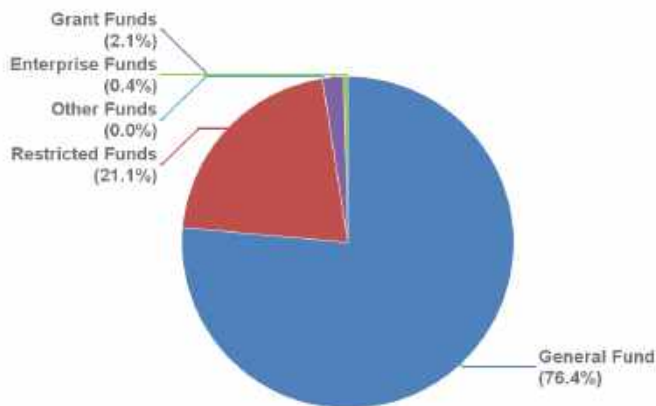
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$207,687,472	\$217,601,816	\$224,952,046	\$244,092,683
Restricted Funds	\$39,205,468	\$53,374,373	\$45,611,589	\$67,331,901
Other Funds	\$40,606	\$43,907	\$45,857	\$47,147
Grant Funds	\$2,142,862	\$5,581,558	\$1,668,837	\$6,570,935
Enterprise Funds	\$1,318,062	\$1,255,166	\$1,455,802	\$1,311,585
Totals	\$250,394,470	\$277,856,820	\$273,734,131	\$319,354,251

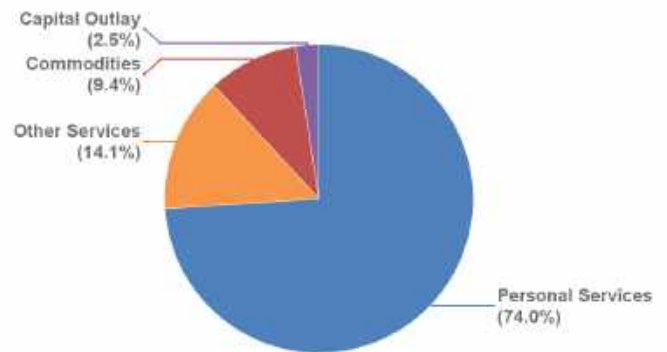
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		1,411.0		1,420.0
Personal Services	\$214,078,260	\$220,049,502	\$239,140,269	\$236,232,870
Other Services	\$27,457,377	\$29,112,207	\$24,885,249	\$45,101,279
Commodities	\$6,112,916	\$21,387,644	\$8,135,705	\$30,176,594
Capital Outlay	\$2,884,806	\$7,307,467	\$1,572,908	\$7,843,508
Offsets and Credits	-\$138,889	-	-	-
Totals	\$250,394,470	\$277,856,820	\$273,734,131	\$319,354,251

**Police
FY 24/25 Operational Funding
\$319,354,251**



**Police
FY 24/25 Operational Category
\$319,354,251**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Police

Police Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure							
Community Services Bureau	Community Relations	\$1,905,663	\$100,605	-	-	-	\$2,006,268
	Fiscal Management	\$18,819,387	\$10,820,832	-	\$300,000	-	\$29,940,219
	Forensic Services	\$11,229,000	\$755,794	-	\$1,020,266	-	\$13,005,060
	Human Resources	\$3,407,082	\$88,351	-	\$50,900	-	\$3,546,333
	Training & Wellness	\$13,946,524	\$3,613,662	-	-	\$917	\$17,561,103
Executive Services Bureau	Chief's Office	\$6,722,853	\$2,096,691	-	-	-	\$8,819,544
Investigations Bureau	Criminal Investigations	\$15,116,456	\$746,536	-	\$1,609,574	-	\$17,472,566
	Metro	\$17,130,137	\$5,921,205	\$47,147	\$2,799,947	-	\$25,898,436
	Special Operations	\$18,679,335	\$1,499,630	-	\$168,672	-	\$20,347,637
Operations Bureau	Patrol	\$84,406,021	\$32,550,869	-	\$50,000	\$1,310,668	\$118,317,558
Professional Services Bureau	Communications	\$11,570,206	\$369,867	-	-	-	\$11,940,073
	Criminal Justice Information Division	\$6,958,209	\$256,552	-	-	-	\$7,214,761
	Planning & Research	\$924,388	\$446,677	-	-	-	\$1,371,065
	Professional Standards	\$2,376,252	\$402,562	-	-	-	\$2,778,814
	Support Services	\$12,889,115	\$1,998,865	-	-	-	\$14,887,980
	Technical Services	\$18,012,055	\$5,663,203	-	\$571,576	-	\$24,246,834
Expenditure Total		\$244,092,683	\$67,331,901	\$47,147	\$6,570,935	\$1,311,585	\$319,354,251

Department Operational Plans

Police

Police Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Revenue							
Community Services Bureau	Fiscal Management	\$425,000	-	-	\$300,000	-	\$725,000
	Forensic Services	\$1,720,007	\$56,000	-	\$909,055	-	\$2,685,062
	Human Resources	-	-	-	\$50,900	-	\$50,900
	Training & Wellness	\$345,650	\$200,000	-	-	-	\$545,650
Executive Services Bureau	Chief's Office	\$12,000	\$1,275,000	-	-	-	\$1,287,000
Investigations Bureau	Criminal Investigations	\$179,072	-	-	\$1,406,832	-	\$1,585,904
	Metro	\$2,431,164	\$60,000	-	\$2,801,738	-	\$5,292,902
	Special Operations	\$479,859	-	-	\$155,430	-	\$635,289
Operations Bureau	Patrol	\$878,074	-	-	\$50,000	-	\$928,074
Professional Services Bureau	Communications	\$1,997,739	-	-	-	-	\$1,997,739
	Criminal Justice Information Division	\$360,279	-	-	-	-	\$360,279
	Support Services	\$190,000	-	-	-	-	\$190,000
	Technical Services	-	-	-	\$170,000	-	\$170,000
Revenue Total		\$9,018,844	\$1,591,000	-	\$5,843,955	-	\$16,453,799
Expenditures Net of Revenues		\$235,073,839	\$65,740,901	\$47,147	\$726,980	\$1,311,585	\$302,900,452

Department Operational Plans

Police

Police Business Objective

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$1,466,050	-	\$1,466,050
	General Fund	\$242,626,633	\$9,018,844	\$233,607,789
Restricted Funds	Local Streets	\$163,861	-	\$163,861
	Public Safety Sales Tax	\$41,894,937	-	\$41,894,937
	Quality of Life Sales Tax	\$21,616,280	-	\$21,616,280
	Restricted Programs Fund	\$3,112,666	\$1,491,000	\$1,621,666
	Special Programs Fund	\$544,157	\$100,000	\$444,157
	Other Funds	Employee Benefit Trust	\$47,147	-
Grant Funds	Grants - Gen. Gov.	\$6,570,935	\$5,843,955	\$726,980
Enterprise Funds	Falcon Field Airport	\$327,910	-	\$327,910
	Utility Fund	\$983,675	-	\$983,675
Totals		\$319,354,251	\$16,453,799	\$302,900,452

Department Operational Plans

Police

Police Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*							
Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Community Services Bureau							
	Community Relations	11.0	\$1,559,839	\$413,129	\$33,300	-	\$2,006,268
	Fiscal Management	15.0	\$1,588,594	\$14,796,218	\$13,079,708	\$475,699	\$29,940,219
	Forensic Services	79.0	\$9,392,800	\$1,293,782	\$1,647,188	\$671,290	\$13,005,060
	Human Resources	24.0	\$3,304,783	\$225,500	\$16,050	-	\$3,546,333
	Training & Wellness	39.0	\$12,886,552	\$279,880	\$4,394,671	-	\$17,561,103
Executive Services Bureau							
	Chief's Office	22.0	\$4,209,194	\$3,215,700	\$1,394,650	-	\$8,819,544
Investigations Bureau							
	Criminal Investigations	97.0	\$16,040,410	\$1,141,690	\$290,466	-	\$17,472,566
	Metro	105.0	\$16,989,814	\$2,904,714	\$1,979,137	\$4,024,771	\$25,898,436
	Special Operations	96.0	\$19,886,077	\$268,560	\$178,413	\$14,587	\$20,347,637
Operations Bureau							
	Patrol	604.0	\$116,971,696	\$340,190	\$1,005,672	-	\$118,317,558
Professional Services Bureau							
	Communications	116.0	\$11,330,404	\$383,130	\$105,088	\$121,451	\$11,940,073
	Criminal Justice Information Division	78.0	\$6,504,304	\$652,775	\$57,682	-	\$7,214,761
	Planning & Research	12.0	\$1,233,940	\$132,625	\$4,500	-	\$1,371,065
	Professional Standards	17.0	\$2,742,964	\$28,240	\$7,610	-	\$2,778,814
	Support Services	60.0	\$5,486,895	\$6,031,225	\$2,899,150	\$470,710	\$14,887,980
	Technical Services	45.0	\$6,104,604	\$12,993,921	\$3,083,309	\$2,065,000	\$24,246,834
Totals		1,420.0	\$236,232,870	\$45,101,279	\$30,176,594	\$7,843,508	\$319,354,251

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Department Operational Plans

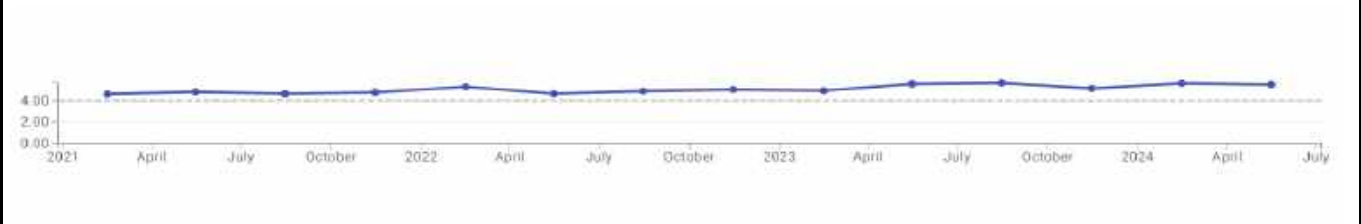
Police Police Business Objective

Public Purpose	Desired Outcomes
Partner with our community to prevent and to reduce crime and to ensure procedural justice by building trust, showing respect, and preserving human rights.	<ul style="list-style-type: none"> - Comprehensive Public Safety Plan - Strong Community Partnerships - Properly Trained Members

Performance Measures

Police - Emergency Calls Response Time

Average response time of emergency calls (Call Priority = P1).

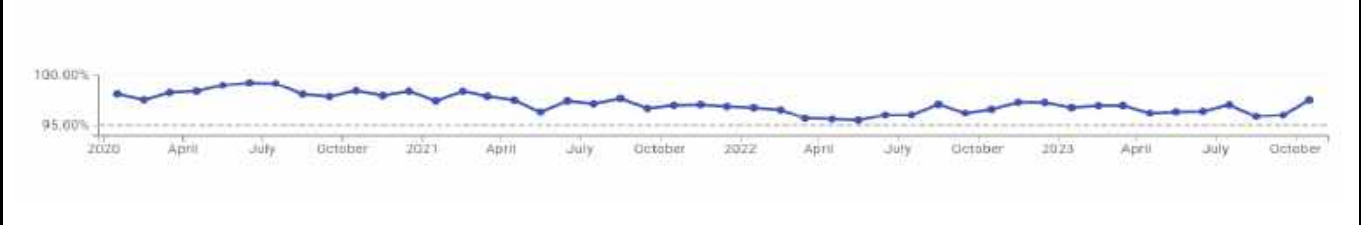


FY 2024/25 Monthly Target: 4

Calculated by taking the average of "Response Time Minutes" by "Creation Datetime", for calls where Call Priority = "P1" for the given time period.

Police - Percent of 911 calls answered within 20 seconds

Visualizes all 911 calls received by Mesa PD and the time it takes to process them, presented as the percentage of all 911 calls answered within 20 seconds.



FY 2024/25 Monthly Target: 95%

Calculated by displaying the recent value of percentage of calls answered in 20 seconds.

Project Management Program

Contact Information

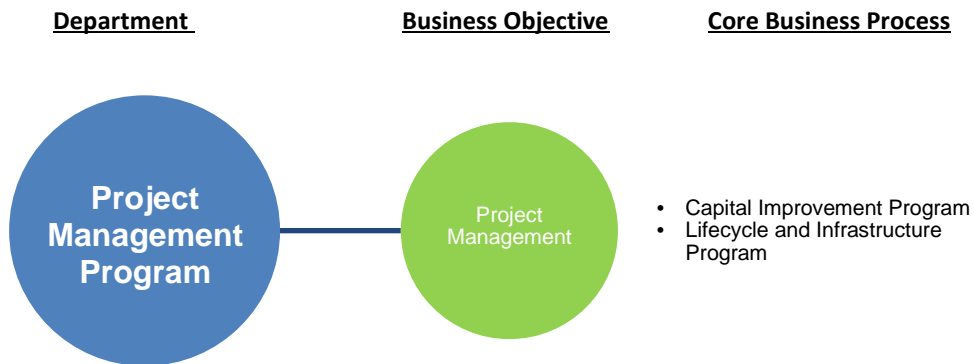
Department Phone Number: 480-644-5799
Department Email: omb@mesaaz.gov
Department Address: City of Mesa, Office of Management & Budget
20 E Main St., Suite 650
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/government/capital-improvement-program>

Department Description

The Project Management Program Department contains revenues and expenditures related to the Capital Improvement Program and Lifecycle & Infrastructure Program. Although the City Council appropriates funding for the Capital Improvement Program as part of the budget adoption process, individual projects are brought to Council for approval throughout the year.

The Project Management Program department is managed separately from any department operational plan.

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking, Thriving Economy*



Budgetary Highlights

The Capital Improvement Plan (CIP) often requires coordination between multiple departments. To facilitate coordination between departments, CIP projects are managed in the Project Management Program. For more detailed information on the Project Management Department budget, see the Projects & Capital Budget section. FTEs may vary year-to-year due to positions allocated to various projects across the city. Of significance, 4.0 FTE Utility Service Specialists were added during FY 2023/24 for the citywide Fiber to Premise project.

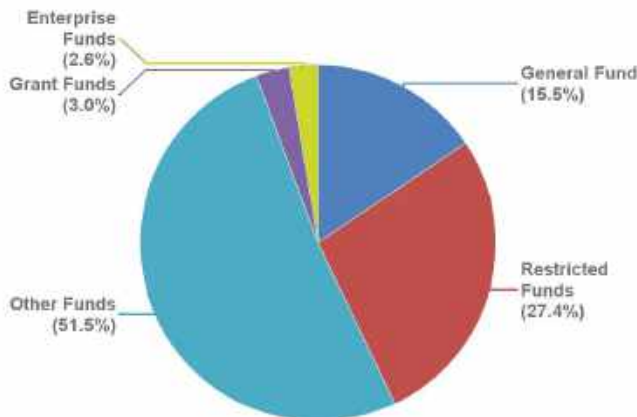
Department Operational Plans

Project Management Program

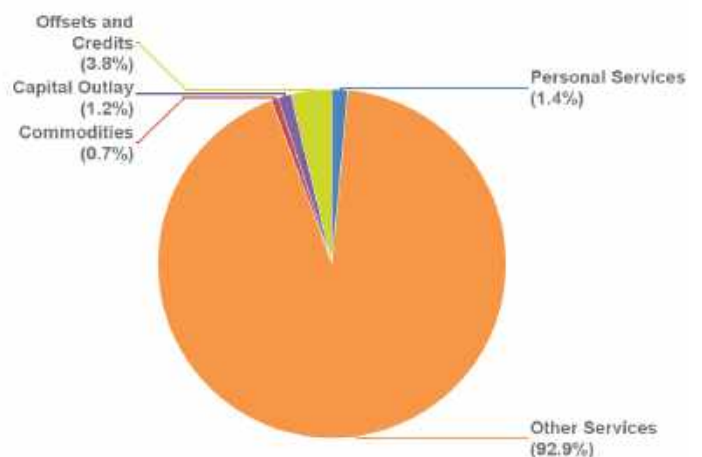
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$30,391,378	\$116,086,009	\$31,465,085	\$129,065,063
Enterprise Funds	\$5,043,775	\$20,199,871	\$12,336,537	\$21,789,394
Restricted Funds	\$54,930,115	\$182,622,792	\$64,474,897	\$228,333,410
Other Funds	\$166,071,038	\$459,882,336	\$208,215,325	\$428,904,863
Grant Funds	\$12,353,535	\$38,016,780	\$25,580,937	\$25,045,270
Totals	\$268,789,842	\$816,807,788	\$342,072,781	\$833,138,000

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		91.3		98.8
Personal Services	\$19,087,596	\$9,075,721	\$8,924,388	\$12,057,545
Other Services	\$47,731,187	\$763,371,040	\$297,399,530	\$773,882,985
Commodities	\$18,405,433	\$8,550,000	\$7,386,459	\$5,493,218
Capital Outlay	\$183,565,627	\$1,650,000	\$9,347,154	\$10,050,045
Offsets and Credits	-	\$34,161,027	\$19,015,250	\$31,654,207
Totals	\$268,789,842	\$816,807,788	\$342,072,781	\$833,138,000

**Project Management Program
FY 24/25 Operational Funding
\$833,138,000**



**Project Management Program
FY 24/25 Operational Category
\$833,138,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Project Management Program

FY 24/25 Operational Budget By Business Objective and Funding Source						
Business Objective	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure						
Project Management	\$129,065,063	\$228,333,410	\$428,904,863	\$25,045,270	\$21,789,394	\$833,138,000
Expenditure Total	\$129,065,063	\$228,333,410	\$428,904,863	\$25,045,270	\$21,789,394	\$833,138,000
Revenue						
Project Management	-	\$82,917,718	-	\$16,202,562	\$4,000,000	\$103,120,280
Revenue Total	-	\$82,917,718	-	\$16,202,562	\$4,000,000	\$103,120,280
Expenditures Net of Revenues	\$129,065,063	\$145,415,692	\$428,904,863	\$8,842,708	\$17,789,394	\$730,017,720

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	Capital - General Fund	\$119,295,380	-	\$119,295,380
	General Fund	\$9,769,683	-	\$9,769,683
Restricted Funds	Ambulance Transport	\$3,846,563	-	\$3,846,563
	Arts & Culture Fund	\$1,554,500	-	\$1,554,500
	Cemetery	\$1,563,026	-	\$1,563,026
	Commercial Facilities Fund	\$2,651,759	-	\$2,651,759
	Economic Investment Fund	\$464,100	-	\$464,100
	Environmental Compliance Fee	\$11,022,217	-	\$11,022,217
	Greenfield WRP Joint Venture	\$24,746,762	\$22,475,065	\$2,271,697
	Highway User Revenue Fund	\$41,754,207	-	\$41,754,207
	Local Streets	\$42,594,716	\$513,320	\$42,081,396
	Mesa Arts Center Restoration Fee	\$971,403	-	\$971,403
	Public Safety Sales Tax	\$3,274,567	-	\$3,274,567
	Quality of Life Sales Tax	\$214,726	-	\$214,726
	Restricted Programs Fund	\$1,830,242	\$2,000,000	-\$169,758
	Special Programs Fund	\$17,043,377	-	\$17,043,377
	TOPAZ Joint Venture Fund	\$12,074,210	\$4,777,333	\$7,296,877
	Transit Fund	\$2,569,717	-	\$2,569,717
	Transportation	\$45,233,564	\$53,152,000	-\$7,918,436
	Utility Replacement Extension and Renewal	\$14,923,754	-	\$14,923,754

Department Operational Plans

Project Management Program

FY 24/25 Operational Budget by Funding Source - Expenditures (cont'd)				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Other Funds	Electric Bond Construction	\$11,024,187	-	\$11,024,187
	Employee Benefit Trust	\$6,464,047	-	\$6,464,047
	Fleet Internal Service	\$851,816	-	\$851,816
	Gas Bond Construction	\$40,643,946	-	\$40,643,946
	Library Bond Construction	\$12,806,497	-	\$12,806,497
	Parks Bond Construction	\$23,749,289	-	\$23,749,289
	Public Safety Bond Construction	\$82,592,223	-	\$82,592,223
	Streets Bond Construction	\$39,235,297	-	\$39,235,297
	Wastewater Bond Construction	\$68,694,395	-	\$68,694,395
	Water Bond Construction	\$142,843,166	-	\$142,843,166
Grant Funds	Grants - Falcon Field	\$4,944,544	\$4,944,544	-
	Grants - Gen. Gov.	\$11,258,018	\$11,258,018	-
	Relief Fund	\$8,842,708	-	\$8,842,708
Enterprise Funds	Capital - Utility	\$12,746,618	-	\$12,746,618
	Falcon Field Airport	\$8,345,611	\$4,000,000	\$4,345,611
	Utility Fund	\$697,165	-	\$697,165
Totals		\$833,138,000	\$103,120,280	\$730,017,720

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Project Management	98.8	\$12,057,545	\$773,882,985	\$5,493,218	\$10,050,045	\$833,138,000
Totals	98.8	\$12,057,545	\$773,882,985	\$5,493,218	\$10,050,045	\$833,138,000

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Public Information and Communications

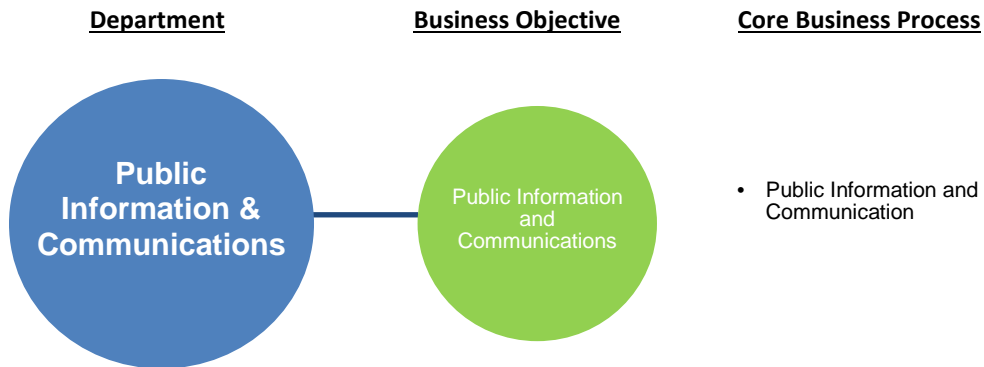
Contact Information

Department Phone Number: 480-644-3333
Department Email: webinfo@mesaaz.gov
Department Address: City of Mesa, Public Information and Communications Office
20 E. Main St., Suite 700
Mesa, AZ 85201
Website: <https://www.mesaaz.gov/pio>

Department Description

The Public Information and Communications Office is vital to fostering transparency in our local government. It promotes a clear understanding of City policies, issues, and activities to enhance the public's and City employees' confidence in, and knowledge of City government. Mesa's communications department works to establish and maintain a flow of information with the public, develop education programs and promote Council strategic initiatives, special events, programs, and services in a timely and accurate manner.

City Council Strategic Priorities Community Health & Safety, Neighborhoods & Placemaking, Thriving Economy



Budgetary Highlights

The FY 2024/25 Adopted Budget is consistent with the FY 2023/24 budget.

Department Operational Plans

Public Information and Communications

Public Information and Communications Business Objective

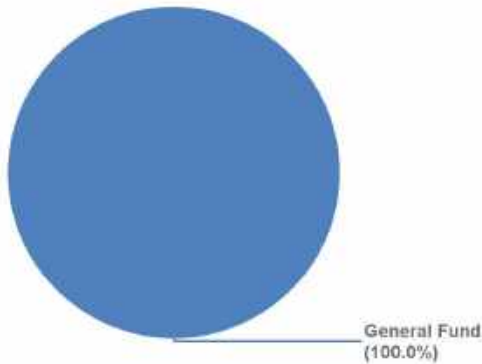
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$2,306,831	\$2,332,000	\$2,463,803	\$2,408,000
Totals	\$2,306,831	\$2,332,000	\$2,463,803	\$2,408,000

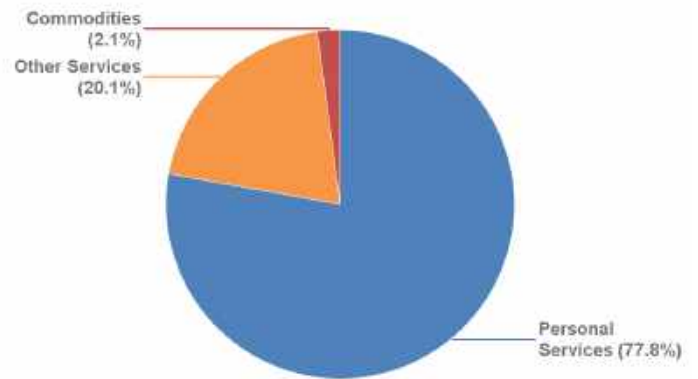
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		13.0		13.0
Personal Services	\$1,727,426	\$1,796,707	\$1,938,717	\$1,873,278
Other Services	\$553,056	\$510,168	\$346,369	\$483,716
Commodities	\$26,350	\$25,125	\$178,717	\$51,006
Totals	\$2,306,831	\$2,332,000	\$2,463,803	\$2,408,000

**Public Information and Communications
FY 24/25 Operational Funding
\$2,408,000**



**Public Information and Communications
FY 24/25 Operational Category
\$2,408,000**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Public Information and Communications

Public Information and Communications Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Citywide Special Events	\$5,000	-	-	-	-	\$5,000
Public Information & Communication	\$2,403,000	-	-	-	-	\$2,403,000
Expenditure Total	\$2,408,000	-	-	-	-	\$2,408,000
Expenditures Net of Revenues	\$2,408,000	-	-	-	-	\$2,408,000

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$2,408,000	-	\$2,408,000
Totals	\$2,408,000	-	\$2,408,000

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Citywide Special Events		-	\$1,000	\$4,000	-	\$5,000
Public Information & Communication	13.0	\$1,873,278	\$482,716	\$47,006	-	\$2,403,000
Totals	13.0	\$1,873,278	\$483,716	\$51,006	-	\$2,408,000

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

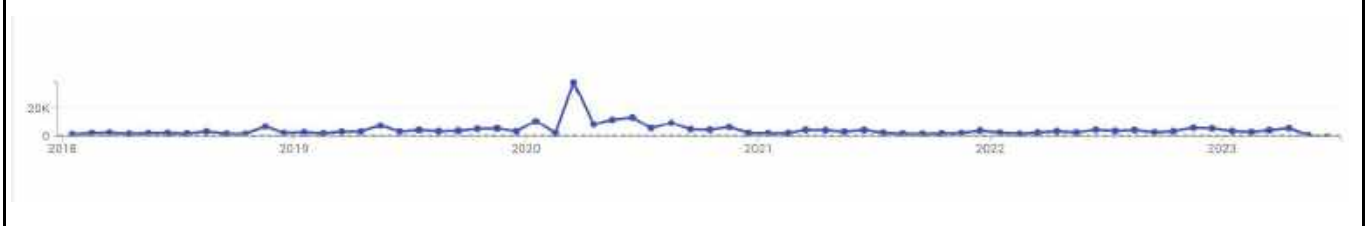
Public Information and Communications Public Information and Communications Business Objective

Public Purpose	Desired Outcomes
Promote a clear understanding of City policies, issues, and activities as well as provide timely and accurate information on Council strategic initiatives, special events, programs, and services in an effort to enhance the public and City employees' confidence in, and knowledge of, City government.	<ul style="list-style-type: none"> - Residents, businesses, visitors, and employees (RBVE) know about City services and programs, how to use them, and how they can be involved - RBVE are aware of the decisions being made, why they were made, and how they might affect them - Overall media coverage of City services, programs, and issues is fair and balanced - All communications are interesting and informative to RBVEs and are readily available to Mesa RBVEs

Performance Measures

Number of Sessions on MesaNow App

Number of sessions each month on the MesaNow mobile app.

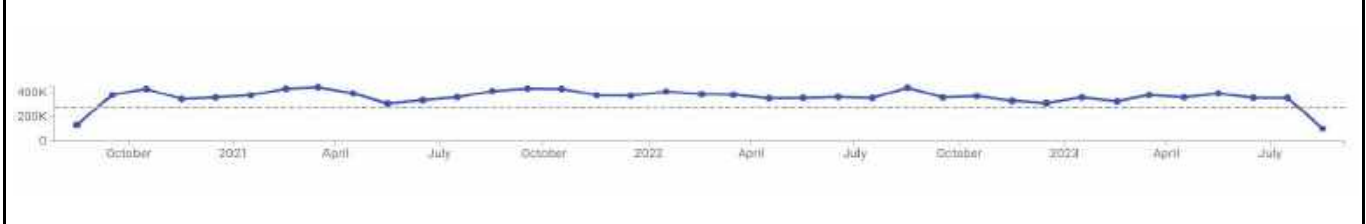


FY 2024/25 Monthly Target: 1,000

MesaNow app

Page views for mesaaz.gov and mesanow.org

Number of monthly visits to Mesaaz.gov and Mesanow.org



FY 2024/25 Monthly Target: 275K

Calculated by summing the number of pageviews by month provided by google analytics.

Solid Waste

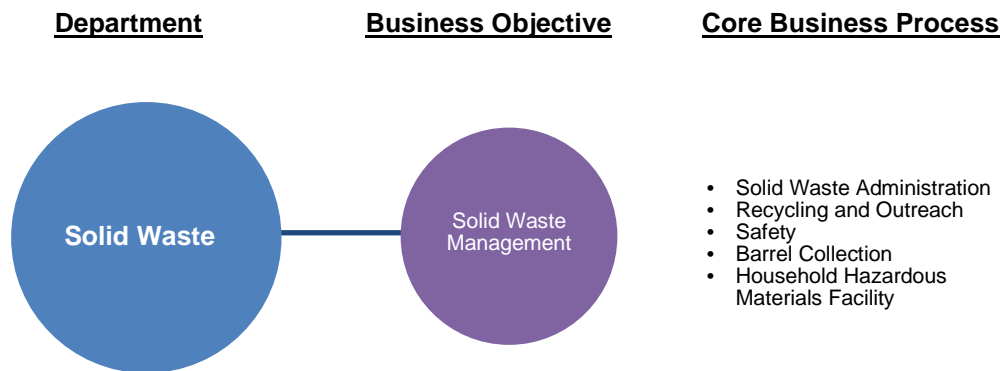
Contact Information

Department Phone Number: 480-644-6789
Department Email: waste.info@mesaaz.gov
Department Address: City of Mesa, Solid Waste – MS4499
P.O. Box 1466
City of Mesa, AZ 85211
Website: <https://www.mesaaz.gov/residents/trash-recycling>

Department Description

The Solid Waste Department is responsible for providing efficient and reliable waste collection services to the residents and businesses of Mesa. The department oversees the collection of garbage, recyclables, and green waste, ensuring that the City adheres to environmental regulations and sustainability goals. Services also include bulk item pickup, appliance recycling, the Neighborhood Cleanup Program, the Household Hazardous Materials drop-off facility, and more. The department also focuses on community outreach and education, promoting waste reduction strategies and recycling initiatives to enhance public awareness and participation. Through its efforts, the department aims to maintain a clean and healthy environment, contributing to Mesa's overall quality of life.

City Council Strategic Priorities Sustainable Environment



Budgetary Highlights

The FY 2024/25 Adopted Budget includes an anticipated increase of \$2.8M for Solid Waste tipping fees due to a rise in landfill pricing. Also included is funding for the implementation of in-truck tablets for waste collection vehicles, enabling more efficient routing for mileage and fuel savings. Efficiencies were identified to help offset increased costs, resulting in reductions in industry sponsorships, materials, and supplies, as well as the elimination of the duplicated education reimbursement (now centralized).

During FY 2023/24, 1.0 FTE Special Projects Manager moved to Environmental Management and Sustainability to support sustainability programs.

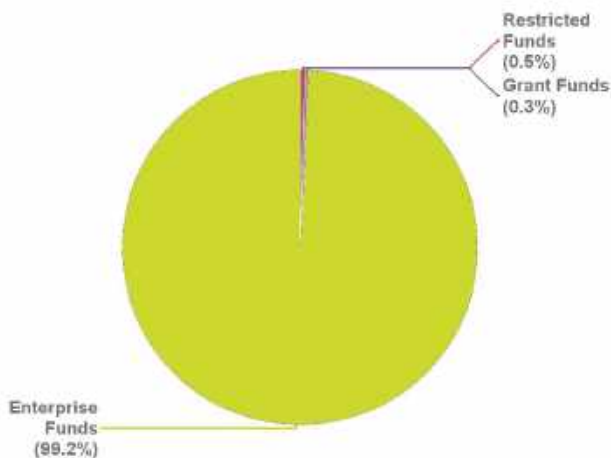
Department Operational Plans

Solid Waste

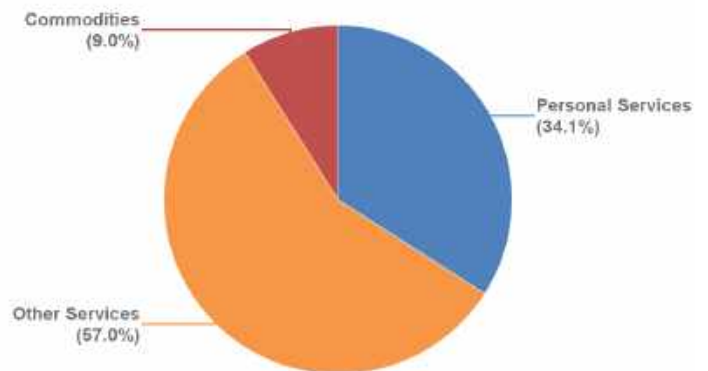
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	-\$313	-	-	-
Enterprise Funds	\$39,144,385	\$41,800,000	\$40,364,347	\$47,640,000
Restricted Funds	\$722,621	\$225,000	\$220,000	\$225,000
Grant Funds	-	-	-	\$135,500
Totals	\$39,866,692	\$42,025,000	\$40,584,347	\$48,000,500

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		164.0		163.0
Personal Services	\$15,013,629	\$16,340,478	\$15,847,825	\$16,348,770
Other Services	\$22,457,955	\$21,944,293	\$22,184,291	\$27,346,439
Commodities	\$2,389,148	\$3,740,229	\$2,552,231	\$4,305,291
Capital Outlay	\$5,960	-	-	-
Totals	\$39,866,692	\$42,025,000	\$40,584,347	\$48,000,500

**Solid Waste
FY 24/25 Operational Funding
\$48,000,500**



**Solid Waste
FY 24/25 Operational Category
\$48,000,500**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Solid Waste

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Environmental and Sustainability	-	-	-	-	-	-
	Solid Waste Management	-	\$225,000	-	\$135,500	\$47,640,000	\$48,000,500
Expenditure Total		-	\$225,000	-	\$135,500	\$47,640,000	\$48,000,500
Revenue	Environmental and Sustainability	-	-	-	-	-	-
	Solid Waste Management	-	-	-	\$135,500	\$2,188,724	\$2,324,224
Revenue Total		-	-	-	\$135,500	\$2,188,724	\$2,324,224
Expenditures Net of Revenues		-	\$225,000	-	-	\$45,451,276	\$45,676,276

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds	Solid Waste Development Fee	\$225,000	-	\$225,000
Grant Funds	Grants - Utility	\$135,500	\$135,500	-
Enterprise Funds	Utility Fund	\$47,640,000	\$2,188,724	\$45,451,276
Totals		\$48,000,500	\$2,324,224	\$45,676,276

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Solid Waste Management	163.0	\$16,348,770	\$27,346,439	\$4,305,291	-	\$48,000,500
Totals	163.0	\$16,348,770	\$27,346,439	\$4,305,291	-	\$48,000,500

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

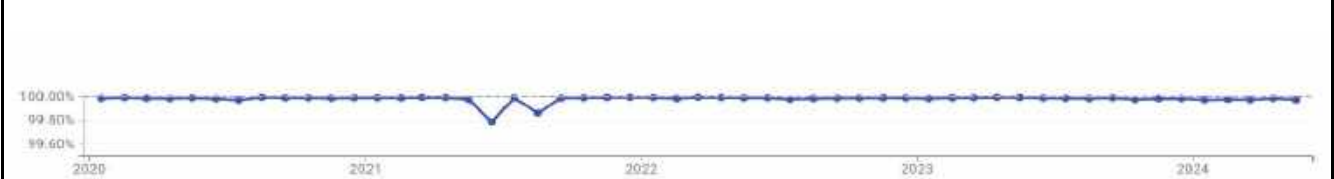
Solid Waste Management Solid Waste Management Business Objective

Public Purpose	Desired Outcomes
To provide excellence in the delivery of solid waste services to Mesa's residents, businesses and visitors.	<ul style="list-style-type: none"> - Solid Waste is collected in a safe, timely, professional and fiscally responsible manner - Dependence on natural resources is reduced through waste reduction and recycling - The Solid Waste Management program is managed to ensure our financial obligations

Performance Measures

Percentage of Solid Waste Barrels Collected as Scheduled

Trash, Recycle and Green Waste barrels placed out for collection by residents and businesses are collected weekly as scheduled.

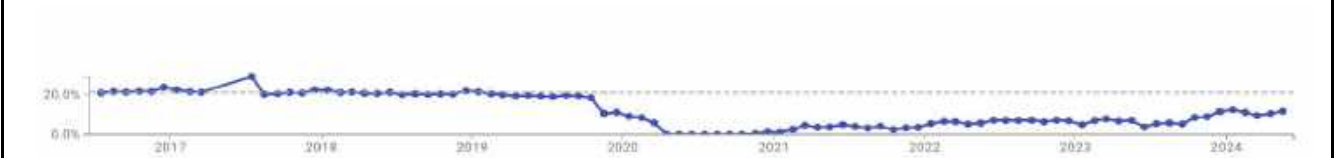


FY 2024/25 Monthly Target: 100%

Barrels Collected Not Reported divided by Barrels Collected

Recycle Blue Barrel Diversion Rate

% of total trash that is recycled. Includes the recycling of cardboard, paper and paperboard, packaging/containers including aluminum, glass and plastic.



FY 2024/25 Monthly Target: 21.5%

Tonnage of the recycle barrels / the sum of the total trash and recycle barrel tonnage

Transit Services

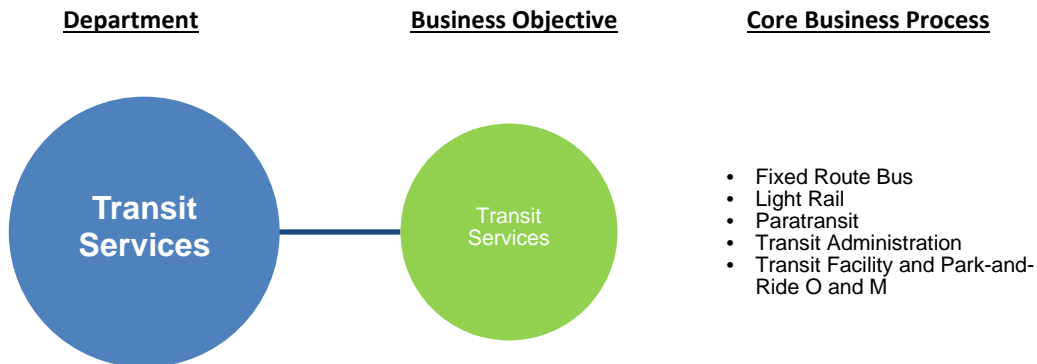
Contact Information

Department Phone Number: 480-644-2160
Department Email: transit@mesaaz.gov
Department Address: City of Mesa, Transit Services
300 E 6th St.
Mesa, AZ 85211
Website: <https://www.mesaaz.gov/residents/streets-transportation/public-transit>

Department Description

The Transit Services Department serves the public by planning, designing, operating, and maintaining a high-quality transit system for the City of Mesa.

City Council Strategic Priorities Thriving Economy, Neighborhoods & Placemaking, and Sustainable Environment



Budgetary Highlights

The Transit Services budget is largely determined by contracts with the Regional Public Transportation Authority (RPTA) and Metro Light Rail for bus, paratransit, and light rail operations. The FY 2024/25 Adopted Budget includes an additional \$3M due to increases in contract and service agreements, as well as maintenance costs. The Adopted Budget also includes the addition of 1.0 FTE Contract Specialist to assist with contract management duties, ongoing transit facility maintenance, bus shelter installations, and the transit advertising program. The hiring for this position is contingent upon the passing of Proposition 479 in November 2024, which extends the current County sales tax to support transit and transportation priorities.

Department Operational Plans

Transit Services

Transit Services Business Objective

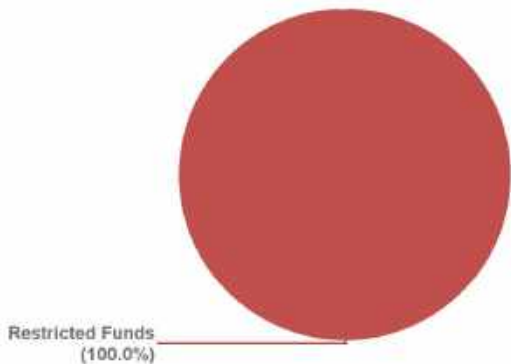
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
Restricted Funds	\$14,110,110	\$24,532,186	\$24,550,274	\$26,751,712
Grant Funds	-	\$920,000	-	-
Totals	\$14,110,110	\$25,452,186	\$24,550,274	\$26,751,712

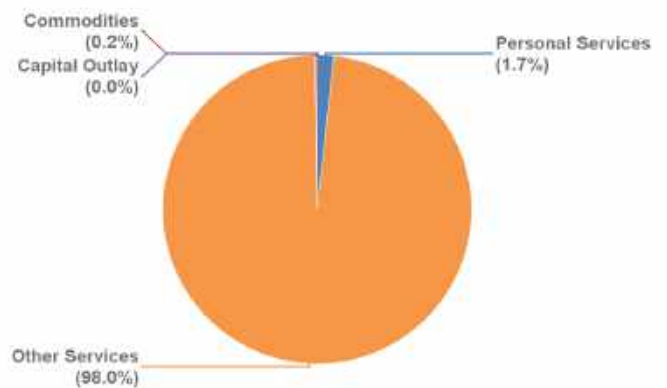
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		3.0		4.0
Personal Services	\$393,725	\$397,123	\$397,123	\$466,710
Other Services	\$13,669,594	\$24,957,186	\$24,094,586	\$26,220,537
Commodities	\$46,792	\$97,877	\$58,565	\$58,965
Capital Outlay	-	-	-	\$5,500
Totals	\$14,110,110	\$25,452,186	\$24,550,274	\$26,751,712

**Transit Services
FY 24/25 Operational Funding
\$26,751,712**



**Transit Services
FY 24/25 Operational Category
\$26,751,712**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Transit Services

Transit Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Fixed Route Bus	-	\$5,000,131	-	-	-	\$5,000,131
Light Rail	-	\$19,428,653	-	-	-	\$19,428,653
Para Transit	-	\$60,578	-	-	-	\$60,578
Transit Administration	-	\$1,440,302	-	-	-	\$1,440,302
Transit Facility and Park-and-Ride O and M	-	\$822,048	-	-	-	\$822,048
Expenditure Total	-	\$26,751,712	-	-	-	\$26,751,712
Revenue Light Rail	-	\$1,760,794	-	-	-	\$1,760,794
Transit Facility and Park-and-Ride O and M	-	\$57,000	-	-	-	\$57,000
Revenue Total	-	\$1,817,794	-	-	-	\$1,817,794
Expenditures Net of Revenues	-	\$24,933,918	-	-	-	\$24,933,918

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
Restricted Funds Special Programs Fund		-	\$57,000
Transit Fund	\$26,751,712	\$1,760,794	-\$57,000
Totals	\$26,751,712	\$1,817,794	\$24,933,918

Department Operational Plans

Transit Services

Transit Services Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Fixed Route Bus		-	\$5,000,131	-	-	\$5,000,131
Light Rail		-	\$19,428,653	-	-	\$19,428,653
Para Transit		-	\$60,578	-	-	\$60,578
Transit Administration	4.0	\$466,710	\$930,161	\$37,931	\$5,500	\$1,440,302
Transit Facility and Park-and-Ride O and M		-	\$801,014	\$21,034	-	\$822,048
Totals	4.0	\$466,710	\$26,220,537	\$58,965	\$5,500	\$26,751,712

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

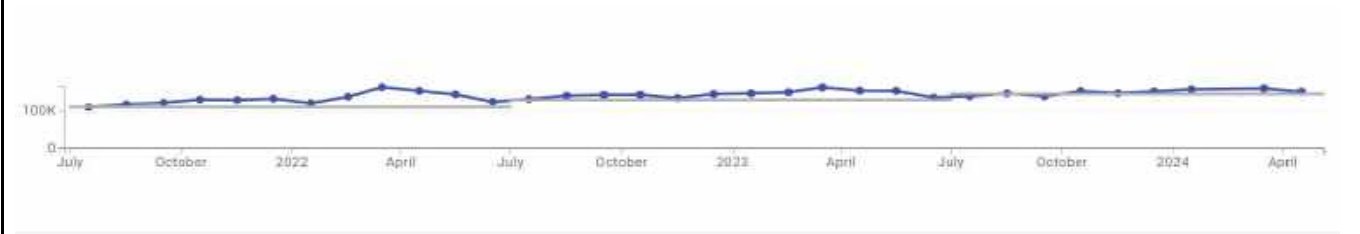
Transit Services Transit Services Business Objective

Public Purpose	Desired Outcomes
Collaborate with regional partners to provide innovative, safe, and efficient transit options that support mobility, accessibility, and economic vitality for the City of Mesa.	- Mesa residents and visitors have mobility options within the City and the region to access significant employment/activity centers and residential areas

Performance Measures

Transit- Light Rail Passengers

Total number of passengers boarding light rail at Mesa stops.

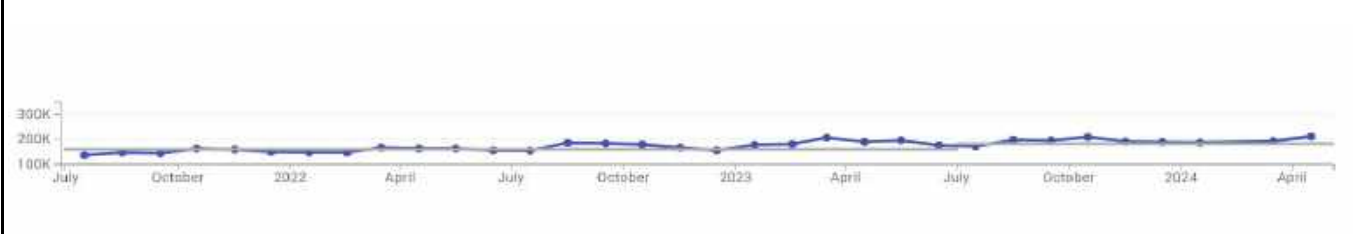


FY 2024/25 Monthly Target: 146K

Calculated by summing the number of light-rail passengers by month.

Fixed Route (Buses) Ridership

Total number of passengers boarding Fixed Route service within the City of Mesa as reported by Valley Metro



FY 24/25 Monthly Target: 182K

Calculated by summing the number of bus riders by month.

Transportation

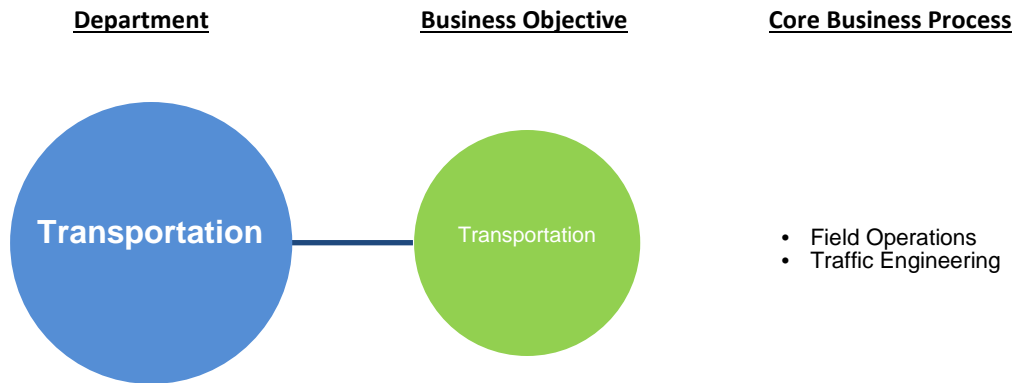
Contact Information

Department Phone Number: 480-644-2160
Department Email: transportation.info@mesaaz.gov
Department Address: City of Mesa, Transportation
300 S. 6th St.
Mesa, AZ 85211
Website: <https://www.mesaaz.gov/residents/streets-transportation>

Department Description

The Transportation Department serves the public by planning, designing, operating, and maintaining a high quality, multi-modal transportation system for the City of Mesa. The department is a regional leader in transportation, anticipating future needs to maintain a high quality of life for residents.

City Council Strategic Priorities *Community Health & Safety, Neighborhoods & Placemaking, and Thriving Economy*



Budgetary Highlights

The FY 2024/25 Adopted Budget includes additional funding for intergovernmental agreements like the ADOT Herbicide Contract to service the increase in infrastructure assets like sidewalks. Additionally, 2.0 FTE Senior Traffic Barricading Coordinators and 2.0 FTE Traffic Barricading Coordinators were added to improve performance, oversight, and turnaround times in the temporary traffic control permitting program. Additional changes in FTE counts are due to a shift of prioritization towards project work.

Department Operational Plans

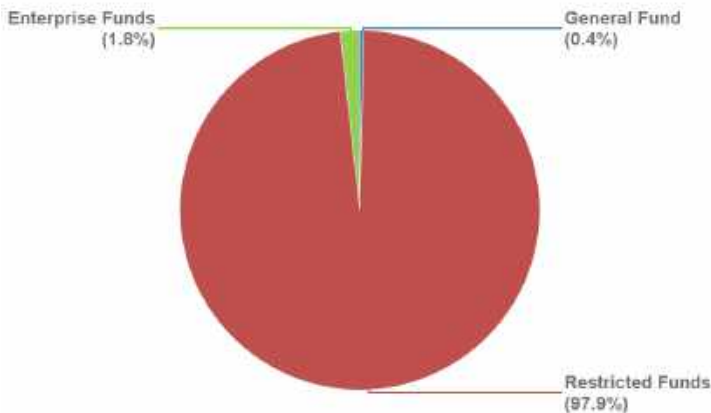
Transportation

Transportation Business Objective

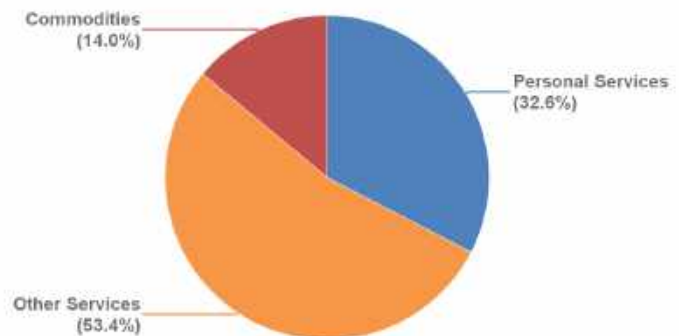
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$11,762	\$53,302	\$30,855	\$199,727
Restricted Funds	\$43,160,080	\$53,809,977	\$49,567,362	\$55,727,387
Enterprise Funds	\$612,735	\$999,647	\$736,605	\$999,647
Totals	\$43,784,576	\$54,862,926	\$50,334,822	\$56,926,761

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		176.0		180.0
Personal Services	\$15,865,875	\$18,124,883	\$16,941,579	\$18,763,273
Other Services	\$24,213,048	\$29,322,733	\$26,411,416	\$30,764,077
Commodities	\$4,461,357	\$7,622,310	\$5,812,712	\$8,037,811
Capital Outlay	-	\$180,000	\$1,500,000	-
Offsets and Credits	-\$755,704	-\$387,000	-\$330,885	-\$638,400
Totals	\$43,784,576	\$54,862,926	\$50,334,822	\$56,926,761

**Transportation
FY 24/25 Operational Funding
\$56,926,761**



**Transportation
FY 24/25 Operational Category
\$57,565,161***



Percentages are rounded to the nearest tenth.
*Offsets and Credits are not included.

Department Operational Plans

Transportation

Transportation Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Field Operations	\$199,727	\$46,621,830	-	-	\$999,647	\$47,821,204
	Traffic Engineering	-	\$9,105,557	-	-	-	\$9,105,557
Expenditure Total		\$199,727	\$55,727,387	-	-	\$999,647	\$56,926,761
Revenue	Field Operations	\$15,776	\$573,387	-	-	-	\$589,163
	Traffic Engineering	-	\$3,605,259	-	-	-	\$3,605,259
Revenue Total		\$15,776	\$4,178,646	-	-	-	\$4,194,422
Expenditures Net of Revenues		\$183,951	\$51,548,741	-	-	\$999,647	\$52,732,339

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$199,727	\$15,776	\$183,951
Restricted Funds	Environmental Compliance Fee	\$3,246,496	-	\$3,246,496
	Highway User Revenue Fund	\$23,618,781	-	\$23,618,781
	Local Streets	\$27,103,388	\$4,178,646	\$22,924,742
	Special Programs Fund	\$1,700,761	-	\$1,700,761
	Transit Fund	\$57,961	-	\$57,961
Enterprise Funds	Falcon Field Airport	\$15,986	-	\$15,986
	Utility Fund	\$983,661	-	\$983,661
Totals		\$56,926,761	\$4,194,422	\$52,732,339

Department Operational Plans

Transportation

Transportation Business Objective

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Field Operations	134.0	\$13,189,120	\$28,476,223	\$6,794,261	-	\$47,821,204
Traffic Engineering	46.0	\$5,574,153	\$2,287,854	\$1,243,550	-	\$9,105,557
Totals	180.0	\$18,763,273	\$30,764,077	\$8,037,811	-	\$56,926,761

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

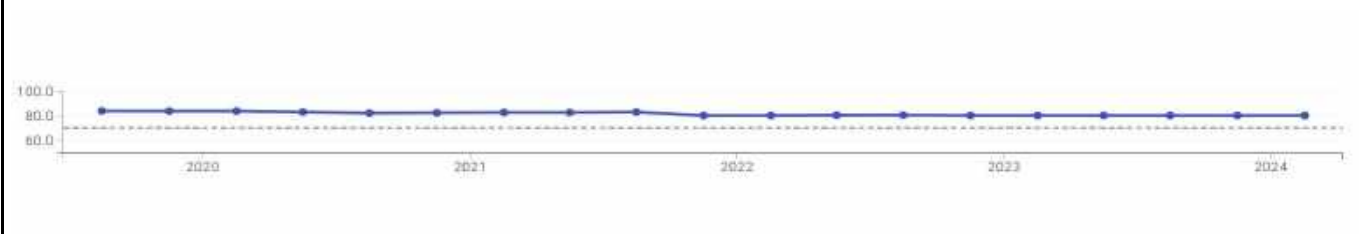
Transportation Transportation Business Objective

Public Purpose	Desired Outcomes
Serving the public by planning, designing, operating and maintaining a safe and efficient, multi-modal transportation system.	<ul style="list-style-type: none"> - Mesa's Transportation system can be safely and efficiently navigated - Mesa's Transportation assets are managed and well-maintained

Performance Measures

Streets Pavement Condition Index (PCI)

Weighted Average Pavement Condition Index (PCI) is measured on a scale of 1 to 100 where 100 is best. PCI is used to indicate the general condition of a pavement, is a statistical measure, and requires manual survey of the pavement.

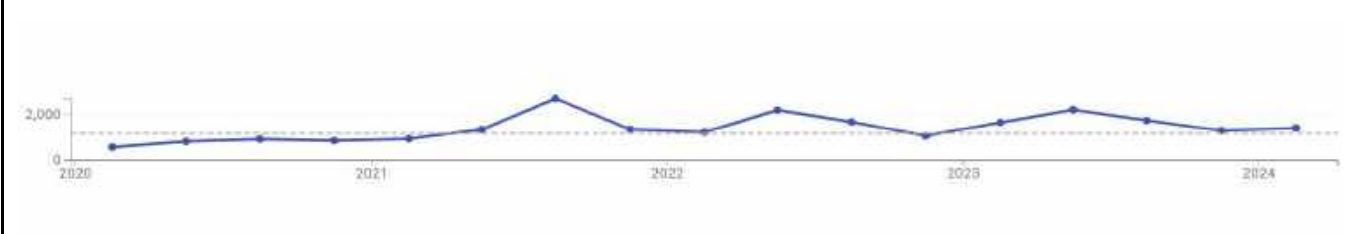


FY 2024/25 Monthly Target: 70

Data is pulled from GIS inventory of the streets data. Staff first collects the field data (visual distress surveys) and inputs the work performed into the computer system. The Paver program then calculates the PCI based upon the current value from the distress surveys and work performed. Staff then adds the calculated PCI into the GIS data table along with the true area of the streets. The PCI quotient value presented here is a weighted average: the PCI number times the area of the roads, divided by the sum of the total area of the roads.

Streetlights LED Conversion

Number of streetlight fixtures converted from HPS (High Pressure Sodium) and MH (Metal Halide) to LED (Light-Emitting Diode)



FY 2024/25 Quarterly Target: 1,175

Using geographic databases for tracking streetlight fixtures, the total number of fixtures converted to LED per quarter as a count are recorded.

Water Resources

Contact Information

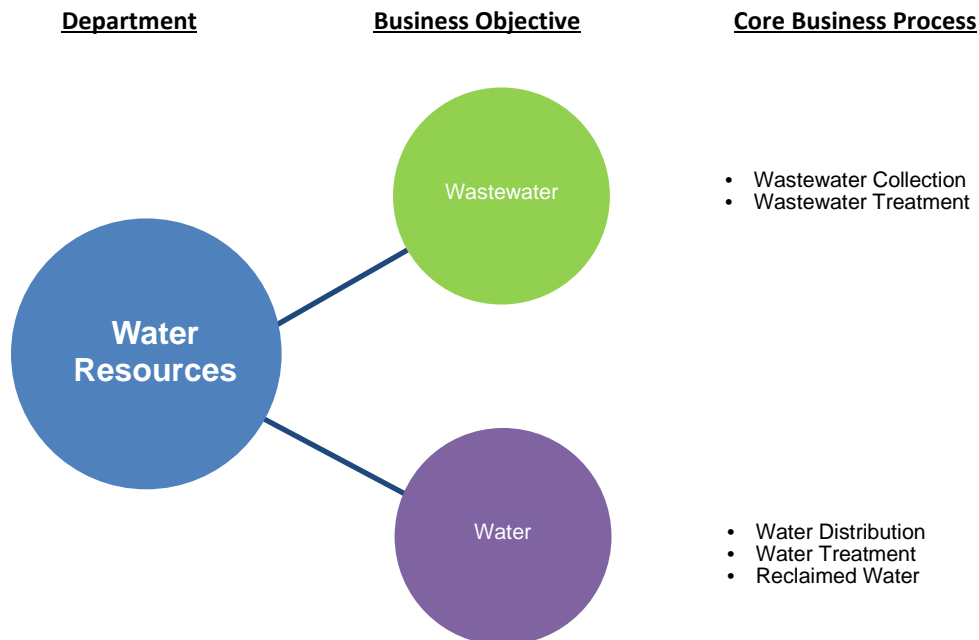
Department Phone Number: 480-644-2221
 Department Email: water.info@mesaaz.gov
 Department Address: City of Mesa, Water Resources
 P.O. Box 1466
 Mesa, AZ 85211
 Website: www.mesaaz.gov/water

Department Description

For more than a century, the Water Resources Department has provided reliable, safe, economical, and environmentally responsible water and wastewater services for the community. Water Resources staff consider it a personal point of pride to provide these valuable services that protect public health and the environment, bolster the local economy, and are an integral part of the vibrant lifestyle enjoyed in Mesa.

The Water Resources Department serves a growing population of over 517,000 in a service area of 170 square miles. As of May 2024, the water system provides service to approximately 164,700 residential and commercial connections. The wastewater system provides service to approximately 136,000 residential and commercial connections.

City Council Strategic Priorities *Community Health & Safety, Sustainable Environment, and Thriving Economy*



Department Operational Plans

Budgetary Highlights

The FY 2024/25 Adopted Budget includes cost increases across both water and wastewater operations as a result of supply constraints and inflationary pressures. Water commodity purchases are estimated to increase by \$2.3M largely due to unit cost increases from the Central Arizona Project (CAP) as the Lower Basin Colorado River Basin is expected to remain in shortage conditions during FY 2024/25. Water chemical costs are expected to remain at FY 2023/24 levels. However, wastewater chemicals costs are projected to increase \$1.2M as a result of continued elevated pricing. As a result of rising electric rates, both Water and Wastewater operations electric costs are estimated to increase \$0.7M.

The City participates in various joint ventures with other municipalities to provide water and wastewater services. Joint venture participation costs at the Val Vista Water Treatment Plant, operated by the City of Phoenix, are estimated to increase \$1.4M in FY 2024/25 due to increased labor and operational costs. Similarly, the 91st Ave Wastewater Treatment Plant participation costs are estimated to increase \$360K. Additionally, the City has decreased its cost percentage of ownership at the Greenfield Wastewater Treatment Plant (GWRP) from 46% to 35%. As a result of this percentage change, participation costs are projected to decrease by \$1.1M.

The FY 2024/25 Adopted Budget includes the addition of two positions including 1.0 FTE Water Resources Environmental Compliance Inspector II to maintain new well sites and 1.0 FTE Water Resource Plant Maintenance Specialist III for the Central Mesa Reclaimed Intermediate Pump Station. Additional changes in FTE counts are due to a shift of prioritization towards project work. Other ongoing capacity includes an increase in warehouse costs. One-time capacity includes funding for the Bartlett Dam Modification Feasibility Study to increase available surface water supplies and reduce groundwater use and for the technical review of Salt River/CAP Interconnect Facility (SCIF) to plan for infrastructure that will provide sustainable water supplies to East Mesa and new developments. Other one-time capacity includes the rebuild of a centrifuge thickening scroll at the Northwest Water Reclamation Plant (NWWRP), as well as the second year of SRP's Ten-Year Biomass program. Lastly, the budget includes reductions in various administrative and supply items to assist in offsetting cost increases.

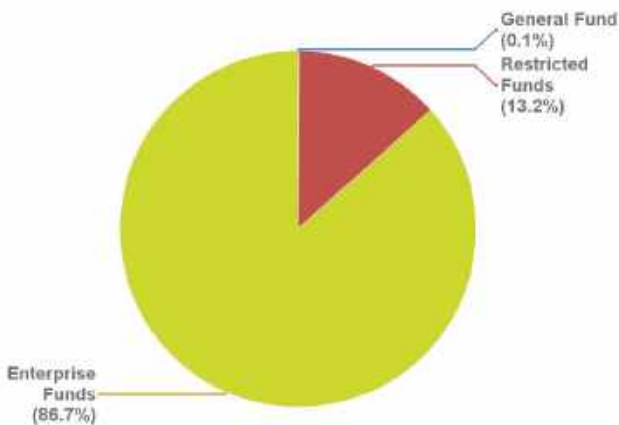
Department Operational Plans

Water Resources

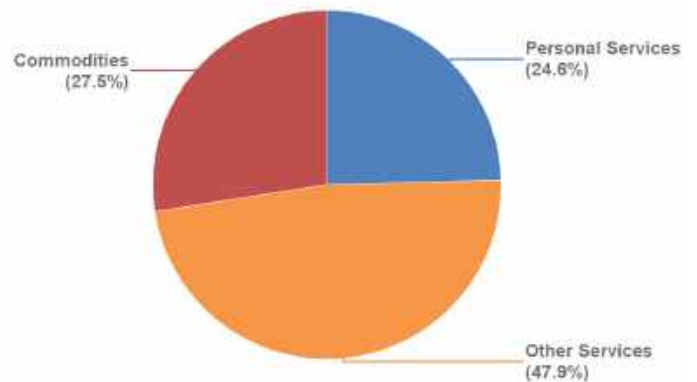
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$114,985	\$127,425	\$125,367	\$130,750
Enterprise Funds	\$85,980,521	\$105,787,760	\$100,395,625	\$113,656,436
Restricted Funds	\$11,270,593	\$15,453,002	\$14,049,823	\$17,375,642
Totals	\$97,366,099	\$121,368,187	\$114,570,815	\$131,162,828

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		297.0		296.2
Personal Services	\$28,561,498	\$31,515,514	\$30,161,309	\$32,250,434
Other Services	\$43,973,005	\$58,881,100	\$50,385,317	\$62,877,615
Commodities	\$23,773,997	\$30,952,381	\$32,784,621	\$36,034,779
Capital Outlay	\$1,057,599	\$19,192	\$1,239,568	-
Totals	\$97,366,099	\$121,368,187	\$114,570,815	\$131,162,828

**Water Resources
FY 24/25 Operational Funding
\$131,162,828**



**Water Resources
FY 24/25 Operational Category
\$131,162,828**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Water Resources

FY 24/25 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure	Wastewater	\$11,628	\$12,367,082	-	-	\$32,314,660	\$44,693,370
	Water	\$119,122	\$5,008,560	-	-	\$81,341,776	\$86,469,458
Expenditure Total		\$130,750	\$17,375,642	-	-	\$113,656,436	\$131,162,828
Expenditures Net of Revenues		\$130,750	\$17,375,642	-	-	\$113,656,436	\$131,162,828

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund	General Fund	\$130,750	-	\$130,750
Restricted Funds	Environmental Compliance Fee	\$2,337,326	-	\$2,337,326
	Greenfield WRP Joint Venture	\$11,395,057	-	\$11,395,057
	Local Streets	\$127,522	-	\$127,522
	Special Programs Fund	\$870,465	-	\$870,465
	Utility Replacement Extension and Renewal	\$2,645,272	-	\$2,645,272
Enterprise Funds	Utility Fund	\$113,656,436	-	\$113,656,436
Totals		\$131,162,828	-	\$131,162,828

FY 24/25 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Wastewater	100.1	\$11,156,780	\$24,378,503	\$9,158,087	-	\$44,693,370
Water	196.1	\$21,093,654	\$38,499,112	\$26,876,692	-	\$86,469,458
Totals	296.2	\$32,250,434	\$62,877,615	\$36,034,779	-	\$131,162,828

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Department Operational Plans

Water Resources

Wastewater Business Objective

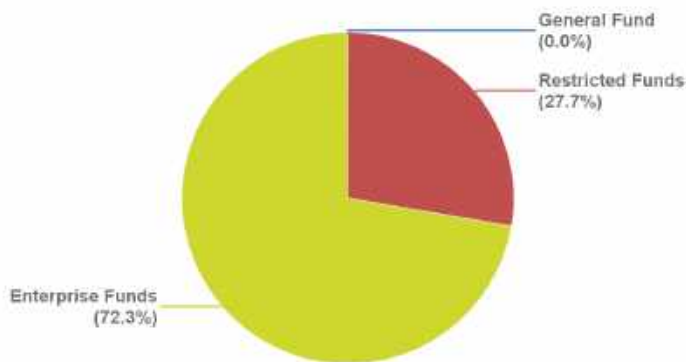
Operational History by Funding Source

Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$125	\$10,608	-	\$11,628
Restricted Funds	\$9,925,047	\$11,539,165	\$11,324,860	\$12,367,082
Enterprise Funds	\$21,966,730	\$31,060,476	\$27,274,998	\$32,314,660
Totals	\$31,891,902	\$42,610,249	38,599,858	\$44,693,370

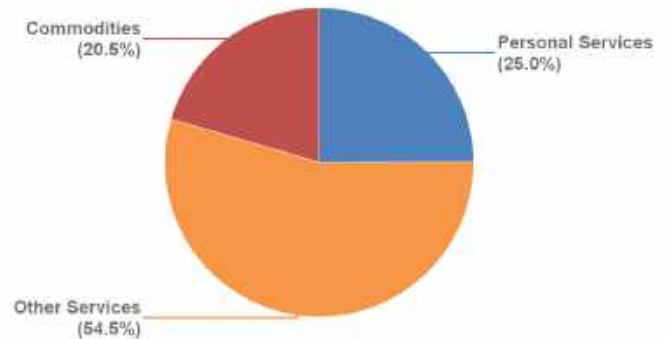
Operational History by Category

Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		98.2		100.1
Personal Services	\$9,530,006	\$10,639,782	\$10,414,637	\$11,156,780
Other Services	\$14,925,010	\$24,155,777	\$18,253,031	\$24,378,503
Commodities	\$6,524,030	\$7,795,498	\$8,884,999	\$9,158,087
Capital Outlay	\$912,856	\$19,192	\$1,047,191	-
Totals	\$31,891,902	\$42,610,249	\$38,599,858	\$44,693,370

**Water Resources
FY 24/25 Operational Funding
\$44,693,370**



**Water Resources
FY 24/25 Operational Category
\$44,693,370**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Water Resources

Wastewater Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Wastewater Collection	\$11,628	\$427,119	-	-	\$7,209,431	\$7,648,178
Wastewater Treatment	-	\$11,939,963	-	-	\$25,105,229	\$37,045,192
Expenditure Total	\$11,628	\$12,367,082	-	-	\$32,314,660	\$44,693,370
Expenditures Net of Revenues	\$11,628	\$12,367,082	-	-	\$32,314,660	\$44,693,370

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$11,628	-	\$11,628
Restricted Funds Environmental Compliance Fee	\$857,025	-	\$857,025
Greenfield WRP Joint Venture	\$11,395,057	-	\$11,395,057
Utility Replacement Extension and Renewal	\$115,000	-	\$115,000
Enterprise Funds Utility Fund	\$32,314,660	-	\$32,314,660
Totals	\$44,693,370	-	\$44,693,370

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Wastewater Collection	31.9	\$3,663,878	\$1,543,286	\$2,441,014	-	\$7,648,178
Wastewater Treatment	68.2	\$7,492,902	\$22,835,217	\$6,717,073	-	\$37,045,192
Totals	100.1	\$11,156,780	\$24,378,503	\$9,158,087	-	\$44,693,370

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

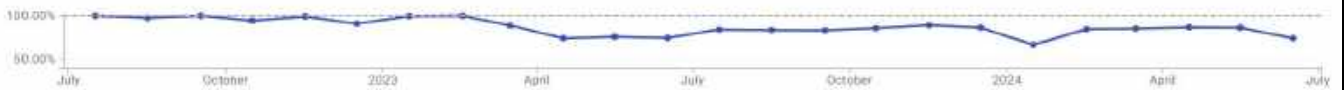
Water Resources Wastewater Business Objective

Public Purpose	Desired Outcomes
Provide reliable, high quality, and environmentally responsible wastewater services at fair and reasonable rates for the customers in our community.	<ul style="list-style-type: none"> - Wastewater treatment is cost effective - The system reliably collects and treats wastewater and delivers reclaimed water - Treated wastewater meets all regulations for beneficial reuse - The environment is protected from wastewater contamination

Performance Measures

Reclaimed Water Management

Percent of reclaimed water put to beneficial use / total reclaimed water produced.



FY 2024/25 Monthly Target: 100%

Number of Total Beneficial Reuse divided by the number of Total System Flow

Miles of Sewer Lines Cleaned

Miles of sewer lines cleaned per month



FY 2024/25 Monthly Target: 18

The list of sewer lines that are cleaned and/or inspected by month, including the number of miles cleaned or inspected.

Department Operational Plans

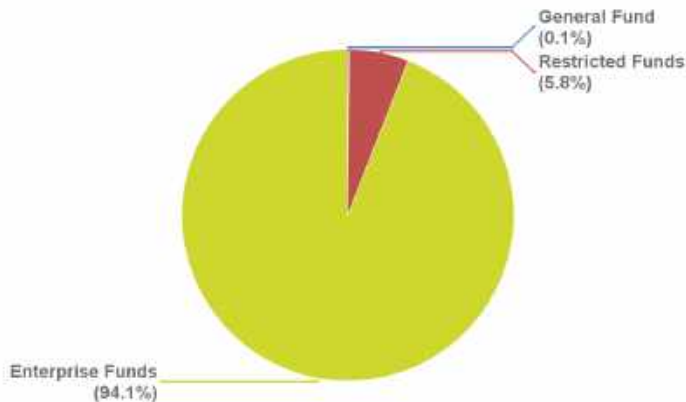
Water Resources

Water Business Objective

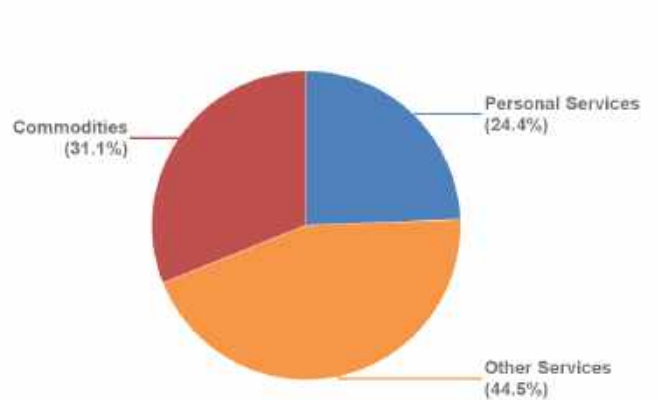
Operational History by Funding Source				
Funding Source	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
General Fund	\$114,860	\$116,817	\$125,367	\$119,122
Restricted Funds	\$1,345,546	\$3,913,837	\$2,724,963	\$5,008,560
Enterprise Funds	\$64,013,791	\$74,727,284	\$73,120,627	\$81,341,776
Totals	\$65,474,197	\$78,757,938	\$75,970,957	\$86,469,458

Operational History by Category				
Category	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Projected Expenditures	FY 24/25 Budget
FTE		198.7		196.1
Personal Services	\$19,031,492	\$20,875,732	\$19,746,672	\$21,093,654
Other Services	\$29,047,995	\$34,725,323	\$32,132,286	\$38,499,112
Commodities	\$17,249,967	\$23,156,883	\$23,899,622	\$26,876,692
Capital Outlay	\$144,742	-	\$192,377	-
Totals	\$65,474,197	\$78,757,938	\$75,970,957	\$86,469,458

**Water Resources
FY 24/25 Operational Funding
\$86,469,458**



**Water Resources
FY 24/25 Operational Category
\$86,469,458**



Percentages are rounded to the nearest tenth.

Department Operational Plans

Water Resources

Water Business Objective

FY 24/25 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 24/25 Budget
Expenditure Reclaimed	-	\$181,381	-	-	\$20,125,398	\$20,306,779
Water Distribution	\$119,122	\$4,574,425	-	-	\$36,441,282	\$41,134,829
Water Treatment	-	\$252,754	-	-	\$24,775,096	\$25,027,850
Expenditure Total	\$119,122	\$5,008,560	-	-	\$81,341,776	\$86,469,458
Expenditures Net of Revenues	\$119,122	\$5,008,560	-	-	\$81,341,776	\$86,469,458

FY 24/25 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 24/25 Expenditures	FY 24/25 Revenues	FY 24/25 Expenditures Net of Revenues
General Fund General Fund	\$119,122	-	\$119,122
Restricted Funds Environmental Compliance Fee	\$1,480,301	-	\$1,480,301
Local Streets	\$127,522	-	\$127,522
Special Programs Fund	\$870,465	-	\$870,465
Utility Replacement Extension and Renewal	\$2,530,272	-	\$2,530,272
Enterprise Funds Utility Fund	\$81,341,776	-	\$81,341,776
Totals	\$86,469,458	-	\$86,469,458

FY 24/25 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 24/25 Budget
Reclaimed	2.0	\$337,649	\$653,776	\$19,315,354	-	\$20,306,779
Water Distribution	149.8	\$15,601,385	\$20,547,300	\$4,986,144	-	\$41,134,829
Water Treatment	44.4	\$5,154,620	\$17,298,036	\$2,575,194	-	\$25,027,850
Totals	196.1	\$21,093,654	\$38,499,112	\$26,876,692	-	\$86,469,458

FTE count is rounded to the nearest tenth. Amounts are rounded to the nearest dollar.

*Offsets and Credits are not included.

Water Resources Water Business Objective

Public Purpose	Desired Outcomes
Provide reliable, high quality water services at fair and reasonable rates for the customers in our community.	<ul style="list-style-type: none"> - Mesa's water demands are met - Mesa's water is safe and reliable - Mesa's water quality meets Mesa's goals for taste, odor, and fluoride - Water is provided in a cost-effective manner

Performance Measures

Water Service Disruptions Ratio

Disruptions of Water Service (outages/1,000 accounts) of duration of 4 hours or longer



FY 2024/25 Monthly Target: 0.020

Calculated by dividing number Enumeration1000 by number Service Interruption Ratio.

Distribution System Water Losses

Percent of water lost from system. Amount of water produced divided by total water sold. Includes from evaporation, leaks, theft, unmetered water, meter inaccuracy



FY 2024/25 Monthly Target: 10%

Total Water Billed divided by the Total Water Produced



mesa·az



 CITY HALL

Financial Schedules





Fund Types

The financial transactions of the City are recorded in individual funds. A fund is a grouping of related accounts used to maintain control over resources that have been designated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements, as well as for managerial control in order to demonstrate fiduciary responsibility over the assets of the City. Types of funds used by the City include governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

The **General Fund** accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government that are not accounted for in other funds. In Mesa, these services include general government, public safety, culture and recreation, and any other activity for which a special fund has not been created. The General Fund includes:

- The *General Fund* is the primary operating fund of the City.
- The *Capital – General Fund* is used for capital purchases funded by the General Fund. The use of a separate capital fund allows for easier tracking of capital expenditures and provides more accurate comparisons between years in the General Fund.

Restricted Funds are used to account for specific revenues that are restricted to expenditures for particular purposes. The City's Restricted Funds include the following:

- The *Ambulance Transport Fund* is used to account for the activities of the medical transport unit.
- The *Arts and Culture Fund* was established to allow for easier tracking and management of the financial aspect of the various activities of the Mesa Arts Center, the i.d.e.a. Museum and the Museum of Natural History. These facilities rely on admission fees and ticket sales to augment the City of Mesa's General Fund contribution. Revenues collected at the different venues are allocated to this fund. The General Fund contribution are set at a fixed amount each fiscal year and transferred to the new fund
- The *Cemetery Fund* accounts for Cemetery expenditures and revenues from cemetery sales and services.
- The *Cemetery Reserve Fund* accounts for revenues and expenditures for the perpetual care of interment spaces in the Cemetery. A perpetual care fee is charged on all spaces and the interest earned from the accumulation of these fees provides for perpetual care of the spaces.
- The *Commercial Facilities Fund* accounts for activities related to City owned Commercial Facilities such as the golf course, convention center, and spring training facilities.

- The *Court Construction Fee Fund* was established to assist with the payment of debt for the construction of a new court facility. Funds are provided through the collection of a surcharge on fines levied by Mesa Municipal Court.
- The *Eastmark 1, Eastmark 2, and Cadence Community Facilities District (CFD) Funds* account for large-scale, comprehensively planned infrastructure development that promotes residential and non-residential land use.
- The *Economic Investment Fund* accounts for the investment of funds to help sustain and grow the business environment in the City of Mesa.
- The *Environmental Compliance Fee Fund* was established to comply with the mandated Federal, State and County requirements regarding environmental standards. A flat fee is charged per account each month to all City of Mesa utility customers. Revenues from this fee offset mandated compliance expenses such as maintenance of storm water retention basins and air quality standards.
- The *Greenfield Water Reclamation Plant (WRP) Joint Venture Fund* accounts for the Greenfield Water Reclamation Plant, which is run by the City but also treats sewage from portions of Mesa, Gilbert, Queen Creek, and the Gila River Indian Community.
- The *Highway User Revenue Fund (HURF)* accounts for capital projects and maintenance of the City's streets and highways, as mandated by the Arizona Revised Statutes. Financing for this fund is provided by state-shared fuel taxes.
- The *Local Streets Fund* accounts for voter-approved revenue dedicated to the Streets program. This fund provides the matching requirement to obtain Maricopa Association of Governments (MAG) Proposition 400 monies and provides a local revenue source to fund street operations and maintenance.
- The *Mesa Arts Center Restoration Fee Fund* has been established as a replacement fund to provide for future repairs and maintenance of the Mesa Arts Center. The revenues in this fund are collected as a ticket surcharge for events that take place at the various Arts & Culture department sites.
- The *Public Safety Sales Tax Fund* is used for voter-approved revenue dedicated to Public Safety.
- The *Quality of Life Sales Tax Fund* is used for voter-approved revenue dedicated to the following programs: Law Enforcement, Fire and Medical, Parks and Recreation, Library, Aquatics, Arts and Culture and Transportation.
- The *Restricted Programs Fund* was established to account for other restricted funds such as sponsorships or restricted donations.

- The *Solid Waste Development Fee Fund* was established to account for the development fee which is collected to cover the cost of new equipment needed to support the growth of residential collection for trash and recycling including the cost of vehicles, barrels, and bins.
- The *Special Programs Fund* was established to account for funds that are restricted by decision of City management and not by law or designation of the donor or sponsor.
- The *TOPAZ Joint Venture Fund* accounts for revenue and expenditures related to the City of Mesa's joint venture in the Trunked Open Arizona Network (TOPAZ) which provides voice and data communication systems for public safety and municipal uses to Mesa as well as several other cities in the area.
- The *Transit Fund* accounts for all transit-related funding sources and expenditures including Local Transportation Assistance Fund (LTAF) monies. The main source of funding is a transfer from the General Fund.
- The *Transportation Fund* accounts for Maricopa Association of Government (MAG) Proposition 400 sales tax funds that are allocated to local subdivisions for transportation projects in the Regional Transportation Plan (RTP).
- The *Utility Replacement Extension and Renewal Fund* is designed to account for replacement costs for the City's utilities (Electric, Natural Gas, Water, Wastewater and Solid Waste). Funds are transferred from the Enterprise Fund to support the replacement of utility vehicles, projects and infrastructure per utility revenue bond requirements.
- The *Vehicle Replacement Fund* is designed to account for replacement costs for the City's fleet of vehicles. Funds are transferred from the General Fund to support the replacement of vehicles.

Impact Fee Funds are designed to provide funding to ensure that new development bears a proportionate share of the cost of improvements to the City's parks, law enforcement facilities, fire facilities and equipment, and utility infrastructure. These funds are provided through the collection of development impact fees.

Grant Funds are designed to account for all grant monies that are received by the City. They include:

- The *Community Development Block Grant Fund* accounts for Federal grant funds that are provided on an annual basis that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
- The *Grants – Enterprise Fund* is designed to account for contributions by the State or Federal government or other organizations to support a particular function that would typically be accounted for under the Enterprise Funds.

- The *Grants – General Government Fund* is designed to account for contributions by the State or Federal government or other organizations to support a particular function.
- The *HOME (Home Ownership Made Easier) Fund* accounts for grant funds received to help communities expand the supply of decent, safe, sanitary and affordable housing, with primary attention to housing for low-income families.
- The *Relief Fund* is used to account for funds related to Mesa CARES, the American Rescue Plan Act, and the Emergency Rental Assistance Program (ERAP). This program uses funds received from grant awards to support Mesa and those affected by COVID-19. During this public health emergency, the City focused on areas of support for small business assistance, outreach, homeless assistance, feeding Mesa, household relief, and other citywide services.
- The *Section 8 (Housing Choice Voucher Program) Fund* accounts for grant funds received to provide rental assistance to low-income families for decent, safe, and sanitary housing by contracting with private owners and subsidizing a portion of the family's monthly rent.

Debt Service Funds are used to account for the payment of long-term debt principal and interest. The City's Debt Service Funds include:

- The *General Obligation Bond Redemption Fund* accounts for payment of the principal and interest requirements of the City's General Obligation Bonds. Funding is provided by secondary property tax revenue and a transfer from the General Fund.

The *Excise Tax Obligation Redemption Fund* accounts for the payment of principal and interest requirements on the City's Excise Tax Bonds. Revenues are provided by excise tax revenues.

- The *Highway Project Advancement Notes (HPAN) Fund* accounts for the payment of principal and interest requirements for Highway Project Advancement Notes. HPANs are issued to finance highway infrastructure.
- The *Highway User Revenue Bond Redemption Fund* accounts for the payment of principal and interest requirements of the City's Highway User Revenue Bonds. Revenues are provided by a transfer from the Highway User Revenue Fund.
- The *Non-Utility Bond Redemption Fund* accounts for the payment of principal and interest requirements for non-utility economic investment projects.
- The *Special Improvements District Bond Redemption Fund* accounts for the payment of the Special Improvement District Bonds that are issued to finance the costs of improvements which are paid from special assessments levied against the benefited properties.
- The *Transportation Project Advancement Notes (TPAN) Fund* accounts for the payment of principal and interest of Transportation Project Advancement Notes issued to finance transit infrastructure.

- The *Utility Systems Bond Redemption Fund* accounts for the payment of principal and interest requirements of financing the construction and maintenance of utility system infrastructure. Debt service on utility system bonds is funded by revenue from customer utility rate charges.
- The *Utility Systems GO Bond Redemption Fund* accumulates resources for the payment of principal and interest requirements of General Obligation bonds used to finance the construction and maintenance of utility system infrastructure. Debt service on utility system bonds is funded by revenue from customer utility rate charges.
- The *WIFA Redemption Fund* accumulates resources for the payment of principal and interest requirements of using Arizona Water Infrastructure Finance Authority (WIFA) financing to construct and maintain water and wastewater infrastructure. Debt service on WIFA bonds is funded by revenue from water and wastewater customer utility rate charges.

Bond Funds are used to account for bond proceeds to be used only for the construction of approved bond capital projects. These projects include: new park site acquisitions as well as park improvements; public safety buildings; the construction of drains, basins, channels, and other storm sewer improvements; right-of-way acquisitions and street improvements; utility (Electric, Natural Gas, Solid Waste, Wastewater and Water) infrastructure construction, upgrades and acquisitions; and the construction of spring training baseball facilities.

Proprietary Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Enterprise Funds include:

- The *Capital – Utility Fund* is used for purchases funded by the Utility Fund. The use of a separate capital fund allows for easier tracking of capital expenditures and provides more accurate comparisons between years in the Utility Fund.
- *The Utility Fund* is utilized to account for city-owned Electric, Natural Gas, Water, Wastewater, Solid Waste and District Cooling.
- The *Falcon Field Airport Fund* is used to account for all of the activities of the City-owned airport.

Internal Service Funds account for goods or services provided by one department to other departments or agencies of the City, on a cost reimbursement basis. These services include fleet services, a print shop, and a materials warehouse.

Fiduciary Funds

Agency Funds account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Trust Funds are held in a trustee capacity and account for all assets and activities that are restricted to a specific purpose in accordance with the formal intent of the trust. The principal of the fund can only be expended to forward the activity specified, such as an employee benefits plan, self-insurance for property and public liability, and worker's compensation.

Budget Basis of Accounting

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. This documents the key differences between generally accepted accounting principles (GAAP) and the employed budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City of Mesa uses the modified accrual basis of accounting for governmental funds. Revenues are recognized when they become measurable and available to finance City operations. “Available” means “collectable” within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liability is incurred.

An exception to this general rule is interest on long-term debt, which is recorded when due.

The accrual basis of accounting is used for Proprietary Funds. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized when they are incurred.

The Fund Statements in the Annual Comprehensive Financial Report (ACFR) present the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases, this conforms to the way the City prepares its budget with the following major exceptions:

- a. Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP), as opposed to being expended when paid (budget).
- b. Principal payments on long-term debt within the Enterprise Fund are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- c. Capital outlays within the Enterprise Fund are recorded as assets on a GAAP basis and expended on a budget basis.
- d. Depreciation expense is recorded on a GAAP basis only.

The Annual Comprehensive Financial Report presents fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The City of Mesa ACFR can be found at: <https://www.mesaaz.gov/government/accounting>.

City of Mesa, Arizona
Summary of Estimated Revenues and Expenditures
Fiscal Year 2024/25 - Adopted

Fund Types

Fiscal Year	Schedule	General Fund	Enterprise Funds	Restricted Funds	Internal Service Funds	Impact Fee Funds	Grant Funds	Trust Funds	Debt Service Funds	Bond and Obligation Funds	Contingency	Total All Funds
2023/24	Adopted Budgeted Expenditures	\$643,051,604	\$279,472,051	\$629,448,391	\$10,595,384	-	\$148,885,134	\$128,383,081	\$171,384,369	\$461,589,000	\$87,210,986	\$2,560,000,000
2023/24	Projected Expenditures	\$639,177,520	\$253,665,164	\$404,620,406	\$9,206,149	-	\$76,024,735	\$128,550,518	\$174,808,820	\$210,887,592	-	\$1,796,740,904
2024/25	Estimated Fund Balance at July 1, 2024	\$276,665,314	\$141,596,482	\$603,874,893	\$1,358,514	\$76,969,142	\$45,405,927	\$65,416,682	\$6,415,201	(\$17,928,590)	-	\$1,199,773,565
2024/25	Primary Property Tax Levy	-	-	-	-	-	-	-	-	-	-	-
2024/25	Secondary Property Tax Levy	-	-	-	-	-	-	-	\$42,007,000	-	-	\$42,007,000
2024/25	Estimated Revenues Other than Property Taxes	\$468,757,324	\$513,113,358	\$373,190,586	\$10,471,859	\$10,647,869	\$104,289,837	\$134,187,300	-	-	-	\$1,614,658,133
2024/25	Other Financing Sources	-	-	\$18,500,000	-	-	-	-	-	\$441,414,198	-	\$459,914,198
2024/25	Interfund Transfers In	\$226,315,343	\$4,322,911	\$90,972,515	-	-	-	-	\$138,586,736	-	-	\$460,197,505
2024/25	Interfund Transfers Out	\$111,652,821	\$266,575,379	\$75,322,416	\$72,618	\$6,535,329	-	\$38,942	-	-	-	\$460,197,505
2024/25	Reduction for Fund Balances Reserved for Future Budget Year Expenditures:	-	-	-	-	-	-	-	-	-	-	-
	Maintained for Future Debt Retirement	-	-	-	-	-	-	-	-	-	-	-
	Maintained for Future Capital Projects	-	-	-	-	-	-	-	-	-	-	-
	Maintained for Future Financial Stability	-	-	-	-	-	-	-	-	-	-	-
	Maintained for Future Retirement Contributions	-	-	-	-	-	-	-	-	-	-	-
2024/25	Total Financial Resources Available	\$860,085,160	\$392,457,372	\$1,011,215,578	\$11,757,755	\$81,081,682	\$149,695,764	\$199,565,040	\$187,008,937	\$423,485,608	-	\$3,316,352,896
2024/25	Budget Expenditures	\$695,737,531	\$301,901,124	\$702,493,431	\$10,372,926	-	\$148,674,619	\$144,454,446	\$176,323,923	\$423,765,000	\$86,277,000	\$2,690,000,000

Expenditure Limitation Comparison

	2023/24	2024/25
1. Budgeted expenditures	\$2,560,000,000	\$2,690,000,000
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures adjusted for reconciling items	\$2,560,000,000	\$2,690,000,000
4. Less: estimated exclusions	-	-
5. Amount subject to the expenditure limitation	\$2,560,000,000	\$2,690,000,000
6. Economic Estimates Commission expenditure limitation (if subject to)	-	-

The Fund Types above include the following funds:

- General Fund- General Fund and Capital-General Fund.
- Enterprise Funds- Falcon Field Airport, Utility Fund, and Capital-Utility Fund.
- Restricted Funds- Ambulance Transport, Arts & Culture, Cadence CFD 1 - Capital, Cadence CFD 1 - Debt, Cadence CFD - Operating, Cemetery Reserve, Commercial Facilities, Court Construction Fee, Eastmark CFD 1 - Capital, Eastmark CFD 1 - Debt, Eastmark CFD 1 - Operating, Eastmark CFD 2 - Capital, Eastmark CFD 2 - Debt, Eastmark Community Facilities District No. 2, Economic Investment Fund, Environmental Compliance Fee, Greenfield WRP Joint Venture, Highway User Revenue Fund, Local Streets, Mesa Arts Center Restoration Fee, Public Safety Sales Tax, Quality of Life Sales Tax, Restricted Programs Fund, Solid Waste Development Fee, Special Programs Fund, TOPAZ Joint Venture Fund, Transit Fund, Transportation, Utility Replacement Extension & Renewal and Vehicle Replacement.
- Internal Service Funds- Fleet, Print Shop, and Warehouse.
- Impact Fee Funds- Cultural Facility, Fire, General Government Facility, Library, Parks, Police, Stormwater, Wastewater, and Water.
- Grant Funds- Community Development Block, Enterprise, General Governmental, HOME, Relief and Section 8.
- Trust Funds- Employee Benefit, Property and Public Liability, and Workers' Compensation.
- Debt Service Funds- Excise Tax Obligation Redemption, General Obligation Bond Redemption, Highway Project Advance Notes, Highway User Revenue Bond Redemption, Special Improvement District Bond Redemption, Transportation Project Advance Notes, Utility Systems Bond Redemption, Utility Systems GO Bond Redemption, Utility Systems Obligation Redemption, and WIFA Redemption.
- Bond and Obligation Funds- Electric, Excise Tax Obligation, Gas, Library, Parks, Public Safety, Solid Waste, Spring Training, Streets, Wastewater and Water.
- Contingency Fund- Contingency, General Obligation Bond Refunding, Utility Systems Bond Refunding.

SUMMARY OF TAX LEVY AND TAX RATE INFORMATION

Fiscal Year 2024/25 - Adopted

	<u>FY 2023/24</u>	<u>FY 2024/25</u>
Maximum allowable primary property tax levy A.R.S. 42-17051(A)	<u>N/A</u>	<u>N/A</u>
Amount received from primary property taxation in the current year in excess of the sum that year's maximum allowable primary property tax levy. A.R.S 42-17102(A)(18)	<u>N/A</u>	
Property tax levy amounts:		
Primary property taxes	N/A	N/A
Property tax judgement	-	-
Secondary property taxes	\$38,765,722	\$42,006,022
Property tax judgement	-	-
Total property tax levy amounts	<u>\$38,765,722</u>	<u>\$42,006,022</u>
Property taxes collected:		
Primary property taxes:		
Current year's levy	N/A	
Prior years' levies	N/A	
Total primary property taxes	N/A	
Secondary property taxes:		
Current year's levy	\$38,765,722*	
Prior years' levies	-	
Total secondary property taxes	<u>\$38,765,722</u>	
Total property taxes collected	<u>\$38,765,722</u>	
Property tax rates:		
A: City tax rate:		
Primary property tax rate	N/A	N/A
Property tax judgement	-	-
Secondary property tax rate	0.8582	0.8582
Property tax judgement	-	-
Total city tax rate	<u>0.8582</u>	<u>0.8582</u>

B: Special assessment district tax rates:

Secondary property tax rates - As of the date the adopted budget was prepared, the city/town was operating 3 special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their rates, please contact the City

*Includes actual property taxes collected as of the date the adopted budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

City of Mesa, Arizona
Summary of Resources by Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
	Actual Resources	Adopted Budget	Projected Resources	Adopted Budget
Taxes				
Sales and Use Taxes	\$331,144,831	\$283,787,000	\$335,915,465	\$314,283,000
Secondary Property Tax - City	\$39,361,418	\$38,766,000	\$40,000,000	\$42,007,000
Secondary Property Tax - Community Facility Districts	\$7,642,702	\$8,608,000	\$7,286,921	\$6,705,000
Transient Occupancy Taxes	\$7,318,626	\$5,800,000	\$5,907,885	\$5,500,000
Other Taxes	\$57,803	\$35,000	\$70,000	\$40,000
Total Taxes	\$385,525,380	\$336,996,000	\$389,180,271	\$368,535,000
Intergovernmental				
Federal Grants & Reimbursements	\$45,156,882	\$101,817,546	\$57,547,346	\$91,448,260
State Shared Revenues	\$251,549,862	\$277,103,000	\$291,357,566	\$262,140,000
State Grants and Reimbursements	\$539,463	\$776,000	\$921,542	\$7,246,020
County and Other Governments Revenues	\$23,903,524	\$48,973,843	\$26,920,202	\$73,959,000
Total Intergovernmental	\$321,149,731	\$428,670,389	\$376,746,656	\$434,793,280
Sales and Charges For Services				
General	\$65,437,312	\$69,472,000	\$75,951,943	\$81,293,000
Culture and Recreation	\$12,632,006	\$11,090,000	\$11,885,839	\$11,948,000
Enterprise	\$473,457,148	\$495,460,000	\$487,381,960	\$545,712,000
Total Sales and Charges For Services	\$551,526,465	\$576,022,000	\$575,219,742	\$638,953,000
Licenses Fees Permits				
Business Licenses	\$4,380,352	\$4,451,000	\$3,943,553	\$4,250,000
Permits	\$15,872,238	\$8,021,000	\$13,279,130	\$8,232,000
Fees	\$25,414,852	\$20,810,000	\$12,041,169	\$13,121,000
Court Fees	\$3,861,561	\$5,232,000	\$4,244,628	\$4,366,000
Culture and Recreation Fees	\$1,250,139	\$904,000	\$936,140	\$939,000
Total Licenses Fees Permits	\$50,779,142	\$39,418,000	\$34,444,620	\$30,908,000
Fines and Forfeitures				
Court Fines	\$3,173,626	\$4,663,000	\$3,202,072	\$4,066,000
Other Fines	\$599,936	\$470,000	\$521,551	\$516,000
Total Fines and Forfeitures	\$3,773,562	\$5,133,000	\$3,723,623	\$4,582,000
Self Insurance Contributions				
Self Insurance Contributions	\$118,319,057	\$132,759,000	\$127,462,278	\$133,674,000
Total Self Insurance Contributions	\$118,319,057	\$132,759,000	\$127,462,278	\$133,674,000
Other Revenues				
Interest	\$22,551,046	\$12,652,000	\$32,832,933	\$14,467,000
Contributions and Donations	\$2,274,066	\$5,386,000	\$4,735,927	\$5,926,853
Sale of Property	\$2,285,844	\$185,000	\$544,646	\$200,000
Other Revenues	\$22,391,207	\$21,390,000	\$31,148,331	\$24,626,000
Total Other Revenues	\$49,502,164	\$39,613,000	\$69,261,837	\$45,219,853
Operating Resources Subtotal	\$1,480,575,502	\$1,558,611,389	\$1,576,039,027	\$1,656,665,133

Changes in accounting presentation affect comparisons between years

This schedule does not include Other Financing Sources such as bonds and fund balance

City of Mesa, Arizona

Summary of Resources by Fund

Fiscal Year 2024/25 - Adopted

Source	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
	Actual Resources	Adopted Budget	Projected Resources	Adopted Budget
General Fund				
Capital - General Fund	\$586,229	\$300,000	\$1,500,000	\$309,900
General Fund	\$467,904,968	\$460,501,525	\$514,574,253	\$468,447,424
Total General Fund	\$468,491,197	\$460,801,525	\$516,074,253	\$468,757,324
Enterprise Funds				
Capital - Utility	\$2,186,026	\$1,759,000	\$1,971,574	\$1,763,422
Falcon Field Airport	\$5,176,533	\$5,735,689	\$12,028,621	\$9,710,758
Utility Fund	\$454,690,619	\$467,291,628	\$465,056,778	\$501,639,178
Total Enterprise Funds	\$462,053,177	\$474,786,317	\$479,056,973	\$513,113,358
Restricted Funds				
Ambulance Transport	\$14,787,304	\$18,895,000	\$18,928,000	\$19,220,000
Arts & Culture Fund	\$9,608,456	\$9,009,998	\$9,827,710	\$9,800,107
Cadence CFD 1 - Debt	\$1,484,849	\$1,241,925	\$976,766	\$1,216,537
Cadence CFD - Operating	\$86,739	\$145,680	\$145,680	\$147,880
Cemetery	\$1,868,997	\$1,891,800	\$1,954,800	\$1,892,625
Cemetery Reserve	\$196,281	\$204,635	\$238,000	\$206,438
Commercial Facilities Fund	\$9,318,390	\$6,300,162	\$9,282,885	\$8,377,824
Court Construction Fee	\$601,720	\$705,000	\$558,000	\$705,165
Eastmark CFD 1 - Debt	\$7,069,031	\$8,772,019	\$7,566,622	\$6,044,771
Eastmark CFD 1 - Operating	\$443,628	\$513,380	\$397,480	\$567,045
Eastmark CFD 2-Debt	\$480,796	\$800,074	\$495,590	\$372,593
Eastmark Community Facilities District No. 2	\$32,675	\$117,867	\$117,867	\$118,109
Economic Investment Fund	\$6,223,635	\$3,042,825	\$3,292,461	\$3,223,126
Environmental Compliance Fee	\$18,243,505	\$18,037,458	\$19,820,491	\$18,313,415
Greenfield WRP Joint Venture	\$12,866,017	\$22,288,695	\$17,652,409	\$38,006,021
Highway User Revenue Fund	\$48,927,372	\$44,231,940	\$47,691,824	\$47,452,091
Local Streets	\$54,298,927	\$44,611,831	\$56,740,045	\$52,634,279
Mesa Arts Center Restoration Fee	\$565,795	\$489,091	\$518,795	\$489,464
Public Safety Sales Tax	\$42,280,432	\$35,905,602	\$43,533,433	\$39,702,838
Quality of Life Sales Tax	\$41,950,293	\$35,825,588	\$42,919,433	\$39,649,220
Restricted Programs Fund	\$18,857,947	\$15,547,258	\$15,069,636	\$16,425,602
Solid Waste Development Fee	\$176,267	\$310,329	\$348,000	\$235,670
Special Programs Fund	\$6,562,719	\$3,196,013	\$6,173,384	\$3,253,725
TOPAZ Joint Venture Fund	\$2,146,407	\$11,103,105	\$10,628,712	\$7,733,515
Transit Fund	\$3,577,608	\$2,857,794	\$4,487,795	\$2,906,794
Transportation	\$14,576,671	\$6,872,005	\$7,572,005	\$53,978,400
Utility Replacement Extension and Renewal	\$841,045	\$304,000	\$1,262,000	\$314,032
Vehicle Replacement	\$188,046	\$185,000	\$235,000	\$203,300
Total Restricted Funds	\$318,261,550	\$293,406,074	\$328,434,823	\$373,190,586
Internal Service Funds				
Fleet Internal Service	\$65,447	\$100,000	(\$6,000)	\$84,340
Print Shop Internal Service	\$5,721	(\$1,000)	(\$2,000)	(\$1,000)
Warehouse Internal Service	\$8,459,462	\$10,496,942	\$9,131,662	\$10,388,519
Total Internal Service Funds	\$8,530,630	\$10,595,942	\$9,123,662	\$10,471,859

Source	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
	Actual Resources	Adopted Budget	Projected Resources	Adopted Budget
Impact Fees				
Fire Impact Fee	\$3,885,820	\$1,315,929	\$759,922	\$1,343,906
Police Impact Fee	\$5,837,884	\$2,024,506	\$2,024,507	\$2,067,547
Stormwater Drainage Impact Fee	(\$244,145)	\$759,190	\$0	\$0
Wastewater Impact Fee	\$6,477,619	\$7,591,899	\$0	\$0
Water Impact Fees	\$7,124,991	\$7,085,773	\$7,016,818	\$7,236,416
Total Impact Fees	\$23,082,169	\$18,777,297	\$9,801,247	\$10,647,869
Grant Funds				
Community Development Block Grant	\$5,978,380	\$31,626,362	\$12,869,635	\$17,273,644
Grants - Falcon Field	\$418,126	\$8,353,600	\$534,179	\$5,308,633
Grants - Gen. Gov.	\$6,937,211	\$17,897,280	\$21,654,640	\$41,314,362
Grants - Utility	\$0	\$0	\$0	\$135,500
HOME	\$351,224	\$19,704,535	\$2,928,199	\$13,945,232
Relief Fund	\$6,691,264	\$25,000,000	\$1,248,681	\$0
Section 8	\$19,648,475	\$25,402,457	\$25,402,457	\$26,312,466
Total Grant Funds	\$40,024,680	\$127,984,234	\$64,637,791	\$104,289,837
Trust Funds				
Employee Benefit Trust	\$106,065,850	\$116,841,152	\$111,399,942	\$119,325,168
Property and Public Liability	\$7,346,779	\$9,138,683	\$9,214,681	\$10,462,058
Workers' Compensation	\$6,307,448	\$7,514,165	\$8,295,655	\$4,400,074
Total Trust Funds	\$119,720,077	\$133,494,000	\$128,910,278	\$134,187,300
Debt Service Funds				
Excise Tax Obligation Bond Redemption	\$200,000	\$0	\$0	\$0
General Obligation Bond Redemption	\$39,727,910	\$38,766,000	\$40,000,000	\$42,007,000
Utility Systems Bond Redemption	\$433,879	\$0	\$0	\$0
Utility Systems GO Bond Redemption	\$9,506	\$0	\$0	\$0
WIFA Redemption	\$40,727	\$0	\$0	\$0
Total Debt Service Funds	\$40,412,021	\$38,766,000	\$40,000,000	\$42,007,000
Total City Revenues	\$1,480,575,502	\$1,558,611,389	\$1,576,039,027	\$1,656,665,133

Changes in accounting presentation affect comparisons between years

This schedule does not include Other Financing Sources such as bonds and fund balance

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
General Fund				
General Fund				
Taxes				
Sales and Use Taxes	\$198,882,775	\$170,272,568	\$201,549,279	\$188,570,152
Other Taxes	\$37,803	\$35,000	\$70,000	\$40,000
Total Taxes	\$198,920,578	\$170,307,568	\$201,619,279	\$188,610,152
Intergovernmental				
Federal Grants & Reimbursements	\$182,249	\$481,480	\$232,982	\$500,567
State Shared Revenues	\$198,798,938	\$229,103,491	\$240,389,793	\$210,244,510
State Grants and Reimbursements	\$10,000	-	\$250,000	-
County and Other Governments Revenues	\$7,069,582	\$8,200,511	\$7,693,135	\$9,472,095
Total Intergovernmental	\$206,060,768	\$237,785,482	\$248,565,910	\$220,217,172
Sales and Charges For Services				
General	\$24,646,336	\$23,875,081	\$26,038,042	\$31,577,876
Culture and Recreation	\$2,754,286	\$2,918,967	\$3,009,756	\$3,018,713
Enterprise	\$6,030	\$13,650	\$5,990	\$13,650
Total Sales and Charges For Services	\$27,406,652	\$26,807,698	\$29,053,788	\$34,610,239
Licenses Fees Permits				
Business Licenses	\$4,091,582	\$4,451,000	\$3,943,553	\$4,250,000
Permits	\$15,873,047	\$8,021,000	\$13,279,130	\$8,232,000
Fees	\$1,113,582	\$1,050,090	\$979,040	\$1,063,150
Court Fees	\$2,683,646	\$3,507,700	\$2,796,000	\$2,966,000
Culture and Recreation Fees	-	\$615	-	\$613
Total Licenses Fees Permits	\$23,761,856	\$17,030,405	\$20,997,723	\$16,511,763
Fines and Forfeitures				
Court Fines	\$2,986,041	\$4,272,100	\$2,836,600	\$3,675,100
Other Fines	\$498,827	\$369,746	\$406,249	\$415,746
Total Fines and Forfeitures	\$3,484,867	\$4,641,846	\$3,242,849	\$4,090,846
Other Revenues				
Interest	\$5,115,246	\$3,120,000	\$8,100,000	\$3,099,000
Contributions and Donations	\$104,081	\$223,000	\$80,896	\$216,000
Sale of Property	\$144,559	-	\$75,517	-
Other Revenues	\$2,906,360	\$585,526	\$2,838,291	\$1,092,252
Total Other Revenues	\$8,270,246	\$3,928,526	\$11,094,704	\$4,407,252
Total General Fund	\$467,904,968	\$460,501,525	\$514,574,253	\$468,447,424
Capital - General Fund				
Other Revenues				
Interest	\$586,229	\$300,000	\$1,500,000	\$309,900
Total Other Revenues	\$586,229	\$300,000	\$1,500,000	\$309,900
Total Capital - General Fund	\$586,229	\$300,000	\$1,500,000	\$309,900
Total General Fund	\$468,491,197	\$460,801,525	\$516,074,253	\$468,757,324
Enterprise Funds				

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Capital - Utility				
Sales and Charges For Services				
Enterprise	\$1,445,087	\$1,080,000	\$1,154,500	\$1,080,000
Total Sales and Charges For Services	\$1,445,087	\$1,080,000	\$1,154,500	\$1,080,000
Other Revenues				
Interest	\$250,813	\$134,000	\$455,500	\$138,422
Contributions and Donations	\$494,613	\$545,000	\$361,574	\$545,000
Other Revenues	(\$4,487)	-	-	-
Total Other Revenues	\$740,938	\$679,000	\$817,074	\$683,422
Total Capital - Utility	\$2,186,026	\$1,759,000	\$1,971,574	\$1,763,422
Utility Fund				
Intergovernmental				
County and Other Governments Revenues	\$267,500	\$162,500	\$162,500	-
Total Intergovernmental	\$267,500	\$162,500	\$162,500	-
Sales and Charges For Services				
General	\$431,908	\$231,475	\$447,030	\$437,375
Culture and Recreation	\$1,495,271	-	-	-
Enterprise	\$444,236,563	\$460,491,792	\$455,066,442	\$493,054,377
Total Sales and Charges For Services	\$446,163,741	\$460,723,267	\$455,513,472	\$493,491,752
Other Revenues				
Interest	\$3,181,060	\$2,168,861	\$4,236,827	\$3,736,233
Contributions and Donations	\$52,494	-	\$2,143	-
Sale of Property	\$24,101	-	-	-
Other Revenues	\$5,001,721	\$4,237,000	\$5,141,836	\$4,411,193
Total Other Revenues	\$8,259,377	\$6,405,861	\$9,380,806	\$8,147,426
Total Utility Fund	\$454,690,619	\$467,291,628	\$465,056,778	\$501,639,178
Falcon Field Airport				
Sales and Charges For Services				
General	\$70,153	\$84,500	\$89,846	\$80,375
Culture and Recreation	-	\$1,000	\$300	-
Enterprise	\$4,942,883	\$5,535,679	\$5,320,792	\$5,510,583
Total Sales and Charges For Services	\$5,013,035	\$5,621,179	\$5,410,938	\$5,590,958
Other Revenues				
Interest	\$142,331	\$100,000	\$205,000	\$103,300
Sale of Property	\$4,457	-	-	-
Other Revenues	\$16,709	\$14,510	\$6,412,683	\$4,016,500
Total Other Revenues	\$163,497	\$114,510	\$6,617,683	\$4,119,800
Total Falcon Field Airport	\$5,176,533	\$5,735,689	\$12,028,621	\$9,710,758
Total Enterprise Funds	\$462,053,177	\$474,786,317	\$479,056,973	\$513,113,358
Restricted Funds				

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Arts & Culture Fund				
Sales and Charges For Services				
General	\$503,255	\$443,028	\$429,871	\$405,821
Culture and Recreation	\$8,174,386	\$7,975,033	\$8,668,783	\$8,734,287
Enterprise	\$35,593	\$30,000	\$33,604	\$39,000
Total Sales and Charges For Services	\$8,713,233	\$8,448,061	\$9,132,258	\$9,179,108
Licenses Fees Permits				
Culture and Recreation Fees	\$705,810	\$425,590	\$458,345	\$460,592
Total Licenses Fees Permits	\$705,810	\$425,590	\$458,345	\$460,592
Other Revenues				
Interest	\$128,612	\$100,000	\$180,000	\$103,300
Other Revenues	\$60,801	\$36,347	\$57,107	\$57,107
Total Other Revenues	\$189,412	\$136,347	\$237,107	\$160,407
Total Arts & Culture Fund	\$9,608,456	\$9,009,998	\$9,827,710	\$9,800,107
Ambulance Transport				
Sales and Charges For Services				
General	\$5,878,552	-	-	-
Total Sales and Charges For Services	\$5,878,552	-	-	-
Other Revenues				
Interest	\$12,851	-	-	-
Other Revenues	(\$7,061)	-	-	-
Total Other Revenues	\$5,790	-	-	-
Total Ambulance Transport	\$5,884,342	-	-	-
Cadence CFD 1 - Debt				
Taxes				
Property Taxes	\$1,114,719	\$935,312	\$729,044	\$899,907
Total Taxes	\$1,114,719	\$935,312	\$729,044	\$899,907
Other Revenues				
Interest	\$14,537	-	-	-
Other Revenues	\$355,594	\$306,613	\$247,722	\$316,630
Total Other Revenues	\$370,130	\$306,613	\$247,722	\$316,630
Total Cadence CFD 1 - Debt	\$1,484,849	\$1,241,925	\$976,766	\$1,216,537
Cadence CFD - Operating				
Taxes				
Property Taxes	\$86,861	\$104,699	\$104,699	\$126,155
Total Taxes	\$86,861	\$104,699	\$104,699	\$126,155
Other Revenues				
Interest	(\$122)	-	-	-
Contributions and Donations	-	\$40,981	\$40,981	\$21,725
Total Other Revenues	(\$122)	\$40,981	\$40,981	\$21,725
Total Cadence CFD - Operating	\$86,739	\$145,680	\$145,680	\$147,880

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Cemetery				
Sales and Charges For Services				
General	\$1,816,752	\$1,866,800	\$1,866,800	\$1,866,800
Total Sales and Charges For Services	\$1,816,752	\$1,866,800	\$1,866,800	\$1,866,800
Other Revenues				
Interest	\$52,244	\$25,000	\$88,000	\$25,825
Total Other Revenues	\$52,244	\$25,000	\$88,000	\$25,825
Total Cemetery	\$1,868,997	\$1,891,800	\$1,954,800	\$1,892,625
Cemetery Reserve				
Sales and Charges For Services				
General	\$125,100	\$150,000	\$150,000	\$150,000
Total Sales and Charges For Services	\$125,100	\$150,000	\$150,000	\$150,000
Other Revenues				
Interest	\$71,181	\$54,635	\$88,000	\$56,438
Total Other Revenues	\$71,181	\$54,635	\$88,000	\$56,438
Total Cemetery Reserve	\$196,281	\$204,635	\$238,000	\$206,438
Commercial Facilities Fund				
Taxes				
Transient Occupancy Taxes	\$2,381,110	\$1,812,000	\$2,325,727	\$1,900,000
Total Taxes	\$2,381,110	\$1,812,000	\$2,325,727	\$1,900,000
Sales and Charges For Services				
General	\$141,535	\$115,000	\$240,008	\$115,000
Enterprise	\$6,680,357	\$4,306,390	\$6,572,150	\$6,294,575
Total Sales and Charges For Services	\$6,821,892	\$4,421,390	\$6,812,158	\$6,409,575
Other Revenues				
Interest	\$77,588	\$44,772	\$123,000	\$46,249
Other Revenues	\$37,800	\$22,000	\$22,000	\$22,000
Total Other Revenues	\$115,388	\$66,772	\$145,000	\$68,249
Total Commercial Facilities Fund	\$9,318,390	\$6,300,162	\$9,282,885	\$8,377,824
Court Construction Fee				
Licenses Fees Permits				
Court Fees	\$594,690	\$700,000	\$550,000	\$700,000
Total Licenses Fees Permits	\$594,690	\$700,000	\$550,000	\$700,000
Other Revenues				
Interest	\$7,031	\$5,000	\$8,000	\$5,165
Total Other Revenues	\$7,031	\$5,000	\$8,000	\$5,165
Total Court Construction Fee	\$601,720	\$705,000	\$558,000	\$705,165

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Eastmark CFD 1 - Debt				
Taxes				
Property Taxes	\$5,546,100	\$6,564,430	\$5,558,125	\$4,740,093
Total Taxes	\$5,546,100	\$6,564,430	\$5,558,125	\$4,740,093
Other Revenues				
Interest	\$90,260	-	-	-
Other Revenues	\$1,432,670	\$2,207,589	\$2,008,497	\$1,304,678
Total Other Revenues	\$1,522,931	\$2,207,589	\$2,008,497	\$1,304,678
Total Eastmark CFD 1 - Debt	\$7,069,031	\$8,772,019	\$7,566,622	\$6,044,771
Eastmark CFD 1 - Operating				
Taxes				
Property Taxes	\$432,164	\$511,462	\$395,562	\$567,045
Total Taxes	\$432,164	\$511,462	\$395,562	\$567,045
Other Revenues				
Interest	\$11,464	-	-	-
Contributions and Donations	-	\$1,918	\$1,918	-
Total Other Revenues	\$11,464	\$1,918	\$1,918	-
Total Eastmark CFD 1 - Operating	\$443,628	\$513,380	\$397,480	\$567,045
Eastmark CFD 2-Debt				
Taxes				
Property Taxes	\$429,398	\$456,524	\$463,918	\$329,868
Total Taxes	\$429,398	\$456,524	\$463,918	\$329,868
Other Revenues				
Interest	\$8,924	-	-	-
Other Revenues	\$42,473	\$343,550	\$31,672	\$42,725
Total Other Revenues	\$51,398	\$343,550	\$31,672	\$42,725
Total Eastmark CFD 2-Debt	\$480,796	\$800,074	\$495,590	\$372,593
Eastmark Community Facilities District No. 2				
Taxes				
Property Taxes	\$33,460	\$35,573	\$35,573	\$41,932
Total Taxes	\$33,460	\$35,573	\$35,573	\$41,932
Other Revenues				
Interest	(\$785)	-	-	-
Contributions and Donations	-	\$82,294	\$82,294	\$76,177
Total Other Revenues	(\$785)	\$82,294	\$82,294	\$76,177
Total Eastmark Community Facilities District No. 2	\$32,675	\$117,867	\$117,867	\$118,109

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Economic Investment Fund				
Intergovernmental				
County and Other Governments Revenues	\$3,000,000	-	-	-
Total Intergovernmental	\$3,000,000	-	-	-
Sales and Charges For Services				
General	\$1,287,763	\$1,140,825	\$1,447,182	\$1,318,816
Enterprise	\$1,708,219	\$1,700,000	\$1,560,279	\$1,700,000
Total Sales and Charges For Services	\$2,995,981	\$2,840,825	\$3,007,461	\$3,018,816
Other Revenues				
Interest	\$120,150	\$70,000	\$165,000	\$72,310
Other Revenues	\$107,504	\$132,000	\$120,000	\$132,000
Total Other Revenues	\$227,654	\$202,000	\$285,000	\$204,310
Total Economic Investment Fund	\$6,223,635	\$3,042,825	\$3,292,461	\$3,223,126
Environmental Compliance Fee				
Intergovernmental				
County and Other Governments Revenues	\$275,669	-	-	-
Total Intergovernmental	\$275,669	-	-	-
Sales and Charges For Services				
General	\$17,570,318	\$17,737,767	\$19,226,491	\$18,003,834
Total Sales and Charges For Services	\$17,570,318	\$17,737,767	\$19,226,491	\$18,003,834
Other Revenues				
Interest	\$397,518	\$299,691	\$594,000	\$309,581
Total Other Revenues	\$397,518	\$299,691	\$594,000	\$309,581
Total Environmental Compliance Fee	\$18,243,505	\$18,037,458	\$19,820,491	\$18,313,415
Greenfield WRP Joint Venture				
Sales and Charges For Services				
Enterprise	\$12,866,017	\$22,288,695	\$17,652,409	\$38,006,021
Total Sales and Charges For Services	\$12,866,017	\$22,288,695	\$17,652,409	\$38,006,021
Total Greenfield WRP Joint Venture	\$12,866,017	\$22,288,695	\$17,652,409	\$38,006,021
Highway User Revenue Fund				
Intergovernmental				
State Shared Revenues	\$47,902,632	\$43,499,509	\$46,391,824	\$46,695,490
County and Other Governments Revenues	\$103,892	-	-	-
Total Intergovernmental	\$48,006,524	\$43,499,509	\$46,391,824	\$46,695,490
Other Revenues				
Interest	\$920,848	\$732,431	\$1,300,000	\$756,601
Total Other Revenues	\$920,848	\$732,431	\$1,300,000	\$756,601
Total Highway User Revenue Fund	\$48,927,372	\$44,231,940	\$47,691,824	\$47,452,091

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Local Streets				
Taxes				
Sales and Use Taxes	\$49,613,262	\$42,567,912	\$50,387,320	\$47,142,318
Total Taxes	\$49,613,262	\$42,567,912	\$50,387,320	\$47,142,318
Intergovernmental				
County and Other Governments Revenues	\$379,188	-	-	\$513,320
Total Intergovernmental	\$379,188	-	-	\$513,320
Sales and Charges For Services				
General	\$2,056,562	\$690,967	\$3,340,788	\$3,600,000
Total Sales and Charges For Services	\$2,056,562	\$690,967	\$3,340,788	\$3,600,000
Licenses Fees Permits				
Business Licenses	\$157,478	-	-	-
Fees	\$70,880	\$46,510	\$112,109	\$48,006
Total Licenses Fees Permits	\$228,358	\$46,510	\$112,109	\$48,006
Other Revenues				
Interest	\$1,496,971	\$733,265	\$2,600,000	\$757,458
Other Revenues	\$524,585	\$573,177	\$299,828	\$573,177
Total Other Revenues	\$2,021,556	\$1,306,442	\$2,899,828	\$1,330,635
Total Local Streets	\$54,298,927	\$44,611,831	\$56,740,045	\$52,634,279
Mesa Arts Center Restoration Fee				
Licenses Fees Permits				
Culture and Recreation Fees	\$544,329	\$477,795	\$477,795	\$477,795
Total Licenses Fees Permits	\$544,329	\$477,795	\$477,795	\$477,795
Other Revenues				
Interest	\$21,466	\$11,296	\$41,000	\$11,669
Total Other Revenues	\$21,466	\$11,296	\$41,000	\$11,669
Total Mesa Arts Center Restoration Fee	\$565,795	\$489,091	\$518,795	\$489,464
Public Safety Sales Tax				
Taxes				
Sales and Use Taxes	\$41,304,390	\$35,473,260	\$41,989,433	\$39,285,265
Total Taxes	\$41,304,390	\$35,473,260	\$41,989,433	\$39,285,265
Intergovernmental				
Federal Grants & Reimbursements	-	\$28,109	-	-
Total Intergovernmental	-	\$28,109	-	-
Other Revenues				
Interest	\$976,041	\$404,233	\$1,544,000	\$417,573
Total Other Revenues	\$976,041	\$404,233	\$1,544,000	\$417,573
Total Public Safety Sales Tax	\$42,280,432	\$35,905,602	\$43,533,433	\$39,702,838

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Quality of Life Sales Tax				
Taxes				
Sales and Use Taxes	\$41,344,404	\$35,473,260	\$41,989,433	\$39,285,265
Total Taxes	\$41,344,404	\$35,473,260	\$41,989,433	\$39,285,265
Licenses Fees Permits				
Business Licenses	\$131,293	-	-	-
Total Licenses Fees Permits	\$131,293	-	-	-
Other Revenues				
Interest	\$474,597	\$352,328	\$930,000	\$363,955
Total Other Revenues	\$474,597	\$352,328	\$930,000	\$363,955
Total Quality of Life Sales Tax	\$41,950,293	\$35,825,588	\$42,919,433	\$39,649,220
Restricted Programs Fund				
Taxes				
Transient Occupancy Taxes	\$4,937,516	\$3,988,000	\$3,582,158	\$3,600,000
Total Taxes	\$4,937,516	\$3,988,000	\$3,582,158	\$3,600,000
Intergovernmental				
State Shared Revenues	\$3,572,343	\$3,300,000	\$3,300,000	\$4,000,000
County and Other Governments Revenues	\$5,726,697	\$70,766	\$52,500	\$60,353
Total Intergovernmental	\$9,299,040	\$3,370,766	\$3,352,500	\$4,060,353
Sales and Charges For Services				
Culture and Recreation	\$14,405	-	\$12,000	-
Enterprise	\$1,752	-	\$2,000	-
Total Sales and Charges For Services	\$16,157	-	\$14,000	-
Licenses Fees Permits				
Permits	(\$809)	-	-	-
Fees	\$654,587	\$324,175	\$550,010	\$824,175
Court Fees	\$583,225	\$1,024,300	\$898,628	\$700,000
Total Licenses Fees Permits	\$1,237,003	\$1,348,475	\$1,448,638	\$1,524,175
Fines and Forfeitures				
Court Fines	\$187,585	\$390,900	\$365,472	\$390,900
Total Fines and Forfeitures	\$187,585	\$390,900	\$365,472	\$390,900
Other Revenues				
Interest	\$336,744	\$184,841	\$450,347	\$190,941
Contributions and Donations	\$1,622,878	\$4,292,530	\$4,026,121	\$4,702,278
Other Revenues	\$1,221,023	\$1,971,746	\$1,830,400	\$1,956,955
Total Other Revenues	\$3,180,645	\$6,449,117	\$6,306,868	\$6,850,174
Total Restricted Programs Fund	\$18,857,947	\$15,547,258	\$15,069,636	\$16,425,602

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Solid Waste Development Fee				
Licenses Fees Permits				
Fees	\$164,477	\$300,000	\$330,000	\$225,000
Total Licenses Fees Permits	\$164,477	\$300,000	\$330,000	\$225,000
Other Revenues				
Interest	\$11,790	\$10,329	\$18,000	\$10,670
Total Other Revenues	\$11,790	\$10,329	\$18,000	\$10,670
Total Solid Waste Development Fee	\$176,267	\$310,329	\$348,000	\$235,670
Special Programs Fund				
Taxes				
Other Taxes	\$20,000	-	-	-
Total Taxes	\$20,000	-	-	-
Sales and Charges For Services				
General	\$328,464	\$421,513	\$435,235	\$382,300
Culture and Recreation	\$193,659	\$195,000	\$195,000	\$195,000
Total Sales and Charges For Services	\$522,123	\$616,513	\$630,235	\$577,300
Licenses Fees Permits				
Fees	\$329,157	\$311,928	\$268,763	\$312,800
Total Licenses Fees Permits	\$329,157	\$311,928	\$268,763	\$312,800
Fines and Forfeitures				
Other Fines	\$101,110	\$100,254	\$115,302	\$100,254
Total Fines and Forfeitures	\$101,110	\$100,254	\$115,302	\$100,254
Other Revenues				
Interest	\$2,834,342	\$1,971,318	\$4,700,000	\$2,036,371
Sale of Property	\$1,773,532	-	-	-
Other Revenues	\$982,456	\$196,000	\$459,084	\$227,000
Total Other Revenues	\$5,590,330	\$2,167,318	\$5,159,084	\$2,263,371
Total Special Programs Fund	\$6,562,719	\$3,196,013	\$6,173,384	\$3,253,725
TOPAZ Joint Venture Fund				
Intergovernmental				
County and Other Governments Revenues	\$624,024	\$8,457,061	\$8,457,062	\$4,796,712
Total Intergovernmental	\$624,024	\$8,457,061	\$8,457,062	\$4,796,712
Sales and Charges For Services				
General	-	\$2,646,044	\$2,171,650	\$2,936,803
Enterprise	\$1,522,383	-	-	-
Total Sales and Charges For Services	\$1,522,383	\$2,646,044	\$2,171,650	\$2,936,803
Total TOPAZ Joint Venture Fund	\$2,146,407	\$11,103,105	\$10,628,712	\$7,733,515

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Transit Fund				
Intergovernmental				
State Shared Revenues	\$1,275,949	\$1,200,000	\$1,275,949	\$1,200,000
County and Other Governments Revenues	-	\$311,000	\$311,000	\$307,000
Total Intergovernmental	\$1,275,949	\$1,511,000	\$1,586,949	\$1,507,000
Sales and Charges For Services				
General	\$1,206,927	\$1,169,000	\$1,169,000	\$1,218,000
Enterprise	\$12,264	\$13,794	\$13,794	\$13,794
Total Sales and Charges For Services	\$1,219,191	\$1,182,794	\$1,182,794	\$1,231,794
Other Revenues				
Interest	(\$20,374)	-	(\$89,000)	(\$54,000)
Other Revenues	\$1,102,842	\$164,000	\$1,807,052	\$222,000
Total Other Revenues	\$1,082,468	\$164,000	\$1,718,052	\$168,000
Total Transit Fund	\$3,577,608	\$2,857,794	\$4,487,795	\$2,906,794
Transportation				
Intergovernmental				
Federal Grants & Reimbursements	\$7,780,158	-	-	-
County and Other Governments Revenues	\$5,460,027	\$6,072,005	\$6,072,005	\$53,152,000
Total Intergovernmental	\$13,240,185	\$6,072,005	\$6,072,005	\$53,152,000
Sales and Charges For Services				
General	\$301,577	-	-	-
Total Sales and Charges For Services	\$301,577	-	-	-
Other Revenues				
Interest	\$1,034,909	\$800,000	\$1,500,000	\$826,400
Total Other Revenues	\$1,034,909	\$800,000	\$1,500,000	\$826,400
Total Transportation	\$14,576,671	\$6,872,005	\$7,572,005	\$53,978,400
Utility Replacement Extension and Renewal				
Other Revenues				
Interest	\$841,045	\$304,000	\$1,262,000	\$314,032
Total Other Revenues	\$841,045	\$304,000	\$1,262,000	\$314,032
Total Utility Replacement Extension and Renewal	\$841,045	\$304,000	\$1,262,000	\$314,032
Vehicle Replacement				
Other Revenues				
Interest	\$134,323	\$100,000	\$150,000	\$103,300
Sale of Property	\$100,880	\$85,000	\$85,000	\$100,000
Other Revenues	(\$47,157)	-	-	-
Total Other Revenues	\$188,046	\$185,000	\$235,000	\$203,300
Total Vehicle Replacement	\$188,046	\$185,000	\$235,000	\$203,300

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Ambulance Transport				
Sales and Charges For Services				
General	\$8,866,560	\$18,900,000	\$18,900,000	\$19,200,000
Total Sales and Charges For Services	\$8,866,560	\$18,900,000	\$18,900,000	\$19,200,000
Other Revenues				
Interest	\$29,342	(\$5,000)	\$28,000	\$20,000
Other Revenues	\$7,061	-	-	-
Total Other Revenues	\$36,403	(\$5,000)	\$28,000	\$20,000
Total Ambulance Transport	\$8,902,962	\$18,895,000	\$18,928,000	\$19,220,000
Total Restricted Funds	\$318,261,550	\$293,406,074	\$328,434,823	\$373,190,586
Internal Service Funds				
Fleet Internal Service				
Other Revenues				
Interest	(\$45,463)	(\$20,000)	(\$126,000)	(\$20,660)
Other Revenues	\$110,910	\$120,000	\$120,000	\$105,000
Total Other Revenues	\$65,447	\$100,000	(\$6,000)	\$84,340
Total Fleet Internal Service	\$65,447	\$100,000	(\$6,000)	\$84,340
Print Shop Internal Service				
Sales and Charges For Services				
General	\$6,131	-	-	-
Total Sales and Charges For Services	\$6,131	-	-	-
Other Revenues				
Interest	(\$410)	(\$1,000)	(\$2,000)	(\$1,000)
Total Other Revenues	(\$410)	(\$1,000)	(\$2,000)	(\$1,000)
Total Print Shop Internal Service	\$5,721	(\$1,000)	(\$2,000)	(\$1,000)
Warehouse Internal Service				
Other Revenues				
Interest	(\$2,008)	(\$8,000)	(\$8,000)	(\$8,264)
Sale of Property	\$238,316	\$100,000	\$384,129	\$100,000
Other Revenues	\$8,223,154	\$10,404,942	\$8,755,533	\$10,296,783
Total Other Revenues	\$8,459,462	\$10,496,942	\$9,131,662	\$10,388,519
Total Warehouse Internal Service	\$8,459,462	\$10,496,942	\$9,131,662	\$10,388,519
Total Internal Service Funds	\$8,530,630	\$10,595,942	\$9,123,662	\$10,471,859
Impact Fees				
Fire Impact Fee				
Licenses Fees Permits				
Fees	\$3,885,820	\$1,315,929	\$759,922	\$1,343,906
Total Licenses Fees Permits	\$3,885,820	\$1,315,929	\$759,922	\$1,343,906
Total Fire Impact Fee	\$3,885,820	\$1,315,929	\$759,922	\$1,343,906

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Police Impact Fee				
Licenses Fees Permits				
Fees	\$5,837,884	\$2,024,506	\$2,024,507	\$2,067,547
Total Licenses Fees Permits	\$5,837,884	\$2,024,506	\$2,024,507	\$2,067,547
Total Police Impact Fee	\$5,837,884	\$2,024,506	\$2,024,507	\$2,067,547
Stormwater Drainage Impact Fee				
Licenses Fees Permits				
Fees	(\$244,145)	\$759,190	-	-
Total Licenses Fees Permits	(\$244,145)	\$759,190	-	-
Total Stormwater Drainage Impact Fee	(\$244,145)	\$759,190	-	-
Wastewater Impact Fee				
Licenses Fees Permits				
Fees	\$6,477,619	\$7,591,899	-	-
Total Licenses Fees Permits	\$6,477,619	\$7,591,899	-	-
Total Wastewater Impact Fee	\$6,477,619	\$7,591,899	-	-
Water Impact Fees				
Licenses Fees Permits				
Fees	\$7,124,991	\$7,085,773	\$7,016,818	\$7,236,416
Total Licenses Fees Permits	\$7,124,991	\$7,085,773	\$7,016,818	\$7,236,416
Total Water Impact Fees	\$7,124,991	\$7,085,773	\$7,016,818	\$7,236,416
Total Impact Fees	\$23,082,169	\$18,777,297	\$9,801,247	\$10,647,869
Grant Funds				
Community Development Block Grant				
Intergovernmental				
Federal Grants & Reimbursements	\$5,937,421	\$31,026,362	\$12,869,635	\$17,273,644
County and Other Governments Revenues	-	\$600,000	-	-
Total Intergovernmental	\$5,937,421	\$31,626,362	\$12,869,635	\$17,273,644
Other Revenues				
Interest	\$40,960	-	-	-
Total Other Revenues	\$40,960	-	-	-
Total Community Development Block Grant	\$5,978,380	\$31,626,362	\$12,869,635	\$17,273,644
Grants - Falcon Field				
Intergovernmental				
Federal Grants & Reimbursements	\$418,126	\$8,255,686	\$324,453	\$900,492
State Grants and Reimbursements	-	\$97,914	\$209,726	\$4,408,141
Total Intergovernmental	\$418,126	\$8,353,600	\$534,179	\$5,308,633
Total Grants - Falcon Field	\$418,126	\$8,353,600	\$534,179	\$5,308,633

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Grants - Gen. Gov.				
Intergovernmental				
Federal Grants & Reimbursements	\$5,400,345	\$16,918,917	\$15,789,620	\$32,588,790
State Grants and Reimbursements	\$529,463	\$678,086	\$461,816	\$2,702,379
County and Other Governments Revenues	\$996,944	\$100,000	\$4,172,000	\$5,657,520
Total Intergovernmental	\$6,926,752	\$17,697,003	\$20,423,436	\$40,948,689
Other Revenues				
Interest	\$10,458	-	\$19,578	-
Contributions and Donations	-	\$200,277	\$140,000	\$365,673
Other Revenues	-	-	\$1,071,626	-
Total Other Revenues	\$10,458	\$200,277	\$1,231,204	\$365,673
Total Grants - Gen. Gov.	\$6,937,211	\$17,897,280	\$21,654,640	\$41,314,362
HOME				
Intergovernmental				
Federal Grants & Reimbursements	\$351,224	\$19,704,535	\$2,928,199	\$13,945,232
Total Intergovernmental	\$351,224	\$19,704,535	\$2,928,199	\$13,945,232
Total HOME	\$351,224	\$19,704,535	\$2,928,199	\$13,945,232
Relief Fund				
Intergovernmental				
Federal Grants & Reimbursements	\$5,488,169	-	-	-
County and Other Governments Revenues	-	\$25,000,000	-	-
Total Intergovernmental	\$5,488,169	\$25,000,000	-	-
Other Revenues				
Interest	\$1,203,095	-	\$1,248,681	-
Total Other Revenues	\$1,203,095	-	\$1,248,681	-
Total Relief Fund	\$6,691,264	\$25,000,000	\$1,248,681	-
Section 8				
Intergovernmental				
Federal Grants & Reimbursements	\$19,599,191	\$25,402,457	\$25,402,457	\$26,239,535
Total Intergovernmental	\$19,599,191	\$25,402,457	\$25,402,457	\$26,239,535
Sales and Charges For Services				
General	(\$580)	-	-	-
Total Sales and Charges For Services	(\$580)	-	-	-
Other Revenues				
Interest	\$49,864	-	-	\$72,931
Total Other Revenues	\$49,864	-	-	\$72,931
Total Section 8	\$19,648,475	\$25,402,457	\$25,402,457	\$26,312,466

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Grants - Utility				
Intergovernmental				
State Grants and Reimbursements	-	-	-	\$135,500
Total Intergovernmental	-	-	-	\$135,500
Total Grants - Utility	-	-	-	\$135,500
Total Grant Funds	\$40,024,680	\$127,984,234	\$64,637,791	\$104,289,837
Trust Funds				
Employee Benefit Trust				
Other Revenues				
Interest	\$806,161	\$500,000	\$1,100,000	\$500,000
Self Insurance Contributions	\$105,031,775	\$116,266,152	\$110,374,942	\$118,975,168
Other Revenues	\$227,913	\$75,000	(\$75,000)	(\$150,000)
Total Other Revenues	\$106,065,850	\$116,841,152	\$111,399,942	\$119,325,168
Total Employee Benefit Trust	\$106,065,850	\$116,841,152	\$111,399,942	\$119,325,168
Property and Public Liability				
Other Revenues				
Interest	\$142,050	\$100,000	\$176,000	\$103,300
Self Insurance Contributions	\$7,204,729	\$9,038,683	\$9,038,681	\$10,358,758
Total Other Revenues	\$7,346,779	\$9,138,683	\$9,214,681	\$10,462,058
Total Property and Public Liability	\$7,346,779	\$9,138,683	\$9,214,681	\$10,462,058
Workers' Compensation				
Other Revenues				
Interest	\$136,558	\$60,000	\$247,000	\$60,000
Self Insurance Contributions	\$6,082,552	\$7,454,165	\$8,048,655	\$4,340,074
Other Revenues	\$88,337	-	-	-
Total Other Revenues	\$6,307,448	\$7,514,165	\$8,295,655	\$4,400,074
Total Workers' Compensation	\$6,307,448	\$7,514,165	\$8,295,655	\$4,400,074
Total Trust Funds	\$119,720,077	\$133,494,000	\$128,910,278	\$134,187,300
Debt Service Funds				
General Obligation Bond Redemption				
Taxes				
Property Taxes	\$39,361,418	\$38,766,000	\$40,000,000	\$42,007,000
Total Taxes	\$39,361,418	\$38,766,000	\$40,000,000	\$42,007,000
Other Revenues				
Interest	\$366,492	-	-	-
Total Other Revenues	\$366,492	-	-	-
Total General Obligation Bond Redemption	\$39,727,910	\$38,766,000	\$40,000,000	\$42,007,000

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Revenues	FY 2023/24 Adopted Budget	FY 2023/24 Projected Revenues	FY 2024/25 Adopted Budget
Utility Systems Bond Redemption				
Other Revenues				
Interest	\$433,879	-	-	-
Total Other Revenues	\$433,879	-	-	-
Total Utility Systems Bond Redemption	\$433,879	-	-	-
Utility Systems GO Bond Redemption				
Other Revenues				
Interest	\$9,506	-	-	-
Total Other Revenues	\$9,506	-	-	-
Total Utility Systems GO Bond Redemption	\$9,506	-	-	-
WIFA Redemption				
Other Revenues				
Interest	\$40,727	-	-	-
Total Other Revenues	\$40,727	-	-	-
Total WIFA Redemption	\$40,727	-	-	-
Excise Tax Obligation Bond Redemption				
Sales and Charges For Services				
General	\$200,000	-	-	-
Total Sales and Charges For Services	\$200,000	-	-	-
Total Excise Tax Obligation Bond Redemption	\$200,000	-	-	-
Total Debt Service Funds	\$40,412,021	\$38,766,000	\$40,000,000	\$42,007,000
Total City Revenues	\$1,480,575,502	\$1,558,611,389	\$1,576,039,027	\$1,656,665,133

Changes in accounting presentation affect comparisons between years.

This schedule does not include Other Financing Sources such as bonds and fund balance.

*The Court Construction Fee Fund was reclassified from a Debt Service Fund to a Restricted Fund.

**The Falcon Field Airport Fund was reclassified from a Restricted Fund to an Enterprise Fund.

City of Mesa, Arizona
Summary of Expenditures by Department
Fiscal Year 2024/25 - Adopted

Department	FY 2022/2023 Actual Expenditures	FY 2023/2024 Adopted Budget	FY 2023/2024 Projected Expenditures	FY 2024/2025 Adopted Budget
Arts and Culture	\$19,581,718	\$24,116,000	\$22,457,349	\$25,441,900
Business Services	\$14,850,912	\$16,332,738	\$15,275,219	\$16,011,738
Centralized Appropriations	\$295,391,604	\$361,777,000	\$284,467,818	\$356,159,000
City Attorney	\$16,417,540	\$18,904,000	\$17,069,040	\$19,337,000
City Auditor	\$798,387	\$793,000	\$873,258	\$855,000
City Clerk	\$1,371,965	\$1,045,000	\$1,056,618	\$1,606,000
City Manager	\$8,963,483	\$10,572,000	\$11,108,392	\$12,267,000
Code Compliance	\$1,924,671	\$2,040,000	\$2,043,728	\$2,415,000
Community Services	\$30,963,632	\$81,293,661	\$46,549,908	\$63,745,263
Contingencies	-	\$87,210,986	-	\$86,277,000
Data and Performance Management	-	-	\$2,004,891	\$2,294,000
Department of Innovation & Technology	\$38,525,279	\$61,597,736	\$47,290,092	\$63,839,097
Development Services	\$9,823,130	\$11,791,616	\$10,388,529	\$12,572,500
Economic Development	\$7,221,221	\$8,720,000	\$7,849,617	\$8,568,000
Energy Resources	\$68,662,517	\$65,191,996	\$64,716,477	\$70,996,000
Engineering	\$8,819,337	\$9,780,441	\$10,455,658	\$15,248,141
Environmental and Sustainability	\$1,199,166	\$4,133,000	\$3,135,171	\$22,259,372
Facilities Maintenance	\$14,318,213	\$20,914,360	\$15,753,470	\$25,616,722
Falcon Field Airport	\$2,000,973	\$2,695,000	\$2,066,347	\$3,405,000
Financial Services	\$4,307,580	\$4,551,000	\$4,664,537	\$4,800,000
Fleet Services	\$38,471,087	\$81,550,787	\$46,370,092	\$90,784,732
Human Resources	\$111,029,936	\$121,086,000	\$122,792,456	\$130,878,000
Library Services	\$8,080,582	\$14,607,200	\$8,876,015	\$15,129,500
Mayor and Council	\$955,655	\$1,011,000	\$999,053	\$1,011,000
Mesa Fire and Medical	\$123,086,589	\$144,508,774	\$140,898,650	\$153,683,399
Municipal Court	\$8,900,450	\$10,032,000	\$9,372,126	\$10,944,048
Office of ERP Management	\$777,192	\$947,000	\$919,487	\$977,000
Office of Management and Budget	\$3,317,022	\$4,121,000	\$2,005,832	\$2,084,000
Parks, Recreation and Community Facilities	\$42,226,349	\$47,560,586	\$46,970,101	\$53,052,536
Police	\$250,394,470	\$277,856,820	\$273,734,131	\$319,354,251
Project Management Program	\$268,789,842	\$817,219,000	\$342,072,781	\$833,138,000
Public Information and Communications	\$2,306,831	\$2,332,000	\$2,463,803	\$2,408,000
Solid Waste	\$39,866,692	\$42,025,000	\$40,584,347	\$48,000,500
Transit Services	\$14,110,110	\$25,452,186	\$24,550,274	\$26,751,712
Transportation	\$43,784,576	\$54,862,926	\$50,334,822	\$56,926,761
Water Resources	\$97,366,099	\$121,368,187	\$114,570,815	\$131,162,828
Total Expenditures	\$1,598,604,811	\$2,560,000,000	\$1,796,740,904	\$2,690,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Fund
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
General Fund				
General Fund	\$448,294,969	\$516,367,045	\$499,690,390	\$554,544,033
Capital - General Fund	\$34,193,306	\$126,684,559	\$39,487,130	\$141,193,498
Total General Fund	\$482,488,274	\$643,051,604	\$539,177,520	\$695,737,531
Enterprise Funds				
Falcon Field Airport	\$6,364,454	\$12,475,614	\$11,824,099	\$14,048,401
Utility Fund	\$218,187,859	\$243,882,435	\$235,923,542	\$262,504,855
Capital - Utility	\$3,033,413	\$23,114,002	\$5,917,523	\$25,347,868
Total Enterprise Funds	\$227,585,726	\$279,472,051	\$253,665,164	\$301,901,124
Restricted Funds				
Arts & Culture Fund	\$21,574,829	\$26,381,410	\$23,328,373	\$28,134,361
Cadence CFD 1 - Capital	\$5,206,143	\$1,900,000	\$1,900,000	-
Cadence CFD 1 - Debt	\$1,355,402	\$1,241,925	\$1,076,975	\$1,236,393
Cadence CFD - Operating	\$43,456	\$145,680	\$135,563	\$147,880
Cemetery	\$1,703,669	\$3,843,455	\$2,251,676	\$3,410,390
Eastmark CFD 1 - Capital	\$3,646,099	\$17,900,000	\$17,744,000	\$17,000,000
Eastmark CFD 1 - Debt	\$6,609,663	\$8,771,345	\$8,375,647	\$8,125,491
Eastmark CFD 1 - Operating	\$178,540	\$513,380	\$504,063	\$567,045
Eastmark CFD 2-Capital	\$3,649,643	\$3,450,000	\$3,294,000	\$1,500,000
Eastmark CFD 2-Debt	\$614,160	\$800,074	\$465,524	\$444,788
Eastmark Community Facilities District No. 2	\$38,061	\$117,867	\$108,350	\$118,109
Economic Investment Fund	\$10,276,823	\$9,100,832	\$5,437,518	\$4,805,529
Environmental Compliance Fee	\$16,220,598	\$29,436,398	\$18,127,607	\$30,490,494
Greenfield WRP Joint Venture	\$12,924,773	\$22,288,695	\$16,568,433	\$38,006,021
Highway User Revenue Fund	\$29,719,318	\$59,524,134	\$36,540,360	\$65,648,861
Local Streets	\$33,232,974	\$72,514,899	\$43,052,841	\$89,120,799
Mesa Arts Center Restoration Fee	-	\$600,000	\$193,087	\$971,403
Public Safety Sales Tax	\$34,007,094	\$56,528,787	\$39,759,505	\$67,370,335
Quality of Life Sales Tax	\$30,066,329	\$31,607,809	\$32,796,316	\$34,028,697
Restricted Programs Fund	\$13,655,745	\$19,600,686	\$15,645,964	\$18,816,166
Solid Waste Development Fee	\$145,844	\$1,005,000	\$220,000	\$1,042,300
Special Programs Fund	\$4,465,634	\$119,054,037	\$58,223,582	\$122,616,172
TOPAZ Joint Venture Fund	\$2,127,226	\$11,103,105	\$3,331,835	\$15,030,392
Transit Fund	\$14,920,897	\$26,976,904	\$25,659,659	\$30,301,432
Transportation	\$12,790,549	\$40,572,844	\$9,337,417	\$45,233,564
Utility Replacement Extension and Renewal	\$5,764,819	\$24,311,817	\$10,645,344	\$32,417,141
Vehicle Replacement	\$6,156,031	\$11,942,799	\$4,502,484	\$12,519,315
Ambulance Transport	\$10,320,955	\$16,097,294	\$14,965,875	\$18,858,528
Commercial Facilities Fund	\$11,003,178	\$12,117,215	\$10,428,408	\$14,531,825
Total Restricted Funds	\$292,418,452	\$629,448,391	\$404,620,406	\$702,493,431
Internal Service Funds				
Fleet Internal Service	(\$25,840)	\$100,000	\$177,209	-
Print Shop Internal Service	\$74,780	(\$1,252)	(\$67,671)	(\$15,593)
Warehouse Internal Service	\$8,513,635	\$10,496,636	\$9,096,611	\$10,388,519
Total Internal Service Funds	\$8,562,575	\$10,595,384	\$9,206,149	\$10,372,926
Grant Funds				
Community Development Block Grant	\$5,796,818	\$31,126,362	\$12,420,261	\$17,273,644
Grants - Gen. Gov.	\$9,135,144	\$23,023,835	\$20,699,516	\$42,114,620
HOME	\$549,678	\$19,704,535	\$2,928,199	\$13,945,232
Section 8	\$20,642,941	\$25,402,457	\$25,391,805	\$26,312,466
Relief Fund	\$32,719,956	\$41,254,345	\$14,050,775	\$43,584,524
Grants - Falcon Field	\$258,679	\$8,353,600	\$534,179	\$5,308,633
Grants - Utility	-	-	-	\$135,500
Total Grant Funds	\$69,103,215	\$148,865,134	\$76,024,735	\$148,674,619
Trust Funds				
Employee Benefit Trust	\$101,765,973	\$110,744,820	\$113,715,356	\$126,806,561
Property and Public Liability	\$8,713,068	\$10,092,063	\$8,823,377	\$10,406,358
Workers' Compensation	\$7,854,307	\$7,546,198	\$6,011,785	\$7,241,527
Total Trust Funds	\$118,333,349	\$128,383,081	\$128,550,518	\$144,454,446

City of Mesa, Arizona
Summary of Expenditures by Fund
Fiscal Year 2024/25 - Adopted

Source	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Debt Service Funds				
General Obligation Bond Redemption	\$45,195,940	\$44,041,455	\$44,455,690	\$42,943,458
Highway User Revenue Bond Redemption	\$11,813,763	\$11,803,138	\$11,801,788	\$11,666,050
Utility Systems Bond Redemption	\$163,689,925	\$95,054,827	\$95,048,929	\$94,044,485
WIFA Redemption	\$177,665	\$195,816	\$177,665	\$184,986
Excise Tax Obligation Bond Redemption	\$2,689,608	\$2,695,900	\$2,694,150	\$2,698,900
Utility System Obligation Redemption	\$10,536,965	\$17,593,233	\$20,630,598	\$24,786,044
Total Debt Service Funds	\$234,103,865	\$171,384,369	\$174,808,820	\$176,323,923
Bond and Obligation Funds				
Electric Bond Construction	\$6,407,814	\$18,235,375	\$6,379,909	\$11,080,187
Excise Tax Obligation Bond Construction	\$4,183	-	-	-
Gas Bond Construction	\$20,897,246	\$44,496,286	\$23,855,543	\$40,844,946
Library Bond Construction	\$2,092,857	\$15,058,171	\$2,251,674	\$12,860,497
Parks Bond Construction	\$32,687,473	\$51,112,817	\$27,363,525	\$23,915,289
Public Safety Bond Construction	\$12,891,293	\$113,669,288	\$38,773,708	\$83,096,223
Solid Waste Bond Construction	-	\$1,040,839	-	-
Streets Bond Construction	\$7,485,089	\$43,597,463	\$12,102,073	\$39,401,297
Wastewater Bond Construction	\$30,636,456	\$48,986,889	\$21,140,554	\$69,005,395
Water Bond Construction	\$52,906,942	\$125,391,872	\$78,820,606	\$143,561,166
Total Bond and Obligation Funds	\$166,009,354	\$461,589,000	\$210,687,592	\$423,765,000
Contingency				
Contingency	-	\$87,210,986	-	\$86,277,000
Total Contingency	-	\$87,210,986	-	\$86,277,000
Total Expenditures	\$1,598,604,811	\$2,560,000,000	\$1,796,740,904	\$2,690,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
General Fund					
General Fund					
Arts and Culture	(\$5)	-	\$206,282	\$201,005	\$201,900
Business Services	\$12,087,038	\$14,181,581	(\$20,467)	\$13,338,443	\$14,075,181
Centralized Appropriations	(\$11,201,058)	(\$9,766,637)	(\$5,270,637)	(\$9,219,825)	(\$21,339,685)
City Attorney	\$6,878,169	\$7,672,415	(\$58,555)	\$7,177,711	\$7,911,698
City Auditor	\$798,387	\$793,000	\$84,320	\$873,258	\$855,000
City Clerk	\$1,371,900	\$1,040,242	(\$882)	\$1,051,860	\$1,601,242
City Manager	\$8,481,404	\$9,691,396	\$1,034,354	\$10,345,068	\$10,915,557
Code Compliance	\$1,869,815	\$1,998,439	\$221,427	\$2,007,166	\$2,219,908
Community Services	\$3,804,022	\$5,384,014	\$106,268	\$5,199,496	\$5,688,604
Data and Performance Management	-	-	\$2,071,978	\$1,859,771	\$2,076,800
Department of Innovation & Technology	\$34,849,062	\$48,641,200	\$2,601,058	\$41,005,453	\$52,424,484
Development Services	\$8,903,582	\$10,101,295	\$64,787	\$9,298,964	\$10,427,139
Economic Development	\$4,487,128	\$4,637,650	\$227,487	\$4,792,957	\$5,259,034
Energy Resources	\$112,448	\$110,511	\$206,590	\$317,749	\$280,768
Engineering	\$8,611,752	\$9,287,367	\$2,264,876	\$9,995,243	\$14,129,113
Environmental and Sustainability	-	\$177,758	\$27,522	\$137,280	\$211,367
Facilities Management	\$13,288,932	\$19,804,344	(\$3,667,681)	\$14,394,822	\$24,498,873
Financial Services	\$4,088,864	\$4,298,971	\$420,079	\$4,419,000	\$4,544,242
Human Resources	\$5,008,353	\$5,359,565	(\$35,937)	\$5,281,290	\$5,678,352
Library Services	\$7,854,051	\$14,222,200	\$57,427	\$8,663,225	\$14,749,500
Mayor and Council	\$955,655	\$1,011,000	(\$1,141)	\$999,053	\$1,011,000
Mesa Fire and Medical	\$88,656,337	\$99,493,440	\$3,523,807	\$101,776,645	\$99,037,139
Municipal Court	\$8,629,628	\$9,678,244	\$210,263	\$8,880,124	\$10,268,515
Office of ERP Management	\$777,192	\$947,000	(\$851)	\$919,487	\$977,000
Office of Management and Budget	\$3,317,022	\$4,095,759	(\$2,077,474)	\$1,980,591	\$2,058,759
Parks, Recreation and Community Facilities	\$23,561,101	\$27,407,946	\$330,406	\$27,105,371	\$29,647,750
Police	\$207,208,953	\$216,094,834	\$22,870,784	\$224,121,080	\$242,626,633
Project Management Program	\$1,461,970	\$7,490,784	\$5,393,635	\$148,078	\$9,769,683
Public Information and Communications	\$2,306,831	\$2,332,000	\$249,552	\$2,463,803	\$2,408,000
Solid Waste	(\$313)	-	-	-	-
Transportation	\$11,762	\$53,302	-	\$30,855	\$199,727
Water Resources	\$114,985	\$127,425	(\$2,137)	\$125,367	\$130,750
Total General Fund	\$448,294,969	\$516,367,045	\$31,037,140	\$499,690,390	\$554,544,033
Capital - General Fund					
Business Services	-	\$140,000	-	\$140,000	-
Centralized Appropriations	\$44,366	(\$2,814,041)	\$195,000	(\$1,233,085)	(\$2,196,390)
City Attorney	-	\$142,500	(\$127,500)	\$15,000	-
City Manager	-	-	-	-	\$20,000
Department of Innovation & Technology	\$1,896,078	\$9,590,704	(\$315,901)	\$4,061,384	\$7,742,114
Engineering	\$17,281	\$131,306	\$46,887	\$1,052	\$227,821
Fleet Services	\$1,197,055	\$4,791,489	\$1,334,068	\$2,093,732	\$4,495,825
Mesa Fire and Medical	\$1,614,975	\$3,780,460	(\$563,585)	\$2,135,050	\$8,858,480
Parks, Recreation and Community Facilities	\$15,624	\$819,934	(\$38,000)	\$126,024	\$1,284,218
Police	\$478,520	\$1,506,982	\$203,709	\$830,966	\$1,466,050
Project Management Program	\$28,929,408	\$108,595,225	\$30,290,028	\$31,317,007	\$119,295,380
Total Capital - General Fund	\$34,193,306	\$126,684,559	\$31,024,705	\$39,487,130	\$141,193,498
Total General Fund	\$482,488,274	\$643,051,604	\$62,061,845	\$539,177,520	\$695,737,531
Enterprise Funds					
Capital - Utility					
Centralized Appropriations	\$207,634	\$1,310,826	-	\$609,807	\$962,299
Department of Innovation & Technology	\$40,609	\$621,144	-	\$7,440	\$638,704
Energy Resources	\$389,880	\$110,484	(\$83,900)	-	-
Fleet Services	\$218,401	\$8,779,135	\$1,187,008	\$870,130	\$11,000,247
Project Management Program	\$2,176,889	\$12,292,413	\$1,586,581	\$4,430,146	\$12,746,618
Total Capital - Utility	\$3,033,413	\$23,114,002	\$2,689,689	\$5,917,523	\$25,347,868

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Utility Fund					
Business Services	-	\$37,738	-	-	\$37,738
Centralized Appropriations	\$21,606,485	\$27,168,350	(\$2,842,566)	\$26,603,049	\$25,769,481
City Attorney	\$371,214	\$353,177	\$42,257	\$395,177	\$390,423
Data and Performance Management	-	-	\$215,562	\$145,120	\$217,200
Department of Innovation & Technology	(\$4,747)	-	-	-	-
Development Services	\$182,298	\$241,937	(\$239)	\$182,822	\$240,510
Energy Resources	\$67,503,672	\$64,173,742	\$683,845	\$63,529,916	\$69,883,930
Engineering	\$12,290	\$65,324	(\$90)	\$65,234	\$69,778
Environmental and Sustainability	\$395,171	\$766,476	\$176,044	\$892,619	\$882,367
Facilities Management	\$1,029,281	\$888,032	\$237,326	\$990,358	\$885,037
Human Resources	-	\$147,052	\$17,664	\$164,172	\$167,454
Police	\$988,583	\$941,423	\$191,366	\$1,091,886	\$983,675
Project Management Program	\$381,109	\$527,763	\$461,510	\$382,598	\$697,165
Solid Waste	\$39,144,385	\$41,800,000	\$670,585	\$40,364,347	\$47,640,000
Transportation	\$597,596	\$983,661	-	\$720,619	\$983,661
Water Resources	\$85,980,521	\$105,787,760	\$960,678	\$100,395,625	\$113,656,436
Total Utility Fund	\$218,187,859	\$243,882,435	\$813,942	\$235,923,542	\$262,504,855
Falcon Field Airport					
Centralized Appropriations	\$758,462	\$1,151,077	\$53,572	\$954,598	\$1,407,055
Engineering	\$53,220	\$67,396	(\$122)	\$67,274	\$72,871
Falcon Field Airport	\$2,000,973	\$2,695,000	(\$328,410)	\$2,066,347	\$3,040,911
Fleet Services	\$2,690	\$73,185	\$55,911	\$3,185	\$73,500
Mesa Fire and Medical	\$718,714	\$779,532	\$49,194	\$829,000	\$764,557
Police	\$329,478	\$313,743	\$63,805	\$363,916	\$327,910
Project Management Program	\$2,485,777	\$7,379,695	\$10,715,433	\$7,523,793	\$8,345,611
Transportation	\$15,138	\$15,986	-	\$15,986	\$15,986
Total Falcon Field Airport	\$6,364,454	\$12,475,614	\$10,609,383	\$11,824,099	\$14,048,401
Total Enterprise Funds	\$227,585,726	\$279,472,051	\$14,113,014	\$253,665,164	\$301,901,124
Restricted Funds					
Ambulance Transport					
Business Services	\$816,913	-	-	-	-
Centralized Appropriations	\$1,317,367	\$1,328,471	-	\$1,017,253	\$1,891,459
Mesa Fire and Medical	\$8,055,098	\$11,587,804	\$3,113,541	\$12,117,334	\$13,120,506
Project Management Program	\$131,577	\$3,181,019	\$3,495,488	\$1,831,288	\$3,846,563
Total Ambulance Transport	\$10,320,955	\$16,097,294	\$6,609,029	\$14,965,875	\$18,858,528
Arts & Culture Fund					
Arts and Culture	\$18,008,018	\$20,595,805	\$1,102,165	\$20,224,781	\$21,163,862
Centralized Appropriations	\$2,764,810	\$5,163,877	(\$73,107)	\$2,756,927	\$5,390,999
Facilities Management	-	-	-	-	\$25,000
Project Management Program	\$802,001	\$621,728	\$840,163	\$346,665	\$1,554,500
Total Arts & Culture Fund	\$21,574,829	\$26,381,410	\$1,869,221	\$23,328,373	\$28,134,361
Cadence CFD 1 - Capital					
Centralized Appropriations	\$5,206,143	\$1,900,000	(\$510,000)	\$1,900,000	-
Total Cadence CFD 1 - Capital	\$5,206,143	\$1,900,000	(\$510,000)	\$1,900,000	-
Cadence CFD 1 - Debt					
Centralized Appropriations	\$1,355,402	\$1,241,925	\$510,000	\$1,076,975	\$1,236,393
Total Cadence CFD 1 - Debt	\$1,355,402	\$1,241,925	\$510,000	\$1,076,975	\$1,236,393
Cadence CFD - Operating					
Centralized Appropriations	-	\$20,000	-	\$20,000	\$20,000
City Attorney	\$187	\$10,000	-	\$10,000	\$10,000
City Clerk	\$22	\$1,586	-	\$1,586	\$1,586
City Manager	\$1,069	\$10,517	-	\$400	\$10,517
Engineering	\$2,347	\$44,643	-	\$44,643	\$46,233

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Financial Services	\$39,830	\$51,572	-	\$51,572	\$52,182
Office of Management and Budget	-	\$7,362	-	\$7,362	\$7,362
Total Cadence CFD - Operating	\$43,456	\$145,680	-	\$135,563	\$147,880
Cemetery					
Centralized Appropriations	\$200,916	\$294,468	\$1,443	\$212,474	\$376,252
Parks, Recreation and Community Facilities	\$1,311,824	\$1,501,869	(\$2,509)	\$1,499,360	\$1,471,112
Project Management Program	\$190,929	\$2,047,118	-	\$539,842	\$1,563,026
Total Cemetery	\$1,703,669	\$3,843,455	(\$1,066)	\$2,251,676	\$3,410,390
Commercial Facilities Fund					
Centralized Appropriations	\$1,228,259	\$2,830,343	(\$82,120)	\$1,717,419	\$3,595,137
Parks, Recreation and Community Facilities	\$9,262,425	\$6,938,885	\$1,881,509	\$8,002,961	\$8,284,929
Project Management Program	\$512,494	\$2,347,987	\$901,817	\$708,028	\$2,651,759
Total Commercial Facilities Fund	\$11,003,178	\$12,117,215	\$2,701,206	\$10,428,408	\$14,531,825
Eastmark CFD 1 - Capital					
Centralized Appropriations	\$3,646,099	\$17,900,000	(\$1,000,000)	\$17,744,000	\$17,000,000
Total Eastmark CFD 1 - Capital	\$3,646,099	\$17,900,000	(\$1,000,000)	\$17,744,000	\$17,000,000
Eastmark CFD 1 - Debt					
Centralized Appropriations	\$6,609,663	\$8,771,345	\$1,093,000	\$8,375,647	\$8,125,491
Total Eastmark CFD 1 - Debt	\$6,609,663	\$8,771,345	\$1,093,000	\$8,375,647	\$8,125,491
Eastmark CFD 1 - Operating					
Centralized Appropriations	-	\$300,000	(\$143,000)	\$300,000	\$349,496
City Attorney	\$116	\$10,000	-	\$10,000	\$10,000
City Clerk	\$10	\$1,586	-	\$1,586	\$1,586
City Manager	\$1,971	\$10,517	-	\$1,200	\$10,517
Engineering	\$12,747	\$23,609	\$50,000	\$23,609	\$25,199
Financial Services	\$163,694	\$157,151	-	\$157,151	\$159,730
Office of Management and Budget	-	\$10,517	-	\$10,517	\$10,517
Total Eastmark CFD 1 - Operating	\$178,540	\$513,380	(\$93,000)	\$504,063	\$567,045
Eastmark CFD 2-Capital					
Centralized Appropriations	\$3,649,643	\$3,450,000	(\$260,000)	\$3,294,000	\$1,500,000
Total Eastmark CFD 2-Capital	\$3,649,643	\$3,450,000	(\$260,000)	\$3,294,000	\$1,500,000
Eastmark CFD 2-Debt					
Centralized Appropriations	\$614,160	\$800,074	\$260,000	\$465,524	\$444,788
Total Eastmark CFD 2-Debt	\$614,160	\$800,074	\$260,000	\$465,524	\$444,788
Eastmark Community Facilities District No. 2					
Centralized Appropriations	-	\$40,000	-	\$40,000	\$40,000
City Attorney	\$88	\$10,000	-	\$10,000	\$10,000
City Clerk	\$33	\$1,586	-	\$1,586	\$1,586
City Manager	\$1,332	\$10,517	-	\$1,000	\$10,517
Engineering	\$25,940	\$21,034	-	\$21,034	\$21,034
Financial Services	\$10,668	\$27,368	-	\$27,368	\$27,610
Office of Management and Budget	-	\$7,362	-	\$7,362	\$7,362
Total Eastmark Community Facilities District No. 2	\$38,061	\$117,867	-	\$108,350	\$118,109
Economic Investment Fund					
Centralized Appropriations	\$487,383	\$564,306	\$14,177	\$627,258	\$828,117
Economic Development	\$2,734,093	\$4,082,350	\$46,725	\$3,056,660	\$3,308,966
Facilities Management	-	\$221,984	(\$490)	\$221,494	\$204,346
Project Management Program	\$7,055,346	\$4,232,192	-	\$1,532,106	\$464,100
Total Economic Investment Fund	\$10,276,823	\$9,100,832	\$60,412	\$5,437,518	\$4,805,529

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Environmental Compliance Fee					
Centralized Appropriations	\$976,432	\$1,549,208	(\$38,005)	\$1,255,979	\$1,530,346
Development Services	\$61,021	\$77,683	(\$77,683)	-	-
Energy Resources	-	-	-	-	\$95,452
Environmental and Sustainability	\$803,995	\$2,133,666	(\$243,081)	\$1,822,644	\$2,170,646
Fleet Services	\$1,059,841	\$864,906	\$24,338	\$750,010	\$679,049
Human Resources	-	\$28,850	\$3,734	\$32,120	\$32,816
Parks, Recreation and Community Facilities	\$7,898,091	\$9,454,197	(\$521,923)	\$8,964,517	\$9,376,146
Project Management Program	\$616,725	\$9,837,611	\$3,015,713	\$1,313,107	\$11,022,217
Solid Waste	\$572,275	-	-	-	-
Transportation	\$4,206,063	\$3,132,604	(\$579,327)	\$2,063,019	\$3,246,496
Water Resources	\$26,154	\$2,357,673	\$70,542	\$1,926,211	\$2,337,326
Total Environmental Compliance Fee	\$16,220,598	\$29,436,398	\$1,654,308	\$18,127,607	\$30,490,494
Greenfield WRP Joint Venture					
Centralized Appropriations	\$1,022,352	\$1,384,600	-	\$981,579	\$1,832,726
Financial Services	-	\$1,446	(\$2)	\$1,446	\$1,476
Fleet Services	-	\$30,000	-	-	\$30,000
Project Management Program	\$2,383,784	\$10,098,863	\$152,100	\$4,996,560	\$24,746,762
Water Resources	\$9,518,637	\$10,773,786	(\$397,121)	\$10,588,848	\$11,395,057
Total Greenfield WRP Joint Venture	\$12,924,773	\$22,288,695	(\$245,023)	\$16,568,433	\$38,006,021
Highway User Revenue Fund					
Centralized Appropriations	\$33,213	\$105,590	(\$11,200)	\$40,501	\$122,881
Engineering	\$69,851	\$52,676	(\$72)	\$52,604	\$54,710
Human Resources	-	\$86,638	\$11,002	\$96,363	\$98,282
Project Management Program	\$10,482,057	\$36,109,098	-	\$14,499,970	\$41,754,207
Transportation	\$19,134,198	\$23,170,132	(\$94,929)	\$21,850,922	\$23,618,781
Total Highway User Revenue Fund	\$29,719,318	\$59,524,134	(\$95,199)	\$36,540,360	\$65,648,861
Local Streets					
Centralized Appropriations	\$5,619,364	\$7,526,179	(\$70,126)	\$6,602,566	\$8,719,761
Development Services	\$273,445	\$362,916	(\$361)	\$274,386	\$360,851
Energy Resources	\$656,517	\$720,259	\$96,887	\$798,812	\$728,850
Engineering	\$13,908	\$87,086	(\$121)	\$86,965	\$245,882
Fleet Services	\$528,676	\$7,423,141	\$1,341,000	\$718,173	\$9,075,968
Police	\$167,480	\$156,879	\$32,178	\$181,940	\$163,861
Project Management Program	\$6,478,847	\$30,022,867	\$1,734,890	\$9,072,405	\$42,594,716
Transportation	\$19,369,466	\$26,090,311	\$774,816	\$25,176,860	\$27,103,388
Water Resources	\$125,270	\$125,261	\$1,645	\$140,734	\$127,522
Total Local Streets	\$33,232,974	\$72,514,899	\$3,910,808	\$43,052,841	\$89,120,799
Mesa Arts Center Restoration Fee					
Project Management Program	-	\$600,000	-	\$193,087	\$971,403
Total Mesa Arts Center Restoration Fee	-	\$600,000	-	\$193,087	\$971,403
Public Safety Sales Tax					
Centralized Appropriations	\$258,760	\$296,685	-	\$281,235	\$295,976
Fleet Services	\$1,376,785	\$5,130,308	\$90,900	\$1,444,080	\$4,315,128
Mesa Fire and Medical	\$10,420,106	\$15,261,268	(\$44,857)	\$11,559,287	\$17,589,727
Police	\$18,485,447	\$30,117,661	(\$554,069)	\$23,620,867	\$41,894,937
Project Management Program	\$3,465,996	\$5,722,865	\$405,738	\$2,854,036	\$3,274,567
Total Public Safety Sales Tax	\$34,007,094	\$56,528,787	(\$102,288)	\$39,759,505	\$67,370,335
Quality of Life Sales Tax					
Centralized Appropriations	\$257,930	\$296,686	-	\$281,234	\$295,975
Mesa Fire and Medical	\$10,831,979	\$11,577,383	\$330,818	\$11,908,202	\$11,901,716
Police	\$18,976,420	\$19,733,740	\$873,140	\$20,606,880	\$21,616,280
Project Management Program	-	-	-	-	\$214,726
Total Quality of Life Sales Tax	\$30,066,329	\$31,607,809	\$1,203,958	\$32,796,316	\$34,028,697

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Restricted Programs Fund					
Arts and Culture	\$1,425,768	\$2,520,195	(\$25,466)	\$1,859,063	\$3,076,138
Centralized Appropriations	\$7,368,883	\$6,689,500	\$374,000	\$6,956,158	\$6,751,667
Community Services	\$101,533	\$285,000	(\$35,000)	\$210,147	\$289,853
Department of Innovation & Technology	-	\$108,110	\$15,353	\$38,000	\$108,552
Development Services	\$402,784	\$1,007,785	\$220,000	\$357,357	\$669,000
Engineering	-	-	\$188,000	\$98,000	\$355,500
Environmental and Sustainability	-	-	-	-	\$75,000
Fleet Services	-	-	-	-	\$70,000
Library Services	\$65,525	\$315,000	-	\$160,990	\$265,000
Mesa Fire and Medical	\$55,184	\$101,785	\$56,350	\$64,929	\$106,845
Municipal Court	\$240,646	\$353,756	\$134,157	\$491,402	\$675,533
Parks, Recreation and Community Facilities	\$166,109	\$1,185,170	(\$100,320)	\$835,171	\$1,430,170
Police	\$1,397,242	\$2,905,393	\$16,768	\$1,075,360	\$3,112,666
Project Management Program	\$2,432,071	\$4,128,992	\$34,970	\$3,499,387	\$1,830,242
Total Restricted Programs Fund	\$13,655,745	\$19,600,686	\$878,812	\$15,645,964	\$18,816,166
Solid Waste Development Fee					
Fleet Services	-	\$780,000	-	-	\$817,300
Solid Waste	\$145,844	\$225,000	-	\$220,000	\$225,000
Total Solid Waste Development Fee	\$145,844	\$1,005,000	-	\$220,000	\$1,042,300
Special Programs Fund					
Centralized Appropriations	-	\$100,000,000	(\$60,227,689)	\$48,651,195	\$100,000,000
City Manager	\$437,974	\$443,413	\$6,278	\$433,724	\$493,413
Code Compliance	\$54,856	\$41,561	-	\$36,562	\$195,092
Energy Resources	-	\$70,000	-	\$70,000	-
Environmental and Sustainability	-	\$1,055,100	(\$880,100)	\$166,628	\$283,372
Facilities Management	-	-	\$146,796	\$146,796	\$3,466
Human Resources	\$1,050	\$10,000	-	\$10,000	\$10,000
Mesa Fire and Medical	\$158,862	\$1,099,760	\$6,000	\$130,829	\$1,419,484
Parks, Recreation and Community Facilities	-	\$52,585	-	\$52,585	\$52,585
Police	\$178,878	\$460,700	\$75,000	\$126,542	\$544,157
Project Management Program	\$3,227,283	\$14,117,666	\$9,149,307	\$7,967,175	\$17,043,377
Solid Waste	\$4,502	-	-	-	-
Transportation	\$402,229	\$1,358,710	(\$955,550)	\$431,546	\$1,700,761
Water Resources	-	\$344,542	-	-	\$870,465
Total Special Programs Fund	\$4,465,634	\$119,054,037	(\$52,679,958)	\$58,223,582	\$122,616,172
TOPAZ Joint Venture Fund					
Centralized Appropriations	-	\$8,498	-	-	\$9,700
City Manager	\$4,732	\$5,640	(\$8)	\$5,000	\$6,479
Department of Innovation & Technology	\$1,744,277	\$2,636,578	\$3,304	\$2,177,815	\$2,925,243
Financial Services	\$4,523	\$14,492	(\$24)	\$8,000	\$14,760
Project Management Program	\$373,695	\$8,437,897	-	\$1,141,020	\$12,074,210
Total TOPAZ Joint Venture Fund	\$2,127,226	\$11,103,105	\$3,272	\$3,331,835	\$15,030,392
Transit Fund					
Centralized Appropriations	\$497,850	\$606,125	(\$24,701)	\$564,790	\$662,042
Development Services	-	-	\$230,000	\$55,000	\$175,000
Fleet Services	-	-	-	-	\$85,000
Project Management Program	\$264,813	\$1,780,373	(\$325,589)	\$444,580	\$2,569,717
Transit Services	\$14,110,110	\$24,532,186	\$310,767	\$24,550,274	\$26,751,712
Transportation	\$48,124	\$58,220	(\$78)	\$45,015	\$57,961
Total Transit Fund	\$14,920,897	\$26,976,904	\$190,399	\$25,659,659	\$30,301,432
Transportation					
Project Management Program	\$12,790,549	\$40,572,844	(\$200,000)	\$9,337,417	\$45,233,564
Total Transportation	\$12,790,549	\$40,572,844	(\$200,000)	\$9,337,417	\$45,233,564
Utility Replacement Extension and Renewal					
Centralized Appropriations	-	\$1,300,000	(\$120,000)	\$1,300,000	\$1,300,000
Energy Resources	-	\$7,000	-	-	\$7,000

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Fleet Services	\$442,339	\$12,389,405	\$885,500	\$3,753,090	\$13,541,115
Project Management Program	\$3,721,947	\$8,763,672	\$237,710	\$4,198,224	\$14,923,754
Water Resources	\$1,600,532	\$1,851,740	(\$407,710)	\$1,394,030	\$2,645,272
Total Utility Replacement Extension and Renewal	\$5,764,819	\$24,311,817	\$595,500	\$10,645,344	\$32,417,141
Vehicle Replacement					
Fleet Services	\$6,156,031	\$11,942,799	(\$115,000)	\$4,502,484	\$12,519,315
Total Vehicle Replacement	\$6,156,031	\$11,942,799	(\$115,000)	\$4,502,484	\$12,519,315
Total Restricted Funds	\$292,418,452	\$629,448,391	(\$33,761,609)	\$404,620,406	\$702,493,431
Internal Service Funds					
Fleet Internal Service					
Centralized Appropriations	(\$27,552,552)	(\$30,563,967)	(\$71,574)	(\$32,185,780)	(\$34,934,101)
Fleet Services	\$27,489,268	\$29,284,419	\$2,949,183	\$32,173,208	\$34,082,285
Project Management Program	\$37,444	\$1,379,548	(\$148,345)	\$189,781	\$851,816
Total Fleet Internal Service	(\$25,840)	\$100,000	\$2,729,264	\$177,209	-
Print Shop Internal Service					
Business Services	\$904,217	\$849,100	\$101,680	\$764,000	\$801,580
Centralized Appropriations	(\$829,437)	(\$850,352)	\$3,062	(\$831,671)	(\$817,173)
Total Print Shop Internal Service	\$74,780	(\$1,252)	\$104,742	(\$67,671)	(\$15,593)
Warehouse Internal Service					
Business Services	\$1,042,744	\$1,124,319	(\$1,403)	\$1,032,776	\$1,097,239
Centralized Appropriations	\$7,455,206	\$9,280,317	\$1,526,947	\$7,971,835	\$9,291,280
Fleet Services	-	\$62,000	-	\$62,000	-
Project Management Program	\$15,685	\$30,000	(\$14,315)	\$30,000	-
Total Warehouse Internal Service	\$8,513,635	\$10,496,636	\$1,511,229	\$9,096,611	\$10,388,519
Total Internal Service Funds	\$8,562,575	\$10,595,384	\$4,345,235	\$9,206,149	\$10,372,926
Grant Funds					
Community Development Block Grant					
Centralized Appropriations	-	\$602,615	\$5,768,932	\$600,000	-
Community Services	\$5,796,818	\$30,523,747	(\$5,771,910)	\$11,820,261	\$17,273,644
Total Community Development Block Grant	\$5,796,818	\$31,126,362	(\$2,978)	\$12,420,261	\$17,273,644
Grants - Gen. Gov.					
Arts and Culture	\$147,937	\$1,000,000	-	\$172,500	\$1,000,000
City Attorney	\$454,697	\$616,100	(\$600)	\$627,775	\$602,012
City Manager	\$35,000	\$400,000	\$72,000	\$322,000	\$800,000
Community Services	\$250	-	\$1,020,500	\$1,000,000	\$235,464
Development Services	-	-	\$920,000	\$220,000	\$700,000
Environmental and Sustainability	-	-	\$916,000	\$116,000	\$18,636,620
Library Services	\$161,007	\$70,000	-	\$51,800	\$115,000
Mesa Fire and Medical	\$1,264,247	\$827,342	-	\$377,374	\$884,945
Municipal Court	\$30,175	-	\$600	\$600	-
Parks, Recreation and Community Facilities	\$11,175	\$200,000	\$995,738	\$134,112	\$1,311,626
Police	\$2,142,862	\$5,581,558	(\$821)	\$1,668,837	\$6,570,935
Project Management Program	\$4,887,794	\$13,408,835	\$4,065,288	\$16,008,518	\$11,258,018
Transit Services	-	\$920,000	(\$920,000)	-	-
Total Grants - Gen. Gov.	\$9,135,144	\$23,023,835	\$7,068,705	\$20,699,516	\$42,114,620
HOME					
Centralized Appropriations	-	\$1,948	\$5,605,694	-	-
Community Services	\$549,678	\$19,702,587	(\$5,605,999)	\$2,928,199	\$13,945,232
Total HOME	\$549,678	\$19,704,535	(\$305)	\$2,928,199	\$13,945,232

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Relief Fund					
Centralized Appropriations	\$25,513,424	\$25,000,000	\$18,467,486	\$4,762,535	\$34,547,816
Community Services	(\$531)	-	-	-	-
Parks, Recreation and Community Facilities	-	-	\$250,000	\$250,000	\$194,000
Project Management Program	\$7,207,063	\$16,254,345	\$3,526,603	\$9,038,240	\$8,842,708
Total Relief Fund	\$32,719,956	\$41,254,345	\$22,244,089	\$14,050,775	\$43,584,524
Section 8					
Centralized Appropriations	(\$68,921)	\$4,144	-	-	-
Community Services	\$20,711,862	\$25,398,313	(\$3,866)	\$25,391,805	\$26,312,466
Total Section 8	\$20,642,941	\$25,402,457	(\$3,866)	\$25,391,805	\$26,312,466
Grants - Falcon Field					
Falcon Field Airport	-	-	-	-	\$364,089
Fleet Services	-	-	\$364,089	-	-
Project Management Program	\$258,679	\$8,353,600	(\$4,364,089)	\$534,179	\$4,944,544
Total Grants - Falcon Field	\$258,679	\$8,353,600	(\$4,000,000)	\$534,179	\$5,308,633
Grants - Utility					
Project Management Program	-	-	\$4,000,000	-	-
Solid Waste	-	-	\$135,500	-	\$135,500
Total Grants - Utility	-	-	\$4,135,500	-	\$135,500
Total Grant Funds	\$69,103,215	\$148,865,134	\$29,441,145	\$76,024,735	\$148,674,619
Trust Funds					
Employee Benefit Trust					
Centralized Appropriations	\$2,248,056	\$2,784,090	(\$153,460)	\$2,436,820	\$2,630,787
Human Resources	\$99,477,311	\$107,916,823	\$4,061,995	\$111,196,726	\$117,664,580
Police	\$40,606	\$43,907	\$2,273	\$45,857	\$47,147
Project Management Program	-	-	\$2,200,000	\$35,953	\$6,464,047
Total Employee Benefit Trust	\$101,765,973	\$110,744,820	\$6,110,808	\$113,715,356	\$126,806,561
Property and Public Liability					
Centralized Appropriations	-	\$2,255	-	-	\$3,491
City Attorney	\$8,713,068	\$10,089,808	(\$1,716)	\$8,823,377	\$10,402,867
Total Property and Public Liability	\$8,713,068	\$10,092,063	(\$1,716)	\$8,823,377	\$10,406,358
Workers' Compensation					
Centralized Appropriations	-	\$9,126	-	-	\$15,011
Human Resources	\$6,543,222	\$7,537,072	(\$1,295)	\$6,011,785	\$7,226,516
Mesa Fire and Medical	\$1,311,086	-	-	-	-
Total Workers' Compensation	\$7,854,307	\$7,546,198	(\$1,295)	\$6,011,785	\$7,241,527
Total Trust Funds	\$118,333,349	\$128,383,081	\$6,107,797	\$128,550,518	\$144,454,446
Debt Service Funds					
Excise Tax Obligation Bond Redemption					
Centralized Appropriations	\$2,689,608	\$2,695,900	-	\$2,694,150	\$2,698,900
Total Excise Tax Obligation Bond Redemption	\$2,689,608	\$2,695,900	-	\$2,694,150	\$2,698,900
General Obligation Bond Redemption					
Centralized Appropriations	\$45,195,940	\$44,041,455	\$3,210,900	\$44,455,690	\$42,943,458
Total General Obligation Bond Redemption	\$45,195,940	\$44,041,455	\$3,210,900	\$44,455,690	\$42,943,458
Highway User Revenue Bond Redemption					
Centralized Appropriations	\$11,813,763	\$11,803,138	-	\$11,801,788	\$11,666,050
Total Highway User Revenue Bond Redemption	\$11,813,763	\$11,803,138	-	\$11,801,788	\$11,666,050
Utility Systems Bond Redemption					
Centralized Appropriations	\$163,689,925	\$95,054,827	-	\$95,048,929	\$94,044,485
Total Utility Systems Bond Redemption	\$163,689,925	\$95,054,827	-	\$95,048,929	\$94,044,485

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
WIFA Redemption					
Centralized Appropriations	\$177,665	\$195,816	-	\$177,665	\$184,986
Total WIFA Redemption	\$177,665	\$195,816	-	\$177,665	\$184,986
Utility System Obligation Redemption					
Centralized Appropriations	\$10,536,965	\$17,593,233	\$4,375,000	\$20,630,598	\$24,786,044
Total Utility System Obligation Redemption	\$10,536,965	\$17,593,233	\$4,375,000	\$20,630,598	\$24,786,044
Total Debt Service Funds	\$234,103,865	\$171,384,369	\$7,585,900	\$174,808,820	\$176,323,923
Bond and Obligation Funds					
Electric Bond Construction					
Centralized Appropriations	(\$544)	\$99,474	-	\$99,474	\$56,000
Project Management Program	\$6,408,357	\$18,135,901	-	\$6,280,435	\$11,024,187
Total Electric Bond Construction	\$6,407,814	\$18,235,375	-	\$6,379,909	\$11,080,187
Excise Tax Obligation Bond Construction					
Project Management Program	\$4,183	-	-	-	-
Total Excise Tax Obligation Bond Construction	\$4,183	-	-	-	-
Gas Bond Construction					
Centralized Appropriations	(\$4,015)	\$116,053	-	\$116,053	\$201,000
Project Management Program	\$20,901,261	\$44,380,233	(\$875,000)	\$23,739,490	\$40,643,946
Total Gas Bond Construction	\$20,897,246	\$44,496,286	(\$875,000)	\$23,855,543	\$40,844,946
Library Bond Construction					
Centralized Appropriations	-	\$96,857	-	\$96,857	\$54,000
Project Management Program	\$2,092,857	\$14,961,314	-	\$2,154,817	\$12,806,497
Total Library Bond Construction	\$2,092,857	\$15,058,171	-	\$2,251,674	\$12,860,497
Parks Bond Construction					
Centralized Appropriations	-	\$226,000	\$23,040	\$249,037	\$166,000
Project Management Program	\$32,687,473	\$50,886,817	(\$3,233,940)	\$27,114,488	\$23,749,289
Total Parks Bond Construction	\$32,687,473	\$51,112,817	(\$3,210,900)	\$27,363,525	\$23,915,289
Public Safety Bond Construction					
Centralized Appropriations	-	\$565,000	-	\$565,000	\$504,000
Project Management Program	\$12,891,293	\$113,104,288	-	\$38,208,708	\$82,592,223
Total Public Safety Bond Construction	\$12,891,293	\$113,669,288	-	\$38,773,708	\$83,096,223
Solid Waste Bond Construction					
Project Management Program	\$0	\$1,040,839	(\$708,107)	-	-
Total Solid Waste Bond Construction	-	\$1,040,839	(\$708,107)	-	-
Streets Bond Construction					
Centralized Appropriations	-	\$242,143	-	\$242,143	\$166,000
Project Management Program	\$7,485,089	\$43,355,320	-	\$11,859,930	\$39,235,297
Total Streets Bond Construction	\$7,485,089	\$43,597,463	-	\$12,102,073	\$39,401,297
Wastewater Bond Construction					
Centralized Appropriations	(\$479)	\$248,684	-	\$248,648	\$311,000
Project Management Program	\$30,636,935	\$48,738,205	(\$500,000)	\$20,891,906	\$68,694,395
Total Wastewater Bond Construction	\$30,636,456	\$48,986,889	(\$500,000)	\$21,140,554	\$69,005,395
Water Bond Construction					
Centralized Appropriations	(\$3,518)	\$1,110,789	-	\$1,110,789	\$718,000
Project Management Program	\$52,910,460	\$124,281,083	(\$4,161,700)	\$77,709,817	\$142,843,166
Total Water Bond Construction	\$52,906,942	\$125,391,872	(\$4,161,700)	\$78,820,606	\$143,561,166
Total Bond and Obligation Funds	\$166,009,354	\$461,589,000	(\$9,455,707)	\$210,687,592	\$423,765,000

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Contingency					
Contingencies	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Total Contingency	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Total Contingency	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Total Expenditures	\$1,598,604,811	\$2,560,000,000	-	\$1,796,740,904	\$2,690,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Arts and Culture					
General Fund					
General Fund	(\$5)	-	\$206,282	\$201,005	\$201,900
Total General Fund	(\$5)	-	\$206,282	\$201,005	\$201,900
Grant Funds					
Grants - Gen. Gov.	\$147,937	\$1,000,000	-	\$172,500	\$1,000,000
Total Grant Funds	\$147,937	\$1,000,000	-	\$172,500	\$1,000,000
Restricted Funds					
Arts & Culture Fund	\$18,008,018	\$20,595,805	\$1,102,165	\$20,224,781	\$21,163,862
Restricted Programs Fund	\$1,425,768	\$2,520,195	(\$25,466)	\$1,859,063	\$3,076,138
Total Restricted Funds	\$19,433,786	\$23,116,000	\$1,076,699	\$22,083,844	\$24,240,000
Total Arts and Culture	\$19,581,718	\$24,116,000	\$1,282,981	\$22,457,349	\$25,441,900
Business Services					
General Fund					
General Fund	\$12,087,038	\$14,181,581	(\$20,467)	\$13,338,443	\$14,075,181
Capital - General Fund	-	\$140,000	-	\$140,000	-
Total General Fund	\$12,087,038	\$14,321,581	(\$20,467)	\$13,478,443	\$14,075,181
Enterprise Funds					
Utility Fund	-	\$37,738	-	-	\$37,738
Total Enterprise Funds	-	\$37,738	-	-	\$37,738
Internal Service Funds					
Print Shop Internal Service	\$904,217	\$849,100	\$101,680	\$764,000	\$801,580
Warehouse Internal Service	\$1,042,744	\$1,124,319	(\$1,403)	\$1,032,776	\$1,097,239
Total Internal Service Funds	\$1,946,961	\$1,973,419	\$100,277	\$1,796,776	\$1,898,819
Restricted Funds					
Ambulance Transport	\$816,913	-	-	-	-
Total Restricted Funds	\$816,913	-	-	-	-
Total Business Services	\$14,850,912	\$16,332,738	\$79,810	\$15,275,219	\$16,011,738
Centralized Appropriations					
General Fund					
General Fund	(\$11,201,058)	(\$9,766,637)	(\$5,270,637)	(\$9,219,825)	(\$21,339,685)
Capital - General Fund	\$44,366	(\$2,814,041)	\$195,000	(\$1,233,085)	(\$2,196,390)
Total General Fund	(\$11,156,692)	(\$12,580,678)	(\$5,075,637)	(\$10,452,910)	(\$23,536,075)
Enterprise Funds					
Capital - Utility	\$207,634	\$1,310,826	-	\$609,807	\$962,299
Utility Fund	\$21,606,485	\$27,168,350	(\$2,842,566)	\$26,603,049	\$25,769,481
Falcon Field Airport	\$758,462	\$1,151,077	\$53,572	\$954,598	\$1,407,055
Total Enterprise Funds	\$22,572,582	\$29,630,253	(\$2,788,994)	\$28,167,454	\$28,138,835
Grant Funds					
Community Development Block Grant	-	\$602,615	\$5,768,932	\$600,000	-
HOME	-	\$1,948	\$5,605,694	-	-
Relief Fund	\$25,513,424	\$25,000,000	\$18,467,486	\$4,762,535	\$34,547,816
Section 8	(\$68,921)	\$4,144	-	-	-
Total Grant Funds	\$25,444,503	\$25,608,707	\$29,842,112	\$5,362,535	\$34,547,816
Debt Service Funds					
Excise Tax Obligation Bond Redemption	\$2,689,608	\$2,695,900	-	\$2,694,150	\$2,698,900
General Obligation Bond Redemption	\$45,195,940	\$44,041,455	\$3,210,900	\$44,455,690	\$42,943,458
Highway User Revenue Bond Redemption	\$11,813,763	\$11,803,138	-	\$11,801,788	\$11,666,050
Utility Systems Bond Redemption	\$163,689,925	\$95,054,827	-	\$95,048,929	\$94,044,485
WIFA Redemption	\$177,665	\$195,816	-	\$177,665	\$184,986
Utility System Obligation Redemption	\$10,536,965	\$17,593,233	\$4,375,000	\$20,630,598	\$24,786,044
Total Debt Service Funds	\$234,103,865	\$171,384,369	\$7,585,900	\$174,808,820	\$176,323,923

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Internal Service Funds					
Fleet Internal Service	(\$27,552,552)	(\$30,563,967)	(\$71,574)	(\$32,185,780)	(\$34,934,101)
Print Shop Internal Service	(\$829,437)	(\$850,352)	\$3,062	(\$831,671)	(\$817,173)
Warehouse Internal Service	\$7,455,206	\$9,280,317	\$1,526,947	\$7,971,835	\$9,291,280
Total Internal Service Funds	(\$20,926,783)	(\$22,134,002)	\$1,458,435	(\$25,045,616)	(\$26,459,994)
Restricted Funds					
Ambulance Transport	\$1,317,367	\$1,328,471	-	\$1,017,253	\$1,891,459
Arts & Culture Fund	\$2,764,810	\$5,163,877	(\$73,107)	\$2,756,927	\$5,390,999
Cemetery	\$200,916	\$294,468	\$1,443	\$212,474	\$376,252
Commercial Facilities Fund	\$1,228,259	\$2,830,343	(\$82,120)	\$1,717,419	\$3,595,137
Economic Investment Fund	\$487,383	\$564,306	\$14,177	\$627,258	\$828,117
Environmental Compliance Fee	\$976,432	\$1,549,208	(\$38,005)	\$1,255,979	\$1,530,346
Greenfield WRP Joint Venture	\$1,022,352	\$1,384,600	-	\$981,579	\$1,832,726
Highway User Revenue Fund	\$33,213	\$105,590	(\$11,200)	\$40,501	\$122,881
Local Streets	\$5,619,364	\$7,526,179	(\$70,126)	\$6,602,566	\$8,719,761
Public Safety Sales Tax	\$258,760	\$296,685	-	\$281,235	\$295,976
Quality of Life Sales Tax	\$257,930	\$296,686	-	\$281,234	\$295,975
Restricted Programs Fund	\$7,368,883	\$6,689,500	\$374,000	\$6,956,158	\$6,751,667
Special Programs Fund	-	\$100,000,000	(\$60,227,689)	\$48,651,195	\$100,000,000
TOPAZ Joint Venture Fund	-	\$8,498	-	-	\$9,700
Transit Fund	\$497,850	\$606,125	(\$24,701)	\$564,790	\$662,042
Utility Replacement Extension and Renewal	-	\$1,300,000	(\$120,000)	\$1,300,000	\$1,300,000
Total Restricted Funds	\$22,033,517	\$129,944,536	(\$60,257,328)	\$73,246,568	\$133,603,038
Bond and Obligation Funds					
Electric Bond Construction	(\$544)	\$99,474	-	\$99,474	\$56,000
Gas Bond Construction	(\$4,015)	\$116,053	-	\$116,053	\$201,000
Library Bond Construction	-	\$96,857	-	\$96,857	\$54,000
Parks Bond Construction	-	\$226,000	\$23,040	\$249,037	\$166,000
Public Safety Bond Construction	-	\$565,000	-	\$565,000	\$504,000
Streets Bond Construction	-	\$242,143	-	\$242,143	\$166,000
Wastewater Bond Construction	(\$479)	\$248,684	-	\$248,648	\$311,000
Water Bond Construction	(\$3,518)	\$1,110,789	-	\$1,110,789	\$718,000
Total Bond and Obligation Funds	(\$8,555)	\$2,705,000	\$23,040	\$2,728,001	\$2,176,000
Trust Funds					
Employee Benefit Trust	\$2,248,056	\$2,784,090	(\$153,460)	\$2,436,820	\$2,630,787
Property and Public Liability	-	\$2,255	-	-	\$3,491
Workers' Compensation	-	\$9,126	-	-	\$15,011
Total Trust Funds	\$2,248,056	\$2,795,471	(\$153,460)	\$2,436,820	\$2,649,289
Community Facilities District					
Cadence CFD 1 - Capital	\$5,206,143	\$1,900,000	(\$510,000)	\$1,900,000	-
Cadence CFD 1 - Debt	\$1,355,402	\$1,241,925	\$510,000	\$1,076,975	\$1,236,393
Cadence CFD - Operating	-	\$20,000	-	\$20,000	\$20,000
Eastmark CFD 1 - Capital	\$3,646,099	\$17,900,000	(\$1,000,000)	\$17,744,000	\$17,000,000
Eastmark CFD 1 - Debt	\$6,609,663	\$8,771,345	\$1,093,000	\$8,375,647	\$8,125,491
Eastmark CFD 1 - Operating	-	\$300,000	(\$143,000)	\$300,000	\$349,496
Eastmark CFD 2-Capital	\$3,649,643	\$3,450,000	(\$260,000)	\$3,294,000	\$1,500,000
Eastmark CFD 2-Debt	\$614,160	\$800,074	\$260,000	\$465,524	\$444,788
Eastmark Community Facilities District No. 2	-	\$40,000	-	\$40,000	\$40,000
Total Community Facilities District	\$21,081,110	\$34,423,344	(\$50,000)	\$33,216,146	\$28,716,168
Total Centralized Appropriations	\$295,391,604	\$361,777,000	(\$29,415,933)	\$284,467,818	\$356,159,000
City Attorney					
General Fund					
General Fund	\$6,878,169	\$7,672,415	(\$58,555)	\$7,177,711	\$7,911,698
Capital - General Fund	-	\$142,500	(\$127,500)	\$15,000	-
Total General Fund	\$6,878,169	\$7,814,915	(\$186,055)	\$7,192,711	\$7,911,698

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Enterprise Funds					
Utility Fund	\$371,214	\$353,177	\$42,257	\$395,177	\$390,423
Total Enterprise Funds	\$371,214	\$353,177	\$42,257	\$395,177	\$390,423
Grant Funds					
Grants - Gen. Gov.	\$454,697	\$616,100	(\$600)	\$627,775	\$602,012
Total Grant Funds	\$454,697	\$616,100	(\$600)	\$627,775	\$602,012
Trust Funds					
Property and Public Liability	\$8,713,068	\$10,089,808	(\$1,716)	\$8,823,377	\$10,402,867
Total Trust Funds	\$8,713,068	\$10,089,808	(\$1,716)	\$8,823,377	\$10,402,867
Community Facilities District					
Cadence CFD - Operating	\$187	\$10,000	-	\$10,000	\$10,000
Eastmark CFD 1 - Operating	\$116	\$10,000	-	\$10,000	\$10,000
Eastmark Community Facilities District No. 2	\$88	\$10,000	-	\$10,000	\$10,000
Total Community Facilities District	\$392	\$30,000	-	\$30,000	\$30,000
Total City Attorney	\$16,417,540	\$18,904,000	(\$146,114)	\$17,069,040	\$19,337,000
City Auditor					
General Fund					
General Fund	\$798,387	\$793,000	\$84,320	\$873,258	\$855,000
Total General Fund	\$798,387	\$793,000	\$84,320	\$873,258	\$855,000
Total City Auditor	\$798,387	\$793,000	\$84,320	\$873,258	\$855,000
City Clerk					
General Fund					
General Fund	\$1,371,900	\$1,040,242	(\$882)	\$1,051,860	\$1,601,242
Total General Fund	\$1,371,900	\$1,040,242	(\$882)	\$1,051,860	\$1,601,242
Community Facilities District					
Cadence CFD - Operating	\$22	\$1,586	-	\$1,586	\$1,586
Eastmark CFD 1 - Operating	\$10	\$1,586	-	\$1,586	\$1,586
Eastmark Community Facilities District No. 2	\$33	\$1,586	-	\$1,586	\$1,586
Total Community Facilities District	\$65	\$4,758	-	\$4,758	\$4,758
Total City Clerk	\$1,371,965	\$1,045,000	(\$882)	\$1,056,618	\$1,606,000
City Manager					
General Fund					
General Fund	\$8,481,404	\$9,691,396	\$1,034,354	\$10,345,068	\$10,915,557
Capital - General Fund	-	-	-	-	\$20,000
Total General Fund	\$8,481,404	\$9,691,396	\$1,034,354	\$10,345,068	\$10,935,557
Grant Funds					
Grants - Gen. Gov.	\$35,000	\$400,000	\$72,000	\$322,000	\$800,000
Total Grant Funds	\$35,000	\$400,000	\$72,000	\$322,000	\$800,000
Restricted Funds					
Special Programs Fund	\$437,974	\$443,413	\$6,278	\$433,724	\$493,413
TOPAZ Joint Venture Fund	\$4,732	\$5,640	(\$8)	\$5,000	\$6,479
Total Restricted Funds	\$442,706	\$449,053	\$6,270	\$438,724	\$499,892
Community Facilities District					
Cadence CFD - Operating	\$1,069	\$10,517	-	\$400	\$10,517
Eastmark CFD 1 - Operating	\$1,971	\$10,517	-	\$1,200	\$10,517
Eastmark Community Facilities District No. 2	\$1,332	\$10,517	-	\$1,000	\$10,517
Total Community Facilities District	\$4,373	\$31,551	-	\$2,600	\$31,551
Total City Manager	\$8,963,483	\$10,572,000	\$1,112,624	\$11,108,392	\$12,267,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Code Compliance					
General Fund					
General Fund	\$1,869,815	\$1,998,439	\$221,427	\$2,007,166	\$2,219,908
Total General Fund	\$1,869,815	\$1,998,439	\$221,427	\$2,007,166	\$2,219,908
Restricted Funds					
Special Programs Fund	\$54,856	\$41,561	-	\$36,562	\$195,092
Total Restricted Funds	\$54,856	\$41,561	-	\$36,562	\$195,092
Total Code Compliance	\$1,924,671	\$2,040,000	\$221,427	\$2,043,728	\$2,415,000
Community Services					
General Fund					
General Fund	\$3,804,022	\$5,384,014	\$106,268	\$5,199,496	\$5,688,604
Total General Fund	\$3,804,022	\$5,384,014	\$106,268	\$5,199,496	\$5,688,604
Grant Funds					
Community Development Block Grant	\$5,796,818	\$30,523,747	(\$5,771,910)	\$11,820,261	\$17,273,644
Grants - Gen. Gov.	\$250	-	\$1,020,500	\$1,000,000	\$235,464
HOME	\$549,678	\$19,702,587	(\$5,605,999)	\$2,928,199	\$13,945,232
Relief Fund	(\$531)	-	-	-	-
Section 8	\$20,711,862	\$25,398,313	(\$3,866)	\$25,391,805	\$26,312,466
Total Grant Funds	\$27,058,077	\$75,624,647	(\$10,361,275)	\$41,140,265	\$57,766,806
Restricted Funds					
Restricted Programs Fund	\$101,533	\$285,000	(\$35,000)	\$210,147	\$289,853
Total Restricted Funds	\$101,533	\$285,000	(\$35,000)	\$210,147	\$289,853
Total Community Services	\$30,963,632	\$81,293,661	(\$10,290,007)	\$46,549,908	\$63,745,263
Contingencies					
Contingency					
Contingency	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Total Contingency	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Total Contingencies	-	\$87,210,986	(\$80,437,620)	-	\$86,277,000
Data and Performance Management					
General Fund					
General Fund	-	-	\$2,071,978	\$1,859,771	\$2,076,800
Total General Fund	-	-	\$2,071,978	\$1,859,771	\$2,076,800
Enterprise Funds					
Utility Fund	-	-	\$215,562	\$145,120	\$217,200
Total Enterprise Funds	-	-	\$215,562	\$145,120	\$217,200
Total Data and Performance Management	-	-	\$2,287,540	\$2,004,891	\$2,294,000
Department of Innovation & Technology					
General Fund					
General Fund	\$34,849,062	\$48,641,200	\$2,601,058	\$41,005,453	\$52,424,484
Capital - General Fund	\$1,896,078	\$9,590,704	(\$315,901)	\$4,061,384	\$7,742,114
Total General Fund	\$36,745,140	\$58,231,904	\$2,285,157	\$45,066,837	\$60,166,598
Enterprise Funds					
Capital - Utility	\$40,609	\$621,144	-	\$7,440	\$638,704
Utility Fund	(\$4,747)	-	-	-	-
Total Enterprise Funds	\$35,862	\$621,144	-	\$7,440	\$638,704
Restricted Funds					
Restricted Programs Fund	-	\$108,110	\$15,353	\$38,000	\$108,552
TOPAZ Joint Venture Fund	\$1,744,277	\$2,636,578	\$3,304	\$2,177,815	\$2,925,243
Total Restricted Funds	\$1,744,277	\$2,744,688	\$18,657	\$2,215,815	\$3,033,795
Total Department of Innovation & Technology	\$38,525,279	\$61,597,736	\$2,303,814	\$47,290,092	\$63,839,097

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Development Services					
General Fund					
General Fund	\$8,903,582	\$10,101,295	\$64,787	\$9,298,964	\$10,427,139
Total General Fund	\$8,903,582	\$10,101,295	\$64,787	\$9,298,964	\$10,427,139
Enterprise Funds					
Utility Fund	\$182,298	\$241,937	(\$239)	\$182,822	\$240,510
Total Enterprise Funds	\$182,298	\$241,937	(\$239)	\$182,822	\$240,510
Grant Funds					
Grants - Gen. Gov.	-	-	\$920,000	\$220,000	\$700,000
Total Grant Funds	-	-	\$920,000	\$220,000	\$700,000
Restricted Funds					
Environmental Compliance Fee	\$61,021	\$77,683	(\$77,683)	-	-
Local Streets	\$273,445	\$362,916	(\$361)	\$274,386	\$360,851
Restricted Programs Fund	\$402,784	\$1,007,785	\$220,000	\$357,357	\$669,000
Transit Fund	-	-	\$230,000	\$55,000	\$175,000
Total Restricted Funds	\$737,250	\$1,448,384	\$371,956	\$686,743	\$1,204,851
Total Development Services	\$9,823,130	\$11,791,616	\$1,356,504	\$10,388,529	\$12,572,500
Economic Development					
General Fund					
General Fund	\$4,487,128	\$4,637,650	\$227,487	\$4,792,957	\$5,259,034
Total General Fund	\$4,487,128	\$4,637,650	\$227,487	\$4,792,957	\$5,259,034
Restricted Funds					
Economic Investment Fund	\$2,734,093	\$4,082,350	\$46,725	\$3,056,660	\$3,308,966
Total Restricted Funds	\$2,734,093	\$4,082,350	\$46,725	\$3,056,660	\$3,308,966
Total Economic Development	\$7,221,221	\$8,720,000	\$274,212	\$7,849,617	\$8,568,000
Energy Resources					
General Fund					
General Fund	\$112,448	\$110,511	\$206,590	\$317,749	\$280,768
Total General Fund	\$112,448	\$110,511	\$206,590	\$317,749	\$280,768
Enterprise Funds					
Capital - Utility	\$389,880	\$110,484	(\$83,900)	-	-
Utility Fund	\$67,503,672	\$64,173,742	\$683,845	\$63,529,916	\$69,883,930
Total Enterprise Funds	\$67,893,552	\$64,284,226	\$599,945	\$63,529,916	\$69,883,930
Restricted Funds					
Environmental Compliance Fee	-	-	-	-	\$95,452
Local Streets	\$656,517	\$720,259	\$96,887	\$798,812	\$728,850
Special Programs Fund	-	\$70,000	-	\$70,000	-
Utility Replacement Extension and Renewal	-	\$7,000	-	-	\$7,000
Total Restricted Funds	\$656,517	\$797,259	\$96,887	\$868,812	\$831,302
Total Energy Resources	\$68,662,517	\$65,191,996	\$903,422	\$64,716,477	\$70,996,000
Engineering					
General Fund					
General Fund	\$8,611,752	\$9,287,367	\$2,264,876	\$9,995,243	\$14,129,113
Capital - General Fund	\$17,281	\$131,306	\$46,887	\$1,052	\$227,821
Total General Fund	\$8,629,033	\$9,418,673	\$2,311,763	\$9,996,295	\$14,356,934
Enterprise Funds					
Utility Fund	\$12,290	\$65,324	(\$90)	\$65,234	\$69,778
Falcon Field Airport	\$53,220	\$67,396	(\$122)	\$67,274	\$72,871
Total Enterprise Funds	\$65,510	\$132,720	(\$212)	\$132,508	\$142,649

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Restricted Funds					
Highway User Revenue Fund	\$69,851	\$52,676	(\$72)	\$52,604	\$54,710
Local Streets	\$13,908	\$87,086	(\$121)	\$86,965	\$245,882
Restricted Programs Fund	-	-	\$188,000	\$98,000	\$355,500
Total Restricted Funds	\$83,759	\$139,762	\$187,807	\$237,569	\$656,092
Community Facilities District					
Cadence CFD - Operating	\$2,347	\$44,643	-	\$44,643	\$46,233
Eastmark CFD 1 - Operating	\$12,747	\$23,609	\$50,000	\$23,609	\$25,199
Eastmark Community Facilities District No. 2	\$25,940	\$21,034	-	\$21,034	\$21,034
Total Community Facilities District	\$41,035	\$89,286	\$50,000	\$89,286	\$92,466
Total Engineering	\$8,819,337	\$9,780,441	\$2,549,358	\$10,455,658	\$15,248,141
Environmental and Sustainability					
General Fund					
General Fund	-	\$177,758	\$27,522	\$137,280	\$211,367
Total General Fund	-	\$177,758	\$27,522	\$137,280	\$211,367
Enterprise Funds					
Utility Fund	\$395,171	\$766,476	\$176,044	\$892,619	\$882,367
Total Enterprise Funds	\$395,171	\$766,476	\$176,044	\$892,619	\$882,367
Grant Funds					
Grants - Gen. Gov.	-	-	\$916,000	\$116,000	\$18,636,620
Total Grant Funds	-	-	\$916,000	\$116,000	\$18,636,620
Restricted Funds					
Environmental Compliance Fee	\$803,995	\$2,133,666	(\$243,081)	\$1,822,644	\$2,170,646
Restricted Programs Fund	-	-	-	-	\$75,000
Special Programs Fund	-	\$1,055,100	(\$880,100)	\$166,628	\$283,372
Total Restricted Funds	\$803,995	\$3,188,766	(\$1,123,181)	\$1,989,272	\$2,529,018
Total Environmental and Sustainability	\$1,199,166	\$4,133,000	(\$3,615)	\$3,135,171	\$22,259,372
Facilities Management					
General Fund					
General Fund	\$13,288,932	\$19,804,344	(\$3,667,681)	\$14,394,822	\$24,498,873
Total General Fund	\$13,288,932	\$19,804,344	(\$3,667,681)	\$14,394,822	\$24,498,873
Enterprise Funds					
Utility Fund	\$1,029,281	\$888,032	\$237,326	\$990,358	\$885,037
Total Enterprise Funds	\$1,029,281	\$888,032	\$237,326	\$990,358	\$885,037
Restricted Funds					
Arts & Culture Fund	-	-	-	-	\$25,000
Economic Investment Fund	-	\$221,984	(\$490)	\$221,494	\$204,346
Special Programs Fund	-	-	\$146,796	\$146,796	\$3,466
Total Restricted Funds	-	\$221,984	\$146,306	\$368,290	\$232,812
Total Facilities Management	\$14,318,213	\$20,914,360	(\$3,284,049)	\$15,753,470	\$25,616,722
Falcon Field Airport					
Enterprise Funds					
Falcon Field Airport	\$2,000,973	\$2,695,000	(\$328,410)	\$2,066,347	\$3,040,911
Total Enterprise Funds	\$2,000,973	\$2,695,000	(\$328,410)	\$2,066,347	\$3,040,911
Grant Funds					
Grants - Falcon Field	-	-	-	-	\$364,089
Total Grant Funds	-	-	-	-	\$364,089
Total Falcon Field Airport	\$2,000,973	\$2,695,000	(\$328,410)	\$2,066,347	\$3,405,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Financial Services					
General Fund					
General Fund	\$4,088,864	\$4,298,971	\$420,079	\$4,419,000	\$4,544,242
Total General Fund	\$4,088,864	\$4,298,971	\$420,079	\$4,419,000	\$4,544,242
Restricted Funds					
Greenfield WRP Joint Venture	-	\$1,446	(\$2)	\$1,446	\$1,476
TOPAZ Joint Venture Fund	\$4,523	\$14,492	(\$24)	\$8,000	\$14,760
Total Restricted Funds	\$4,523	\$15,938	(\$26)	\$9,446	\$16,236
Community Facilities District					
Cadence CFD - Operating	\$39,830	\$51,572	-	\$51,572	\$52,182
Eastmark CFD 1 - Operating	\$163,694	\$157,151	-	\$157,151	\$159,730
Eastmark Community Facilities District No. 2	\$10,668	\$27,368	-	\$27,368	\$27,610
Total Community Facilities District	\$214,193	\$236,091	-	\$236,091	\$239,522
Total Financial Services	\$4,307,580	\$4,551,000	\$420,053	\$4,664,537	\$4,800,000
Fleet Services					
General Fund					
Capital - General Fund	\$1,197,055	\$4,791,489	\$1,334,068	\$2,093,732	\$4,495,825
Total General Fund	\$1,197,055	\$4,791,489	\$1,334,068	\$2,093,732	\$4,495,825
Enterprise Funds					
Capital - Utility	\$218,401	\$8,779,135	\$1,187,008	\$870,130	\$11,000,247
Falcon Field Airport	\$2,690	\$73,185	\$55,911	\$3,185	\$73,500
Total Enterprise Funds	\$221,091	\$8,852,320	\$1,242,919	\$873,315	\$11,073,747
Grant Funds					
Grants - Falcon Field	-	-	\$364,089	-	-
Total Grant Funds	-	-	\$364,089	-	-
Internal Service Funds					
Fleet Internal Service	\$27,489,268	\$29,284,419	\$2,949,183	\$32,173,208	\$34,082,285
Warehouse Internal Service	-	\$62,000	-	\$62,000	-
Total Internal Service Funds	\$27,489,268	\$29,346,419	\$2,949,183	\$32,235,208	\$34,082,285
Restricted Funds					
Environmental Compliance Fee	\$1,059,841	\$864,906	\$24,338	\$750,010	\$679,049
Greenfield WRP Joint Venture	-	\$30,000	-	-	\$30,000
Local Streets	\$528,676	\$7,423,141	\$1,341,000	\$718,173	\$9,075,968
Public Safety Sales Tax	\$1,376,785	\$5,130,308	\$90,900	\$1,444,080	\$4,315,128
Restricted Programs Fund	-	-	-	-	\$70,000
Solid Waste Development Fee	-	\$780,000	-	-	\$817,300
Transit Fund	-	-	-	-	\$85,000
Utility Replacement Extension and Renewal	\$442,339	\$12,389,405	\$885,500	\$3,753,090	\$13,541,115
Vehicle Replacement	\$6,156,031	\$11,942,799	(\$115,000)	\$4,502,484	\$12,519,315
Total Restricted Funds	\$9,563,672	\$38,560,559	\$2,226,738	\$11,167,837	\$41,132,875
Total Fleet Services	\$38,471,087	\$81,550,787	\$8,116,997	\$46,370,092	\$90,784,732

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Human Resources					
General Fund					
General Fund	\$5,008,353	\$5,359,565	(\$35,937)	\$5,281,290	\$5,678,352
Total General Fund	\$5,008,353	\$5,359,565	(\$35,937)	\$5,281,290	\$5,678,352
Enterprise Funds					
Utility Fund	-	\$147,052	\$17,664	\$164,172	\$167,454
Total Enterprise Funds	-	\$147,052	\$17,664	\$164,172	\$167,454
Restricted Funds					
Environmental Compliance Fee	-	\$28,850	\$3,734	\$32,120	\$32,816
Highway User Revenue Fund	-	\$86,638	\$11,002	\$96,363	\$98,282
Special Programs Fund	\$1,050	\$10,000	-	\$10,000	\$10,000
Total Restricted Funds	\$1,050	\$125,488	\$14,736	\$138,483	\$141,098
Trust Funds					
Employee Benefit Trust	\$99,477,311	\$107,916,823	\$4,061,995	\$111,196,726	\$117,664,580
Workers' Compensation	\$6,543,222	\$7,537,072	(\$1,295)	\$6,011,785	\$7,226,516
Total Trust Funds	\$106,020,533	\$115,453,895	\$4,060,700	\$117,208,511	\$124,891,096
Total Human Resources	\$111,029,936	\$121,086,000	\$4,057,163	\$122,792,456	\$130,878,000
Library Services					
General Fund					
General Fund	\$7,854,051	\$14,222,200	\$57,427	\$8,663,225	\$14,749,500
Total General Fund	\$7,854,051	\$14,222,200	\$57,427	\$8,663,225	\$14,749,500
Grant Funds					
Grants - Gen. Gov.	\$161,007	\$70,000	-	\$51,800	\$115,000
Total Grant Funds	\$161,007	\$70,000	-	\$51,800	\$115,000
Restricted Funds					
Restricted Programs Fund	\$65,525	\$315,000	-	\$160,990	\$265,000
Total Restricted Funds	\$65,525	\$315,000	-	\$160,990	\$265,000
Total Library Services	\$8,080,582	\$14,607,200	\$57,427	\$8,876,015	\$15,129,500
Mayor and Council					
General Fund					
General Fund	\$955,655	\$1,011,000	(\$1,141)	\$999,053	\$1,011,000
Total General Fund	\$955,655	\$1,011,000	(\$1,141)	\$999,053	\$1,011,000
Total Mayor and Council	\$955,655	\$1,011,000	(\$1,141)	\$999,053	\$1,011,000
Mesa Fire and Medical					
General Fund					
General Fund	\$88,656,337	\$99,493,440	\$3,523,807	\$101,776,645	\$99,037,139
Capital - General Fund	\$1,614,975	\$3,780,460	(\$563,585)	\$2,135,050	\$8,858,480
Total General Fund	\$90,271,312	\$103,273,900	\$2,960,222	\$103,911,695	\$107,895,619
Enterprise Funds					
Falcon Field Airport	\$718,714	\$779,532	\$49,194	\$829,000	\$764,557
Total Enterprise Funds	\$718,714	\$779,532	\$49,194	\$829,000	\$764,557
Grant Funds					
Grants - Gen. Gov.	\$1,264,247	\$827,342	-	\$377,374	\$884,945
Total Grant Funds	\$1,264,247	\$827,342	-	\$377,374	\$884,945
Restricted Funds					
Ambulance Transport	\$8,055,098	\$11,587,804	\$3,113,541	\$12,117,334	\$13,120,506
Public Safety Sales Tax	\$10,420,106	\$15,261,268	(\$44,857)	\$11,559,287	\$17,589,727
Quality of Life Sales Tax	\$10,831,979	\$11,577,383	\$330,818	\$11,908,202	\$11,901,716
Restricted Programs Fund	\$55,184	\$101,785	\$56,350	\$64,929	\$106,845
Special Programs Fund	\$158,862	\$1,099,760	\$6,000	\$130,829	\$1,419,484
Total Restricted Funds	\$29,521,230	\$39,628,000	\$3,461,852	\$35,780,581	\$44,138,278

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Trust Funds					
Workers' Compensation	\$1,311,086	-	-	-	-
Total Trust Funds	\$1,311,086	-	-	-	-
Total Mesa Fire and Medical	\$123,086,589	\$144,508,774	\$6,471,268	\$140,898,650	\$153,683,399
Municipal Court					
General Fund					
General Fund	\$8,629,628	\$9,678,244	\$210,263	\$8,880,124	\$10,268,515
Total General Fund	\$8,629,628	\$9,678,244	\$210,263	\$8,880,124	\$10,268,515
Grant Funds					
Grants - Gen. Gov.	\$30,175	-	\$600	\$600	-
Total Grant Funds	\$30,175	-	\$600	\$600	-
Restricted Funds					
Restricted Programs Fund	\$240,646	\$353,756	\$134,157	\$491,402	\$675,533
Total Restricted Funds	\$240,646	\$353,756	\$134,157	\$491,402	\$675,533
Total Municipal Court	\$8,900,450	\$10,032,000	\$345,020	\$9,372,126	\$10,944,048
Office of ERP Management					
General Fund					
General Fund	\$777,192	\$947,000	(\$851)	\$919,487	\$977,000
Total General Fund	\$777,192	\$947,000	(\$851)	\$919,487	\$977,000
Total Office of ERP Management	\$777,192	\$947,000	(\$851)	\$919,487	\$977,000
Office of Management and Budget					
General Fund					
General Fund	\$3,317,022	\$4,095,759	(\$2,077,474)	\$1,980,591	\$2,058,759
Total General Fund	\$3,317,022	\$4,095,759	(\$2,077,474)	\$1,980,591	\$2,058,759
Community Facilities District					
Cadence CFD - Operating	-	\$7,362	-	\$7,362	\$7,362
Eastmark CFD 1 - Operating	-	\$10,517	-	\$10,517	\$10,517
Eastmark Community Facilities District No. 2	-	\$7,362	-	\$7,362	\$7,362
Total Community Facilities District	-	\$25,241	-	\$25,241	\$25,241
Total Office of Management and Budget	\$3,317,022	\$4,121,000	(\$2,077,474)	\$2,005,832	\$2,084,000
Parks, Recreation and Community Facilities					
General Fund					
General Fund	\$23,561,101	\$27,407,946	\$330,406	\$27,105,371	\$29,647,750
Capital - General Fund	\$15,624	\$819,934	(\$38,000)	\$126,024	\$1,284,218
Total General Fund	\$23,576,725	\$28,227,880	\$292,406	\$27,231,395	\$30,931,968
Grant Funds					
Grants - Gen. Gov.	\$11,175	\$200,000	\$995,738	\$134,112	\$1,311,626
Relief Fund	-	-	\$250,000	\$250,000	\$194,000
Total Grant Funds	\$11,175	\$200,000	\$1,245,738	\$384,112	\$1,505,626
Restricted Funds					
Cemetery	\$1,311,824	\$1,501,869	(\$2,509)	\$1,499,360	\$1,471,112
Commercial Facilities Fund	\$9,262,425	\$6,938,885	\$1,881,509	\$8,002,961	\$8,284,929
Environmental Compliance Fee	\$7,898,091	\$9,454,197	(\$521,923)	\$8,964,517	\$9,376,146
Restricted Programs Fund	\$166,109	\$1,185,170	(\$100,320)	\$835,171	\$1,430,170
Special Programs Fund	-	\$52,585	-	\$52,585	\$52,585
Total Restricted Funds	\$18,638,449	\$19,132,706	\$1,256,757	\$19,354,594	\$20,614,942
Total Parks, Recreation and Community Facilities	\$42,226,349	\$47,560,586	\$2,794,901	\$46,970,101	\$53,052,536

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Police					
General Fund					
General Fund	\$207,208,953	\$216,094,834	\$22,870,784	\$224,121,080	\$242,626,633
Capital - General Fund	\$478,520	\$1,506,982	\$203,709	\$830,966	\$1,466,050
Total General Fund	\$207,687,472	\$217,601,816	\$23,074,493	\$224,952,046	\$244,092,683
Enterprise Funds					
Utility Fund	\$988,583	\$941,423	\$191,366	\$1,091,886	\$983,675
Falcon Field Airport	\$329,478	\$313,743	\$63,805	\$363,916	\$327,910
Total Enterprise Funds	\$1,318,062	\$1,255,166	\$255,171	\$1,455,802	\$1,311,585
Grant Funds					
Grants - Gen. Gov.	\$2,142,862	\$5,581,558	(\$821)	\$1,668,837	\$6,570,935
Total Grant Funds	\$2,142,862	\$5,581,558	(\$821)	\$1,668,837	\$6,570,935
Restricted Funds					
Local Streets	\$167,480	\$156,879	\$32,178	\$181,940	\$163,861
Public Safety Sales Tax	\$18,485,447	\$30,117,661	(\$554,069)	\$23,620,867	\$41,894,937
Quality of Life Sales Tax	\$18,976,420	\$19,733,740	\$873,140	\$20,606,880	\$21,616,280
Restricted Programs Fund	\$1,397,242	\$2,905,393	\$16,768	\$1,075,360	\$3,112,666
Special Programs Fund	\$178,878	\$460,700	\$75,000	\$126,542	\$544,157
Total Restricted Funds	\$39,205,468	\$53,374,373	\$443,017	\$45,611,589	\$67,331,901
Trust Funds					
Employee Benefit Trust	\$40,606	\$43,907	\$2,273	\$45,857	\$47,147
Total Trust Funds	\$40,606	\$43,907	\$2,273	\$45,857	\$47,147
Total Police	\$250,394,470	\$277,856,820	\$23,774,133	\$273,734,131	\$319,354,251
Project Management Program					
General Fund					
General Fund	\$1,461,970	\$7,490,784	\$5,393,635	\$148,078	\$9,769,683
Capital - General Fund	\$28,929,408	\$108,595,225	\$30,290,028	\$31,317,007	\$119,295,380
Total General Fund	\$30,391,378	\$116,086,009	\$35,683,663	\$31,465,085	\$129,065,063
Enterprise Funds					
Capital - Utility	\$2,176,889	\$12,292,413	\$1,586,581	\$4,430,146	\$12,746,618
Utility Fund	\$381,109	\$527,763	\$461,510	\$382,598	\$697,165
Falcon Field Airport	\$2,485,777	\$7,379,695	\$10,715,433	\$7,523,793	\$8,345,611
Total Enterprise Funds	\$5,043,775	\$20,199,871	\$12,763,524	\$12,336,537	\$21,789,394
Grant Funds					
Grants - Gen. Gov.	\$4,887,794	\$13,408,835	\$4,065,288	\$16,008,518	\$11,258,018
Relief Fund	\$7,207,063	\$16,254,345	\$3,526,603	\$9,038,240	\$8,842,708
Grants - Falcon Field	\$258,679	\$8,353,600	(\$4,364,089)	\$534,179	\$4,944,544
Grants - Utility	-	-	\$4,000,000	-	-
Total Grant Funds	\$12,353,535	\$38,016,780	\$7,227,802	\$25,580,937	\$25,045,270
Internal Service Funds					
Fleet Internal Service	\$37,444	\$1,379,548	(\$148,345)	\$189,781	\$851,816
Warehouse Internal Service	\$15,685	\$30,000	(\$14,315)	\$30,000	-
Total Internal Service Funds	\$53,129	\$1,409,548	(\$162,659)	\$219,781	\$851,816
Restricted Funds					
Ambulance Transport	\$131,577	\$3,181,019	\$3,495,488	\$1,831,288	\$3,846,563
Arts & Culture Fund	\$802,001	\$621,728	\$840,163	\$346,665	\$1,554,500
Cemetery	\$190,929	\$2,047,118	-	\$539,842	\$1,563,026
Commercial Facilities Fund	\$512,494	\$2,347,987	\$901,817	\$708,028	\$2,651,759
Economic Investment Fund	\$7,055,346	\$4,232,192	-	\$1,532,106	\$464,100
Environmental Compliance Fee	\$616,725	\$9,837,611	\$3,015,713	\$1,313,107	\$11,022,217

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Greenfield WRP Joint Venture	\$2,383,784	\$10,098,863	\$152,100	\$4,996,560	\$24,746,762
Highway User Revenue Fund	\$10,482,057	\$36,109,098	-	\$14,499,970	\$41,754,207
Local Streets	\$6,478,847	\$30,022,867	\$1,734,890	\$9,072,405	\$42,594,716
Mesa Arts Center Restoration Fee	-	\$600,000	-	\$193,087	\$971,403
Public Safety Sales Tax	\$3,465,996	\$5,722,865	\$405,738	\$2,854,036	\$3,274,567
Quality of Life Sales Tax	-	-	-	-	\$214,726
Restricted Programs Fund	\$2,432,071	\$4,128,992	\$34,970	\$3,499,387	\$1,830,242
Special Programs Fund	\$3,227,283	\$14,117,666	\$9,149,307	\$7,967,175	\$17,043,377
TOPAZ Joint Venture Fund	\$373,695	\$8,437,897	-	\$1,141,020	\$12,074,210
Transit Fund	\$264,813	\$1,780,373	(\$325,589)	\$444,580	\$2,569,717
Transportation	\$12,790,549	\$40,572,844	(\$200,000)	\$9,337,417	\$45,233,564
Utility Replacement Extension and Renewal	\$3,721,947	\$8,763,672	\$237,710	\$4,198,224	\$14,923,754
Total Restricted Funds	\$54,930,115	\$182,622,792	\$19,442,307	\$64,474,897	\$228,333,410
Bond and Obligation Funds					
Electric Bond Construction	\$6,408,357	\$18,135,901	-	\$6,280,435	\$11,024,187
Excise Tax Obligation Bond Construction	\$4,183	-	-	-	-
Gas Bond Construction	\$20,901,261	\$44,380,233	(\$875,000)	\$23,739,490	\$40,643,946
Library Bond Construction	\$2,092,857	\$14,961,314	-	\$2,154,817	\$12,806,497
Parks Bond Construction	\$32,687,473	\$50,886,817	(\$3,233,940)	\$27,114,488	\$23,749,289
Public Safety Bond Construction	\$12,891,293	\$113,104,288	-	\$38,208,708	\$82,592,223
Solid Waste Bond Construction	\$0	\$1,040,839	(\$708,107)	-	-
Streets Bond Construction	\$7,485,089	\$43,355,320	-	\$11,859,930	\$39,235,297
Wastewater Bond Construction	\$30,636,935	\$48,738,205	(\$500,000)	\$20,891,906	\$68,694,395
Water Bond Construction	\$52,910,460	\$124,281,083	(\$4,161,700)	\$77,709,817	\$142,843,166
Total Bond and Obligation Funds	\$166,017,909	\$458,884,000	(\$9,478,747)	\$207,959,591	\$421,589,000
Trust Funds					
Employee Benefit Trust	-	-	\$2,200,000	\$35,953	\$6,464,047
Total Trust Funds	-	-	\$2,200,000	\$35,953	\$6,464,047
Total Project Management Program	\$268,789,842	\$817,219,000	\$67,675,890	\$342,072,781	\$833,138,000
Public Information and Communications					
General Fund					
General Fund	\$2,306,831	\$2,332,000	\$249,552	\$2,463,803	\$2,408,000
Total General Fund	\$2,306,831	\$2,332,000	\$249,552	\$2,463,803	\$2,408,000
Total Public Information and Communications	\$2,306,831	\$2,332,000	\$249,552	\$2,463,803	\$2,408,000
Solid Waste					
General Fund					
General Fund	(\$313)	-	-	-	-
Total General Fund	(\$313)	-	-	-	-
Enterprise Funds					
Utility Fund	\$39,144,385	\$41,800,000	\$670,585	\$40,364,347	\$47,640,000
Total Enterprise Funds	\$39,144,385	\$41,800,000	\$670,585	\$40,364,347	\$47,640,000
Grant Funds					
Grants - Utility	-	-	\$135,500	-	\$135,500
Total Grant Funds	-	-	\$135,500	-	\$135,500
Restricted Funds					
Environmental Compliance Fee	\$572,275	-	-	-	-
Solid Waste Development Fee	\$145,844	\$225,000	-	\$220,000	\$225,000
Special Programs Fund	\$4,502	-	-	-	-
Total Restricted Funds	\$722,621	\$225,000	-	\$220,000	\$225,000
Total Solid Waste	\$39,866,692	\$42,025,000	\$806,085	\$40,584,347	\$48,000,500

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2024/25 - Adopted

Department/Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Budget Adjustments	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Transit Services					
Grant Funds					
Grants - Gen. Gov.	-	\$920,000	(\$920,000)	-	-
Total Grant Funds	-	\$920,000	(\$920,000)	-	-
Restricted Funds					
Transit Fund	\$14,110,110	\$24,532,186	\$310,767	\$24,550,274	\$26,751,712
Total Restricted Funds	\$14,110,110	\$24,532,186	\$310,767	\$24,550,274	\$26,751,712
Total Transit Services	\$14,110,110	\$25,452,186	(\$609,233)	\$24,550,274	\$26,751,712
Transportation					
General Fund					
General Fund	\$11,762	\$53,302	-	\$30,855	\$199,727
Total General Fund	\$11,762	\$53,302	-	\$30,855	\$199,727
Enterprise Funds					
Utility Fund	\$597,596	\$983,661	-	\$720,619	\$983,661
Falcon Field Airport	\$15,138	\$15,986	-	\$15,986	\$15,986
Total Enterprise Funds	\$612,735	\$999,647	-	\$736,605	\$999,647
Restricted Funds					
Environmental Compliance Fee	\$4,206,063	\$3,132,604	(\$579,327)	\$2,063,019	\$3,246,496
Highway User Revenue Fund	\$19,134,198	\$23,170,132	(\$94,929)	\$21,850,922	\$23,618,781
Local Streets	\$19,369,466	\$26,090,311	\$774,816	\$25,176,860	\$27,103,388
Special Programs Fund	\$402,229	\$1,358,710	(\$955,550)	\$431,546	\$1,700,761
Transit Fund	\$48,124	\$58,220	(\$78)	\$45,015	\$57,961
Total Restricted Funds	\$43,160,080	\$53,809,977	(\$855,068)	\$49,567,362	\$55,727,387
Total Transportation	\$43,784,576	\$54,862,926	(\$855,068)	\$50,334,822	\$56,926,761
Water Resources					
General Fund					
General Fund	\$114,985	\$127,425	(\$2,137)	\$125,367	\$130,750
Total General Fund	\$114,985	\$127,425	(\$2,137)	\$125,367	\$130,750
Enterprise Funds					
Utility Fund	\$85,980,521	\$105,787,760	\$960,678	\$100,395,625	\$113,656,436
Total Enterprise Funds	\$85,980,521	\$105,787,760	\$960,678	\$100,395,625	\$113,656,436
Restricted Funds					
Environmental Compliance Fee	\$26,154	\$2,357,673	\$70,542	\$1,926,211	\$2,337,326
Greenfield WRP Joint Venture	\$9,518,637	\$10,773,786	(\$397,121)	\$10,588,848	\$11,395,057
Local Streets	\$125,270	\$125,261	\$1,645	\$140,734	\$127,522
Special Programs Fund	-	\$344,542	-	-	\$870,465
Utility Replacement Extension and Renewal	\$1,600,532	\$1,851,740	(\$407,710)	\$1,394,030	\$2,645,272
Total Restricted Funds	\$11,270,593	\$15,453,002	(\$732,644)	\$14,049,823	\$17,375,642
Total Water Resources	\$97,366,099	\$121,368,187	\$225,897	\$114,570,815	\$131,162,828
Total Expenditures	\$1,598,604,811	\$2,560,000,000	-	\$1,796,740,904	\$2,690,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, AZ
Other Financing Sources/Uses and Interfund Transfers
Fiscal Year 2024/25 - Adopted

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
General Fund				
Capital - General Fund	-	-	\$57,703,898	-
General Fund	-	-	\$168,611,445	\$111,652,821
Total General Fund	-	-	\$226,315,343	\$111,652,821
Enterprise Funds				
Capital - Utility	-	-	\$4,217,061	\$105,850
Falcon Field Airport	-	-	-	\$11,047
Utility Fund	-	-	\$105,850	\$266,458,482
Total Enterprise Funds	-	-	\$4,322,911	\$266,575,379
Restricted Funds				
Arts & Culture Fund	-	-	\$16,710,101	\$48,181
Cemetery	-	-	-	\$566
Commercial Facilities Fund	-	-	\$2,973,979	\$452,342
Court Construction Fee	-	-	-	\$705,000
Eastmark CFD 1 - Capital	\$17,000,000	-	-	-
Eastmark CFD 2-Capital	\$1,500,000	-	-	-
Environmental Compliance Fee	-	-	-	\$6,422
Highway User Revenue Fund	-	-	-	\$11,682,973
Local Streets	-	-	-	\$116,408
Restricted Programs Fund	-	-	\$445,000	-
Special Programs Fund	-	-	\$29,750,001	\$59,282,301
Transit Fund	-	-	\$25,068,099	\$8,223
Utility Replacement Extension and Renewal	-	-	\$13,025,335	\$3,020,000
Vehicle Replacement	-	-	\$3,000,000	-
Total Restricted Funds	\$18,500,000	-	\$90,972,515	\$75,322,416
Impact Fees				
Fire Impact Fee	-	-	-	\$794,118
Library Impact Fee	-	-	-	\$3,747
Parks Impact Fee	-	-	-	\$65,162
Police Impact Fee	-	-	-	\$2,603,593
Stormwater Drainage Impact Fee	-	-	-	\$808,487
Wastewater Impact Fee	-	-	-	\$1,075,435
Water Impact Fees	-	-	-	\$1,184,787
Total Impact Fees	-	-	-	\$6,535,329
Debt Service Funds				
Excise Tax Obligation Bond Redemption	-	-	\$2,698,900	-
General Obligation Bond Redemption	-	-	\$5,213,593	-
Highway User Revenue Bond Redemption	-	-	\$11,666,050	-
Utility System Obligation Redemption	-	-	\$24,786,044	-
Utility Systems Bond Redemption	-	-	\$94,044,484	-
WIFA Redemption	-	-	\$177,665	-
Total Debt Service Funds	-	-	\$138,586,736	-

City of Mesa, AZ
Other Financing Sources/Uses and Interfund Transfers
Fiscal Year 2024/25 - Adopted

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
Bond and Obligation Funds				
Electric Bond Construction	\$11,243,589	-	-	-
Gas Bond Construction	\$40,610,232	-	-	-
Library Bond Construction	\$11,053,755	-	-	-
Parks Bond Construction	\$32,157,887	-	-	-
Public Safety Bond Construction	\$104,308,282	-	-	-
Streets Bond Construction	\$34,270,157	-	-	-
Wastewater Bond Construction	\$62,724,706	-	-	-
Water Bond Construction	\$145,045,590	-	-	-
Total Bond and Obligation Funds	\$441,414,198	-	-	-
Trust Funds				
Employee Benefit Trust	-	-	-	\$38,942
Total Trust Funds	-	-	-	\$38,942
Internal Service Funds				
Fleet Internal Service	-	-	-	\$71,951
Print Shop Internal Service	-	-	-	\$303
Warehouse Internal Service	-	-	-	\$364
Total Internal Service Funds	-	-	-	\$72,618
Total	\$459,914,198	-	\$460,197,505	\$460,197,505

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2024/25 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
General Fund			
General Fund			
Arts & Culture Fund		\$(16,710,101)	\$(16,710,101)
Capital - General Fund		\$(33,900,208)	\$(33,900,208)
Commercial Facilities Fund		\$(2,973,980)	\$(2,973,980)
Economic Investment Fund		-	-
Excise Tax Obligation Redemption		\$(767,192)	\$(767,192)
General Obligation Bond Redemption		\$(233,486)	\$(233,486)
Special Programs Fund	\$33,546,903	\$(28,999,756)	\$4,547,147
Transit Fund		\$(25,068,099)	\$(25,068,099)
Utility Fund	\$135,064,542	-	\$135,064,542
Vehicle Replacement		\$(3,000,000)	\$(3,000,000)
Total General Fund	<u>\$168,611,445</u>	<u>\$(111,652,821)</u>	<u>\$56,958,624</u>
Capital - General Fund			
General Fund	\$33,900,208	-	\$33,900,208
Special Programs Fund	\$23,803,690	-	\$23,803,690
Total Capital - General Fund	<u>\$57,703,898</u>	<u>-</u>	<u>\$57,703,898</u>
Total General Fund	<u>\$226,315,343</u>	<u>\$(111,652,821)</u>	<u>\$114,662,522</u>
Enterprise Fund			
Capital - Utility			
Utility Fund	\$4,217,061	## \$(105,850)	\$4,111,211
Total Capital - Utility	<u>\$4,217,061</u>	<u>\$(105,850)</u>	<u>\$4,111,211</u>
Falcon Field			
Falcon Field		\$(11,047)	\$(11,047)
Falcon Field Fund	<u>-</u>	<u>\$(11,047)</u>	<u>\$(11,047)</u>
Utility Fund			
Capital - Utility Fund	\$105,850	\$(4,217,061)	\$(4,111,211)
General Fund		\$(135,064,541)	\$(135,064,541)
Special Programs Fund		\$(423,573)	\$(423,573)
Utility Replacement Extension & Renewal		\$(10,005,335)	\$(10,005,335)
Utility System Obligation Redemption		\$(24,786,043)	\$(24,786,043)
Utility Systems Bond Redemption		\$(91,784,262)	\$(91,784,262)
Utility Systems GO Bond Redemption		-	-
WIFA Redemption		\$(177,665)	\$(177,665)
Total Utility Fund	<u>\$105,850</u>	<u>\$(266,458,480)</u>	<u>\$(266,352,630)</u>
Total Enterprise Fund	<u>\$4,322,911</u>	<u>\$(266,575,379)</u>	<u>\$(262,252,466)</u>

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2024/25 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Restricted Funds			
Arts & Culture Fund			
General Fund	\$16,710,101	-	\$16,710,101
Special Programs Fund		\$(48,181)	\$(48,181)
Total Arts & Culture Fund	<u>\$16,710,101</u>	<u>\$(48,181)</u>	<u>\$16,661,919</u>
Cemetery Fund			
Special Programs Fund		\$(566)	\$(566)
Total Cemetery Fund	<u>-</u>	<u>\$(566)</u>	<u>\$(566)</u>
Commercial Facilities Fund			
General Fund	\$2,973,980	-	\$2,973,980
Restricted Programs Fund		\$(445,000)	\$(445,000)
Special Programs Fund		\$(7,342)	\$(7,342)
Total Commercial Facilities Fund	<u>\$2,973,980</u>	<u>\$(452,342)</u>	<u>\$2,521,638</u>
Court Construction Fee			
General Obligation Bond Redemption		\$(705,000)	\$(705,000)
Total Court Construction Fee	<u>-</u>	<u>\$(705,000)</u>	<u>\$(705,000)</u>
Economic Investment Fund			
General Fund	-	-	-
Total Economic Investment Fund	<u>-</u>	<u>-</u>	<u>-</u>
Environmental Compliance Fee (ECF) Fund			
Environmental Compliance Fee (ECF)		\$(6,422)	\$(6,422)
Total Environmental Compliance Fee (ECF) Fund	<u>-</u>	<u>\$(6,422)</u>	<u>\$(6,422)</u>
Highway User Revenue Fund			
Highway User Revenue Bond Redemption		\$(11,666,050)	\$(11,666,050)
Special Programs Fund		\$(16,923)	\$(16,923)
Total Highway User Revenue Fund	<u>-</u>	<u>\$(11,682,973)</u>	<u>\$(11,682,973)</u>
Local Streets Fund			
Local Streets		\$(116,408)	\$(116,408)
Total Streets Fund	<u>-</u>	<u>\$(116,408)</u>	<u>\$(116,408)</u>
Restricted Programs			
Commercial Facilities	\$445,000	-	\$445,000
Total Restricted Programs	<u>\$445,000</u>	<u>-</u>	<u>\$445,000</u>
Special Programs Fund			
Arts & Culture Fund	\$48,181	-	\$48,181
Capital - General Fund		\$(23,803,690)	\$(23,803,690)
Capital - Utility Fund		-	-
Cemetery	\$566	-	\$566
Commercial Facilities Fund	\$7,342	-	\$7,342
Excise Tax Obligation Redemption		\$(1,931,708)	\$(1,931,708)
General Fund	\$28,999,756	\$(33,546,903)	\$(4,547,147)
Highway User Revenue Fund	\$16,923	-	\$16,923
Property & Public Liability		-	-
Transit Fund	\$8,223	-	\$8,223
Utility Fund	\$423,573	-	\$423,573
Local Streets	\$116,408	-	\$116,408
Environmental Compliance Fee	\$6,422	-	\$6,422
Falcon Field Fund	\$11,047	-	\$11,047
Warehouse Internal Services	\$364	-	\$364
Fleet Internal Services	\$71,951	-	\$71,951
Print Shop Internal Services	\$303	-	\$303
Employee Benefit Trust	\$38,942	-	\$38,942
Total Special Programs Fund	<u>\$29,750,000</u>	<u>\$(59,282,301)</u>	<u>\$(29,532,301)</u>

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2024/25 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Transit Fund			
General Fund	\$25,068,099	-	\$25,068,099
Special Programs Fund		\$(8,223)	\$(8,223)
Total Transit Fund	<u>\$25,068,099</u>	<u>\$(8,223)</u>	<u>\$25,059,876</u>
Utility Replacement Extension and Renewal			
Utility Fund	\$10,005,335	-	\$10,005,335
Utility Replacement Extension & Renewal	<u>\$3,020,000</u>	<u>\$(3,020,000)</u>	<u>-</u>
Total Utility Replacement Extension and Renewal	<u>\$13,025,335</u>	<u>\$(3,020,000)</u>	<u>\$10,005,335</u>
Vehicle Replacement			
General Fund	<u>\$3,000,000</u>	<u>-</u>	<u>\$3,000,000</u>
Total Vehicle Replacement	<u>\$3,000,000</u>	<u>-</u>	<u>\$3,000,000</u>
Total Restricted Funds	<u>\$90,972,514</u>	<u>\$(75,322,416)</u>	<u>\$15,650,098</u>
Impact Fee Funds			
Fire Impact Fee			
General Obligation Bond Redemption	-	\$(794,118)	\$(794,118)
Total Fire Impact Fee	-	\$(794,118)	\$(794,118)
Library Impact Fee			
General Obligation Bond Redemption	-	\$(3,747)	\$(3,747)
Total Library Impact Fee	-	\$(3,747)	\$(3,747)
Parks Impact Fee			
General Obligation Bond Redemption	-	\$(65,162)	\$(65,162)
Total Parks Impact Fee	-	\$(65,162)	\$(65,162)
Police Impact Fee			
General Obligation Bond Redemption	-	\$(2,603,593)	\$(2,603,593)
Total Police Impact Fee	-	\$(2,603,593)	\$(2,603,593)
Storm Sewer Impact Fee			
General Obligation Bond Redemption	-	\$(808,487)	\$(808,487)
Total Storm Sewer Impact Fee	-	\$(808,487)	\$(808,487)
Wastewater Impact Fee			
Utility Systems Bond Redemption	-	\$(1,075,435)	\$(1,075,435)
Total Wastewater Impact Fee	-	\$(1,075,435)	\$(1,075,435)
Water Impact Fees			
Utility Systems Bond Redemption	-	\$(1,184,787)	\$(1,184,787)
Total Water Impact Fees	-	\$(1,184,787)	\$(1,184,787)
Total Impact Fee Funds	<u>-</u>	<u>\$(6,535,329)</u>	<u>\$(6,535,329)</u>

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2024/25 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Debt Service Funds			
Excise Tax Obligation Bond Redemption			
General Fund	\$767,192		\$767,192
Special Programs Fund	\$1,931,708	-	\$1,931,708
Total Excise Tax Obligation Bond Redemption	<u>\$2,698,900</u>	<u>-</u>	<u>\$2,698,900</u>
General Obligation Bond Redemption			
Court Construction Fee	\$705,000	-	\$705,000
General Fund	\$233,486	-	\$233,486
Police Impact Fee	\$2,603,593	-	\$2,603,593
Fire Impact Fee	\$794,118	-	\$794,118
Parks Impact Fee	\$65,162	-	\$65,162
Library Impact Fee	\$3,747	-	\$3,747
Storm water Drainage Impact Fee	\$808,487	-	\$808,487
Total General Obligation Bond Redemption	<u>\$5,213,592</u>	<u>-</u>	<u>\$5,213,592</u>
Highway User Revenue Bond Redemption			
Highway User Revenue Fund	\$11,666,050	-	\$11,666,050
Total Highway User Revenue Bond Redemption	<u>\$11,666,050</u>	<u>-</u>	<u>\$11,666,050</u>
Utility System Obligation Redemption			
Utility Fund	\$24,786,043	-	\$24,786,043
Total Utility System Obligation Redemption	<u>\$24,786,043</u>	<u>-</u>	<u>\$24,786,043</u>
Utility Systems Bond Redemption			
Utility Fund	\$91,784,262	-	\$91,784,262
Water Impact Fees	\$1,184,787	-	\$1,184,787
Wastewater Impact Fee	\$1,075,435	-	\$1,075,435
Total Utility Systems Bond Redemption	<u>\$94,044,485</u>	<u>-</u>	<u>\$94,044,485</u>
WIFA Redemption			
Utility Fund	\$177,665	-	\$177,665
WIFA Redemption	<u>\$177,665</u>	<u>-</u>	<u>\$177,665</u>
Total Debt Service Funds	<u>\$138,586,736</u>	<u>-</u>	<u>\$138,586,735</u>
Trust Funds			
Employee Benefit Trust		\$(38,942)	\$(38,942)
Total Trust Funds	<u>-</u>	<u>\$(38,942)</u>	<u>\$(38,942)</u>
Internal Service Funds			
Fleet Internal Service		\$(71,951)	\$(71,951)
Print Shop Internal Service		\$(303)	\$(303)
Warehouse Internal Services		\$(364)	\$(364)
Total Internal Service Funds	<u>-</u>	<u>\$(72,617)</u>	<u>\$(72,617)</u>
Total Transfers	<u>\$460,197,505</u>	<u>\$(460,197,505)</u>	<u>\$0</u>

City of Mesa, Arizona
Interfund Transfers Totals by Fund
Fiscal Year 2024/25 - Adopted

Transfers Out

	General Fund	Commercial Facilities Fund	Special Programs Fund	Highway User Revenue Fund	Impact Fee Funds	Court Construction Fee	Utility Fund	Capital - Utility Fund	Utility Replacement Extension & Renewal	Other	Total
General Fund			33,546,803				135,064,541				\$ 168,611,444
Transit Fund	25,068,099										\$ 25,068,099
Commercial Facilities Fund	2,973,980										\$ 2,973,980
Arts & Culture Fund	16,710,101										\$ 16,710,101
Special Programs Fund	28,999,756	7,342		16,923			423,573		302,406		\$ 29,750,000
Restricted Programs Fund		445,000									\$ 445,000
Capital - General Fund	33,900,208		23,803,690								\$ 57,703,898
Vehicle Replacement	3,000,000										\$ 3,000,000
General Obligation Bond Redemption	233,486				4,275,107	705,000					\$ 5,213,593
Highway User Revenue Bond Redemption	767,192		1,931,708	11,666,050							\$ 11,666,050
Excise Tax Obligation Redemption								105,850			\$ 105,850
Utility Fund											\$ 4,217,061
Capital - Utility Fund							4,217,061				\$ 4,217,061
Utility Replacement Extension & Renewal							10,005,335	3,020,000			\$ 13,025,335
Utility Systems Bond Redemption					2,260,222		91,784,262				\$ 94,044,484
WIFA Redemption							177,665				\$ 177,665
Utility System Obligation Redemption							24,786,044				\$ 24,786,044
Total	\$ 111,652,821	\$ 452,342	\$ 59,282,301	\$ 11,682,973	\$ 6,535,329	\$ 705,000	\$ 266,458,481	\$ 105,850	\$ 3,020,000	\$ 302,406	\$ 460,197,505

Transfers In

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2024/25

Fund	Projected Funds Available			Budgeted Expenditures				Projected Ending Fund Balance	
	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program		Capital Improvement Program Carryover
General Fund									
General Fund	\$193,485,614	\$468,447,424	\$56,958,622	\$718,891,660	\$524,497,130	\$30,046,903	-	-	\$554,544,033
Capital - General Fund	\$83,179,700	\$309,900	\$57,703,898	\$141,193,498	\$15,737,531	\$37,381,085	\$18,472,577	\$69,602,305	\$141,193,498
Enterprise Fund									
Capital - Utility	\$21,545,082	\$1,763,422	\$4,111,211	\$27,419,715	\$2,674,520	\$11,216,430	\$2,880,113	\$8,576,805	\$25,347,868
Falcon Field Fund	\$5,543,223	\$9,710,758	\$(11,047)	\$15,242,934	\$5,463,542	\$4,758,892	\$839,709	\$2,986,258	\$14,048,401
Utility Fund	\$114,508,177	\$501,639,178	\$(266,352,630)	\$349,794,725	\$258,819,787	\$3,685,068	-	-	\$262,504,855
Restricted Funds									
Ambulance Transport	\$9,983,306	\$19,220,000	-	\$29,203,306	\$14,748,148	\$4,110,380	-	-	\$18,858,528
Arts and Culture Fund	\$4,464,343	\$9,800,107	\$16,661,919	\$30,926,369	\$24,218,655	\$3,508,254	-	\$407,452	\$28,134,361
Cadence CFD - Capital	\$256,544	-	-	\$256,544	-	-	-	-	\$256,544
Cadence CFD - Debt	\$269,969	\$1,216,537	-	\$1,486,506	\$1,236,393	-	-	-	\$1,236,393
Cadence CFD - Operating	\$38,189	\$147,880	-	\$186,069	\$147,880	-	-	-	\$38,189
Cemetery	\$3,691,818	\$1,892,625	\$(566)	\$5,583,877	\$1,850,499	\$525,493	-	\$1,034,398	\$2,173,487
Cemetery Reserve	\$3,354,382	\$206,438	-	\$3,560,820	-	-	-	-	\$3,560,820
Commercial Facilities Fund	\$3,632,363	\$8,377,824	\$2,521,638	\$14,531,825	\$11,259,188	\$3,225,702	-	\$46,935	\$14,531,825
Court Construction Fee	\$101	\$705,165	\$(705,000)	\$266	-	-	-	-	\$266
Customer Deposit Trust	\$458,619	-	-	\$458,619	-	-	-	-	\$458,619
Eastmark CFD 1 - Capital	\$248,670	\$17,000,000	-	\$17,248,670	\$17,000,000	-	-	-	\$17,000,000
Eastmark CFD 1 - Debt	\$2,113,379	\$6,044,771	-	\$8,158,150	\$8,125,491	-	-	-	\$32,659
Eastmark CFD 1 - Operating	\$615,292	\$567,045	-	\$1,182,337	\$567,045	-	-	-	\$567,045
Eastmark CFD 2 - Capital	\$183,067	\$1,500,000	-	\$1,683,067	\$1,500,000	-	-	-	\$183,067
Eastmark CFD 2 - Debt	\$190,837	\$372,593	-	\$563,430	\$444,788	-	-	-	\$118,642
Eastmark CFD 2 - Operating	\$(26,450)	\$118,109	-	\$91,659	\$118,109	-	-	-	\$(26,450)
Economic Investment Fund	\$2,456,149	\$3,223,126	-	\$5,679,275	\$4,214,129	\$127,300	-	\$464,100	\$4,805,529
Environmental Compliance Fee	\$23,316,744	\$18,313,415	\$(6,422)	\$41,623,737	\$18,814,621	\$1,088,316	-	\$10,587,557	\$11,133,243
Greenfield WRP Joint Venture	\$(1,914,576)	\$38,006,021	-	\$36,091,445	\$14,370,987	\$1,159,969	\$22,475,065	-	\$38,006,021
Highway User Revenue Fund	\$49,945,241	\$47,452,091	\$(1,682,973)	\$95,714,358	\$43,894,654	\$20,708,525	\$145,079	\$900,603	\$20,065,497
Investment Pool Fund	\$2	-	-	\$2	-	-	-	-	\$2
Local Streets Sales Tax	\$103,418,996	\$52,634,279	\$(116,408)	\$155,936,287	\$43,674,225	\$13,814,591	\$14,159,564	\$17,472,419	\$66,815,468
Mesa Arts Center Restoration Fee	\$1,533,251	\$489,464	-	\$2,022,715	\$340,000	\$406,913	\$224,490	-	\$971,403
Public Safety Sales Tax	\$67,529,193	\$39,702,838	-	\$107,232,031	\$54,904,543	\$9,410,781	-	\$3,055,011	\$39,861,696
Quality of Life Sales Tax	\$48,465,017	\$39,649,220	-	\$88,114,237	\$33,813,971	\$712,355	\$214,726	-	\$34,028,697
Restricted Programs Fund	\$22,057,745	\$16,425,602	\$445,000	\$38,928,347	\$17,066,071	\$712,355	\$239,637	\$798,103	\$20,112,181
Solid Waste Development Fee	\$773,549	\$235,670	-	\$1,009,219	\$262,300	\$780,000	-	-	\$1,042,300
Special Programs Fund	\$153,894,811	\$3,253,725	\$(29,532,301)	\$127,616,235	\$107,530,863	\$3,987,875	\$3,954,750	\$7,142,684	\$122,616,172
TOPAZ Joint Venture Fund	\$7,315,923	\$7,733,515	-	\$15,049,438	\$4,544,782	\$1,974,222	\$3,188,733	\$5,322,655	\$15,030,392
Transit Fund	\$2,334,762	\$2,906,794	\$25,059,876	\$30,301,432	\$27,477,670	\$1,479,536	\$400,000	\$944,226	\$30,301,432
Transportation	\$41,891,056	\$53,978,400	-	\$95,869,456	\$2,850,000	\$746,319	\$29,148,137	\$12,489,108	\$45,233,564
Utility Replacement Extension & Renewal	\$46,979,513	\$314,032	\$10,005,335	\$57,298,880	\$10,551,172	\$12,828,697	\$7,580,996	\$1,456,276	\$32,417,141
Vehicle Replacement	\$4,404,102	\$203,300	\$3,000,000	\$7,607,402	\$5,894,000	\$6,625,315	-	-	\$12,519,315

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2024/25

Fund	Projected Funds Available			Budgeted Expenditures					Projected Ending Fund Balance	
	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program	Capital Improvement Program Carryover		Expenditures
Internal Service Funds										
Fleet Internal Service	\$915,624	\$84,340	\$(71,951)	\$928,014	\$(1,136,849)	\$815,033	-	\$321,816	-	\$928,014
Print Shop Internal Service	\$(42,892)	\$(1,000)	\$(303)	\$(44,195)	\$(33,392)	\$17,799	-	-	\$(15,593)	\$(28,602)
Warehouse Internal Service	\$485,782	\$10,388,519	\$(364)	\$10,873,937	\$10,353,468	\$35,051	-	-	\$10,388,519	\$485,418
Impact Fee Funds										
Cultural Facility Impact Fee	\$15,764	-	-	\$15,764	-	-	-	-	-	\$15,764
Fire Impact Fee	\$7,657,540	\$1,343,906	\$(794,118)	\$8,207,328	-	-	-	-	-	\$8,207,328
Gen Govt Facility Impact Fee	\$0	-	-	\$0	-	-	-	-	-	\$0
Library Impact Fee	\$59,325	-	\$(3,747)	\$55,578	-	-	-	-	-	\$55,578
Parks Impact Fee	\$696,475	-	\$(65,162)	\$631,314	-	-	-	-	-	\$631,314
Police Impact Fee	\$8,858,723	\$2,067,547	\$(2,603,593)	\$8,322,677	-	-	-	-	-	\$8,322,677
Stormwater Drainage Impact Fee	\$3,749,264	-	\$(808,487)	\$2,940,778	-	-	-	-	-	\$2,940,778
Wastewater Impact Fee	\$24,790,785	-	\$(1,075,435)	\$23,715,350	-	-	-	-	-	\$23,715,350
Water Impact Fees	\$31,141,264	\$7,236,416	\$(1,184,787)	\$37,192,893	-	-	-	-	-	\$37,192,893
Grant Funds										
Community Development Block Grant	\$237,043	\$17,273,644	-	\$17,510,687	\$8,261,874	\$9,011,770	-	-	\$17,273,644	\$237,043
Grants - Enterprise	\$326,069	\$5,308,633	-	\$5,634,702	\$364,089	-	\$1,125,123	\$3,819,421	\$5,308,633	\$326,069
Grants - Utility	-	\$135,500	-	\$135,500	-	\$135,500	-	-	\$135,500	-
Grants - Gen. Gov.	\$(453,484)	\$41,314,362	-	\$40,860,878	\$24,939,656	\$5,916,946	\$9,858,301	\$1,399,717	\$42,114,620	\$(1,253,742)
HOME	\$(1,417,170)	\$13,945,232	-	\$12,528,062	\$1,945,232	\$12,000,000	-	-	\$13,945,232	\$(1,417,170)
Relief Fund	\$45,318,133	-	-	\$45,318,133	\$34,741,816	\$3,589,604	-	\$5,253,104	\$43,584,524	\$1,733,609
Section 8 - Mainstream Voucher	\$1,395,323	\$26,312,466	-	\$27,707,789	\$26,312,466	-	-	-	\$26,312,466	\$1,395,323
Section 8 - Choice Voucher	\$13	-	-	\$13	-	-	-	-	-	\$13
Trust Funds										
Employee Benefit Trust	\$43,765,439	\$119,325,168	\$(38,942)	\$163,051,665	\$120,209,138	\$133,376	\$4,300,000	\$2,164,047	\$126,806,561	\$36,245,104
Employee Benefit Trust GOA	\$(413)	-	-	\$(413)	-	-	-	-	-	\$(413)
Property and Public Liability	\$11,060,298	\$10,462,058	-	\$21,522,356	\$10,406,358	-	-	-	\$10,406,358	\$11,115,998
Workers' Compensation	\$10,590,945	\$4,400,074	-	\$14,991,019	\$7,241,527	-	-	-	\$7,241,527	\$7,749,492
Debt Service Funds										
General Obligation Bond Redemption	\$6,020,977	\$42,007,000	\$5,213,592	\$53,241,569	\$42,943,458	-	-	-	\$42,943,458	\$10,298,111
Excise Tax Obligation Redemption	\$34,005	-	\$2,698,900	\$2,732,905	\$2,698,900	-	-	-	\$2,698,900	\$34,005
Highway Project Advancement Notes	\$654,577	-	-	\$654,577	-	-	-	-	-	\$654,577
Highway User Revenue Bond Redemption	\$0	-	\$11,666,050	\$11,666,050	\$11,666,050	-	-	-	\$11,666,050	\$0
Non-Utility Bond Redemption	\$(40,050)	-	-	\$(40,050)	-	-	-	-	-	\$(40,050)
Special Improvement District Bond Redemption	\$0	-	-	\$0	-	-	-	-	-	\$0
Transportation Project Advancement Notes	\$0	-	-	\$0	\$94,044,485	-	-	-	\$94,044,485	\$0
Utility Systems Bond Redemption	\$(267,366)	-	-	\$(267,366)	-	-	-	-	-	\$(267,366)
Utility Systems GO Bond Redemption	\$0	-	\$24,786,043	\$24,786,044	\$24,786,044	-	-	-	\$24,786,044	\$(0)
Utility Systems Obligation Redemption	\$13,057	-	\$177,665	\$190,722	\$184,986	-	-	-	\$184,986	\$5,736

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2024/25

Fund	Projected Funds Available			Budgeted Expenditures				Projected Ending Fund Balance
	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program	
Bond Funds								
Electric Bond Construction	\$(163,402)	\$11,243,589	-	\$11,080,187	\$56,000	-	\$11,024,187	-
Fire Bond Construction	\$(0)	-	-	\$(0)	-	-	-	-
Excise Tax Obligation Construction	\$622	-	-	\$622	-	-	-	-
Gas Bond Construction	\$234,714	\$40,610,232	-	\$40,844,946	\$201,000	-	\$28,421,854	\$12,222,092
Library Bond Construction	\$1,806,742	\$11,053,755	-	\$12,860,497	\$54,000	-	-	\$12,806,497
Parks Bond Construction	\$(8,242,598)	\$32,157,887	-	\$23,915,289	\$166,000	-	-	\$23,749,289
Public Safety Bond Construction	\$(21,212,059)	\$104,308,282	-	\$83,096,223	\$504,000	-	\$24,210,491	\$58,381,732
Solid Waste Bond Construction	\$0	-	-	\$0	-	-	-	-
Spring Training Bond Construction	\$(279,855)	-	-	\$(279,855)	-	-	-	-
Storm Sewer Bond Construction	\$0	-	-	\$0	-	-	-	-
Streets Bond Construction	\$5,131,140	\$34,270,157	-	\$39,401,297	\$166,000	-	\$22,739,907	\$16,495,390
Wastewater Bond Construction	\$6,280,689	\$62,724,706	-	\$69,005,395	\$311,000	-	\$68,694,395	-
Water Bond Construction	\$(1,484,582)	\$145,045,590	-	\$143,561,008	\$718,000	-	\$142,843,166	-
Subtotal	\$1,199,773,565	\$2,116,579,331	\$(0)	\$3,316,352,896	\$1,700,718,000	\$205,964,000	\$417,141,000	\$279,900,000
Contingency*	-	-	-	-	\$86,277,000	-	-	-
Total	\$1,199,773,565	\$2,116,579,331	\$(0)	\$3,316,352,896	\$1,786,995,000	\$205,964,000	\$417,141,000	\$279,900,000

* Budget appropriation to allow for the use of fund balance if needed

City of Mesa, Arizona
Summary of Bond and Reserve Expenditures by Fund and Sub-Fund
Fiscal Year 2024/25 - Adopted

Fund / Sub-Fund	FY 2022/23 Actual Expenditures	FY 2023/24 Adopted Budget	FY 2023/24 Projected Expenditures	FY 2024/25 Adopted Budget
Electric Bond Construction				
2010 Electric Bond	\$7,492	-	-	-
2014 Electric Bond	\$1,718,274	-	-	-
Electric Utility Revenue Pledge	\$4,682,048	\$18,235,375	\$6,379,909	\$11,080,187
Total Electric Bond Construction	\$6,407,814	\$18,235,375	\$6,379,909	\$11,080,187
Excise Tax Obligation Bond Construction				
Excise Tax Obligation Bond Construction Education	\$4,183	-	-	-
Total Excise Tax Obligation Bond Construction	\$4,183	-	-	-
Gas Bond Construction				
2010 Gas Bond	\$1,335,718	-	-	-
Gas Taxable Obligations	\$6,807,614	\$20,872,143	\$565,198	\$12,222,092
Gas Utility Revenue Pledge	\$12,753,914	\$23,624,143	\$23,290,345	\$28,622,854
Total Gas Bond Construction	\$20,897,246	\$44,496,286	\$23,855,543	\$40,844,946
Library Bond Construction				
2018 Library Bond	\$2,092,857	\$15,058,171	\$2,251,674	\$12,860,497
Total Library Bond Construction	\$2,092,857	\$15,058,171	\$2,251,674	\$12,860,497
Parks Bond Construction				
2012 Park Bond	\$4,038,276	\$24,619	\$24,619	-
2018 Parks Bond	\$28,649,198	\$51,088,198	\$27,338,906	\$23,915,289
Total Parks Bond Construction	\$32,687,473	\$51,112,817	\$27,363,525	\$23,915,289
Public Safety Bond Construction				
2013 Public Safety Bond	\$247,210	-	-	-
2018 Public Safety Bond	\$12,452,456	\$54,841,523	\$21,505,000	\$33,840,523
2022 Public Safety Bond	\$191,628	\$58,827,765	\$17,268,708	\$49,255,700
Total Public Safety Bond Construction	\$12,891,293	\$113,669,288	\$38,773,708	\$83,096,223
Solid Waste Bond Construction				
Solid Waste Bond Construction	(\$0)	\$1,040,839	-	-
Total Solid Waste Bond Construction	(\$0)	\$1,040,839	-	-
Streets Bond Construction				
2013 Street Bond	\$2,014,998	\$796,920	\$46,920	\$750,000
2020 Street Bond	\$5,470,091	\$42,800,543	\$12,055,153	\$38,651,297
Total Streets Bond Construction	\$7,485,089	\$43,597,463	\$12,102,073	\$39,401,297
Water Bond Construction				
Water Utility Revenue Pledge	\$52,906,942	\$125,391,872	\$78,820,606	\$143,561,166
Total Water Bond Construction	\$52,906,942	\$125,391,872	\$78,820,606	\$143,561,166
Wastewater Bond Construction				
2014 Wastewater Bond	\$3,278,168	-	-	-
Wastewater Utility Revenue Pledge	\$27,358,288	\$48,986,889	\$21,140,554	\$69,005,395
Total Wastewater Bond Construction	\$30,636,456	\$48,986,889	\$21,140,554	\$69,005,395
Total Expenditures	\$166,009,354	\$461,589,000	\$210,687,592	\$423,765,000

Changes in accounting presentation affect comparisons between years.

Full-Time Employees and Personnel Compensation
Fiscal Year 2024/25 - Adopted

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
General Fund							
Capital - General Fund	27.3	\$2,418,248	\$292,764	\$423,753	\$195,481	-	\$3,330,246
*General Fund	2,861.9	\$245,269,527	\$89,332,370	\$61,097,506	\$35,030,062	(\$27,832,655)	\$402,896,810
Total General Fund	2,889.2	\$247,687,775	\$89,625,134	\$61,521,259	\$35,225,543	(\$27,832,655)	\$406,227,056
Enterprise Funds							
Capital - Utility	0.8	\$73,708	\$8,923	\$12,916	\$5,958	-	\$101,506
Falcon Field Airport	21.4	\$1,861,060	\$502,212	\$434,887	\$129,409	\$563,898	\$3,491,466
Utility Fund	544.0	\$41,347,046	\$5,517,867	\$11,887,506	\$4,811,520	\$15,014,399	\$78,578,338
Total Enterprise Funds	566.2	\$43,281,814	\$6,029,003	\$12,335,309	\$4,946,887	\$15,578,297	\$82,171,310
Restricted Funds							
Ambulance Transport	105.0	\$5,632,949	\$1,300,641	\$1,315,995	\$2,193,414	\$877,114	\$11,320,113
Arts & Culture Fund	123.9	\$7,942,032	\$902,991	\$2,006,219	\$654,262	\$1,653,628	\$13,159,132
Cadence CFD - Operating	0.2	\$63,929	\$3,756	\$3,336	\$2,459	-	\$73,480
Cemetery	12.9	\$800,654	\$92,683	\$165,608	\$69,002	\$116,673	\$1,244,620
Commercial Facilities Fund	42.2	\$2,518,114	\$302,898	\$676,211	\$231,027	\$686,512	\$4,414,762
Eastmark CFD 1 - Operating	0.5	\$65,804	\$6,535	\$5,316	\$4,284	-	\$81,939
Eastmark Community Facilities District No. 2	0.0	\$41,706	\$1,068	\$252	\$683	-	\$43,709
Economic Investment Fund	3.5	\$322,354	\$38,423	\$66,144	\$27,776	\$291,561	\$746,258
Environmental Compliance Fee	65.2	\$4,814,322	\$584,766	\$992,565	\$499,868	\$740,144	\$7,631,665
Greenfield WRP Joint Venture	31.5	\$2,397,026	\$292,249	\$444,671	\$256,588	\$689,722	\$4,080,256
Highway User Revenue Fund	143.7	\$10,546,180	\$1,251,279	\$2,098,524	\$881,630	-	\$14,777,613
Local Streets	37.7	\$3,366,211	\$463,537	\$1,757,169	\$327,975	\$2,704,031	\$8,618,923
Public Safety Sales Tax	213.0	\$19,555,680	\$11,603,785	\$3,464,184	\$2,663,508	\$254,897	\$37,542,054
Quality of Life Sales Tax	185.0	\$19,921,620	\$9,866,727	\$3,163,048	\$566,533	-	\$33,517,928
Restricted Programs Fund	18.9	\$1,014,289	\$4,100,340	\$239,731	\$85,416	-	\$5,439,776
Special Programs Fund	0.5	\$25,452	\$3,084	\$9,120	\$2,028	-	\$39,684
TOPAZ Joint Venture Fund	6.3	\$641,546	\$76,771	\$103,764	\$53,480	-	\$875,561
Transit Fund	4.5	\$375,218	\$51,501	\$97,147	\$36,378	\$465,905	\$1,026,149
Transportation	1.5	\$128,808	\$15,594	\$22,571	\$10,412	-	\$177,385
Utility Replacement Extension and Renewal	2.1	\$184,340	\$22,317	\$32,302	\$14,901	-	\$253,860
Total Restricted Funds	997.9	\$80,358,234	\$30,980,945	\$16,663,877	\$8,581,624	\$8,480,187	\$145,064,867

Full-Time Employees and Personnel Compensation
Fiscal Year 2024/25 - Adopted

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
Internal Service Funds							
Fleet Internal Service	88.9	\$6,886,865	\$831,741	\$1,963,869	\$1,120,941	\$1,684,445	\$12,487,851
Print Shop Internal Service	3.8	\$221,062	\$27,965	\$33,092	\$29,626	\$68,958	\$380,703
Warehouse Internal Service	10.6	\$637,458	\$76,633	\$160,598	\$57,993	\$146,252	\$1,078,934
Total Internal Service Funds	103.3	\$7,745,375	\$936,339	\$2,157,559	\$1,208,560	\$1,899,655	\$13,947,488
Grant Funds							
Community Development Block Grant	11.5	\$869,580	\$105,500	\$198,060	\$70,314	-	\$1,243,454
Grants - Gen. Gov.	24.4	\$1,898,336	\$652,372	\$344,664	\$1,162,266	-	\$4,057,638
Grants - Utility	-	-	-	-	-	-	-
HOME	2.3	\$143,191	\$17,376	\$36,744	\$11,423	-	\$208,734
Relief Fund	-	\$161,468	\$17,181	-	\$11,057	-	\$189,706
Section 8	17.7	\$1,049,679	\$127,288	\$244,764	\$84,019	-	\$1,505,750
Total Grant Funds	55.9	\$4,122,254	\$919,717	\$824,232	\$1,339,079	-	\$7,205,282
Trust Funds							
Employee Benefit Trust	29.0	\$2,507,193	\$301,549	\$617,701	\$207,924	\$1,874,516	\$5,508,884
Property and Public Liability	9.1	\$1,082,987	\$131,746	\$137,088	\$102,741	-	\$1,454,562
Workers' Compensation	7.3	\$642,407	\$76,041	\$100,176	\$54,680	-	\$873,304
Total Trust Funds	45.4	\$4,232,587	\$509,336	\$854,965	\$365,345	\$1,874,516	\$7,836,750
Bond and Obligation Funds							
Electric Bond Construction	4.0	\$356,863	\$43,203	\$62,534	\$28,847	-	\$491,448
Gas Bond Construction	17.0	\$1,504,902	\$182,190	\$263,706	\$121,650	-	\$2,072,448
Library Bond Construction	1.2	\$105,696	\$12,796	\$18,521	\$8,544	-	\$145,557
Streets Bond Construction	1.1	\$93,236	\$11,288	\$16,338	\$7,537	-	\$128,398
Wastewater Bond Construction	0.2	\$19,225	\$2,328	\$3,369	\$1,554	-	\$26,476
Water Bond Construction	11.0	\$973,210	\$117,821	\$170,537	\$78,670	-	\$1,340,239
Total Bond and Obligation Funds	34.4	\$3,053,133	\$369,626	\$535,005	\$246,802	-	\$4,204,566
Total All Funds	4,692.2	\$390,481,172	\$129,370,100	\$94,892,206	\$51,913,841	-	\$666,657,319

*Central administration positions are included in the General Fund, but the costs are spread among multiple funds in the Allocated Personnel Costs column

**FTE rounded to the nearest tenth.

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2024/25 - Adopted

Object Code	Object Name	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2024/25 Budget
Personal Services				
1101	Wages	-	-	-
110110	Salaries-Regular Full Time	\$265,455,298	\$366,609,894	\$379,541,960
110111	Special Pay-Certification Pay	\$3,506,874	\$3,518,117	\$3,473,237
110112	Vacation Leave - Civilian	\$21,716,623	\$835,003	-
110113	Sick Leave	\$10,893,041	-	-
110114	Holiday Leave	\$9,739,085	\$7,357,066	\$8,303,565
110115	Special Pay - Longevity	\$186,537	\$181,258	\$175,868
110116	Special Pay Other	\$12,643,972	\$7,754,375	\$6,822,195
110117	Compensatory Leave	\$1,912,321	-	-
110118	Other Compensatory Leave	\$4,196,149	-	-
110119	IIP Pay Event	\$352,501	-	-
110121	Holiday - Critical and Essential	\$6,115,221	-	-
110122	Holiday - Worked	\$1,089,929	\$150,000	\$150,000
110123	Shift Differential	\$1,637,005	\$426,988	\$870,007
110125	Workers Compensation Directed Care	\$29,472	-	-
110126	Sick Leave - Other	\$215,345	-	-
110133	Pension - PSPRS - Fire	\$1,031	-	-
110134	Pension - PSPRS - Police	\$2,885	-	-
110150	Overtime-All	\$74,506	-	-
110155	Defined Cont Plan	\$8,038	-	-
1102	Call Back and Standby	\$5,782,452	-	-
110224	Stand By Pay	-	\$59,533	\$59,533
1103	Overtime	\$23,777,636	-	-
110351	Overtime - Civilian	-	\$3,022,277	\$3,423,525
110352	Overtime - Sworn (PD)	-	\$4,448,785	\$10,504,995
110360	Overtime - Sworn (MFMD)	-	\$5,156,803	\$6,323,377
1104	Allowances	\$1,574,922	-	-
110443	Allowances - Uniform	-	\$1,127,330	\$1,138,751
110444	Allowances - Vehicle	-	\$129,786	\$122,598
110445	Allowances - Phone	-	\$211,127	\$220,403
1110	Insurance Benefits	\$79,019,523	-	-
111036	Medical Insurance - City Contribution	-	\$80,780,909	\$82,910,557
111037	Dental Insurance - City Contribution	-	\$9,387,670	\$9,547,805
111038	Vision/Life - City Contribution	-	\$836,246	\$899,596
111042	Long Term Disability - Sworn	-	\$232,939	\$244,797
111046	Other Benefits and Costs	-	\$181,276	\$81,437
1120	Payroll Taxes	\$18,407,059	-	-
112030	FICA - City Contribution	-	\$12,280,424	\$15,287,454
112031	Medicare - City Contribution	-	\$5,432,584	\$5,828,110
1130	Pension - ASRS	\$25,680,603	-	-
113032	Pension - ASRS	-	\$28,315,399	\$29,099,675
113041	Long Term Disability - Civilian	-	\$348,450	\$357,757
1131	Pension - Fire	\$27,254,195	-	-
113133	Pension - PSPRS - Fire	-	\$26,992,939	\$29,521,551
113153	Fire Defined Cont Plan	-	\$550,168	\$651,524
113158	PSPRS - Unfunded Liability Fire	-	\$3,924,331	\$4,180,455
1132	Pension - Police	\$57,502,982	-	-
113234	Pension - PSPRS - Police	-	\$44,708,697	\$50,980,696
113254	Police Defined Cont Plan	-	\$1,013,717	\$1,186,381
113259	PSPRS - Unfunded Liability Police	-	\$12,686,265	\$12,416,184
1133	Pension - Elected Officials	\$221,336	-	-
113347	Pension-Elected Officials	-	\$241,032	\$262,368

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2024/25 - Adopted

Object Code	Object Name	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2024/25 Budget
113355	Defined Cont Plan	-	\$11,280	\$11,280
1135	Miscellaneous Benefits	\$8,715,889	-	-
113535	Deferred Compensation	-	\$2,480,329	\$3,187,455
113539	Workers Compensation - City Contribution	-	\$7,073,303	\$4,323,623
113546	Other Benefits & Costs	-	-	\$102,264
113549	Retiree Benefits Trust	-	\$132,036	-
1994	CIP P/S Overhead Charges	\$9,311,376	-	-
1995	CIP P/S Overhead Credit	(\$9,311,376)	(\$5,420,503)	(\$5,553,664)
1998	Personal Services Citywide Overhead Charge	\$87,801,942	\$92,234,043	\$98,212,954
1999	Personal Services Citywide Overhead Credit	(\$87,801,942)	(\$92,234,043)	(\$98,212,954)
	Total Personal Services	\$587,712,426	\$633,177,833	\$666,657,319
Other Services				
2101	Accounting and Auditing	\$192,206	\$126,500	\$181,000
2102	Advertising	\$1,217,261	\$1,292,003	\$1,369,115
2103	Collections	\$19,727	\$15,517	\$19,997
2104	Commercial Facilities	\$2,428,381	\$1,105,170	\$1,105,170
2105	Concessions and Catering	\$1,185,166	\$683,688	\$1,328,922
2106	Consulting	\$856,617	\$3,362,512	\$2,765,145
2107	Damages/Tort Claims	\$587	-	-
2108	Engineering	\$879	-	-
2109	Insurance	\$2,966,012	\$3,790,975	\$3,994,286
2110	Janitorial	\$2,537,402	\$2,232,278	\$2,172,030
2111	Legal	\$1,957,625	\$2,130,644	\$2,332,794
2112	Print Service Charges	\$786,671	\$853,547	\$840,770
2113	Printing and Publishing - Outside	\$561,068	\$329,993	\$488,096
2115	Temp Services	\$4,632,728	\$4,502,777	\$4,537,459
2116	Managed Print Services	\$349,771	\$510,757	\$488,360
2117	Pro Tem Judges	\$203,402	\$276,959	\$241,959
2130	Rents/Leases - Equipment/Vehicles	\$1,601,501	\$888,839	\$988,450
2131	Rents/Leases - Land/Buildings	\$3,262,382	\$1,910,546	\$3,311,640
2135	Software License Renewal and Maintenance	\$10,140,971	\$14,410,261	\$21,724,087
2136	Technology Services	\$757,129	\$135,222	\$593,571
2137	Credit Card Fees	\$538,884	\$351,485	\$438,427
2180	Other Professional Services	\$43,611,864	\$784,324,762	\$798,014,969
2181	Other Contractual Services	\$101,117,121	\$176,493,247	\$194,895,416
2201	Utilities	\$23,808,890	\$28,395,767	\$29,623,396
2210	Telecommunications	\$4,861,060	\$5,361,181	\$5,523,413
2215	Building Maintenance and Repair	\$7,095,756	\$11,728,758	\$13,134,566
2216	Grounds Maintenance and Repair	\$6,995,614	\$7,810,195	\$6,972,781
2217	Office Equipment Repair	\$314,664	\$286,426	\$298,426
2224	Other Maintenance and Repair	\$4,130,434	\$6,314,950	\$7,893,699
2225	Vehicle and Operational Equipment Usage	\$29,791,123	\$31,001,738	\$33,177,312
2226	Vehicle and Operational Equipment Repair	\$25,464	\$88,074	\$154,217
2240	Green Waste Disposal	\$496,689	\$742,000	\$579,600
2241	Solid Waste Recycling	\$381,981	\$1,457,103	\$1,457,103
2242	Landfill	\$8,871,996	\$9,383,633	\$12,329,310
2301	Medical Claims-Employee/Retiree	\$40,996,459	\$43,472,099	\$47,174,537
2302	Medical Claims-Dependent	\$43,228,062	\$47,694,336	\$51,756,374
2305	Dental Claims-Employee/Retiree	\$2,635,910	\$2,709,457	\$2,940,215
2306	Dental Claims-Dependent	\$3,484,810	\$3,851,819	\$4,179,874
2307	Workers Comp Claims	\$4,321,430	\$5,200,000	\$4,800,000
2308	Property and Public Liability Claims	\$4,517,503	\$5,000,000	\$5,000,000
2310	Miscellaneous Claims	\$1,162	\$10,000	\$10,000

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2024/25 - Adopted

Object Code	Object Name	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2024/25 Budget
2315	Stop Loss Premium	\$1,811,550	\$2,300,000	\$2,840,592
2316	Life Insurance Premium	\$1,588,578	\$1,550,400	\$1,704,816
2317	Vision Insurance Premium	\$1,818	-	-
2318	EAP Premium	\$85,307	\$81,677	\$92,700
2325	Other Ins Premiums	\$7,204,729	\$9,038,683	\$10,358,758
2350	Administrative Fees	\$1,620	-	-
2351	Network Access Fee	\$506,065	\$480,000	\$480,000
2352	FSA Administration Fees	\$43,036	\$42,000	\$47,380
2353	Medical Administration Fees	\$1,887,162	\$2,000,000	\$2,085,750
2354	Dental Administration Fees	\$219,358	\$220,000	\$233,810
2801	Association Dues	\$1,034,253	\$1,049,341	\$1,072,943
2802	Subscriptions and Educational Materials	\$3,058,524	\$5,391,097	\$6,435,932
2803	Training	\$1,407,986	\$1,949,467	\$2,134,329
2804	Meetings and Conferences	\$359,498	\$299,051	\$361,269
2805	Education Reimbursement	\$494,194	\$1,402,744	\$963,617
2806	Other Staff Development	\$33,363	\$24,553	\$21,150
2807	Travel	\$1,178,238	\$1,149,009	\$1,253,946
2808	Bus Pass Reimbursement	\$9,513	\$28,311	\$27,945
2809	Mileage Reimbursement	\$41,222	\$65,081	\$70,428
2810	Moving and Related Expenses	\$6,101	-	-
2811	Fees and Charges	\$325,829	\$248,417	\$425,102
2812	Deferred Compensation	\$35,185	-	-
2813	In-Lieu Franchise Fees	\$13,736,358	\$15,068,859	\$16,147,210
2820	Scholarships - Parks	\$50,378	-	\$174,372
2850	Housing Assistance Payments	\$18,838,377	\$23,566,165	\$24,201,554
2851	Utility Assistance Payments	\$5,939,848	\$295,358	\$1,056,113
2852	Housing Admin Fees	\$15,603	\$72,134	\$72,983
2853	FSS Escrow HAP	\$94,874	-	\$108,727
2854	Housing Interest Expense	\$299	-	-
2855	Housing Assistance Deposits	\$446,397	\$126,625	\$230,846
2856	Utility Assistance Deposits	\$14,585	\$19,562	\$19,562
2857	Rental Assistance Payments	\$7,722,463	-	-
2858	Other Housing Assistance	\$203,960	-	\$437,507
2879	Cash Over/Short	(\$1,627)	\$2,589,866	\$3,976,352
2881	Bad Debt Expense	\$1,824,821	\$1,612,000	\$1,612,000
2899	Internal Charges	\$1,985,325	\$2,679,688	\$2,856,164
2998	Other Services Citywide Overhead Charge	\$20,275,240	\$34,993,295	\$40,699,186
2999	Other Services Citywide Overhead Credit	(\$20,275,240)	(\$36,144,506)	(\$41,850,397)
	Total Other Services	\$439,089,147	\$1,282,434,095	\$1,349,189,132
Commodities				
3101	Office Supplies	\$465,621	\$907,588	\$955,374
3102	Postage/Shipping	\$1,140,182	\$1,355,322	\$1,399,456
3103	Safety Supplies	\$397,937	\$431,151	\$478,197
3109	Other Supplies	\$257,809	\$962,764	\$1,382,469
3115	Minor Equipment - Computer	\$2,279,147	\$4,880,224	\$5,986,833
3116	Minor Equipment - Other	\$6,050,538	\$7,952,919	\$10,404,409
3117	Library Materials	\$469,793	\$3,809,670	\$3,655,228
3118	Software	\$2,670,002	\$14,479,922	\$9,238,838
3125	STAR Awards	\$72,244	\$101,345	\$740,835
3126	Safety Awards	\$2,820	\$6,500	\$167,522
3129	Other Recognition Awards	\$233,691	\$1,095,029	\$1,132,360
3130	Materials and Supplies Warehouse	\$7,950,256	\$3,631,955	\$4,104,211
3131	Materials and Supplies Outside	\$34,804,845	\$40,959,603	\$51,584,107

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2024/25 - Adopted

Object Code	Object Name	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2024/25 Budget
3132	Merchandise for Resale	\$44,635	\$15,001	\$15,001
3133	Warehouse Cost of Goods Sold	\$8,223,195	\$8,011,118	\$10,000,000
3134	Warehouse Internal Charge	\$1,031,736	\$772,987	\$809,372
3150	Electricity	\$27,388,962	\$25,391,186	\$31,716,927
3151	Natural Gas	\$21,652,242	\$18,980,653	\$17,205,727
3152	Water	\$13,173,630	\$17,046,849	\$19,318,246
3153	Chemicals	\$6,491,343	\$7,617,700	\$8,845,046
3160	Ammunition	\$825,476	\$921,221	\$986,261
3170	Aviation Fuel and Lubricants	\$167,623	\$181,250	\$181,250
3175	Vehicle and Equipment Parts and Supplies - Fleet Services	\$7,515,152	\$7,547,891	\$10,788,295
3176	Vehicle and Equipment Fuel - Fleet Services	\$6,538,904	\$6,784,973	\$7,458,562
3199	Warehouse Inventory Adjustments	\$5,328	-	-
3998	Commodities Citywide Overhead Charge	\$5,096,088	\$10,874,066	\$12,354,002
3999	Commodities Citywide Overhead Credit	(\$5,096,088)	(\$11,165,386)	(\$12,645,322)
	Total Commodities	\$149,853,110	\$173,553,501	\$198,263,206
Capital Outlay				
4101	Land Acquisition	\$4,575,790	\$53,522	-
4102	Right of Way Acquisition	\$256,231	-	-
4103	Easements and Extraction Rights	\$372,421	-	-
4301	Building and Improvements Acquisition	\$18,407	\$1,077,500	\$616,179
4305	Architectural Services	\$192,084	-	-
4315	Construction - Buildings	\$5,998,067	-	\$96,726
4330	Construction - Other	\$123,009,766	\$100,094,643	\$118,689,286
4401	Office Equipment and Furniture	\$607,895	\$203,931	\$714,844
4402	Computer Equipment	\$6,650,946	\$9,966,651	\$9,928,550
4403	Telecommunication Equipment	\$864,856	\$755,709	\$601,052
4404	Other Machinery and Equipment	\$5,708,027	\$11,265,769	\$19,192,534
4405	Vehicles	\$16,498,059	\$53,117,417	\$62,564,173
4501	Streets and Signals	\$15,065,760	\$17,988,000	-
4503	Electric Systems	\$283,682	-	-
4504	Gas Systems	\$8,124,960	-	-
4505	Water Systems	\$7,692,362	-	-
4506	Waste Water Systems	\$7,163,397	-	-
4510	Joint Equity Multi-City Assets	\$10,335,642	-	-
4512	Falcon Field	\$81,955	-	-
4705	Other Intangibles	-	-	-
4998	Capital Citywide Overhead Charge	\$1,485,661	\$9,347,986	\$7,217,851
4999	Capital Citywide Overhead Credit	(\$1,485,661)	(\$9,347,986)	(\$7,217,851)
	Total Capital Outlay	\$213,500,307	\$194,523,142	\$212,403,344
Debt Service				
5101	Bonds - General Obligation Principal	\$35,240,000	\$33,224,224	\$31,560,001
5102	Bonds - Utility Revenue Principal	\$51,660,000	\$56,095,001	\$59,629,999
5103	Bonds - Highway Revenue Principal	\$10,000,000	\$10,490,000	\$10,880,000
5104	Bonds - Special Assessment Principal	\$4,836,000	\$5,750,716	\$3,697,657
5122	Notes - WIFA Principal	\$152,657	\$156,011	\$156,010
5201	Bonds - General Obligation Interest	\$12,638,803	\$13,506,807	\$14,078,532
5202	Bonds - Utility Revenue Interest	\$54,505,931	\$56,544,158	\$59,195,280
5203	Bonds - Highway Revenue Interest	\$1,812,413	\$1,311,788	\$785,150
5204	Bonds - Special Assessment Interest	\$3,734,602	\$5,053,553	\$3,770,915
5222	Notes - WIFA Interest	\$25,009	\$21,656	\$10,828
5901	Bank Services Charges	\$23,796	\$43,799	\$36,223
5902	Bond Issuance Costs	\$912,620	\$3,535,000	\$2,176,000
5904	Refunding Advance	\$67,703,800	-	\$2,330,000
	Total Debt Service	\$243,245,628	\$185,732,713	\$188,306,595

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2024/25 - Adopted

Object Code	Object Name	FY 2022/23 Actuals	FY 2023/24 Budget	FY 2024/25 Budget
Offsets and Credits				
9213	CIP Overhead Charge	-	\$34,161,027	\$31,654,207
9215	Pass Through Telecom	\$204,995	-	-
9298	Warehouse Internal Reimbursement	(\$1,031,736)	-	-
9299	Internal Reimbursement	(\$33,969,067)	(\$35,753,297)	(\$43,160,299)
	Total Offsets and Credits	(\$34,795,808)	(\$1,592,270)	(\$11,506,092)
Contingency				
9311	Contingency	-	\$92,170,986	\$86,686,496
	Total Contingency	-	\$92,170,986	\$86,686,496
	Total Expenditures	\$1,598,604,811	\$2,560,000,000	\$2,690,000,000

Changes in accounting presentation affect comparisons between years.

General Obligation Bonds
Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2025	\$30,185,000	\$12,754,628	\$42,939,628
07/02/2026	\$28,675,000	\$11,603,738	\$40,278,738
07/02/2027	\$29,760,000	\$10,597,420	\$40,357,420
07/02/2028	\$30,900,000	\$9,483,370	\$40,383,370
07/02/2029	\$30,935,000	\$8,333,693	\$39,268,693
07/02/2030	\$25,515,000	\$7,194,838	\$32,709,838
07/02/2031	\$24,860,000	\$6,090,300	\$30,950,300
07/02/2032	\$26,430,000	\$5,122,763	\$31,552,763
07/02/2033	\$26,090,000	\$4,221,563	\$30,311,563
07/02/2034	\$14,020,000	\$3,361,363	\$17,381,363
07/02/2035	\$11,950,000	\$2,890,813	\$14,840,813
07/02/2036	\$11,975,000	\$2,449,463	\$14,424,463
07/02/2037	\$9,550,000	\$2,005,488	\$11,555,488
07/02/2038	\$6,800,000	\$1,632,613	\$8,432,613
07/02/2039	\$6,545,000	\$1,345,600	\$7,890,600
07/02/2040	\$5,655,000	\$1,063,900	\$6,718,900
07/02/2041	\$5,220,000	\$804,350	\$6,024,350
07/02/2042	\$5,330,000	\$546,250	\$5,876,250
07/02/2043	\$5,595,000	\$279,750	\$5,874,750
Grand Total	\$335,990,000	\$91,781,900	\$427,771,900

Streets and Highways

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2025	\$10,880,000	\$785,150	\$11,665,150
07/02/2026	\$3,755,000	\$343,950	\$4,098,950
07/02/2027	\$3,905,000	\$156,200	\$4,061,200
Grand Total	\$18,540,000	\$1,285,300	\$19,825,300

Utility Revenue
Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2025	\$59,630,000	\$59,195,280	\$118,825,280
07/02/2026	\$60,955,000	\$56,519,520	\$117,474,520
07/02/2027	\$62,910,000	\$53,844,985	\$116,754,985
07/02/2028	\$66,785,000	\$51,171,710	\$117,956,710
07/02/2029	\$64,495,000	\$48,335,700	\$112,830,700
07/02/2030	\$68,730,000	\$45,582,338	\$114,312,338
07/02/2031	\$75,330,000	\$42,580,100	\$117,910,100
07/02/2032	\$76,085,000	\$39,364,800	\$115,449,800
07/02/2033	\$73,385,000	\$36,133,488	\$109,518,488
07/02/2034	\$70,050,000	\$33,333,413	\$103,383,413
07/02/2035	\$67,695,000	\$30,431,413	\$98,126,413
07/02/2036	\$68,105,000	\$27,661,338	\$95,766,338
07/02/2037	\$75,540,000	\$24,363,088	\$99,903,088
07/02/2038	\$71,650,000	\$21,413,550	\$93,063,550
07/02/2039	\$67,175,000	\$18,829,888	\$86,004,888
07/02/2040	\$62,395,000	\$16,301,388	\$78,696,388
07/02/2041	\$56,980,000	\$13,994,700	\$70,974,700
07/02/2042	\$52,305,000	\$11,518,450	\$63,823,450
07/02/2043	\$47,095,000	\$8,996,200	\$56,091,200
07/02/2044	\$41,400,000	\$6,755,450	\$48,155,450
07/02/2045	\$34,905,000	\$4,902,450	\$39,807,450
07/02/2046	\$28,145,000	\$3,175,000	\$31,320,000
07/02/2047	\$21,275,000	\$1,767,750	\$23,042,750
07/02/2048	\$14,080,000	\$704,000	\$14,784,000
Grand Total	\$1,387,100,000	\$656,875,995	\$2,043,975,995

Water Infrastructure Finance Authority Loans
Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2025	\$159,440	\$18,225	\$177,665
07/02/2026	\$162,949	\$14,716	\$177,665
07/02/2027	\$166,538	\$11,127	\$177,665
07/02/2028	\$170,210	\$7,455	\$177,665
07/02/2029	\$167,367	\$3,698	\$171,066
Grand Total	\$826,505	\$55,222	\$881,727

Excise Tax Revenue Obligations

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2025	\$1,375,000	\$1,323,900	\$2,698,900
07/02/2026	\$1,440,000	\$1,255,150	\$2,695,150
07/02/2027	\$1,515,000	\$1,183,150	\$2,698,150
07/02/2028	\$1,590,000	\$1,107,400	\$2,697,400
07/02/2029	\$1,670,000	\$1,027,900	\$2,697,900
07/02/2030	\$1,750,000	\$944,400	\$2,694,400
07/02/2031	\$1,840,000	\$856,900	\$2,696,900
07/02/2032	\$1,930,000	\$764,900	\$2,694,900
07/02/2033	\$2,030,000	\$668,400	\$2,698,400
07/02/2034	\$2,110,000	\$587,200	\$2,697,200
07/02/2035	\$2,195,000	\$502,800	\$2,697,800
07/02/2036	\$2,280,000	\$415,000	\$2,695,000
07/02/2037	\$2,350,000	\$346,600	\$2,696,600
07/02/2038	\$2,445,000	\$252,600	\$2,697,600
07/02/2039	\$2,515,000	\$179,250	\$2,694,250
07/02/2040	\$2,595,000	\$103,800	\$2,698,800
Grand Total	\$31,630,000	\$11,519,350	\$43,149,350

Financial Policies

The following financial policies are intended to serve as guidelines for the City Council and City staff alike in the decision-making processes related to the City's financial operations, and the development of financial forecasts, annual budget, and capital plans.

The following is a summary of the financial policies. The policies identify guidelines applicable to ten content areas:

- Financial Policy 1 – The Annual Budget
- Financial Policy 2 – Unrestricted Reserve Balances
- Financial Policy 3 – Other Reserve Balances
- Financial Policy 4 – Charges for Services
- Financial Policy 5 – Debt Issuance and Management
- Financial Policy 6 – Capital Improvement Program (CIP) & Asset Replacement
- Financial Policy 7 – Investments & Cash Equivalents
- Financial Policy 8 – Financial Reporting
- Financial Policy 9 – Long Range Planning and Forecasting
- Financial Policy 10 – Risk Management

Financial Policy 1 – The Annual Budget

Arizona law (Title 42 Arizona Revised Statutes) requires the City Council to annually adopt a balanced budget by purpose of public expense.

- 1.1 In accordance with Arizona law, the Mesa City Council shall annually adopt a balanced budget, where budgeted expenditures are equal to or less than anticipated resources.
- 1.2 The City will budget revenues and expenditures on the basis of a fiscal year which begins on July 1 and ends on the following June 30.
- 1.3 The status of the budget will be monitored throughout the fiscal year to ensure expenditures remain within the adopted budget.
- 1.4 Financial and performance systems will be maintained in a manner that allows for monitoring of expenditures, revenues, and operational performance plans on an ongoing basis.
- 1.5 The City of Mesa will establish funds and other accounting structures as needed to effectively manage City resources and report financial and performance information.
- 1.6 City staff will update City management and the City Council on a quarterly basis.
- 1.7 Departments will develop an annual operational performance plan that includes a description of each of their business objectives and core business processes. Each description will include a mission statement, desired outcomes, and a set of performance measures with targets.
- 1.8 The City shall aim to achieve and maintain a structurally balanced budget where recurring revenues are equal to or exceed recurring expenditures in the adopted budget.
- 1.9 The State of Arizona limits expenditures by local jurisdictions. The City will comply with these expenditures limitations and will submit the necessary documents as required by the Uniform Expenditure Reporting System (A.R.S. Section 41-1279.07) to the State Auditor General each year.
- 1.10 The City may pursue, through public vote, adjustments to its expenditure limitation as it deems necessary through either alternative expenditure limitation (Home Rule) or a permanent base adjustment (Article IX, Section 20, Subsections 9 & 6, Arizona State Constitution).
- 1.11 The City will follow State statute regarding Council meetings, public hearings, and public notice.
- 1.12 Mesa's annual budget will include contingency appropriations sufficient to provide for the financing of unforeseen expenditures.

- 1.13 The City Manager (or designee) may institute changes to the adopted budget during the fiscal year related to City operations including, but not limited to: position changes, programmatic changes, or capital equipment purchases.

Financial Policy 2 – Unrestricted Reserve Balances

The economy's cyclical nature creates a need for a comprehensive unrestricted reserve balance policy for the General Governmental and Enterprise funds in order to ensure stable service delivery. Bond rating agencies incorporate reserve balance levels into bond rating determinations.

- 2.1 The General Governmental and Enterprise funds will be adopted with unrestricted reserve balances of at least 8% -10% of the following fiscal year's anticipated expenditures. Reserve balance levels shall be maintained throughout the forecast period.
- 2.2 City Council may adopt a budget with an anticipated reserve balance lower than 8%. The decision to set the anticipated reserve balance lower than 8% will be determined during the annual budget cycle.
- 2.3 If a reserve balance level falls below 8%, the City will develop a plan to restore the balance within one to three years.

Financial Policy 3 – Other Reserve Balances

The City will establish reserve balances as needed to effectively manage resources over time and mitigate the impact of expenses that may vary significantly from year to year. Reserves may be utilized as needed to reasonably address substantial annual cost increases.

- 3.1 Ongoing reserve balances will be established and maintained for:
 - a) Employee and retiree medical plans/other benefits
 - b) Legal liability
 - c) Worker's compensation
 - d) Pension stabilization
 - e) Other purposes, as needed
- 3.2 The decision to decrease or increase a reserve balance over the forecast period will be determined annually as part of the City's normal budget process.
- 3.3 The City intends to contribute the amount needed to fully fund Police and Fire and Medical Public Safety Personnel Retirement System (PSPRS) unfunded liability by FY 2041-42 (25-year amortization period) rather than by FY 2046-47 (30-year amortization period); however, a decision to contribute less funds can be considered by the City Council during the annual budget process.

Financial Policy 4 – Charges for Services

The City collects revenues in the form of sales of and charges for services from the customers who utilize those services. They can be categorized into two basic groups: 1) utility rates for services such as water, wastewater, solid waste and recycling, electric, natural gas, and 2) fees and charges for services such as entrance to venues, events and classes, museums, park activities, and sports. These types of charges also include licenses, permits, and other miscellaneous fees.

The City operates a portfolio of utilities. Each is operated as a separate business center. Policies related to utility rates help ensure financial stability.

- 4.1 Utility rates will be examined annually to cover the cost of service while maintaining a reasonable rate of return. Factors considered include, but are not limited to, operations and maintenance, demand for services, and costs of capital.
- 4.2 Utility rate adjustments will be smoothed over many years to avoid large rate increases to customers in any single year.

- 4.3 The City shall comply with all state legal requirements regarding public notice and public hearings for enterprise charges or utility rate changes. Policies on fees and charges aid in the consistent provision of public services and help ensure financial stability.
- 4.5 Fees and charges will be examined annually to consider the cost of service and appropriateness.
- 4.6 Cost recovery for fee-supported services will be taken into consideration when adjusting fees and charges.
- 4.7 The City shall comply with all state legal requirements regarding public notice and public hearings for changes to fees and charges.

Financial Policy 5 - Debt Issuance and Management

Debt service requirements impact the City’s financial condition and can limit flexibility in responding to changes in service priorities and availability of funding. When debt is issued, it obligates the City to regular payments for a number of years.

- 5.1 The City will approve a secondary property tax levy annually at a rate sufficient to fund General Obligation bond debt service payments.
- 5.2 Long-term debt will not be issued to finance current operations.
- 5.3 The debt repayment period should not exceed the expected useful life of the capital assets being financed.
- 5.4 General Obligation and Utility Systems Revenue bond debt service payments should be structured, considering all revenue sources, to have a consistent financial impact from year-to-year.
- 5.5 The City shall comply with the State of Arizona Constitution requirements that bonded debt not exceed the 20% and 6% limitations of the total full cash net assessed valuation of property in the City.
- 5.6 To ensure that bond refundings produce anticipated savings, refunding bonds should have a net present value savings exceeding 3% of the debt service amount of the bonds being refunded, unless the refunding was initiated for purposes other than debt service savings.
- 5.7 The City shall comply will all Post Bond-Issuance Compliance requirements which include U.S Internal Revenue Service arbitrage yield restrictions and rebate requirements, filing Annual Continuing Disclosures on the Municipal Securities Rulemaking Board’s (MSRB’s) Electronic Municipal Market Access (EMMA) website, and filing notices of any material “listed events” as required by Securities and Exchange Commission Rule 15c2-12.
- 5.8 The City shall comply with all legal requirements regarding the issuance of debt.

Financial Policy 6 - Capital Improvement Program (CIP) & Asset Replacement

The Capital Improvement Program (CIP) and the Asset Replacement Program provide a multi-year projection of the City’s capital needs. These programs identify financial requirements as part of the overall financial forecast. City staff will incorporate the following practices throughout the planning process:

- Active communication with executive staff, Office of Management and Budget, and stakeholders
- Consideration of a project’s impact on the operating budget
- Recognition of the City’s environmental responsibility
- Utilization of master planning efforts when appropriate
- Encouragement of citizen engagement
- Promotion of process transparency

- 6.1 Pursuant to the City Charter requirement outlined in Article VI, Section 605, prior to the beginning of each fiscal year, the City Manager will submit to the City Council a five-year capital program.
- 6.2 Capital development and replacement will be coordinated with the annual operating budget and multiyear forecast to ensure adequate funding for planned projects.

- 6.3 Both programs will be adjusted to ensure that adequate resources are available for capital project costs.
- 6.4 Sufficient resources will be identified for future operating, maintenance, and replacement costs associated with new capital improvements.

Financial Policy 7 – Investments & Cash Equivalents

The investment of City resources will be made so as to meet the City’s primary objectives of safety, liquidity, and return on investments.

- 7.1 In accordance with Article VI, Section 611 of the City Charter, the City Council may authorize the investment of any money subject to its control in any security authorized by the laws of the State of Arizona as delegated in Title 1, Chapter 18 of the Mesa City Code.
- 7.2 The City of Mesa’s investments shall comply with the approved Investment Policy that is reviewed periodically by the City Council’s Audit, Finance, and Enterprise Committee.
- 7.3 The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated and meet the City’s cash flow needs.
- 7.4 All City investment/bank accounts shall be reconciled and reviewed on a monthly basis.
- 7.5 Investment performance will be reported to City Management monthly and provided to the City Council quarterly.

Financial Policy 8 - Financial Reporting

Reporting of the City’s finances should be done in such a way as to satisfy both the management and transparency needs of government. Reports should provide information on the value of the portfolio frequently enough to give an accurate picture of the funds available to provide services, and should provide the necessary detail for oversight bodies to determine that staff meet the government’s policy goals.

- 8.1 Staff will ensure that the City’s accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).
- 8.2 An annual audit will be performed by an independent public accounting firm, with the audit opinion included as part of the City’s published Annual Comprehensive Financial Report (ACFR).
- 8.3 The ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- 8.4 The Annual Executive Budget Plan will be consistent with the criteria for GFOA Distinguished Budget Presentation Program and serve as: a financial and programmatic policy statement, a comprehensive financial plan, an operations guide for all organizational units, and as a communications device for all significant budgetary issues, trends and resource choices.
- 8.5 Managerial financial reports for the major operating funds will be available to the City Council quarterly.
- 8.6 To achieve financial transparency, the City will provide access to on-line information pertaining to revenues received and expenditures made.

Financial Policy 9 - Long Range Planning and Forecasting

Long range financial planning incorporates trends such as population, labor markets, and general financial conditions to forecast future revenues and expenditures over a multi-year period. Accurate assessment of future finances will allow the City to adjust resource allocation as necessary.

- 9.1 The City shall develop and utilize short- and long-range forecasts.
 - a) Short range forecasts shall look at a range of 2 to 3 years

- b) The long-range forecast shall look at a range of 4 to 10 years
- 9.2 Forecast models will allow for operational changes within the City, such as:
 - a) Costs to maintain the current level of staffing
 - b) Cost of providing expanded, new, or reduced levels of staffing
 - c) Debt service costs for existing and anticipated debt
 - d) Construction, purchased capital, and operations and maintenance costs associated with capital projects and asset replacement
- 9.3 Forecast models will allow for changes in the economic climate, such as:
 - a) Revenue sources and levels
 - b) Indicators including consumer price index, disposable income, and salary growth
 - c) Population growth rates
 - d) Demand for service
- 9.4 The forecast will serve as the basis for budget development and ongoing financial decision making by City staff, City management, and the City Council.

Financial Policy 10 - Risk Management

Risk management is a responsibility of every City department to protect against losses that would affect City assets and the ability to provide ongoing services. Risk management should seek realistic risk avoidance, risk reduction, and risk transfer strategies.

- 10.1 City staff works to prevent or mitigate the loss of City assets and to reduce the City's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 10.2 The City Attorney's Office works to reduce the financial exposure arising from claims and lawsuits brought against the City by defending claims and lawsuits with City staff, or by retaining outside counsel.
- 10.3 The City shall manage its exposure to risk through self-insurance (the Public Property and Liability Trust Fund), liability insurance and property insurance.
- 10.4 The Public Property and Liability Trust Fund balance and any liability insurance shall be maintained at a level that will protect the City's assets and its elected officials, officers, directors and employees against loss.
- 10.5 The Office of Management and Budget shall conduct reviews of historical loss data as a basis for evaluating the appropriate balance for the Public Property and Liability Trust Fund balance self-insurance reserves.
- 10.6 The City may further control its exposure to risk through the use of indemnity and hold harmless agreements in City contracts and by requiring contractors to carry liability insurance that names the City as an additional insured.
- 10.7 The City will identify and disclose any material issues regarding contingent liabilities in the City's Annual Comprehensive Financial Report (ACFR).

RESOLUTION NO. 12228

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, APPROVING A BUDGET FOR THE CITY OF MESA FOR FISCAL YEAR ENDING JUNE 30, 2025.

WHEREAS, on May 20, 2024, the City Council of the City of Mesa proposed a budget for the City of Mesa for the fiscal year ending June 30, 2025;

WHEREAS, the proposed budget was published for the period required by law and notice of the hearing on the proposed budget was also published as required by law; and

WHEREAS, the hearing was held at the City Council Chambers in the City of Mesa on Monday, June 3, 2024 at 5:50 p.m., at which meeting all interested persons were invited to appear in person or by technological means and be heard in favor of or against adoption of said budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1: That the proposed budget, a copy of which is attached hereto, incorporated herein and made a part hereof, be, and the same hereby is adopted as, the budget for the City of Mesa, Arizona for the fiscal year ending June 30, 2025.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 3rd day of June, 2024.



APPROVED: 
VICE Mayor

ATTEST:


City Clerk

**CITY OF MESA, ARIZONA
FINAL BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF RESOURCES BY SOURCE**

	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
Taxes				
Sales and Use Taxes	\$331,144,831	\$283,787,000	\$335,915,465	\$314,283,000
Secondary Property Tax - City	\$39,361,418	\$38,768,000	\$40,000,000	\$42,007,000
Secondary Property Tax - Community Facility Districts	\$7,642,702	\$8,608,000	\$7,286,921	\$6,705,000
Transient Occupancy Taxes	\$7,318,626	\$5,800,000	\$5,907,885	\$5,600,000
Other Taxes	\$57,803	\$35,000	\$70,000	\$40,000
Total Taxes	\$388,826,380	\$336,996,000	\$389,180,271	\$368,635,000
Intergovernmental				
Federal Grants & Reimbursements	\$45,156,882	\$66,183,000	\$57,547,346	\$65,677,000
State Shared Revenues	\$251,549,862	\$277,103,000	\$291,357,586	\$282,140,000
State Grants and Reimbursements	\$539,463	\$778,000	\$921,542	\$1,566,000
County and Other Governmental Revenues	\$23,903,524	\$45,057,000	\$26,920,202	\$73,959,000
Total Intergovernmental	\$321,149,731	\$388,120,000	\$376,746,656	\$402,362,000
Sales and Charges For Services				
General	\$65,437,312	\$69,472,000	\$75,951,943	\$81,293,000
Culture and Recreation	\$12,632,005	\$11,090,000	\$11,865,839	\$11,948,000
Enterprise	\$473,487,148	\$495,460,000	\$487,381,960	\$545,712,000
Total Sales and Charges For Services	\$851,826,466	\$876,022,000	\$875,219,742	\$838,983,000
Licenses Fees Permits				
Business Licenses	\$4,380,352	\$4,451,000	\$3,943,553	\$4,250,000
Permits	\$15,872,238	\$8,021,000	\$13,278,130	\$8,232,000
Fees	\$25,414,852	\$20,810,000	\$12,941,169	\$13,121,000
Court Fees	\$3,661,561	\$5,232,000	\$4,244,628	\$4,368,000
Culture and Recreation Fees	\$1,250,139	\$904,000	\$936,140	\$939,000
Total Licenses Fees Permits	\$60,779,142	\$38,418,000	\$34,444,620	\$30,908,000
Fines and Forfeitures				
Court Fines	\$3,173,826	\$4,663,000	\$3,202,072	\$4,068,000
Other Fines	\$599,936	\$470,000	\$521,551	\$516,000
Total Fines and Forfeitures	\$3,773,662	\$5,133,000	\$3,723,623	\$4,584,000
Self Insurance Contributions				
Self Insurance Contributions	\$115,319,057	\$132,759,000	\$127,462,278	\$133,674,000
Total Self Insurance Contributions	\$115,319,057	\$132,759,000	\$127,462,278	\$133,674,000
Other Revenue				
Interest	\$22,551,046	\$12,652,000	\$32,832,933	\$14,467,000
Contributions and Donations	\$2,274,066	\$5,351,000	\$4,735,927	\$5,837,000
Other Financing Sources	\$80,588,814	\$23,250,000	\$23,250,000	\$18,500,000
Sale of Property	\$2,285,844	\$185,000	\$544,646	\$200,000
Other Revenues	\$22,391,207	\$21,390,000	\$31,148,331	\$20,628,000
Total Other Revenue	\$130,099,978	\$62,828,000	\$92,811,837	\$69,630,000
Operating Resources Subtotal	\$1,661,164,316	\$1,642,286,000	\$1,699,289,027	\$1,639,644,000
Reimbursements/Previous Grant Awards Carried Over		\$39,576,389		\$35,521,133
(Increase)/Use of Reserve Balances	(\$125,111,369)	\$516,549,611	(\$19,235,715)	\$591,069,897
Total Non-Bond Resources	\$1,430,882,967	\$2,098,411,000	\$1,860,883,312	\$2,266,235,000
Existing Bond Proceeds	\$66,902,783	(\$52,786,743)	(\$99,364,117)	(\$17,928,590)
New Bond Proceeds	\$48,038	\$525,761,034	\$282,123,119	\$441,414,198
(Less) Remaining Bond Proceeds	\$99,364,117	(\$11,385,291)	\$17,928,590	\$279,392
Total Bond Resources	\$166,314,937	\$461,689,000	\$210,687,692	\$642,765,000
City Total Resources	\$1,602,387,894	\$1,660,000,000	\$1,798,746,804	\$2,899,000,000

SUMMARY OF RESOURCES BY FUND

Fund	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
General Funds:				
Capital - General Fund	\$586,229	\$300,000	\$1,500,000	\$309,900
General Fund	\$487,904,868	\$460,501,525	\$514,574,253	\$488,447,424
Enterprise Funds:				
Capital - Utility	\$2,186,026	\$1,759,000	\$1,971,574	\$1,763,422
Falcon Field Airport	\$5,178,533	\$5,735,689	\$12,028,821	\$5,710,758
Utility Fund	\$454,690,619	\$487,291,628	\$465,056,778	\$501,639,178
Utility System Obligation Redemption	\$68,054,809	-	-	-
Restricted Funds:				
Ambulance Transport	\$14,787,304	\$18,895,000	\$18,928,000	\$19,220,000
Arts & Culture Fund	\$9,608,456	\$9,009,998	\$9,827,710	\$9,800,107
Commercial Facilities Fund	\$9,318,390	\$6,300,162	\$9,282,885	\$8,377,824
Community Facilities Districts	\$22,131,723	\$34,840,945	\$32,950,005	\$28,968,935
Environmental Compliance Fee	\$18,243,505	\$18,037,458	\$19,820,491	\$18,313,415
Impact Fee Funds	\$23,082,169	\$18,777,297	\$9,801,247	\$10,647,869
Internal Service Funds	\$8,530,630	\$10,595,942	\$9,123,862	\$10,471,859
Joint Ventures	\$15,012,424	\$29,474,957	\$28,281,121	\$45,739,536
Public Safety Sales Tax	\$42,280,432	\$35,877,493	\$43,533,433	\$39,702,838
Quality of Life Sales Tax	\$41,950,293	\$35,825,588	\$42,919,433	\$39,649,220
Transportation Related:				
Highway User Revenue Fund	\$48,927,372	\$44,231,940	\$47,691,824	\$47,452,091
Local Streets	\$54,298,927	\$44,611,831	\$56,740,045	\$52,634,279
Transit Fund	\$3,577,608	\$2,857,794	\$4,487,795	\$2,908,794
Transportation	\$14,576,671	\$6,872,005	\$7,572,005	\$53,978,400
Other Restricted Funds	\$36,082,452	\$25,840,951	\$29,650,078	\$26,909,294
Grant Funds:				
Grants - Falcon Field	\$418,126	\$7,806,848	\$534,179	\$1,489,212
Grants - Gen. Gov.	\$6,937,211	\$14,184,518	\$21,654,640	\$34,799,773
Housing Grant Funds	\$25,978,079	\$45,398,431	\$41,200,291	\$36,519,572
Relief Fund	\$8,691,264	\$25,000,000	\$1,248,681	-
Trust Funds	\$119,720,077	\$133,494,000	\$128,910,278	\$134,187,300
Debt Service Funds	\$40,412,021	\$38,766,000	\$40,000,000	\$42,007,000
Operating Resources Subtotal	\$1,561,184,316	\$1,642,285,000	\$1,599,269,027	\$1,639,644,000
Reimbursements/Previous Grant Awards Carried Over	-	\$39,576,389	-	\$35,521,133
(Increase)/Use of Reserve Balance	(\$125,111,359)	\$518,549,811	(\$13,235,715)	\$591,069,867
Total Non-Bond Resources	\$1,436,062,967	\$2,098,411,000	\$1,686,063,312	\$2,266,235,000
Existing Bond Proceeds				
Existing Bond Proceeds	\$88,902,783	(\$52,786,743)	(\$99,364,117)	(\$17,928,590)
New Bond Proceeds	\$48,038	\$525,761,034	\$292,123,119	\$441,414,198
(Less) Remaining Bond Proceeds	\$99,364,117	(\$11,385,291)	\$17,928,590	\$279,392
Total Bond Resources	\$166,314,937	\$461,689,000	\$210,687,692	\$423,766,000
City Total Resources	\$1,602,367,894	\$2,560,000,000	\$1,796,740,904	\$2,690,000,000

SUMMARY OF EXPENDITURES BY FUND

Fund	FY 2022/23	FY 2023/24	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
General Funds:						
Capital - General Fund	\$34,193,308	\$100,820,348	\$28,064,211	\$39,487,130	\$108,983,390	\$34,210,108
General Fund	\$448,294,989	\$11,590,351	\$504,778,894	\$499,890,390	\$30,048,903	\$524,497,130
Enterprise Funds:						
Capital - Utility	\$3,033,413	\$14,590,530	\$8,523,472	\$5,917,523	\$19,793,235	\$5,554,833
Falcon Field Airport	\$8,364,454	\$5,415,718	\$7,059,898	\$11,824,098	\$7,745,150	\$8,303,251
Utility Fund	\$218,187,859	\$3,478,244	\$240,404,191	\$235,923,542	\$3,885,988	\$258,819,787
Restricted Funds:						
Ambulance Transport	\$10,320,955	\$3,389,884	\$12,707,410	\$14,865,875	\$4,110,380	\$14,748,148
Arts & Culture Fund	\$21,574,829	\$2,341,854	\$24,039,558	\$23,328,373	\$3,915,708	\$24,218,855
Commercial Facilities Fund	\$11,003,178	\$2,782,828	\$9,354,589	\$10,428,408	\$3,272,837	\$11,259,188
Community Facilities Districts	\$21,341,187	-	\$34,840,271	\$33,804,122	-	\$29,139,708
Environmental Compliance Fee	\$18,220,598	\$5,382,740	\$24,053,858	\$18,127,807	\$11,875,873	\$18,814,821
Internal Service Funds	\$8,582,575	\$1,798,550	\$8,798,834	\$9,208,149	\$1,189,899	\$9,183,227
Joint Ventures	\$15,052,000	\$5,784,047	\$27,827,753	\$19,900,288	\$8,458,848	\$44,579,587
Public Safety Sales Tax	\$34,007,094	\$13,422,888	\$43,108,099	\$39,759,505	\$12,485,792	\$54,904,543
Quality of Life Sales Tax	\$30,088,329	-	\$31,807,808	\$32,798,318	-	\$34,028,897
Transportation Related:						
Highway User Revenue Fund	\$29,719,318	\$15,140,892	\$44,383,242	\$36,540,380	\$21,809,128	\$44,039,733
Local Streets	\$33,232,974	\$20,448,798	\$52,068,101	\$43,052,841	\$31,287,010	\$57,833,789
Transit Fund	\$14,920,897	\$3,010,928	\$23,985,978	\$25,859,859	\$2,423,782	\$27,877,870
Transportation	\$12,790,549	\$11,984,033	\$28,588,811	\$9,337,417	\$13,235,427	\$31,998,137
Other Restricted Funds	\$42,188,584	\$34,988,079	\$154,490,547	\$97,119,855	\$38,889,509	\$159,708,907
Grant Funds:						
Grants - Falcon Field	\$258,879	\$548,752	\$7,808,848	\$534,179	\$3,819,421	\$1,489,212
Grants - Gen. Gov.	\$9,135,144	\$9,841,234	\$14,182,801	\$20,899,518	\$7,318,863	\$34,797,957
Housing Grant Funds	\$28,989,437	\$30,211,219	\$48,022,135	\$40,740,285	\$21,011,770	\$38,518,572
Relief Fund	\$32,719,958	\$18,254,345	\$25,000,000	\$14,050,775	\$8,842,708	\$34,741,818
Trust Funds	\$118,333,349	\$101,154	\$128,281,927	\$128,560,518	\$2,287,423	\$142,157,023
Debt Service Funds	\$234,103,885	-	\$171,384,369	\$174,808,820	-	\$178,323,923
Expenditure Subtotal	\$1,432,898,487	\$312,061,014	\$1,689,139,000	\$1,686,083,312	\$382,209,000	\$1,817,748,000
Operating and Capital Improvement Non-Bond Carryover	-	-	\$312,061,014	-	-	\$382,209,000
Contingency	-	-	\$87,210,988	-	-	\$88,277,000
Total Expenditure Non-Bond Funds	\$1,432,898,487		\$2,089,411,000	\$1,686,083,312		\$2,286,236,000
Bond Capital Improvement Scheduled (1)	\$188,009,354	\$139,003,000	\$322,588,000	\$210,887,592	\$123,855,000	\$300,110,000
Bond Capital Improvement Carryover	-	-	\$139,003,000	-	-	\$123,855,000
Total Bonds Capital Improvement	\$188,009,354		\$461,591,000	\$210,887,592		\$423,965,000
City Total Expenditures	\$1,620,907,841		\$2,550,999,000	\$1,796,970,904		\$2,690,000,000
Expenditure Limitation Comparison						
Expenditures	\$1,598,604,811		\$2,560,000,000	\$1,796,740,904		\$2,890,000,000
Estimated Exclusions	(\$1,598,604,811)		(\$2,560,000,000)	(\$1,796,740,904)		(\$2,890,000,000)
Estimated Expenditures Subject to Limitation	-		-	-		-
Expenditure Limitation	\$718,338,814		\$784,158,318	\$784,158,318		\$795,067,820
Over (Under) State Limit	(\$718,338,814)		(\$784,158,318)	(\$784,158,318)		(\$795,067,820)

(1) Includes Bond Issuance Costs.

SUMMARY OF EXPENDITURES BY DEPARTMENT

Department	FY 2023/23	FY 2023/24	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
Arts and Culture	\$19,581,718	\$875,000	\$23,241,000	\$22,457,349	\$1,078,900	\$24,363,000
Business Services	\$14,850,912	\$37,738	\$16,295,000	\$15,275,219	\$37,738	\$15,974,000
Centralized Appropriations	\$295,391,604	-	\$381,777,000	\$284,467,818	-	\$356,159,000
City Attorney	\$16,417,540	\$154,000	\$18,750,000	\$17,069,040	-	\$19,337,000
City Auditor	\$798,387	-	\$793,000	\$873,258	-	\$855,000
City Clerk	\$1,371,985	-	\$1,045,000	\$1,056,818	-	\$1,606,000
City Manager	\$8,963,483	\$700,000	\$9,872,000	\$11,108,392	\$525,000	\$11,742,000
Code Compliance	\$1,924,671	-	\$2,040,000	\$2,043,728	-	\$2,415,000
Community Services	\$30,963,632	\$30,404,661	\$50,889,000	\$46,549,908	\$21,176,263	\$42,569,000
Data and Performance Management	-	-	-	\$2,004,891	-	\$2,294,000
Department of Innovation & Technology	\$38,525,279	\$12,602,736	\$48,995,000	\$47,290,082	\$11,300,097	\$52,538,000
Development Services	\$9,823,130	\$929,816	\$10,862,000	\$10,388,529	\$1,393,500	\$11,179,000
Economic Development	\$7,221,221	\$585,000	\$8,135,000	\$7,846,617	\$195,000	\$8,373,000
Energy Resources	\$68,862,517	\$18,996	\$85,173,000	\$64,716,477	\$39,000	\$70,957,000
Engineering	\$8,819,337	\$734,441	\$9,046,000	\$10,485,658	\$277,141	\$14,971,000
Environmental and Sustainability	\$1,199,186	-	\$4,133,000	\$3,135,171	\$858,372	\$21,401,000
Facilities Maintenance	\$14,318,213	\$2,498,975	\$18,415,385	\$16,763,470	\$3,501,722	\$22,115,000
Falcon Field Airport	\$2,000,973	-	\$2,695,000	\$2,086,347	-	\$3,405,000
Financial Services	\$4,307,580	-	\$4,551,000	\$4,684,637	-	\$4,800,000
Fleet Services	\$38,471,087	\$27,835,787	\$53,715,000	\$46,370,092	\$41,735,732	\$49,049,000
Human Resources	\$111,028,936	-	\$121,086,000	\$122,792,456	-	\$130,878,000
Library Services	\$8,080,582	\$175,200	\$14,432,000	\$8,878,015	\$3,423,500	\$11,708,000
Mayor and Council	\$955,855	-	\$1,011,000	\$999,053	-	\$1,011,000
Mesa Fire and Medical	\$123,086,589	\$1,894,774	\$142,614,000	\$140,898,850	\$1,848,399	\$152,034,000
Municipal Court	\$8,900,450	-	\$10,032,000	\$9,372,128	\$59,048	\$10,885,000
Office of ERP Management	\$777,192	-	\$947,000	\$919,487	-	\$977,000
Office of Management and Budget	\$3,317,022	-	\$4,121,000	\$2,005,832	-	\$2,084,000
Parks, Recreation and Community Facilities	\$42,228,349	\$189,971	\$47,390,615	\$46,970,101	\$2,147,536	\$50,805,000
Police	\$250,394,470	\$12,803,820	\$265,053,000	\$273,734,131	\$22,358,251	\$296,996,000
Public Information and Communications	\$2,308,831	-	\$2,332,000	\$2,483,803	-	\$2,408,000
Solid Waste	\$39,868,692	\$680,000	\$41,345,000	\$40,584,347	\$1,000,500	\$47,000,000
Transit Services	\$14,110,110	\$2,135,168	\$23,317,000	\$24,550,274	\$588,712	\$26,163,000
Transportation	\$43,784,576	\$339,926	\$64,523,000	\$50,334,822	\$470,781	\$56,456,000
Water Resources	\$97,366,099	\$605,187	\$120,763,000	\$114,570,815	\$1,781,828	\$129,381,000
Subtotal	\$1,329,814,889	\$96,181,014	\$1,538,389,000	\$1,454,868,123	\$115,996,000	\$1,654,987,000
Project Management Program-Lifecycle/Infrastructure Projects	\$41,706,271	\$62,327,000	\$53,617,000	\$51,172,180	\$90,366,000	\$45,731,000
Operating and Lifecycle Expenditure Carryover	-	-	\$158,508,014	-	-	\$205,964,000
Contingency	-	-	\$87,210,986	-	-	\$86,277,000
Total Operating Expenditures	\$1,371,521,160		\$1,838,725,000	\$1,505,840,303		\$1,982,958,000
Capital Improvement Program, Non-Bond	\$61,086,323	\$153,553,000	\$88,838,000	\$82,941,010	\$156,245,000	\$119,207,000
Capital Improvement Program, Bond	-	\$139,003,000	\$319,881,000	\$207,959,591	\$123,655,000	\$297,934,000
Capital Improvement Program Subtotal	\$61,086,323	\$292,556,000	\$408,719,000	\$290,900,601	\$279,900,000	\$417,141,000
Capital Improvement Program Carryover Subtotal			\$282,556,000			\$279,900,000
Total Capital Improvement Program	\$61,086,323		\$701,275,000	\$290,900,601		\$697,041,000
City Total Expenditures	\$1,432,607,582		\$2,540,000,000	\$1,796,740,904		\$2,680,000,000

FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
General Funds:							
General Fund	2,861.9	\$245,289,527	\$89,332,370	\$81,097,506	\$35,030,082	(\$27,832,655)	\$402,886,810
Capital - General Fund	27.3	\$2,416,248	\$282,764	\$423,753	\$195,481	-	\$3,330,246
Enterprise Funds:							
Capital - Utility	0.8	\$73,708	\$8,923	\$12,916	\$5,958	-	\$101,506
Falcon Field Airport	21.4	\$1,861,060	\$502,212	\$434,887	\$129,406	\$583,888	\$3,461,463
Utility Fund	544.0	\$41,347,046	\$5,917,867	\$11,867,506	\$4,811,520	\$15,014,399	\$76,578,338
Restricted Funds:							
Ambulance Transport	105.0	\$5,632,946	\$1,300,641	\$1,315,895	\$2,193,414	\$877,114	\$11,320,113
Arts & Culture Fund	123.9	\$7,942,032	\$902,981	\$2,006,219	\$654,262	\$1,653,628	\$13,159,132
Commercial Facilities Fund	42.2	\$2,518,114	\$302,898	\$879,211	\$231,027	\$686,512	\$4,414,762
Community Facilities District	0.7	\$171,439	\$11,359	\$8,904	\$7,426	-	\$199,128
Environmental Compliance Fee	65.2	\$4,814,322	\$584,766	\$992,985	\$499,868	\$740,144	\$7,631,885
Internal Service Funds	103.3	\$7,745,375	\$938,339	\$2,157,859	\$1,205,590	\$1,899,655	\$13,947,688
Joint Ventures	37.8	\$3,036,572	\$369,020	\$546,435	\$310,088	\$689,722	\$4,956,817
Public Safety Sales Tax	213.0	\$19,555,660	\$11,803,785	\$3,464,184	\$2,883,508	\$254,897	\$37,542,054
Quality of Life Sales Tax	185.0	\$19,921,620	\$9,866,727	\$3,163,048	\$566,533	-	\$33,517,928
Transportation Related:							
Highway User Revenue Fund	143.7	\$10,546,180	\$1,251,279	\$2,088,524	\$881,630	-	\$14,777,613
Local Streets	37.7	\$3,386,211	\$493,537	\$1,767,189	\$327,975	\$2,704,031	\$6,616,923
Transit Fund	4.5	\$375,218	\$51,501	\$97,147	\$36,378	\$465,805	\$1,026,149
Transportation	1.5	\$128,808	\$15,594	\$22,571	\$10,412	-	\$177,385
Other Restricted Funds	37.8	\$2,347,089	\$4,256,847	\$512,905	\$189,123	\$408,234	\$7,224,188
Grant Funds:							
Grants - Gen. Gov.	24.4	\$1,898,336	\$652,372	\$344,894	\$1,162,288	-	\$4,057,636
Housing Grant Funds	31.4	\$2,062,450	\$250,184	\$479,588	\$105,756	-	\$2,957,938
Relief Fund	-	\$161,468	\$17,181	-	\$11,057	-	\$189,706
Trust Funds	45.4	\$4,232,587	\$509,336	\$654,095	\$365,345	\$1,874,516	\$7,836,790
Total Non-Bond Funds	4,657.8	\$387,426,638	\$129,009,474	\$84,367,201	651,667,038	-	\$662,462,763
Bond Capital Improvement							
Electric Bond Construction	4.0	\$356,883	\$43,203	\$62,534	\$28,847	-	\$491,468
Gas Bond Construction	17.8	\$1,504,802	\$182,190	\$263,706	\$121,850	-	\$2,072,448
Library Bond Construction	1.2	\$105,686	\$12,796	\$18,521	\$8,544	-	\$145,557
Streets Bond Construction	1.1	\$93,238	\$11,288	\$16,338	\$7,537	-	\$128,398
Wastewater Bond Construction	0.2	\$19,225	\$2,328	\$3,369	\$1,554	-	\$26,476
Water Bond Construction	11.0	\$973,210	\$117,821	\$170,537	\$76,670	-	\$1,340,239
Bond Capital Improvement	34.4	\$3,063,133	\$399,629	\$638,008	\$246,602	-	\$4,204,566
Total All Funds	4,692.2	\$390,489,772	\$129,370,100	\$84,992,306	\$61,913,641	-	\$666,667,319

*Central administration positions are included in the General Fund, but the costs are spread among multiple funds in the Allocated Personnel Costs column.

**FTE rounded to the nearest tenth.

RESOLUTION NO. 12227

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, ADOPTING A FIVE-YEAR CAPITAL PROGRAM FOR THE CITY OF MESA FOR FISCAL YEARS 2024/2025 to 2028/2029.

WHEREAS, pursuant to Section 605 of the Mesa City Charter, prior to the 2024/2025 fiscal year, the City Manager of the City of Mesa prepared and submitted to the City Council a Five-Year Capital Program for the City of Mesa for fiscal years 2024/2025 to 2028/2029 (“Capital Program”).

WHEREAS, pursuant to Section 606 of the Mesa City Charter, a general summary of the Capital Program and notice were published for the period required, notice of the hearing on the Capital Program was published as required, and the Capital Program was available for inspection by the public as required; and

WHEREAS, the public hearing was held at the City of Mesa Council Chambers on Monday, June 3rd, 2024, at 5:45 p.m., at which meeting all interested persons were invited to appear in person, provide comment electronically, and appear telephonically to be heard in favor of or against adoption of the Capital Program.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1: The Capital Program (a summary of which is attached as Exhibit A and copies of which are posted on the City’s website), heretofore submitted by the City Manager to the City Council pursuant to Section 605 of the Mesa City Charter, is hereby adopted in its entirety.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 3rd day of June 2024.

APPROVED: 
VICE Mayor

ATTEST:


City Clerk



City of Mesa
Summary of Final Five-Year Capital Improvement Program

Capital Appropriations	Proposed	Proposed	Proposed	Proposed	Proposed	
	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total
Enterprise Funds						
Capital - Utility	\$11,456,918	\$956,848	\$983,343	\$1,008,937	\$1,035,896	\$15,441,941
Falcon Field Airport	\$3,825,967	\$571,850	\$1,419,930	\$659,329	\$415,086	\$6,892,162
Subtotal Enterprise Funds	\$15,282,885	\$1,528,698	\$2,403,273	\$1,668,266	\$1,450,981	\$22,334,104
General Fund						
Capital - General Fund	\$88,074,882	\$3,983,657	\$1,952,722	\$1,304,973	\$2,052,426	\$97,368,660
Subtotal General Fund	\$88,074,882	\$3,983,657	\$1,952,722	\$1,304,973	\$2,052,426	\$97,368,660
Grant Funds						
Grants - Falcon Field	\$4,944,544	\$4,525,894	\$6,897,750	\$3,211,847	\$1,973,626	\$21,553,660
Grants - Gen. Gov.	\$11,258,018	\$4,113,307	\$4,215,869	-	-	\$19,587,194
Relief Fund	\$5,253,104	-	-	-	-	\$5,253,104
Subtotal Grant Funds	\$21,455,666	\$8,639,201	\$11,113,619	\$3,211,847	\$1,973,626	\$46,393,959
Restricted Funds						
Arts & Culture Fund	\$407,452	\$1,748,156	-	-	-	\$2,155,608
Cemetery	\$1,034,398	-	-	-	-	\$1,034,398
Commercial Facilities Fund	\$46,935	-	-	-	-	\$46,935
Economic Investment Fund	\$464,100	-	-	-	-	\$464,100
Environmental Compliance Fee	\$10,587,557	-	-	-	-	\$10,587,557
Greenfield WRP Joint Venture (1)	\$22,475,065	\$23,599,640	\$10,724,494	\$8,131,299	\$8,228,415	\$73,158,912
Highway User Revenue Fund	\$1,045,682	-	-	-	-	\$1,045,682
Local Streets	\$31,631,983	\$5,107,691	\$2,447,059	\$2,503,895	\$2,563,661	\$44,254,290
Mesa Arts Center Restoration Fee	\$224,490	-	-	-	-	\$224,490
Public Safety Sales Tax	\$3,055,011	\$10,283,268	-	-	-	\$13,338,279
Quality of Life Sales Tax	\$214,726	\$2,864,174	\$3,161,902	-	-	\$6,240,802
Restricted Programs Fund	\$1,037,740	-	-	-	-	\$1,037,740
Special Programs Fund	\$11,097,434	-	-	-	-	\$11,097,434
TOPAZ Joint Venture Fund (1)	\$8,511,388	\$1,850,475	\$1,855,213	\$1,972,226	\$506,580	\$14,695,882
Transit Fund	\$1,344,226	-	-	-	-	\$1,344,226
Transportation	\$41,637,245	\$4,270,696	\$15,947,934	\$21,942,886	\$719,379	\$84,518,139
Utility Replacement Extension and Renewal	\$9,037,272	\$1,906,280	\$1,977,990	\$2,049,255	\$2,124,710	\$17,095,507
Subtotal Restricted Funds	\$143,852,704	\$51,630,379	\$36,114,591	\$36,599,561	\$14,142,745	\$282,339,981
Internal Service Funds						
Employee Benefit Trust	\$6,464,047	\$1,542,490	\$2,107,934	-	-	\$10,114,472
Fleet Internal Service	\$321,816	-	-	-	-	\$321,816
Subtotal Other Funds	\$6,785,863	\$1,542,490	\$2,107,934	-	-	\$10,436,288
Bond and Obligation Funds						
Electric Utility Obligation	\$11,024,187	\$12,629,347	\$12,003,926	\$5,733,737	\$5,972,093	\$47,363,291
Gas Utility Obligation	\$40,643,946	\$39,484,069	\$30,489,162	\$8,773,778	\$8,291,624	\$127,682,580
Library Bond	\$12,806,497	-	-	-	-	\$12,806,497
Park Bond	\$23,749,289	-	-	-	-	\$23,749,289
Public Safety Bond	\$82,592,223	\$50,147,302	\$10,389,958	\$29,186,357	\$14,037,703	\$186,353,544
Solid Waste Utility Obligation	-	\$1,919,814	\$25,881,378	-	-	\$27,801,192
Street Bond	\$39,235,297	\$6,665,313	-	-	-	\$45,900,610
Wastewater Utility Obligation	\$68,694,395	\$100,467,911	\$134,984,498	\$76,310,061	\$26,663,367	\$407,120,231
Water Utility Obligation	\$142,843,166	\$215,137,000	\$220,598,304	\$135,469,745	\$58,708,060	\$772,756,275
Subtotal Bond and Obligation Funds	\$421,589,000	\$426,450,756	\$434,347,227	\$255,473,679	\$113,672,848	\$1,651,533,509
Total Capital Improvement Program	\$697,041,000	\$493,775,181	\$488,039,366	\$298,258,325	\$133,292,626	\$2,110,406,499

(1) Joint venture funds include the cost to the City as well as the cost to the partner jurisdictions.

(2) Major capital projects often require a multi-year design and construction period and therefore operations and maintenance costs may be a result of projects that were completed in a prior fiscal year.

City of Mesa

Summary of Final Five-Year Capital Improvement Program

Capital Appropriations	Proposed	Proposed	Proposed	Proposed	Proposed	
Operations and Maintenance (2)	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total
One Time Start Up						
Arts & Culture Fund	\$5,000	-	-	-	-	\$5,000
Capital - General Fund	\$192,865	-	\$147,467	-	\$154,494	\$494,826
Capital - Utility	-	\$41,133	\$395,238	-	-	\$436,371
General Fund	\$590,592	\$359,914	\$13,401	-	\$344,192	\$1,308,100
Greenfield WRP Joint Venture (1)	-	\$14,397	-	-	-	\$14,397
Public Safety Sales Tax	\$9,300,000	-	-	-	-	\$9,300,000
Utility Fund	\$37,000	\$15,322	\$10,540	\$15,637	-	\$78,499
One Time Start Up Total	\$10,125,457	\$430,766	\$566,645	\$15,637	\$498,686	\$11,637,192
Ongoing						
Arts & Culture Fund	\$53,000	\$54,501	\$55,860	\$57,158	\$58,522	\$279,041
Environmental Compliance Fee	-	\$5,039	\$5,164	\$9,978	\$12,645	\$32,826
Fleet Internal Service	-	-	-	\$619,967	\$631,703	\$1,251,670
General Fund	\$1,110,688	\$1,493,281	\$1,997,558	\$2,383,045	\$3,044,421	\$10,028,993
Greenfield WRP Joint Venture (1)	-	\$271,421	\$271,772	\$284,606	\$298,343	\$1,126,142
Local Streets	\$57,000	\$544,396	\$603,712	\$890,393	\$995,564	\$3,091,066
Public Safety Sales Tax	\$2,577,709	\$2,650,727	\$2,716,821	\$2,779,923	\$2,846,277	\$13,571,457
Transit Fund	\$9,732	\$10,008	\$10,257	\$10,495	\$10,746	\$51,238
Utility Fund	\$924,628	\$3,095,314	\$4,022,010	\$4,396,669	\$4,616,585	\$17,055,205
Ongoing Total	\$4,732,757	\$8,124,687	\$9,683,154	\$11,432,234	\$12,514,806	\$46,487,638
Total One-Time Start up and Ongoing Maintenance	\$14,858,214	\$8,555,453	\$10,249,800	\$11,447,872	\$13,013,492	\$58,124,830

(1) Joint venture funds include the cost to the City as well as the cost to the partner jurisdictions.

(2) Major capital projects often require a multi-year design and construction period and therefore operations and maintenance costs may be a result of projects that were completed in a prior fiscal year.

Acronyms

ABC	A Better Community
ACFR	Annual Comprehensive Financial Report
ACP	Asbestos Concrete Pipe
ADA	Americans with Disabilities Act
ADEQ	Arizona Department of Environmental Quality
ADOT	Arizona Department of Transportation
ALGA	Association of Local Government Auditors
ALF	Arizona Lottery Funds
AMI	Advanced Metering Infrastructure
AMY	Arizona Museum for Youth
APPA	American Public Power Association
APMS	Airport Pavement Management System
ARPA	American Rescue Plan Act
ARRA	American Recovery and Reinvestment Act
ARID	Anonymous Re-Identification
ARS	Arizona Revised Statutes
ASL	Automated Side Loader
ASOS	Automated Surface Observing System
ASRS	Arizona State Retirement System
ASU	Arizona State University
AWWA	American Water Works Association
AZMNH	Arizona Museum of Natural History
BAT	Bilingual Assistance Team
BLS	Basic Life Support
BRT	Bus Rapid Transit
CAD	Computer-aided Dispatch
CAP	Central Arizona Project
CARES	Coronavirus Aid, Relief, and Economic Security Act
CAWCD	Central Arizona Water Conservation District
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CFD	Community Facilities District
CERT	Community Emergency Response Team
CI	Continuous Improvement
CIP	Capital Improvement Program

CIS	Customer Information System
CMAQ	Congestion, Mitigation and Air Quality Grants
CMS	Community Services Grant
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COM	City of Mesa
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COPS	Community Oriented Policing System
CP	Culture Pass
CPI	Consumer Price Index
CRT	Community Response Team
CUB	Chicago Cubs
DPS	Department of Public Safety
DTH	Dekatherm
DUI	Driving Under the Influence
EBT	Employee Benefit Trust
ECF	Environmental Compliance Fee
EEOC	Equal Employment Opportunity Commission
EIC	Emergency Information Center
EMOD	Experience Modification Rate
EMS	Emergency Medical Services
EODCRS	Elected Officials Defined Contribution Retirement System
EORP	Elected Officials Retirement Plan
EOY	End of Year
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
EVDAR	East Valley Dial-a-Ride
FA	FleetAnywhere Fleet Management Software
FAA	Federal Aviation Administration
FBI	Federal Bureau of Investigation
FCV	Full Cash Value
FEMA	Federal Emergency Management Agency
FIN	Citywide Financial System
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act

FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
GWRP	Greenfield Water Reclamation Plant
HCV	Housing Choice Voucher
HEAT	Healthcare, Education, Aerospace, and Tourism/Technology
HHK	Hohokam
HHW	Household Hazardous Waste
HIPAA	Health Insurance Portability and Accountability Act
HOME	Home Ownership Made Easier
HP	High Pressure
HPAN	Highway Project Acceleration Note
HR	Human Resources
HSI	Home Safety Inspections
HSIP	Highway Safety Improvement Program
HUD	U.S. Department of Housing and Urban Development
HURF	Highway User Revenue Fund
HVAC	Heating, Ventilation and Air Conditioning
ICA	Industrial Commission of Arizona
ICC	International Code Council
ICMA	International City/County Management Association
ID	Identification
i.d.e.a.	imagination, design, experience, art Museum (formerly Arizona Museum for Youth)
IDMS	Infrastructure Data Management System
IFMA	International Facility Management Association
IGA	Intergovernmental Agreement
IP	Intermediate Pressure
IT	Information Technology
ITC	Information Technology & Communications

ITS	Intelligent Transportation System
IVR	Interactive Voice Response
JCEF	Judicial Collections Enhancement Fund
KPI	Key Performance Indicator
KV	Kilovolts
KWH	Kilowatt-hour
LF	Linear Feet
LGIP	Local Government Investment Pool
LID	Low Impact Development
LPV	Limited Property Value
LRT	Light Rail Transit
MAC	Mesa Arts Center
MAG	Maricopa Association of Governments
MAL	Minimum Acceptable Level
MCA	Mesa Contemporary Arts
MCAP	Mesa Climate Action Plan
MFMD	Mesa Fire and Medical Department
MCDOT	Maricopa County Department of Transportation
MPA	Management Performance and Accountability
MUP	Multi-Use Path
N/A	Not Applicable
NAFA	National Association of Fleet Administrators
NCCI	National Council on Compensation Insurance
NFPA	National Fire Protection Association
NG	Natural Gas
NOV	Notices of Violation
NRPA	National Recreation and Park Association
NWWRP	Northwest Water Reclamation Plant
O&M	Operations and Maintenance
OMB	Office of Management and Budget
OPEB	Other Post-Employment Benefits
OPIC	Office of Public Information & Communications
OSHA	Occupational Safety and Health Administration
PAPI	Precision Approach Path Indicator
PCCP	Prestressed Concrete Cylinder Pipe
PCI	Pavement Condition Index

PD	Police Department
PE	Professional Engineer
PEPM	Per Employee per Month
PFM	Public Financial Management
PHA	Public Housing Authority
PM-10	Particulate Matter less than 10 Microns
PO	Purchase Order
PQI	Pavement Quality Index
PAPI	Precision Approach Path Indicator
PPL	Public Property & Liability (Trust Fund)
PRCF	Parks, Recreation & Commercial Facilities
PRV	Pressure Reducing Valves
PSPRS	Public Safety Personnel Retirement System
RBVE	Residents, Businesses, Visitors and Employees
RC	Responsibility Center
REIL	Runway End Identifier Lights
RER	Replacement Extension Reserve
RFP	Request for Proposal
RICO	Racketeer Influenced and Corrupt Organizations
RWCD	Roosevelt Water Conservation District
ROW	Right of Way
RPTA	Regional Public Transportation Authority
RRT	Rapid Response Team
RTP	Regional Transportation Plan
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SEWRP	Southeast Water Reclamation Plant
SLA	Service Level Agreement
SROG	Sub Regional Operating Group
SRP	Salt River Project
SSO	Sanitary Sewer Overflow
SUP	Shared Use Path

TAT	Turn Around Time
TOPAZ	Trunked OPen AriZona Network
TPT	Transaction Privilege Tax
TRWC	TOPAZ Regional Wireless Cooperative
UPRR	Union Pacific Railroad
VoD	Video on Demand
VRF	Vehicle Replacement Fund
WIFA	Water Infrastructure Finance Authority
WRP	Water Reclamation Plant
WTP	Water Treatment Plant
WW	Wastewater

Glossary of Terms

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – An element used to assign accounting entries to a core business process. Budgets are prepared at the Activity level. Performance data is reported at the Business Objective level and not at the Activity level.

Ad Valorem Tax – A tax based on the assessed value of real estate or personal property.

Adopted – Represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Allocation – Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Annualized Costs – The full-year (annual) cost of an operating expense.

Appropriation – An authorization granted by the City Council to make expenditures or to incur obligations for specified purposes.

Assessed Valuation – A valuation set upon real estate or other property by the County Assessor or the State as a basis for levying taxes (primary or secondary).

Asset – Resources owned or held which have monetary value.

Balanced Budget – Total anticipated revenues plus beginning undesignated fund balance (all resources) equal total expenditure appropriations for the fiscal year.

Basis of Accounting – The timing of when accounting transactions are recognized.

Benchmarking – The process of comparing an entity's performance against the practices of other leading entities for the purpose of improving performance. Entities also benchmark internally by tracking and comparing past performance.

Bond – Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), along with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds – Funds used to account for the purchase or construction of major capital facilities which are not financed by other funds. The use of bond funds is necessary to demonstrate that bond proceeds are spent only in amounts and for purposes authorized.

Bond Proceeds – Debt issuances derived from the sale of bonds for the purpose of constructing major capital facilities.

Bond Rating – An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

Budget – A plan of financial operation representing an estimate of proposed expenditures for a given period (the City of Mesa’s adopted budgeted is for a fiscal year July 1 - June 30) and the proposed means of financing those expenditures. This official public document reflects decisions, considers service needs, establishes the allocation of resources, and is the monetary plan for achieving the City’s Strategic Initiatives.

Business Objective – A goal or target that aligns with one or more Strategic Initiatives and defines where the City allocates its resources.

Business Service – A group of Core Business Processes related by a common purpose (mission, outcomes, and expected performance).

Capital Budget – A financial plan of proposed capital expenditures for improvements to facilities and other infrastructure and the means of financing them for the current fiscal period.

Capital Expenditures – Includes the purchase or construction of land, buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement.

Capital Improvement Program (CIP) – A plan separate from the Annual Budget that identifies: (a) all capital improvements which are proposed to be undertaken during a period of five fiscal years; (b) the cost estimate for each improvement; (c) the method of financing each improvement; (d) the recommended time schedule for each project; and (e) the estimated annual operating and maintenance costs. This is a requirement of Mesa’s City Charter as outlined in Article VI, section 605.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets.

Capital Project – Any project having assets of significant value and having a useful life of one year or more. Capital projects include the purchase of land for design, engineering and construction of buildings and infrastructure items such as streets, bridges, drainage, street lighting, water system, etc. Capital projects are permanent attachments intended to remain with the land. Capital projects may include equipment and machinery or rolling stock being requisitioned, etc.

Carryover – Expenses and revenues where the expense was budgeted in the prior year but the item was not received or constructed in time to be recorded in the previous fiscal year.

Carry-Forward Capital Improvement Project – The process of requesting funds for capital improvement projects that were approved in one year’s budget, but are anticipated to be completed in the following fiscal year.

Commodities – Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants etc.

Community Development Block Grant (CDBG) – Federal grant funds provided on an annual basis that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low and moderate income persons.

Constructed Capital Outlay – Capital items constructed by in-house personnel and may contain other services and commodities costs.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Business Process – A collection of related inputs and outputs with a common mission and outcomes.

Debt Service – Payment of principal, interest, and related service charges on obligations resulting from the issuance of bonds.

Department – A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Development Fees – See *Impact Fees*.

Employee Benefit Self-Insurance Fund – A city fund established to account for the costs of maintaining the City's self-insurance health program.

Encumbrances – Obligations in the form of purchase orders or contracts, for which the budget is reserved. The obligations cease to be encumbrances when they are paid or otherwise liquidated.

Enterprise Fund – Established to account for operations, including debt service that are financed and operated similarly to private business – where the intent is that the service is self-sufficient, with all costs supported predominantly by user charges.

Expenditure – Outlay of funds for obtaining assets or goods and services. Expenditures represent a decrease in fund resources.

Expenditure Limitation – The Arizona Constitution and state statutes establish an expenditure limitation for all cities and towns (Arizona Constitution Article IX § 20 (1); ARS § 41-563, et. al.). Unless the City Council and the voters of a city approve an expenditure limitation alternative, the State imposed limitation will apply for the fiscal year in question. The State expenditure limitation is based on the City's budget as of FY 1979/80 adjusted for inflation and population. In November 2014, the voters of Mesa passed a Locally Controlled Alternative Expenditure Limitation, also known as the "Home Rule" Option, which allows the City to determine its own expenditure limitation, within the available revenues and resources. The Home Rule Option remains in effect for the four fiscal years following its passage by the voters. In Mesa's case this includes FY 2015/16 through FY 2018/19.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Year – A 12-month period of time to which the Annual Budget applies and at the end of which, a governmental unit determines its financial position and the results of its operations. For the City of Mesa, the fiscal year is July 1 through June 30.

Fixed Asset – A long-term tangible piece of property owned and used in the production of income and is not expected to be consumed or converted into cash any sooner than at least one year's time. Buildings, real estate, equipment and furniture are examples of fixed assets.

Forecast – A prediction of a future outcome based on known and unknown factors.

Full Faith And Credit – A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) Positions – A position converted to a decimal equivalent of a full-time position based on 2,080 hours per year. The full-time equivalent of a part-time position is calculated by dividing the number of hours budgeted by 2,080 hours.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

Fund Balance – The balance of operating funds brought forward from prior years.

General Fund – A fund used to account for all general purpose transactions of the City which do not require a special type of fund.

General Obligation (GO) Bonds – Bonds that require voter approval and finance a variety of public capital projects. GO Bonds are backed by the "full faith and credit" of the issuing government.

Generally Accepted Accounting Principles (GAAP) – The uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedure and provide a standard by which to measure financial presentations.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. The goal may be of a programmatic, policy, or management nature, and is expressed in a manner which allows a future assessment to be made of whether the goal was or is being achieved.

Governmental Funds – Funds generally used to account for tax-supported activities.

Grant – A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Impact Fees – Amounts paid by new development to offset costs to the City associated with providing necessary public services to a development. (ARS § 9-463.05). Also may be referred to as *Development Fees*.

Infrastructure – Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks and airports.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Agreement (IGA) – A contract or agreement between two or more governmental entities for services, to jointly exercise any powers common to the contracting parties or for cooperative actions, so long as each entity has been authorized by their respective legislative or other governing body.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenue, and payments in lieu of taxes.

Internal Service Fund – A fund established to account for the financing, on a cost reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City.

Joint Venture – A business agreement in which the City and other parties agree to develop, for a finite time, a new entity and create new assets by contributing equity. They exercise control over the enterprise and consequently share revenues, expenses, and assets.

Major Program – The highest level element of the cost accounting hierarchy equivalent to a Capital Improvement Project (CIP) or a Grant Award contract capturing the costs of a specific CIP project, grant or other jobs/projects.

Modified Accrual Basis – A basis of accounting used by governmental funds where revenue is recognized in the period it is available and measurable, and expenditures are recognized at the time the liability is incurred.

Non-Capitalized Asset – An item of machinery or furniture having a unit cost of less than \$5,000.

Non-Recurring Revenue – Revenue sources that are not available on an ongoing basis.

Object Code – A Chart of Accounts element that describes tangible items purchased or a service obtained. Also referred to as a line item.

Objective – Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains funding for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Operating Funds – Resources derived from recurring revenue sources used to finance recurring operating expenditures and pay-as-you-go capital expenditures.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

Other Services – Object category that includes outside professional services, travel, rents, insurance, etc.

Per Capita – Applies to a unit of population or a person if a commodity/expense was divided equally.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – All employer costs related to compensating employees of the City of Mesa, including employee fringe benefit costs such as city portions of retirement, social security, health insurance, and industrial insurance.

Phase – A department-specific element representing the various steps of a program.

Post-Employment Benefits – Post-employment benefits are benefits that an employee receives at the start of retirement. This does not include pension benefits paid to the retired employee through the retirement system. Other post-employment benefits that a retired employee can receive are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

Primary Property Tax – Mesa does not have a primary property tax. A primary property tax is a limited tax levy used to fund general government operations based on the primary assessed valuation and primary tax rate. The total levy for primary taxes is restricted to a two percent annual increase, plus allowances for annexations, new construction, and population increases.

Primary Tax Rate – The rate per one hundred dollars of assessed value employed in the levy of primary taxes (ARS § 42-17051).

Program – An element that defines the breakdown of a Major Program based on budgeting or reporting requirements.

Proprietary Funds – Funds that focus on business-like activities, including the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

Property and Public Liability Self-Insurance Fund – Established to account for the cost of claims incurred by the City under a self-insurance program.

Proposition 400 (Regional Sales Tax) – Revenues received from a 2004 voter-approved 20-year extension of a half-cent transportation sales tax in Maricopa County that was first approved in 1985 to fund freeway construction.

Purchased Capital Outlay – The acquisition of any item of capital that is complete in and of itself when it is purchased.

Recurring Revenues – Revenue sources available on a constant basis to support operating and capital budgetary needs.

Replacement And Extension Reserve Fund (RER) – Pursuant to the provisions of the Bond Resolution of City of Mesa Utility System Revenue and Refunding Bonds, Replacement and Reserve Funds are required to be established. A sum equal to 2 percent of gross revenues, as determined on a modified accrual basis, must be deposited in the fund. The revenues deposited are available for replacement and extension expenses for programs contained within the Enterprise Fund.

Resources – Total amounts available for appropriation including estimated revenue, bond proceeds, fund transfers, and beginning balances.

Restricted Revenues – Are legally restricted to be used for a specific purpose as defined by federal, state or local governments.

Revenues – Amounts received from taxes and other sources.

Secondary Property Taxes – Ad valorem taxes or special property assessments that are used to pay the principal, interest, and redemption charges on bonded indebtedness or other lawful long-term obligations that are issued or incurred for a specific capital purpose by a municipality (ARS § 42-11001).

Secondary Tax Rate – The rate per one hundred dollars of assessed value employed in the levy of secondary property taxes. The assessed value derived from the full cash value (market value) is the basis for computing taxes for secondary property taxes and special districts.

State Shared Revenue – Revenues levied and collected by the state but shared with local governments each year as determined by state law. In Arizona, a portion of the state's sales, income, and vehicle license tax revenues are distributed on the basis of a city's relative population percentage.

Sub-Fund – A breakout of a fund. Not every fund will have a sub-fund.

Tax Levy – The total amount to be raised by property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into primary and secondary rates.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers – The authorized exchange of cash or other resources between funds.

Unit – A Chart of Accounts element that functions as both a budget/expense center and an organizational level element.

Unrestricted Fund Balance – That portion of fund balance that is not reserved, designated or restricted for any specific purpose.

User Fees – An amount charged for a public service or use of a public facility paid by the individual or organization benefiting from the service.

Worker's Compensation Self-Insurance Fund – Established to account for the costs of maintaining a self-insurance program for industrial insurance at the City.





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CITY OF MESA, ARIZONA

CITY HALL



 CITY HALL

OFFICE OF MANAGEMENT & BUDGET

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