

CITY OF MESA, ARIZONA



# EXECUTIVE BUDGET PLAN

FISCAL YEAR 2025-2026





# Executive Budget Plan



## City of Mesa, Arizona for the Fiscal Year 2025/26

Mayor

**Mark Freeman**

Councilmember

**Rich Adams**

District 1

Councilmember

**Julie Spilsbury**

District 2

Councilmember

**Francisco Heredia**

District 3

Councilmember

**Jenn Duff**

District 4

Councilmember

**Alicia Goforth**

District 5

Vice Mayor

**Scott Somers**

District 6

City Manager

**Scott J. Butler**







# 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 2025/26 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 2025/26 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.

### Acronyms & Glossary of Terms

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





# Executive Budget Plan



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## Letter from the City Manager

July 1, 2025

Honorable Mayor, Council Members, and the Mesa Community:

The City of Mesa (City) is continuing its commitment to provide quality services to residents while being fiscally responsible. With the growth the City has sustained over the past five years and the economic challenges ahead, it has placed a priority and focus on core services to provide quality essential City services through strategic financial planning and management. The key to success will be achieved through balancing cost containment methods with efficient use of resources, all while maintaining the City's growth.

As the City addresses these challenges, the City is committed to enhancing its core services through investing in various projects throughout the City. For FY 2025/26, the City will begin construction on two new fire stations which will be located by Hawes Crossing and the Lehi neighborhood. Additionally, the City will open a new public safety facility which includes a new police substation and fire station. This is the first police substation since 2005. Other enhancements going into operation for FY 2025/26 include an expansion of service of the transport program with new ambulances and positions; the Eastmark Great Park Phase V expansion which includes new pickleball courts, volleyball courts, pathways, an RC car track, and many other amenities; and the opening of the Gateway Library which is the first full service library since 1995.

The City remains focused on attracting and retaining high-quality employees to support and maintain excellent service delivery for long-term stability and growth. The FY 2025/26 Adopted Budget includes a 7-12% salary adjustment and 5% step increase for all eligible sworn employees covered under a Memorandum of Understanding (MOU). For all other eligible employees, the budget includes a 4% step increase and a citywide benchmark adjustment which varied by job classification based on market comparisons.

While Mesa continues to grow, the City is facing financial headwinds in the years ahead, making strategic financial planning essential to support continued growth and maintain core services. The revenues have seen a decline by the state imposed implementation of the flat state income tax and the elimination of the residential rental tax. The expenses are also facing inflationary pressures on commodities, fleet and building maintenance and repairs, software and licensing increases, and salary competitiveness. As the City faces these pressures, departments were asked for the second year to reduce 2% of their base budgets for FY 2025/26 by identifying budget savings through operational efficiencies to work towards achieving a structurally balanced budget in the outer years.

The FY 2025/26 Adopted Budget reflects the strategic priorities set by the City Council, supports the City's core services, and incorporates input received from City Council members. Key areas include:

- **Public Safety Staffing:** Mesa Fire & Medical will host one firefighter recruit academy with up to 35 recruits. The Police Department will recruit for three academies of approximately 110 recruits in total. Additional positions were added in preparation for the newly created Mesa Public Safety Support Department that will be the central body for both Mesa Fire and Medical and Police for



all inbound 911 calls, created for greater operational efficiencies. Additionally, a Police Sergeant and a Management Assistant II were added to the Real Time Crime Center so it can provide 24 hour coverage.

- **Utilities:** Securing the City's future water portfolio is of the up most importance to the City. As the major capital projects are underway such as the Central Mesa Reuse Pipe Line and the Signal Butte Water Plant expansion, the City along with others across the state are investing in a feasibility study of the Bartlett Lake Dam to secure future water credits. For support and safety of the utility, the FY 2025/26 Adopted Budget includes 5 additional utility locators to keep up with the growth and demand of the City.
- **Community Assistance:** The City is continuing to support residents for programs previously funded by the American Rescue Plan Act. The City is in constructing Sunaire which will support seniors, families, and survivors of domestic violence who are experiencing homelessness. The City is also extending behavioral health services that support community crisis services and one additional year of heat relief support for individuals seeking refuge from the summer heat.

The City is committed to providing high-quality public services while ensuring long-term financial stability. The FY 2025/26 Executive Budget Plan presents a strategic framework to maintain fiscal responsibility and strengthen its core service delivery in key areas. Despite challenges, the City continues to thrive, aiming to enhance its reputation as a top destination to live, work and play.

Sincerely,

A handwritten signature in black ink that reads "Scott Butler".

**Scott J. Butler**  
City Manager

July 1, 2025

Dear Residents,

Mesa is a City on the rise- growing responsibly, investing wisely, and staying focused on what matters most to our residents. The Fiscal Year 2025/2026 budget reflects our shared vision to *Elevate Mesa* through strategic investments in public safety, infrastructure, and overall quality of life.

This year's \$2.79 billion operating budget ensures that as our City grows, we continue delivering the essential services and facilities our community expects and deserves. Public safety remains our highest priority, with significant funding dedicated to two new fire stations, the construction of a Northeast Public Safety Facility, and the expansion of our Real Time Crime Center to 24-hour operations. These investments will strengthen emergency response and enhance safety across our neighborhoods.

We are also building for Mesa's future. Key infrastructure projects, such as the continued development of the Central Mesa Reuse Pipeline, will help secure our long-term water supply and support sustainable growth. New and improved parks, libraries, and the development of a Southeast Mesa Service Center will increase residents' access to services throughout our city.

I'm proud to share that WalletHub recently recognized Mesa as the Best-Run City in Arizona and ranked #26 nationally. This achievement reflects our commitment to strong fiscal stewardship and to delivering high-quality services through efficient, forward-thinking leadership.

This budget upholds that legacy. We maintain our current secondary property tax rate while making smart, long-term investments that serve our taxpayers and prepare our City for the opportunities ahead.

I'm honored to serve as your Mayor, and I'm proud of the progress we've made together. As we look to the future, I remain committed to working every day to *Elevate Mesa*- a City of value, opportunity, and unmatched quality of life for generations to come.

Sincerely,



**Mayor Mark A. Freeman**  
City of Mesa



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mesa  
Arizona**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrell*

**Executive Director**



CITY OF MESA, ARIZONA



# CITY LEADERSHIP & DEMOGRAPHICS



CITY LEADERSHIP  
& DEMOGRAPHICS

BUDGET & FINANCIAL  
SUMMARIES

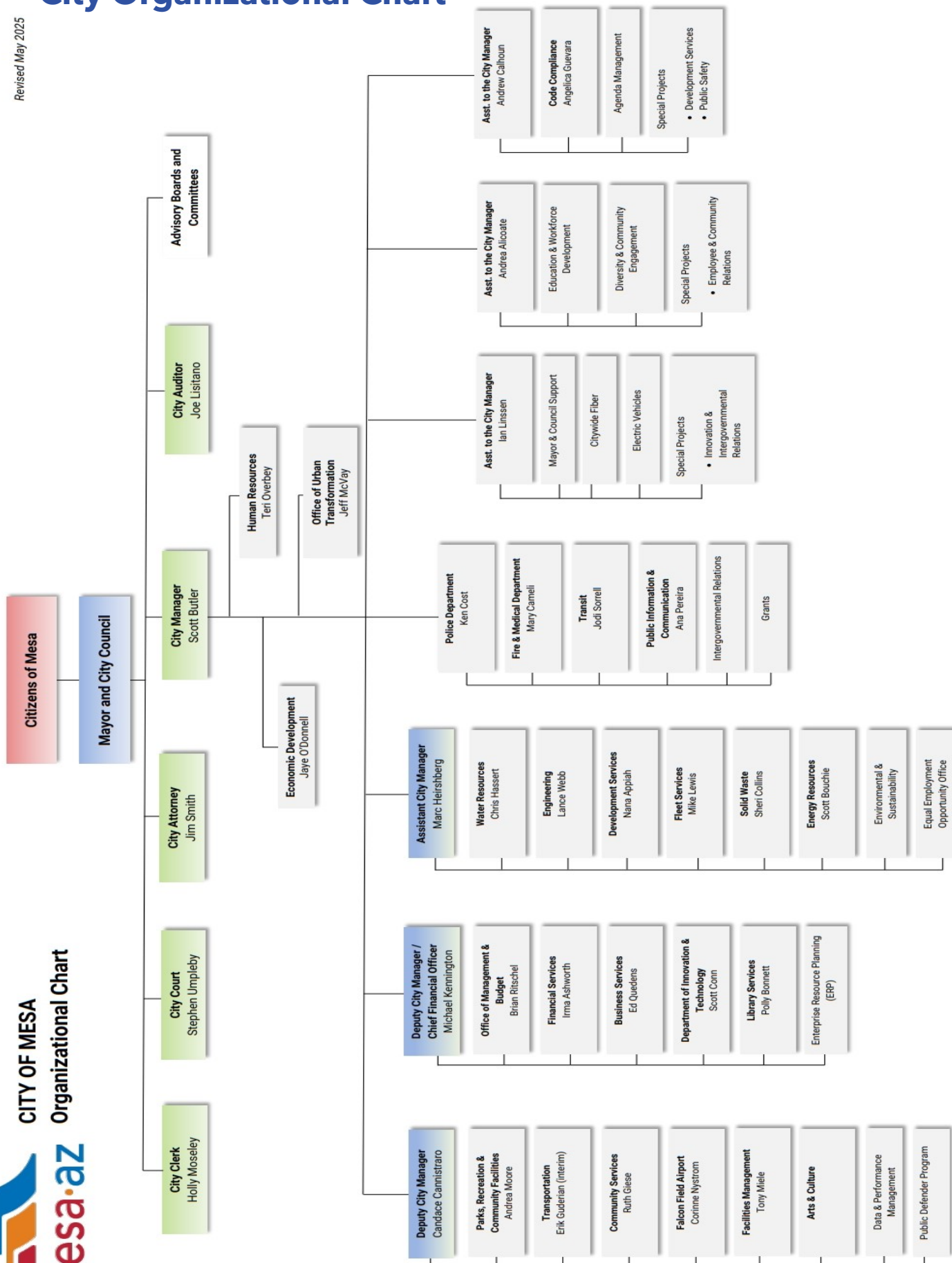
PROJECTS & CAPITAL  
BUDGET

DEPARTMENT  
OPERATIONAL PLANS

FINANCIAL  
SCHEDULES



# City Organizational Chart



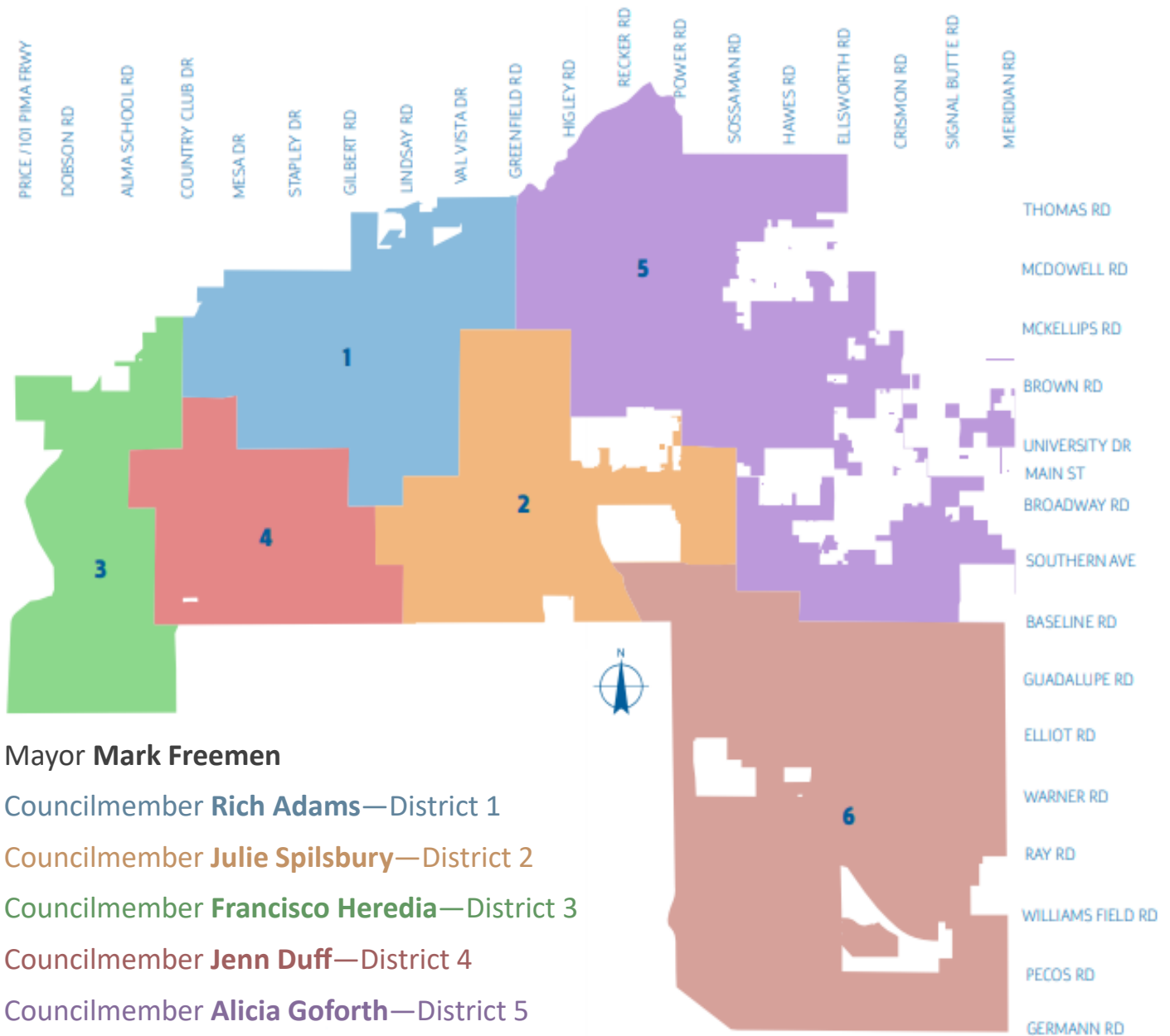


# City Governance and Map



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 citizens. City Council meetings are held on Mondays in the Council Chambers on 20 E. Main St. in Downtown Mesa.

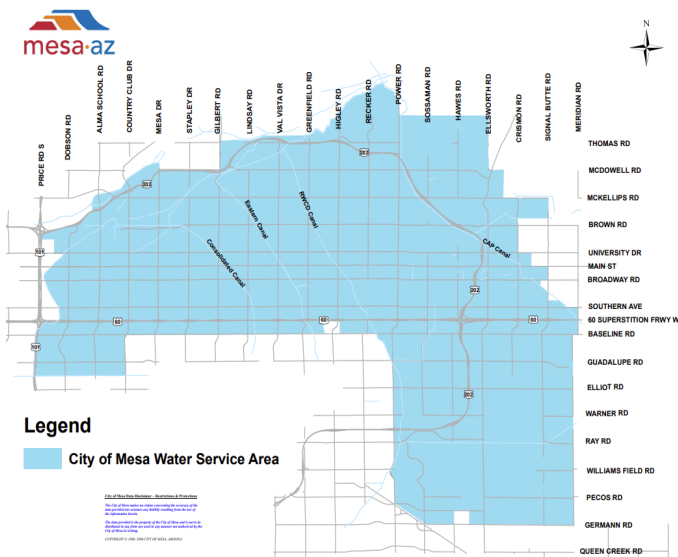




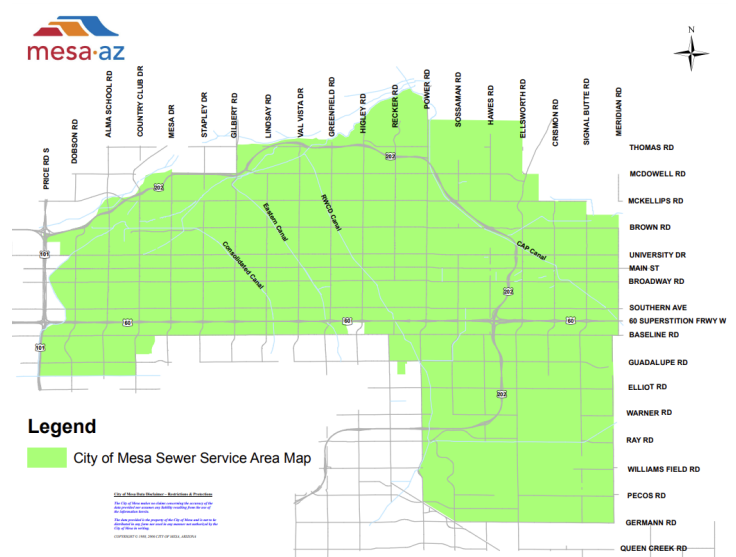
# Utility Service Areas



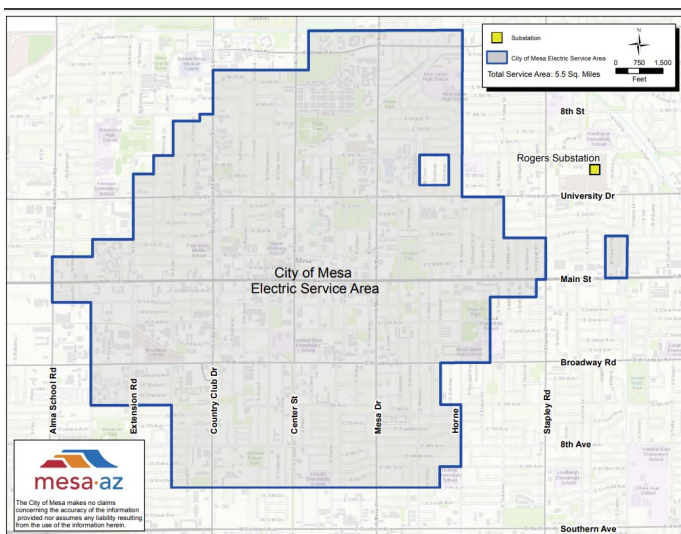
## Water Service Area



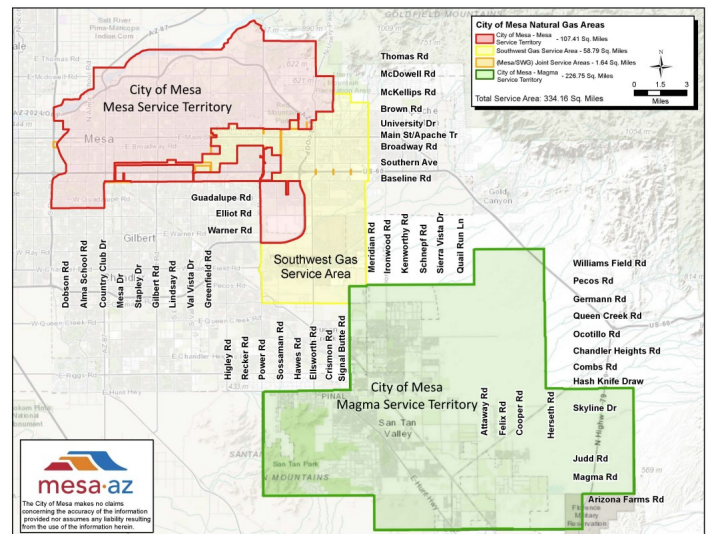
## Sewer Service Area



## Electric Service Area



## Gas Service Area





## Mayor of the City of Mesa



### Mayor Mark Freeman

**Term:** January 2024 –2029

**Phone:** (480) 644-2388

**email:** [mayor@mesaaz.gov](mailto:mayor@mesaaz.gov)



Elected in 2024, Mark Freeman is the 41st mayor of Mesa, Arizona. A lifelong resident, he exemplifies the values of family, hard work, and community. Freeman previously represented District 1 on the Mesa City Council from 2017 to 2024 and served as Vice Mayor from 2019 to 2021.

As Mayor, Freeman focuses on public safety, economic growth, and preserving Mesa's rich heritage while planning for a sustainable and prosperous future. He pledges to ensure every dollar is spent wisely, transparently, and in ways that truly benefit Mesa.

Freeman's connection to Mesa runs deep--his ancestors were some of Mesa's first families. In fact, he is still actively farming today.

Freeman retired as a Captain Paramedic after dedicating 31 years to the Mesa Fire and Medical Department. His passion for community service extends to leadership roles in local organizations.

His leadership encompasses committees addressing public safety, water resource management, and municipal issues at the state and local levels.

As Mayor, he is committed to improving the quality of life for all residents and ensuring Mesa continues to thrive as a vibrant and strong community.



# Mesa City Council



## District 1: Councilmember Rich Adams

Term: 2025—2029

Phone: (480) 644-4002

Email: [District1@MesaAZ.gov](mailto:District1@MesaAZ.gov)

### COUNCIL COMMITTEES:

Economic Development— Chair

Public Safety

Sustainability & Transportation



## District 2: Councilmember Julie Spilsbury

Term: 2025—2029

Phone: (480) 644-3772

Email: [District2@MesaAZ.gov](mailto:District2@MesaAZ.gov)

### COUNCIL COMMITTEES:

Community & Cultural Development— Chair

Public Safety



## District 3: Councilmember Francisco Heredia

Term: 2025—2029

Phone: (480) 644-3003

Email: [District3@MesaAZ.gov](mailto:District3@MesaAZ.gov)

### COUNCIL COMMITTEES:

Audit, Finance & Enterprise

Economic Development



# Mesa City Council



## District 4: Councilmember Jenn Duff



Term: 2023—2027

Phone: (480) 644-3004

Email: [District4@MesaAZ.gov](mailto:District4@MesaAZ.gov)

### COUNCIL COMMITTEES:

Sustainability & Transportation—Chair

Community & Cultural Development

City Benefits Advisory

## District 5: Councilmember Alicia Goforth



Term: 2023—2027

Phone: (480) 644-3771

Email: [District5@MesaAZ.gov](mailto:District5@MesaAZ.gov)

### COUNCIL COMMITTEES:

Audit, Finance & Enterprise- Chair

Economic Development

Sustainability & Transportation

## District 6: Councilmember Scott Somers



Term: 2023—2027

Phone: (480) 644-4003

Email: [District6@MesaAZ.gov](mailto:District6@MesaAZ.gov)

### COUNCIL COMMITTEES:

Public Safety— Chair

Audit, Finance & Enterprise

Community & Cultural Development

City Benefits Advisory



# 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. Last year, the City Council 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](#).



## 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.



## 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.



## 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.



## 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.



## 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.



## 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.

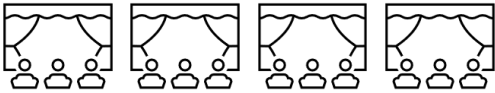


# Mesa Fast Facts

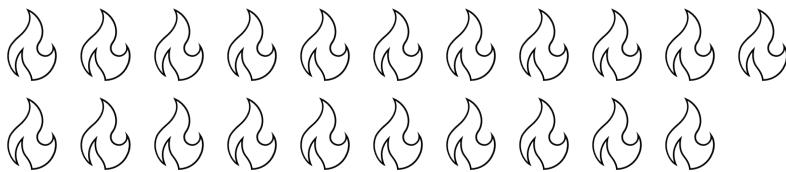


## Facilities

### 4 Theaters



### 4 Libraries



### 21 Fire Stations

### 4 Police Stations



### 9 Aquatic Centers



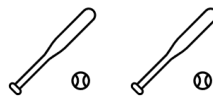
1

Public  
Safety  
Facility

### 3 Water Treatment Plants



### 2 Spring Training Stadiums



### 5 Recreation Centers



## Tourism

\$748.6M

Direct visitor  
spending

5,647

Jobs supported by  
visitors

4.4M

Total Visitors in  
Mesa

\*Data from Visit Mesa Annual Report FY23/24

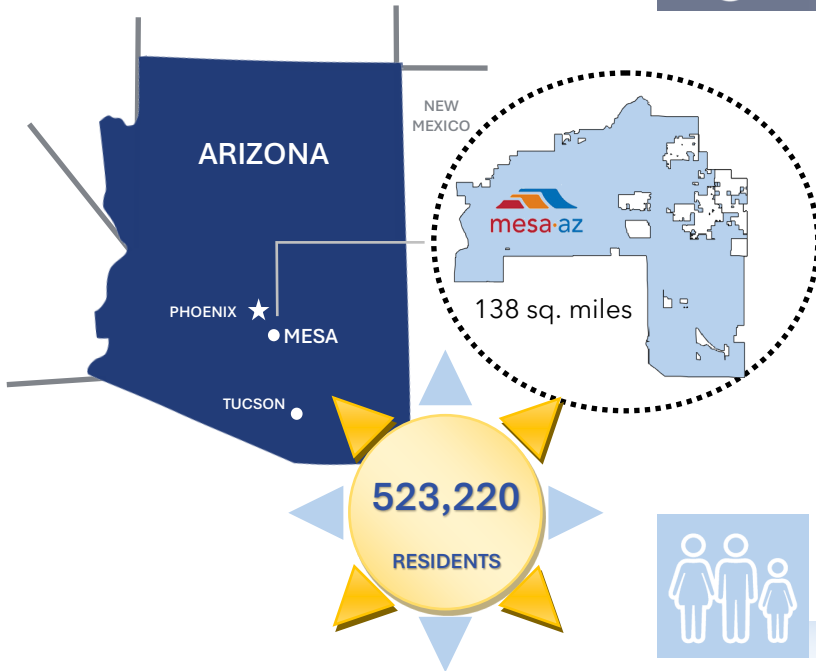


# Mesa at a Glance



Average Temperature

**86°**



Median Household Income

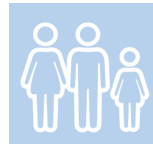
**\$83,458**



10 Year Population Growth

**12%**

\*from 2015 to 2025



Median Age

**38 years**

## Education

(Highest level attained)



High school graduate  
(includes equivalency)

**20.4%**

Associate's degree

**10.3%**

Bachelor's degree  
or higher

**33.7%**

## Housing



Median Home Value

**\$444,821**

**203,352**

households



# Data Transparency



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.

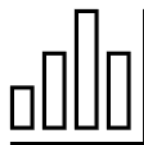
4

Automate the publishing and updating of data.

## Visit [Data.MesaAZ.Gov](https://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 expenses.



### Datasets

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

### Performance Dashboards

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

### 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.

## 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*

## 1880s-1930s: 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 co-operation among citizens, schools, civic groups, and local governments.



*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 6,600\* 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.



# Downtown Transformation

## Neon Garden

The Neon Garden, which opened May 2025, is a vibrant pocket park in Downtown Mesa featuring six restored neon signs from iconic Main Street businesses of the 1940s to 1970s, including Bill Johnson's Big Apple, Watson's Flowers, Dairy Queen, Smiley Ford, Frontier Motel, and a replica of the Diving Lady. The project celebrates Mesa's mid-century design and community heritage. In recognition of its historical and cultural significance, it was honored with the 2025 Governor's Heritage Preservation Award.



## The Grid/GLO Mesa

Originally launched as The Grid and recently rebranded as GLO Mesa, this development is one of Downtown Mesa's major mixed-use projects with direct access to the light rail. Now advancing as a three-phase urban development, GLO Mesa features a 76-unit residential building and 9,000 square feet of retail in phase one, with Crust Simply Italian set to open in October 2025. The project is bringing residential, dining, and office space together to energize Downtown Mesa.





# Downtown Transformation

## New Businesses

The uniquely local downtown entertainment and foodie scene continues to grow with the addition of multiple new businesses, including Umpqua Bank, Main Burgers, Against the Grain, East Valley Paranormal HQ, Pedal Haus, Wild Horse Espresso Co., Bread & Honey House, Burritoholics, Cirino's Pizza, Lonestar Music & Coffee, Rosetta Room, among others.



## Forge Towers

Formerly known as Courtyard Towers, Forge Towers had its grand opening April 23, 2025. Forge Towers is a comprehensive renovation of a 13-story, former independent/assisted/nursing senior living facility into market-rate apartments. Forge Towers has approximately 170 units and many resident amenities to include a gym, podcast room, private zoom rooms, community room, maker's room and more. The renovations include one of the largest murals in Arizona on the east elevation facing Robson.





# BUDGET & FINANCIAL SUMMARIES





# Budget & Financial Summaries



TOTAL  
CITY BUDGET \$2.79B

Top 5

General  
Governmental  
Resources

Sales & Use Tax	\$222.2M
Utility Fund Contribution	\$147.1M
Urban Revenue Sharing	\$101.9M
State Shared Sales Tax	\$78.5M
Use of Reserve Balance	\$51.4M

See more details on page 42

## GENERAL OBLIGATION BONDS

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

\$196.8M



## SECONDARY PROPERTY TAX

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

\$44.3M

Read more about Bonds on page 74 and Secondary Property Tax on page 75

Total City Budget

Expenditure Categories

See more details on page 59

Personal (FTE) Services	\$710.8M
Capital Improvement Program	\$542.8M
Other Services	\$395.5M

### 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 2025/26 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 2025/26 Budget

This section provides a broad overview of the funds, resources, and expenditures that comprise the Fiscal Year (FY) 2025/26 Adopted Budget. Special attention is given to General Governmental Funds, as these funds support many of the core services 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 (OMB) 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 2025/26 Highlights/Summaries

Specific areas of emphasis in the FY 2025/26 Adopted Budget are:

- **Public Safety:**
  - **Academies/Personnel:** The budget includes three academies for 110 police recruits. For Fire and Medical, one academy of 35 recruits. The Police Department added two new positions for the Real Time Crime Center, including one sworn Sergeant and one Management Assistant II, so it can provide 24-hour coverage.
  - **Facilities:** The Northeast Public Safety Facility, which will open in the Summer of 2025, will house Fire Station 222 and a new Police substation, the first added since 2005. Mesa Fire and Medical Department will start construction on two new fire stations, Lehi (Station 223) and Hawes Crossing (Station 224).
  - **Emergency Transport Services expansion:** Added 59 positions and 7 ambulances for the full build out of the Emergency Transport program in Fire and Medical.
- **Personnel:** One third 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 2025/26 Adopted Budget includes a 5% step increase for all eligible sworn employees covered under a Memorandum of Understanding (MOU) and an up to 4% step increase for all other eligible employees.
  - **Benchmarks** – To attract and retain quality employees, the City implemented a 7%-12% salary adjustment for all eligible sworn employees covered under a MOU and a citywide benchmark adjustment for all other eligible employees which varied by job classification based on market comparisons.
  - **Pension Liability** – The FY 2025/26 Adopted Budget includes additional contributions to the Public Safety Personnel Retirement System to decrease the unfunded liability and smooth out future increases.

## Budget & Financial Summaries

- **Quality of Life:** The City will complete and open the Gateway Library, which is the first full-service library since 1995, as well as the Eastmark Great Park Phase V, which includes tennis and pickleball courts, basketball and volleyball courts, playground equipment and pathways.
- **Continuation of Programs:** Initially funded by the American Rescue Plan Act (ARPA), General Fund capacity is included to continue Behavioral Health Services, Mesa Business Builder @ the Studios, and Cyber Security efforts.
- **Homelessness Assistance and Heat Relief:** Funding is included to shift operations for the off the streets programming to the new Sunaire site which will assist seniors, families, and survivors of domestic violence who are experiencing homelessness. One-time funding is included to provide safe, clean respite and cooling from the summer heat.
- **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 Gateway Library, Countryside Dog Park Expansion, the Police Department Headquarters, Citywide Fiber Phase II, the Southeast Valley Expansion Site (TOPAZ), Falcon Field Eastside Dual Taxi Lanes, and several major street improvements including Sossaman Road (Ray Road to Warner Road), Southern Avenue Arterial Reconstruction (Gilbert Road to Val Vista Drive), and Greenfield Road (Southern Avenue to Main Street). Projects starting in FY 2025/26 include the Mesa Arts Center Arroyo, Signal Butte Park Phase II, Sirrine House, Fire Stations 223, 224, and 205, a book locker at Gene Autry Park, transportation projects such as Broadway Road, Val Vista Drive (US 60 to Pueblo Avenue), and Ray Road Connection to Ellsworth Road. Some utility projects currently underway are the Central Mesa Reuse Pipeline, Signal Butte Water Treatment Plant Phase II, water transmission main rehabilitation improvements, new groundwater wells, and Smart Metering Phase II. Projects beginning in FY 2025/26 include gas quarter sections, new services such as Edge on Main, additional groundwater wells, water transmission main rehabilitation (Ray Road to Galveston Street), and improvements at the Southeast Water Reclamation Plant. The FY 2025/26 Adopted Budget includes a Capital Improvement Program of \$542.85 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.

### City of Mesa Budget Cycle



*\*Operational planning is embedded throughout the budgeting process and continues throughout the year.*

**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 whether the department's goals and objectives were achieved. The plans are presented in the Department Operational Plans section of this document.

**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

## Budget & Financial Summaries

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 ongoing 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* – In addition to comment cards throughout the budget process, City Council publishes notice for 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 Work Plan 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.

### Final Budget

On June 2nd, 2025, the City Council passed and adopted the City of Mesa budget for the fiscal year ending June 30, 2026, 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 2025/26 Adopted Expenditure Budget by Fund.

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

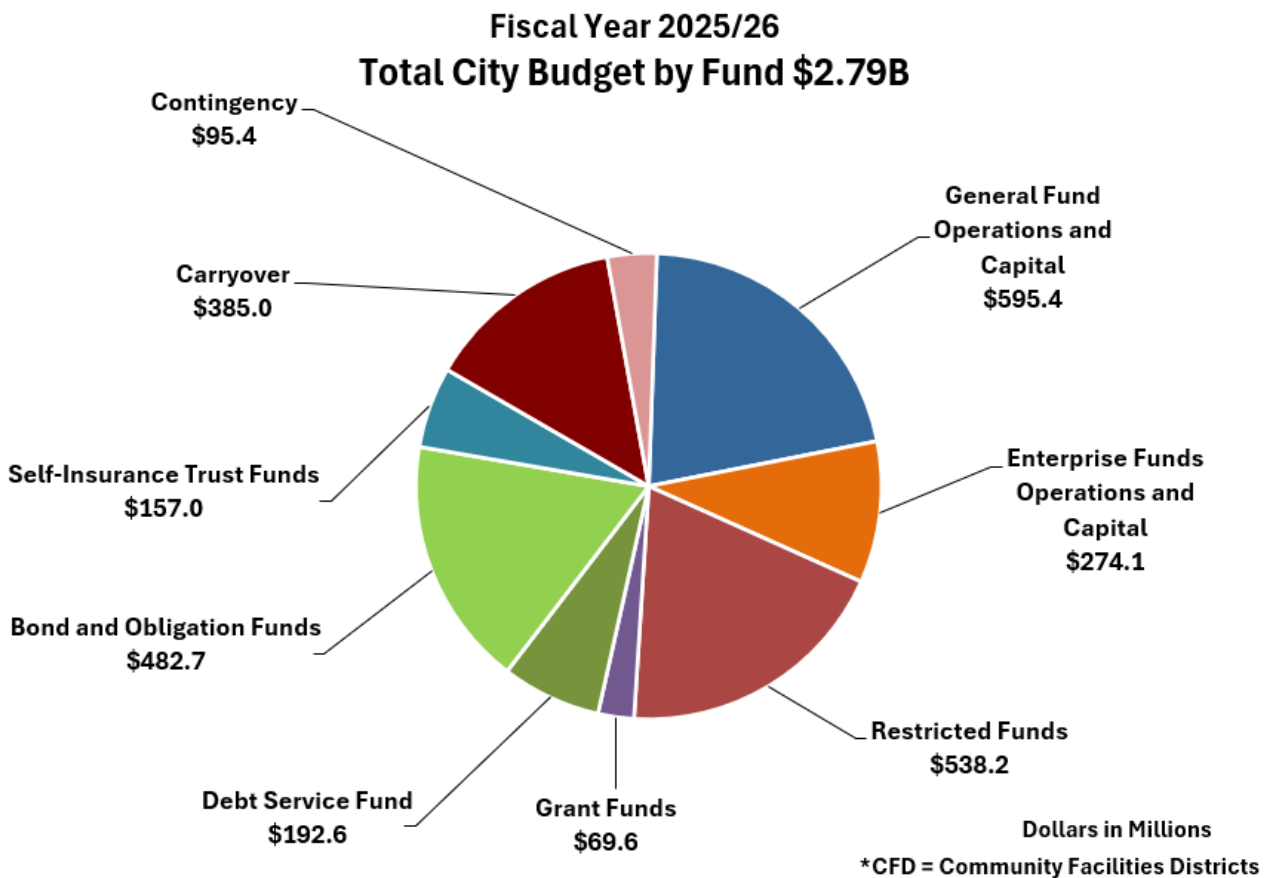
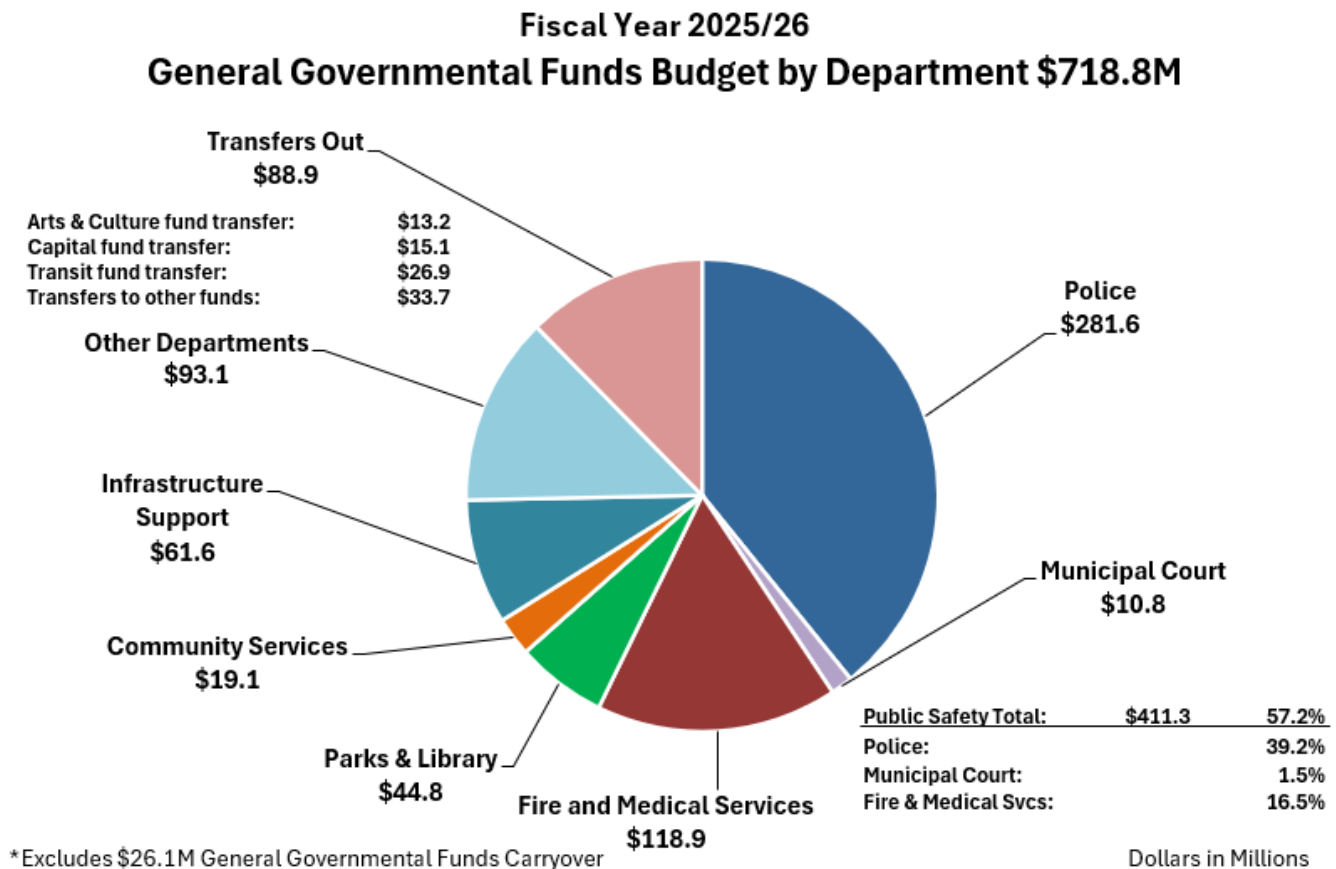


Figure 2: Total City Budget by Fund

## 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. **Figure 3** shows the General Governmental Funds Budget by Department. 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 principles for the General Governmental Funds when developing the budget. These principles 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

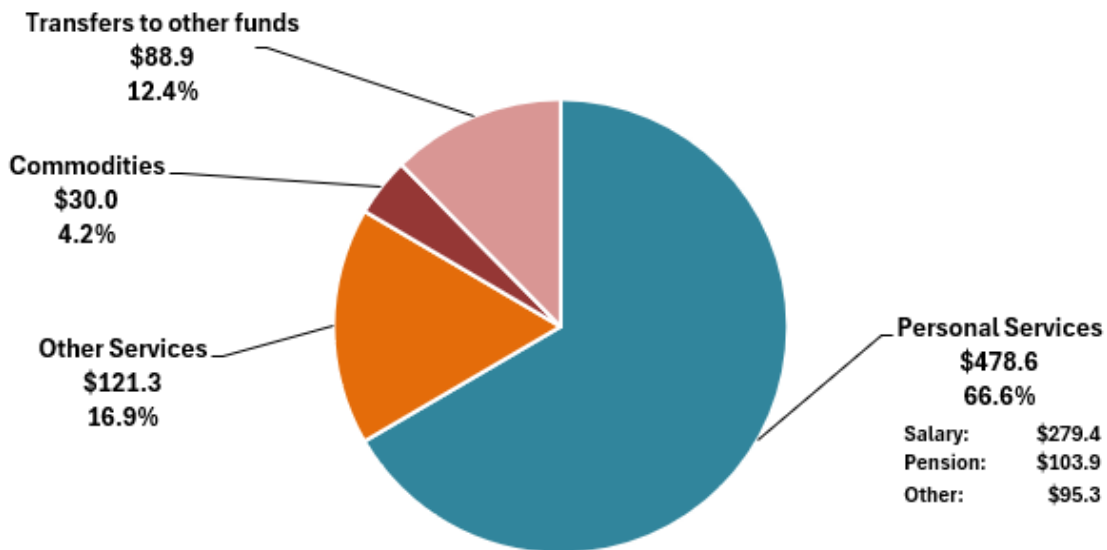


**Figure 3: Total General Governmental Funds by Department**

## Budget & Financial Summaries

**Figure 3** shows the breakdown of budgeted expenditures by department in the General Governmental Fund. In the FY 2025/26 Adopted Budget, 57.2% 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 6.2% of General Governmental expenditures and Community Services accounts for 2.7% 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.

### Fiscal Year 2025/26 General Governmental Funds Budget by Expenditure Category \$718.8M



\*Excludes \$26.1M General Governmental Funds Carryover

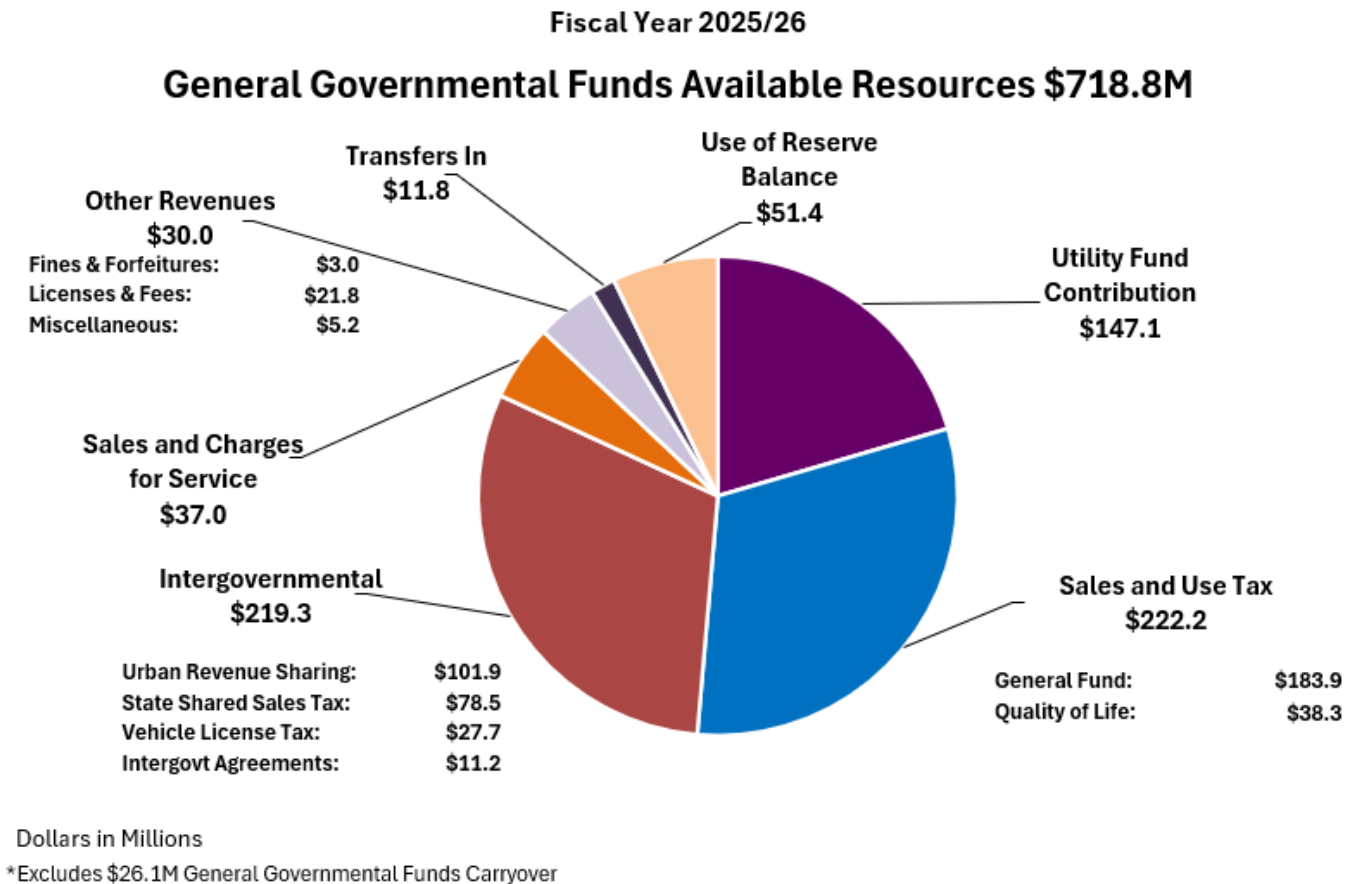
Dollars in Millions

**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 2025/26, 66.6% 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 9.7% compared to FY 24/25 due to additional positions, a 4% step increase, and a 7%-12% salary adjustment applied to all eligible sworn employees covered under a MOU, 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 by \$21.5 million (21.5%) compared to the FY 24/25 budget due to the inflationary impact of vehicle maintenance and fuel costs, and a larger allocation of lifecycle for city

## Budget & Financial Summaries

facilities maintenance. Commodities for the General Governmental Funds increased by \$7.7 million (34.5%) from FY 24/25 due to replacements of Police radios. Transfers to other funds decreased by 22.8% from the prior year due to a decrease in the Capital General Fund transfer as projects in the prior year were completed.

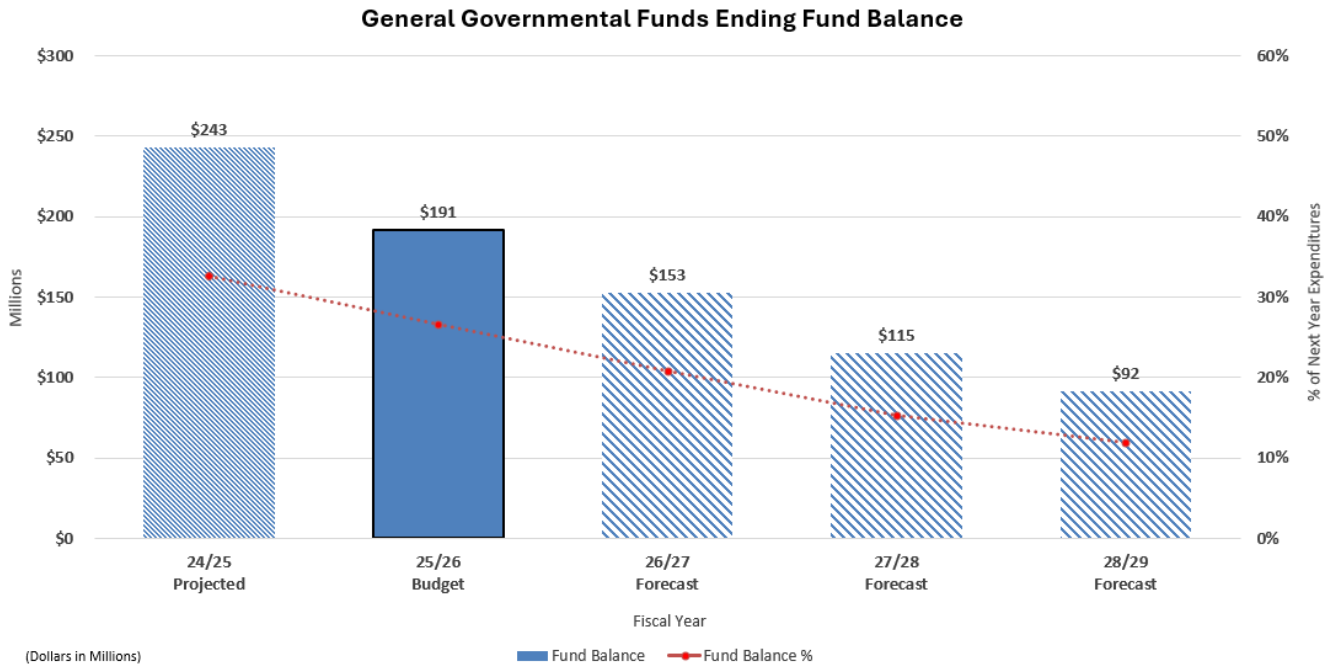


**Figure 5: General Governmental Funds Available Resources**

**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. The City is expecting a slight decrease in FY 2025/26 due to economic uncertainty. Retail sales tax is expected to be lower due to a projected slowdown and intergovernmental revenue has decreased due to the implementation of the state flat income tax in FY 2024/25.

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 operating revenues for public safety purposes and up to an additional 5% for general use.

## 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 principles 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 a combination of declining revenues and increasing expenditures. The state's implementation of the flat income tax and the elimination of the residential rental tax cause a steep decrease in overall revenues. Expenditures continue to increase with inflation and pressures for personal services and capital and lifecycle items.

### Utility Fund

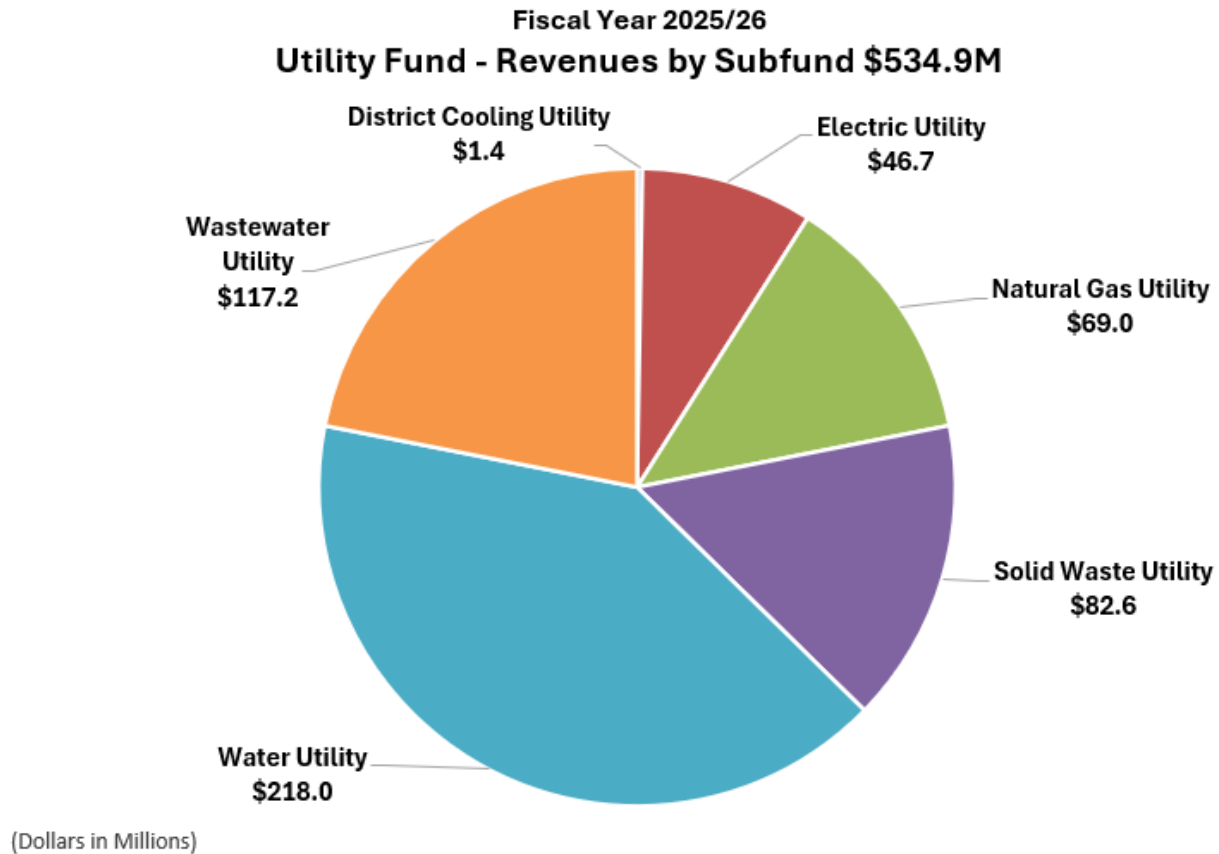
The Utility Fund is a government owned and operated enterprise fund that sells goods and services to the general public. In principle, an enterprise fund operates like a business, with resources for a certain service that cover the costs associated with providing that service. In Mesa, the Utility Fund 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
- Equity between residential and non-residential rates

## Budget & Financial Summaries

These principles can conflict with one another depending on many external factors and must be weighed carefully when making decisions about the fund.

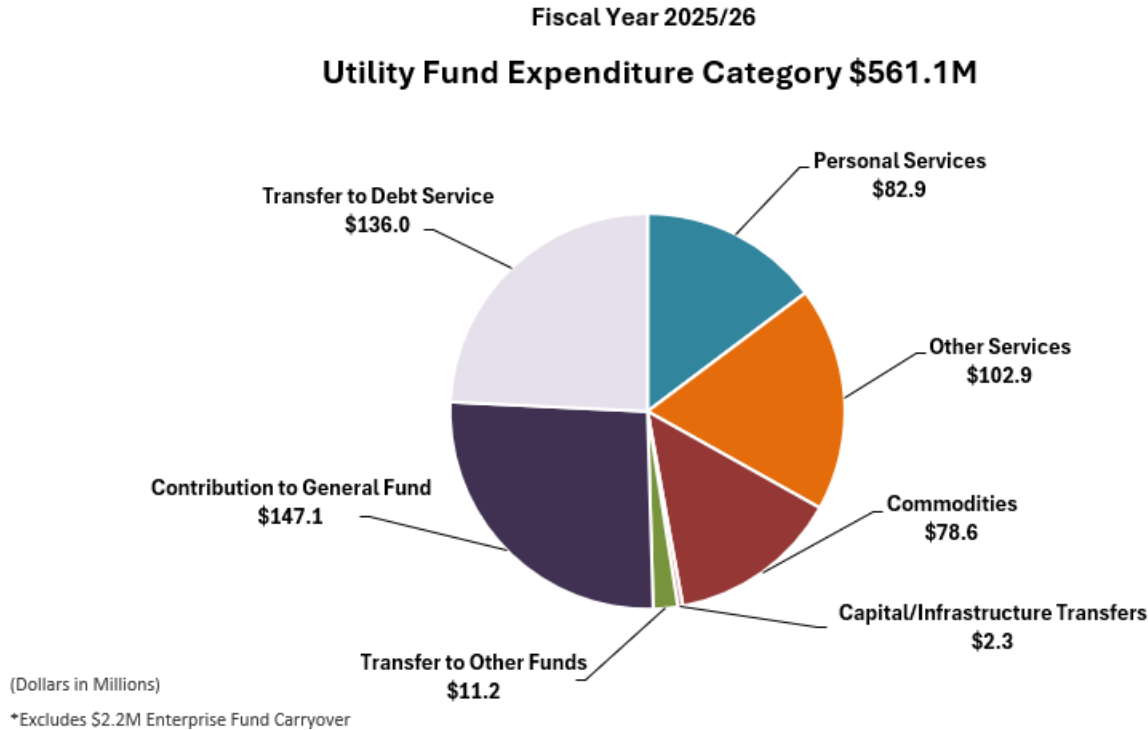


**Figure 7: Utility Fund - Revenues by Utility**

**Figure 7** shows the breakdown of revenues by utility for the FY 2025/26 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 2025/26 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 of purchasing 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**

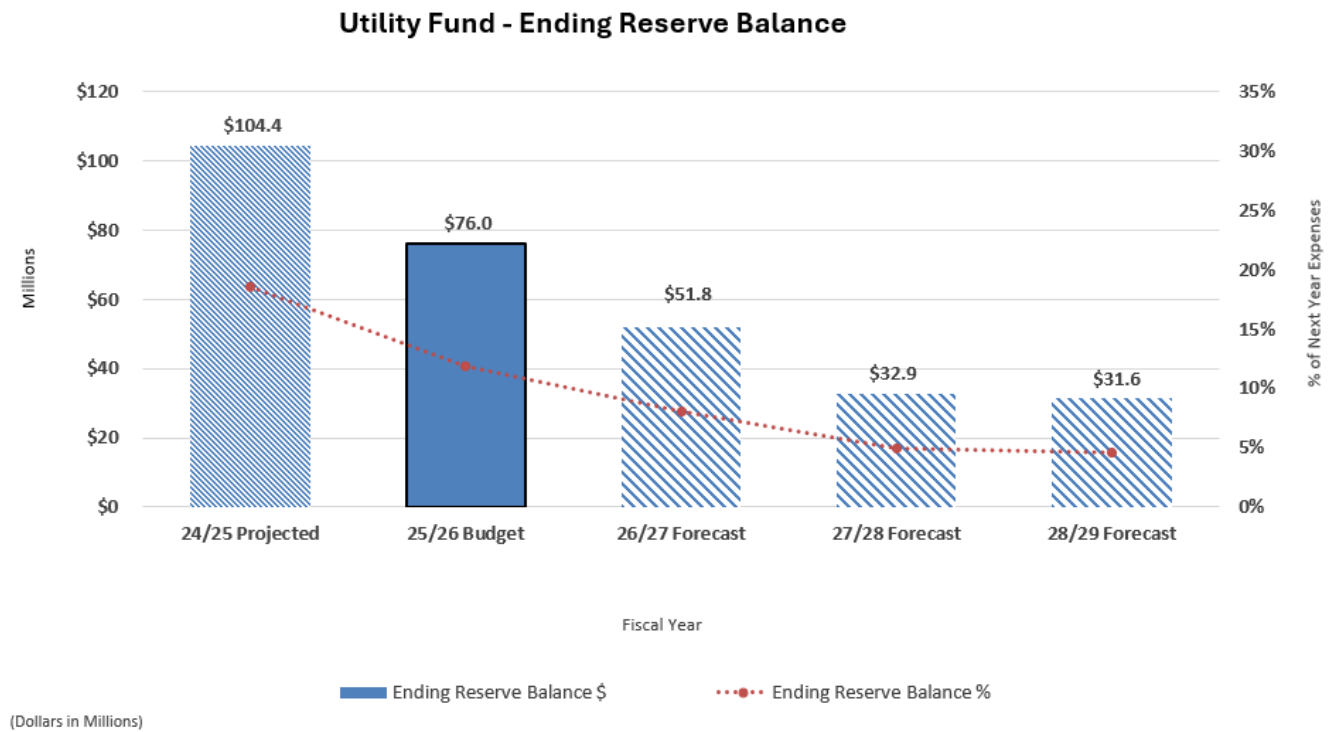
Maintaining and improving utility capital and infrastructure is essential to providing high-quality, reliable service to Mesa residents and businesses. Mesa continuously invests in capital and infrastructure to support these utility services such as the Signal Butte Water Treatment Plant expansion and the Mesa Central Reuse Pipeline projects. 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 operating revenues for public safety purposes and up to an additional 5% for general use. In FY 2025/26, this contribution totals \$147.1 million, 8.9% higher than FY 2024/25.

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.

## Budget & Financial Summaries



**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, then begins to rebound in FY 2029/30.

### 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 street construction, street operations, street maintenance, and street capital equipment needs. 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. For the FY 2025/26 Adopted Budget, revenues are budgeted \$3.0 million higher at \$103.1 million compared to the prior year’s budget.

## Budget & Financial Summaries

Expenditures in the Transportation-Related Restricted Funds include both ongoing street maintenance and one-time street improvements. In the FY 2025/26 Adopted Budget, the City allocated \$125.7 million in capital and operating expenditures for the Transportation-Related Restricted Funds, a \$29.1 million decrease compared to the prior fiscal year due to some projects closing out. The City has a projected beginning reserve balance of \$116.6 million in FY 2025/26.

### *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 2025/26 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. 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 services 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 2025/26 Adopted Budget includes \$3.3 million in operating and carryover costs and \$1.8 million in capital costs which include an increase in pavement reconstruction, the design of Taxi Lanes J and I, and building and property improvements. The projected year-end fund balance for FY 2025/26 for the Falcon Field Airport Fund is approximately \$0.7 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 \$19.0 million in revenue in FY 2025/26. The fee funds the City's environmental activities such as air quality, storm water quality, hazardous waste management, and asbestos management. Budgeted ongoing operational and capital expenditures are \$27.0 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 Mesa's economic growth, prosperity, and innovative spirit forward in the global marketplace with projects such as Arizona State University's expansion, CO+HOOTS, The Studios at the Mesa City Center, and the member contribution toward the Mesa Gateway Airport.

### *Arts and Culture Fund*

The Arts and Culture Department manages the Mesa Arts Center, the idea 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

## Budget & Financial Summaries

is subsidized by the General Fund. Beginning in FY 2025/26 the General Fund contribution is set equal to the actual expenditures for select personnel, projects, and indirect charges. The contribution is reviewed 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. Similar to the prior year, the General Fund contribution in the FY 2025/26 Adopted Budget is approximately \$26.9 million 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, the Mesa Amphitheatre, 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 2025/26 Adopted Budget is approximately \$2.7 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 impact fees on new developments for Public Safety. 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 2025/26 Adopted Budget, the City budgeted \$2.1 million in impact fee revenue through Police.

### *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.

#### *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 2024/25,

## Budget & Financial Summaries

expenditures are projected at \$133.0 million, \$16.3 million or 14.0% higher than FY 2023/24 actuals. Most of the increase is due to medical and prescription claims which have increased by \$14.6 million (14.0%) compared to FY 2023/24. The FY 2025/26 Adopted Budget includes \$123.2 million in claims to reflect an estimated 3.6% increase from FY 2024/25 projections.

FY 2025/26 contributions into the fund for medical and dental are estimated at \$131.3 million, consisting of \$106.4 million from the City and \$24.9 million from employees and retirees. While the City is always looking for 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 2025/26.

The total EBT budget for FY 2025/26 is \$138.0 million with revenues budgeted at \$132.0 million. The end fund balance goal is 30%, meaning that the end fund balance can cover 30% of the next year's expenditures. Due to the significant increases in medical and prescription claims, FY 25/26 is forecasted to be at 21.3%.

### Workers' Compensation Fund

The Workers' Compensation Fund is used to fund claims and insurance premiums related to employee work-related injuries. FY 2024/25 projected expenditures are \$6.7 million, including \$5.0 million in claims and insurance premiums. Total budgeted expenditures for FY 2025/26 are \$7.1 million, including \$5.3 million in claims and insurance premiums. Revenues into the fund comprise of contributions from other funds based on each fund's positions and job classifications, with higher risk classifications (like Police Officers and Firefighters) contributing more into the fund. The total budgeted revenues for FY 2025/26 are \$6.3 million. The City's Workers' Compensation fund balance policy is to plan enough revenue to cover the estimated total annual cost estimate for the following year. Because the projected expenditures in FY 24/25 are low, the fund balance is much greater than necessary to cover FY 25/26 expenditures, thus the city contribution for FY 25/26 is lower than the projected expenditures.

### 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 2024/25 are \$9.6 million, and the budgeted expenditures in FY 2025/26 are \$11.1 million. The fund balance policy for the PPL fund is to maintain a minimum fund balance of \$12.0 million to cover large claim payouts beyond the typical.

### 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 2025/26 Adopted Budget, the City is anticipating \$113.1 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 to support potential programs, training, new employees, and the purchase of equipment that the City may not be able to fund otherwise.

## Budget & Financial Summaries

### *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 2025/26 ending fund balance of the General Governmental and Utility funds. The General Governmental ending fund balance is projected to lose \$51.4 million. The Utility Fund is projected to lose \$28.4 million.

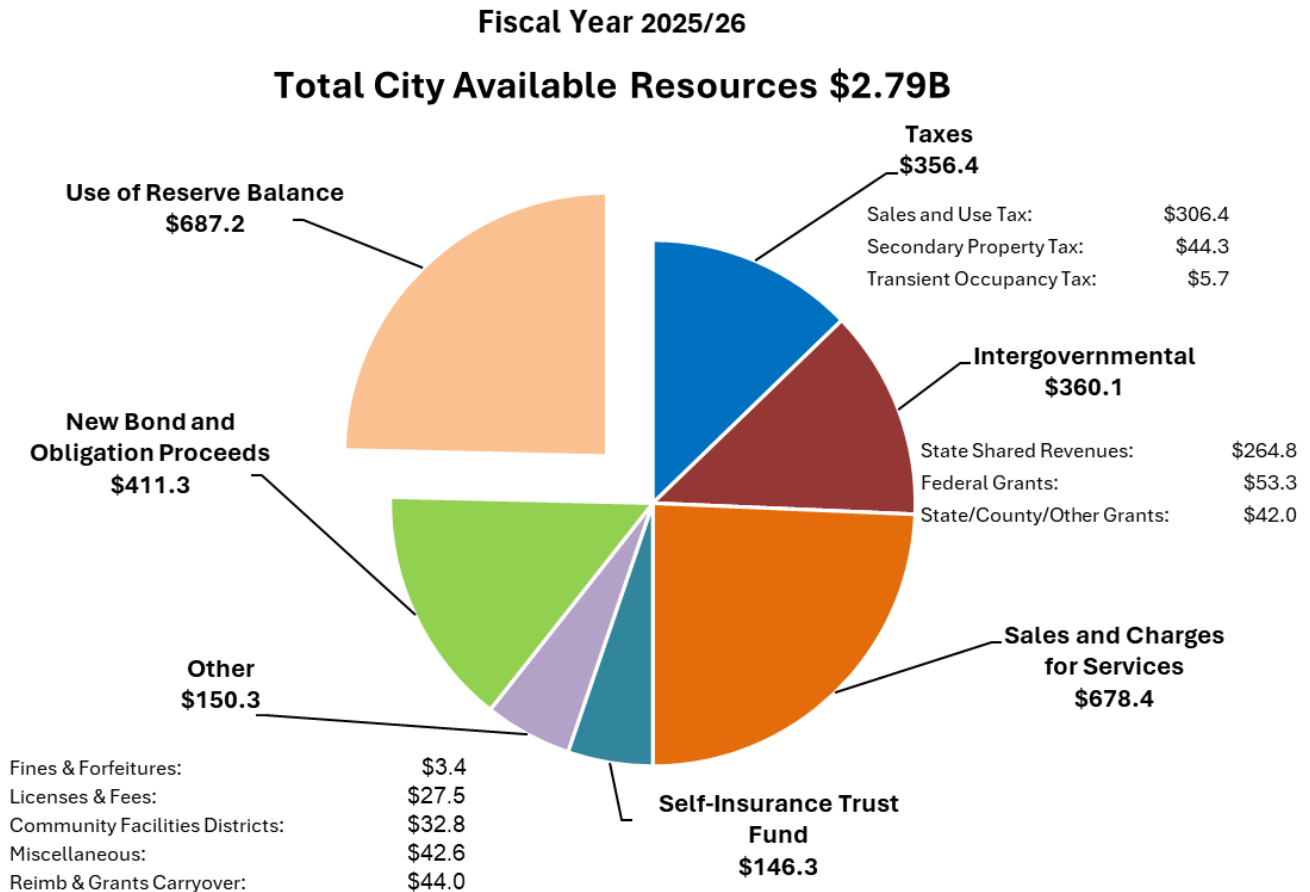
Summary of Changes in Fund Balance for General Governmental and Utility Funds FY 2025/26									
Fund	Projected Beginning Fund Balance	+	Projected Resources	+	Net Fund Transfers	-	Budgeted Expenditures/ Expenses	=	Projected Ending Fund Balance
General Governmental	\$242,923,746		\$508,440,684		\$96,179,592		\$656,050,666		\$191,493,356
Utility	\$104,437,875		\$534,830,334		(\$296,579,711)		\$266,688,756		\$75,999,742
Total	\$347,361,621		\$1,043,271,018		(\$200,400,119)		\$922,739,422		\$267,493,098

**Figure 10: General Governmental and Utility Fund Balance**

## 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 50% of the resources budgeted in FY 2025/26. 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.



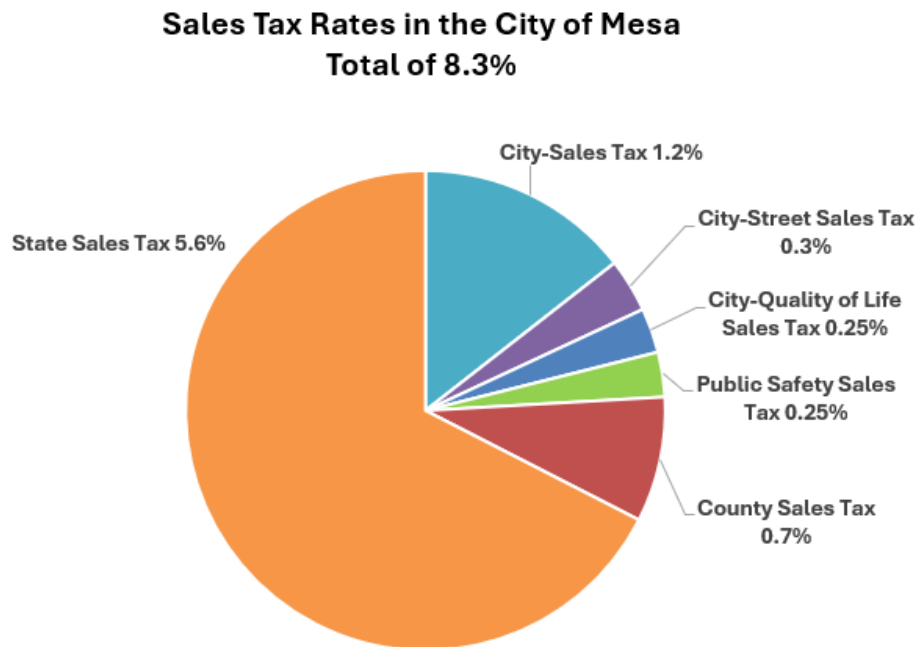
**Figure 11: Total City Available Resources**

### 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%.

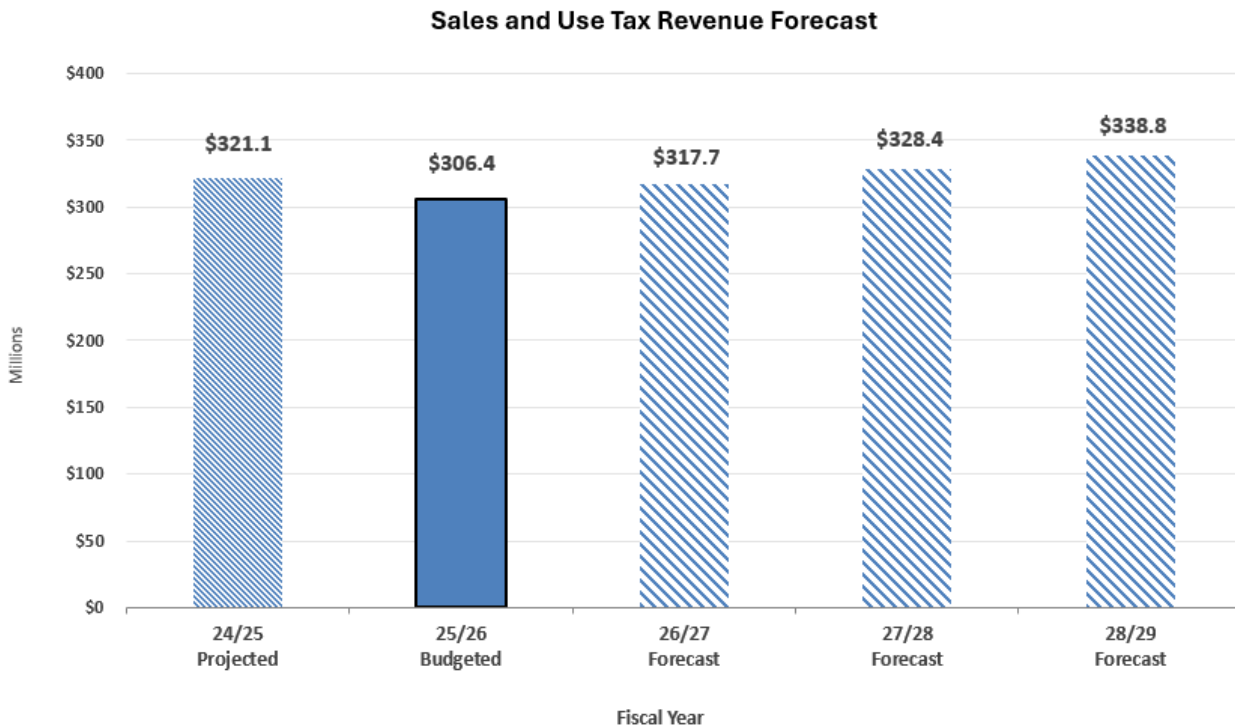
#### *Sales and Use Tax Trends*

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 resources determines

## Budget & Financial Summaries

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 2025/26 Adopted Budget are based on the actuals of prior fiscal years and trends in the local, state, and the national economy.

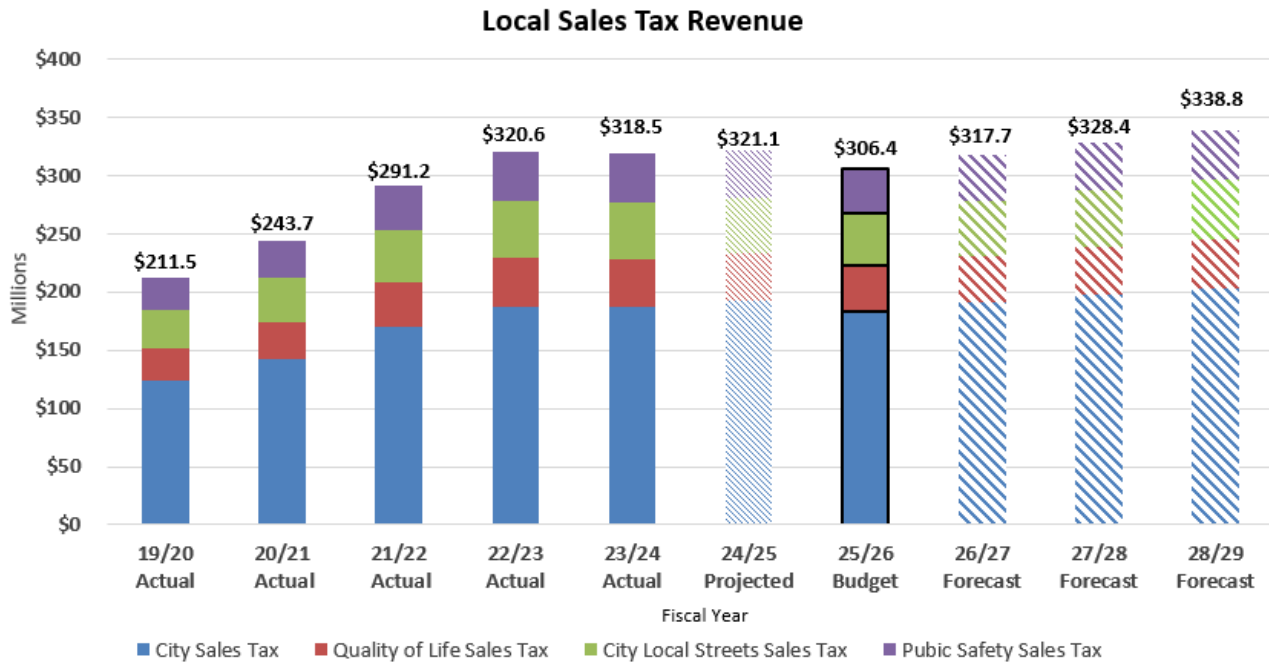
**Figure 13** shows the sales and use tax forecast for five years. The City partners with the University of Arizona's Forecasting Project to access forecast data on several economic indicators. The City uses this data to correlate the sales and use tax forecast with larger economic trends related to personal income, employment, retail sales, population growth, and new home construction. The sales and use tax forecast provides the framework for the FY 2025/26 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 ongoing services through unknown economic impacts.



**Figure 13: Sales and Use Tax Forecast**

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 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 2025/26 with the elimination of the residential rental tax by the state legislature. The loss of revenue is anticipated to be an annual impact of approximately \$20M.

## Budget & Financial Summaries



**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 2025/26 secondary property tax rate is \$0.8582 per \$100 of net assessed value with a corresponding levy of \$44.3 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, so the amount for FY 2025/26 is known. 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 is projected to decrease collections in the FY 2025/26 budget.

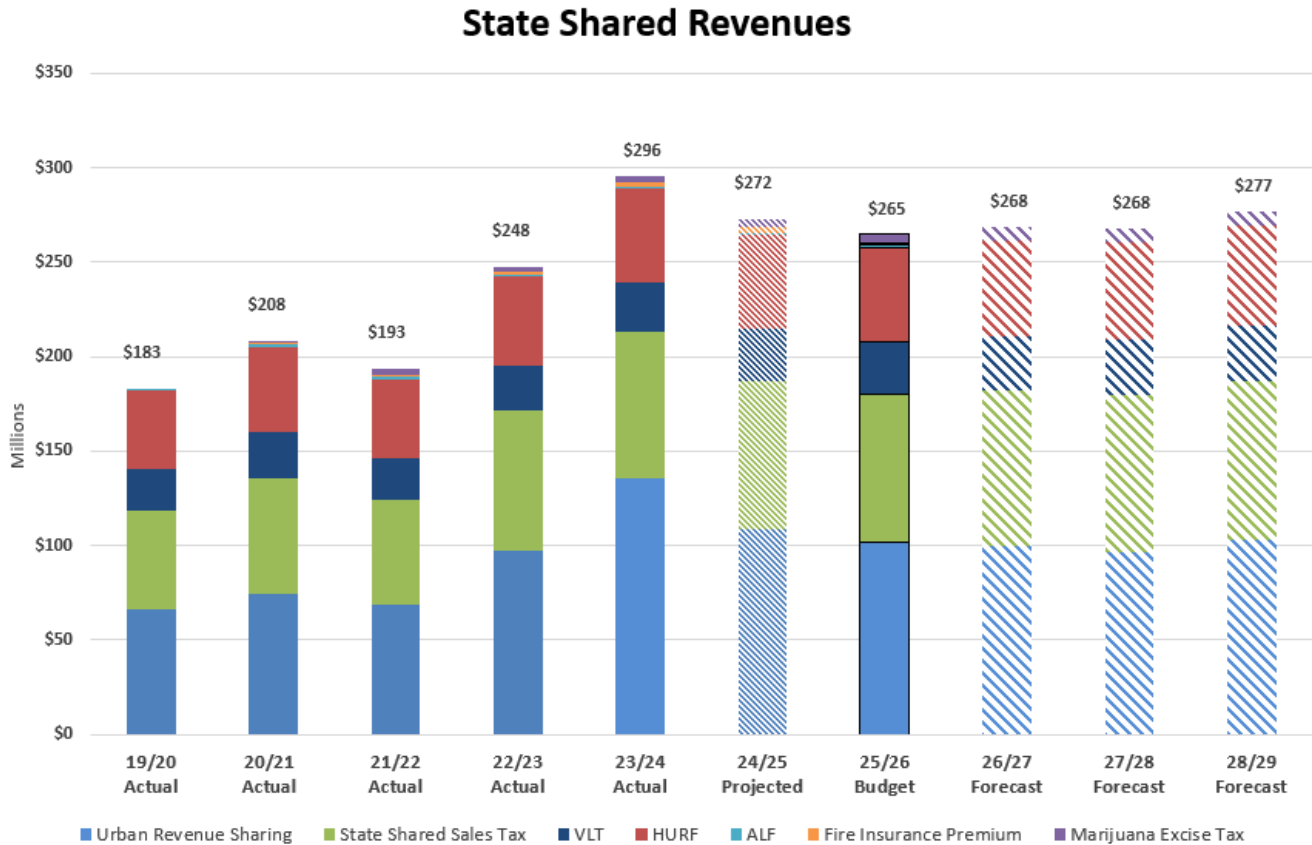


Figure 15: State Shared Revenues

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.

#### 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

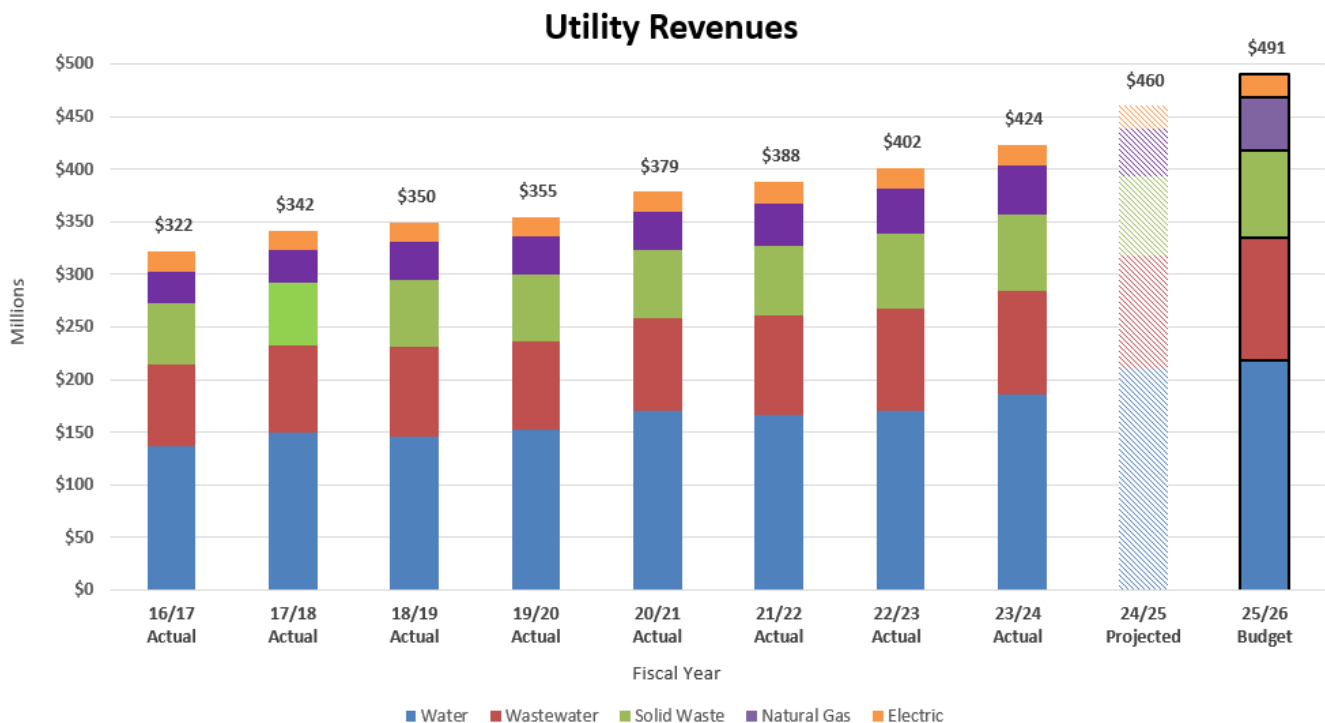
Sales and charges for service are revenues from customers in exchange for services provided by the City. Over 90% of the revenues in this category are attributable to the various City utilities. The utilities are enterprise funds that operate similar to businesses with service areas and a direct connection 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. 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

## Budget & Financial Summaries

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 idea 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.

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

## Budget & Financial Summaries

Utility Historical Homeowner Rate Adjustments					
	Electric	Natural Gas	Water*	Wastewater	Solid Waste
10 Year Average	1.32%	2.20%	3.13%	3.95%	2.70%
20 Year Average	0.76%	2.55%	3.75%	4.34%	2.70%

*\* 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

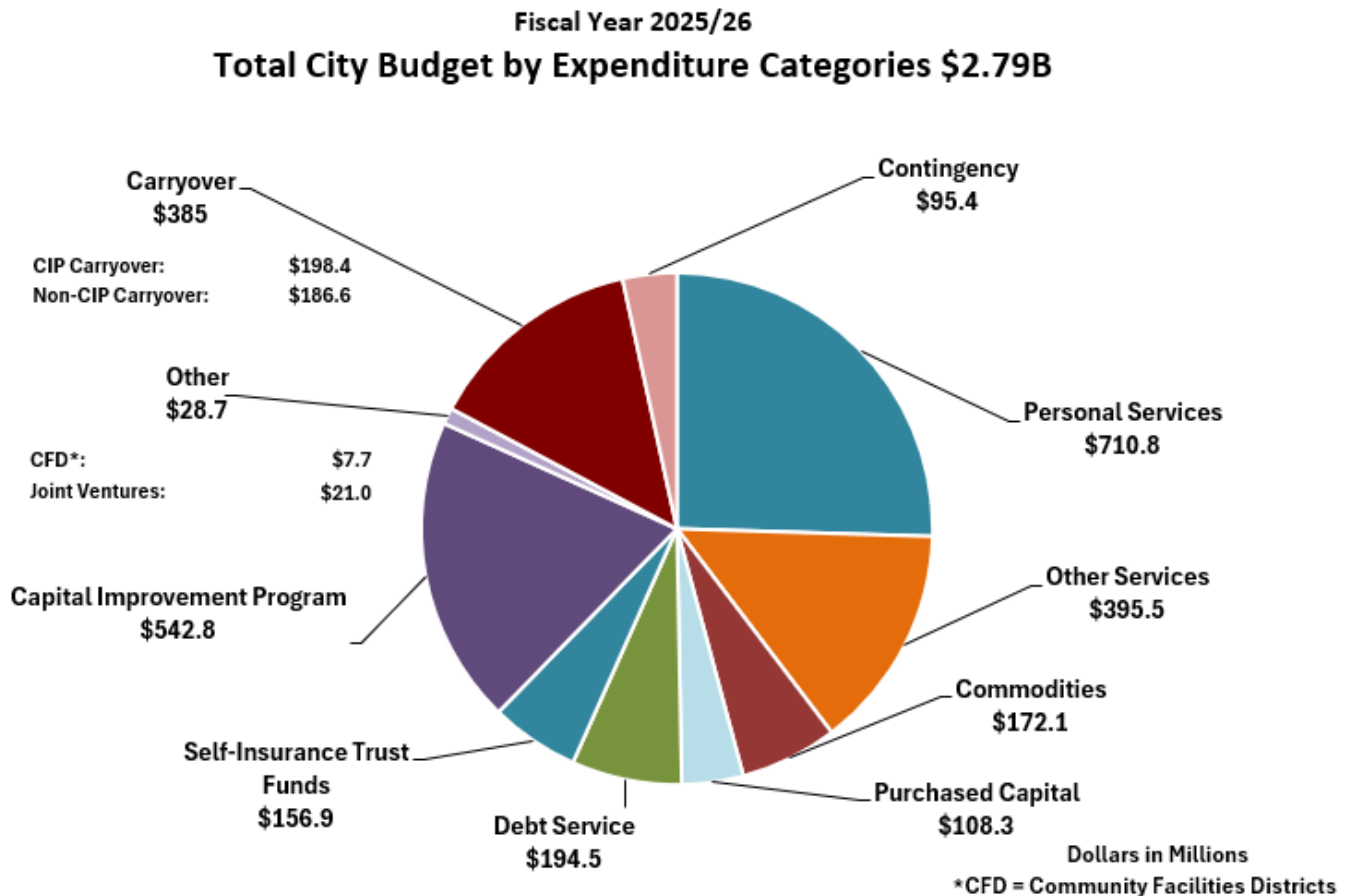
Municipal bonds are a tool used by the City to finance capital improvement projects. Bond proceeds are resources available for use on capital expenditures. However, the issuance of bonds results in a liability for the City. The City must pay back the bondholders with interest over the term of the loan. 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 2025/26 Adopted Budget by various expenditure categories. Definitions are below the graph.



**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 principal and interest for bonds used to pay for capital improvement projects.

## Budget & Financial Summaries

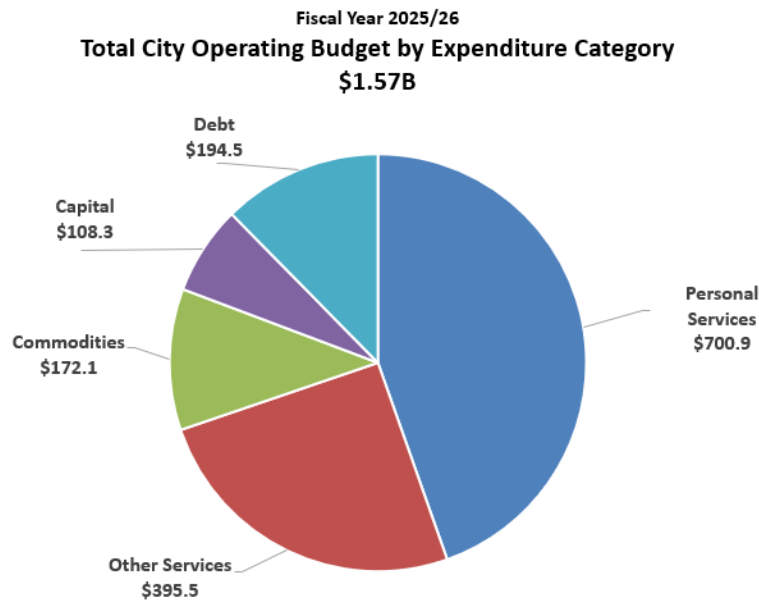
**Self-Insurance Trust Funds** – funds set aside to pay for claims related to employee and retiree healthcare, workers’ compensation, and property and public liability.

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

**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.



**Figure 19: Operating Budget by Expenditure Category**

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 2025/26 operating expenditure budget is approximately \$1.57 billion. The largest category, personal services, accounts for 44.6% of the annual operating budget, followed by Other Services at 25.2%.

**Figure 20** shows the comparison between the FY 2025/26 annual operating budget and that of the prior fiscal year. Compared to FY 2024/25, Personal Services increased by \$58.2M, or 9.0%, in FY 2025/26. Part of the increase is due to a 4% step increase for employees not covered under a MOU who have successfully completed their performance evaluation and are eligible for a step increase, as well as the 7%-12%% adjustment and 5% step for eligible sworn employees covered under a MOU. Also included in the FY 2025/26 Adopted Budget is a larger investment towards the unfunded liability of the state-run public safety pension plans. The inflationary pressures

## Budget & Financial Summaries

related to personal services are discussed in more detail in the next section as pension and medical costs continue to increase.

Annual Operating Needs						
	Personal Services	Other Services	Commodities	Capital	Debt	Total
FY 2024/25	\$642.8	\$390.8	\$171.2	\$131.5	\$178.5	\$1,514.8
FY 2025/26	\$700.9	\$395.5	\$172.1	\$108.3	\$194.5	\$1,571.3
<b>Difference (+/-)</b>	<b>\$58.2</b>	<b>\$4.7</b>	<b>\$0.9</b>	<b>-\$23.3</b>	<b>\$16.0</b>	<b>\$56.5</b>
<b>Difference as %</b>	<b>9.0%</b>	<b>1.2%</b>	<b>0.5%</b>	<b>-17.7%</b>	<b>9.0%</b>	<b>3.7%</b>

*In Millions*

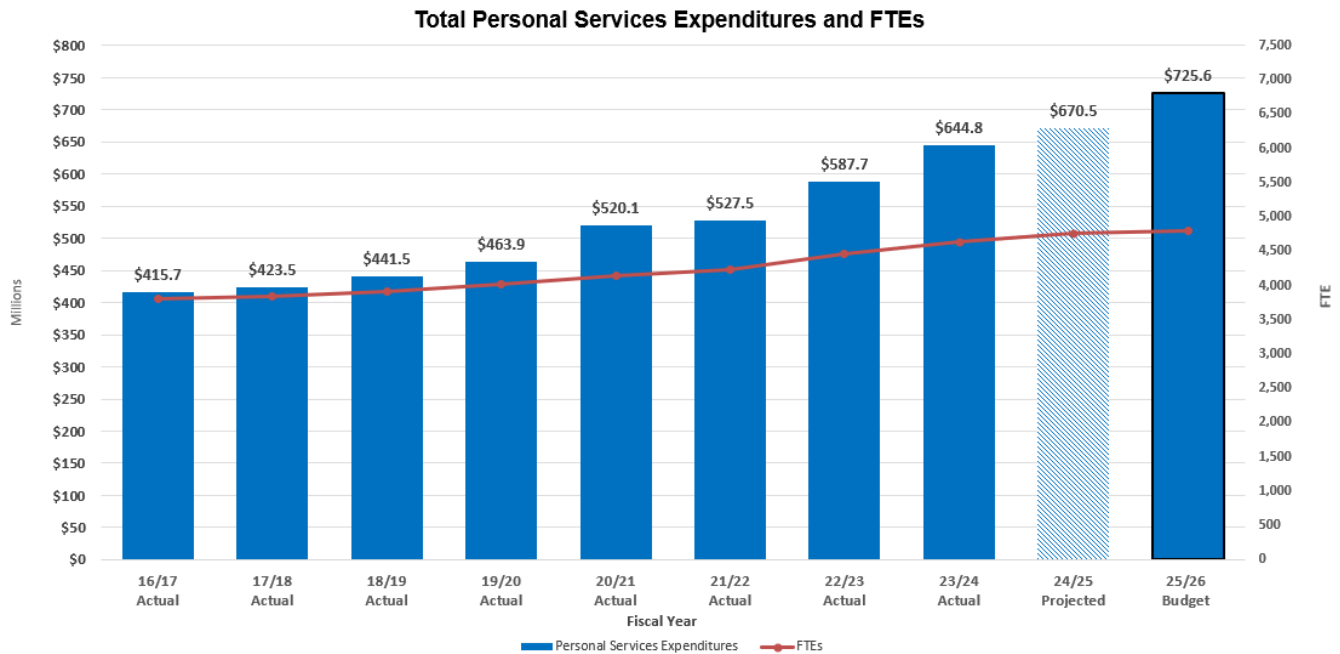
**Figure 20: Comparison of Total Operating Budget from FY 2024/25 to FY 2025/26**

The FY 2025/26 Adopted Budget for Other Services increased by 1.2% over the prior year's budget due to the inflationary impact of vehicle maintenance and fuel costs, and an increase in the City's contribution of Water and Wastewater Joint Ventures due to commodity and inflationary increases. Capital saw a 17.7% decrease of \$23.3 million due to a reduction in potential project allocations. Debt increased by 9.0%, or \$16 million.

### 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**

## Budget & Financial Summaries

Compared to ten years ago, personal services expenditures are approximately \$309.9 million, or 74.5%, higher. In the same period, FTEs for the City have increased by 995.7, or 26.2%. 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 2025/26 Adopted Budget includes an up to 4% step increase for employees not covered under a MOU who have successfully completed their performance evaluation and are eligible for a step increase and a citywide benchmark adjustment which varied by job classification based on market comparisons. Sworn employees covered under a MOU included a 7%-12% salary adjustment and are eligible for up to a 5% step increase. 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 2025/26 contribution rates shown in **Figure 22** are the current City contributions for the pension plans. ASRS included a nominal decrease of .27%. PSPRS experienced decreases 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

Pension Contribution Rates	FY 24/25 Rate	FY 25/26 Rate	Rate Change
<b>Tier 1</b>			
Arizona State Retirement System (ASRS) - (Defined Benefit)	12.27%	12.00%	-0.27%
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	76.51%	70.44%	-6.07%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	61.07%	57.84%	-3.23%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	62.72%	59.49%	-3.23%
<b>Tier 2</b>			
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	76.51%	70.44%	-6.07%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	61.07%	57.84%	-3.23%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	65.07%	60.84%	-4.23%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	62.72%	59.49%	-3.23%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	66.72%	62.49%	-4.23%
<b>Tier 3</b>			
Elected Officials Defined Contribution Retirement System (ASRS) Path 2**	76.66%	58.89%	-17.77%
Elected Officials Defined Contribution Retirement System (EODCRS) Path 3***	76.66%	52.76%	-23.90%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	53.77%	50.33%	-3.44%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	56.77%	53.33%	-3.44%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Contribution)*	54.84%	51.76%	-3.08%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	57.09%	53.95%	-3.14%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	60.09%	56.95%	-3.14%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Contribution)*	59.15%	56.36%	-2.79%
<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 \$18 million as of the close of FY 2024/25 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 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 2025/26, the smoothed rate increased from \$98-100 million to \$104-106 million due to market adjustments to salaries covered under a MOU, higher costs due 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 2025/26 additional payment is budgeted at \$20.0 million.

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%
<b>Total</b>	<b>\$806,306,982</b>	<b>\$1,566,945,745</b>	<b>\$760,638,763</b>	
As of June 30, 2024				
	Assets	Liability	Unfunded Liability	Funded Status
Fire and Medical	\$313,085,020	\$581,505,668	\$268,420,648	53.8%
Police	\$568,374,621	\$1,086,357,305	\$517,982,684	52.3%
<b>Total</b>	<b>\$881,459,641</b>	<b>\$1,667,862,973</b>	<b>\$786,403,332</b>	

**Figure 23: PSPRS Unfunded Liability**

As the City implements the new contribution strategy, **Figure 23** shows the funded status of PSPRS. For FY 2024/25, 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)

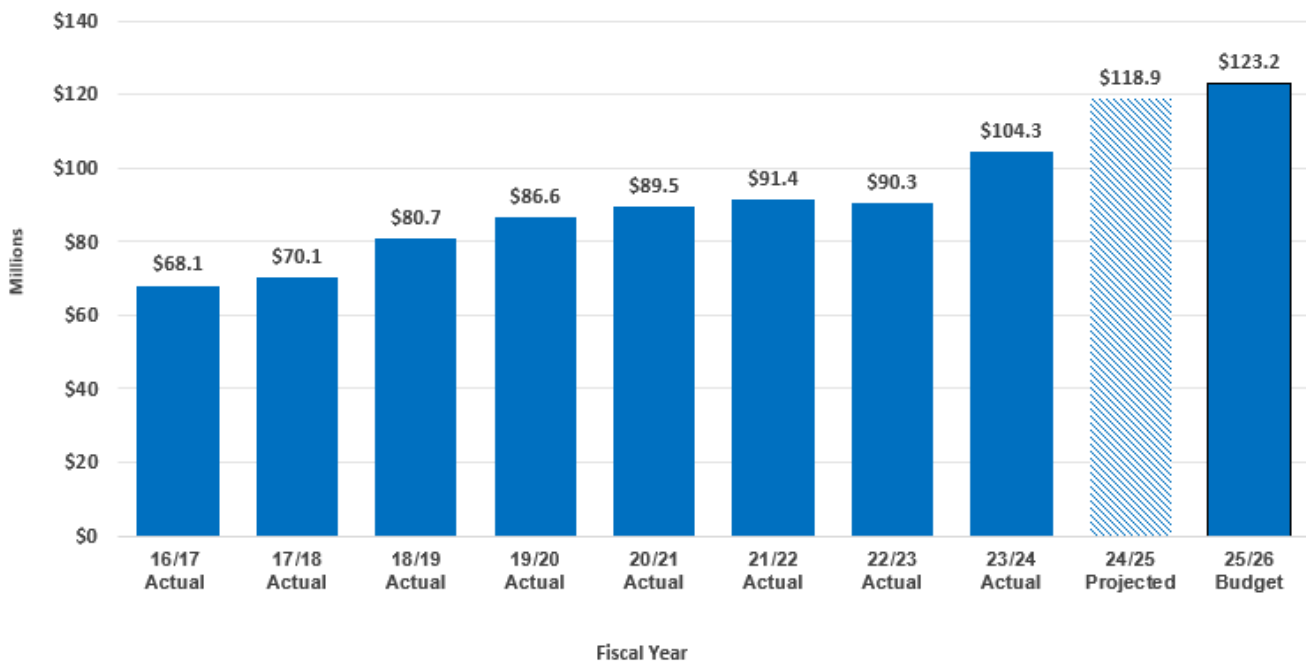
During FY 2012/13, the State closed the Elected Officials Retirement (EORP) defined benefit plan to newly elected officials. After January 1, 2014, newly elected officials may elect to participate in the Arizona State Retirement System (ASRS) or the new Elected Officials Defined Contribution Retirement 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, which means that contributions are deposited into the fund, 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.

### Cost of Health Care Benefit Claims



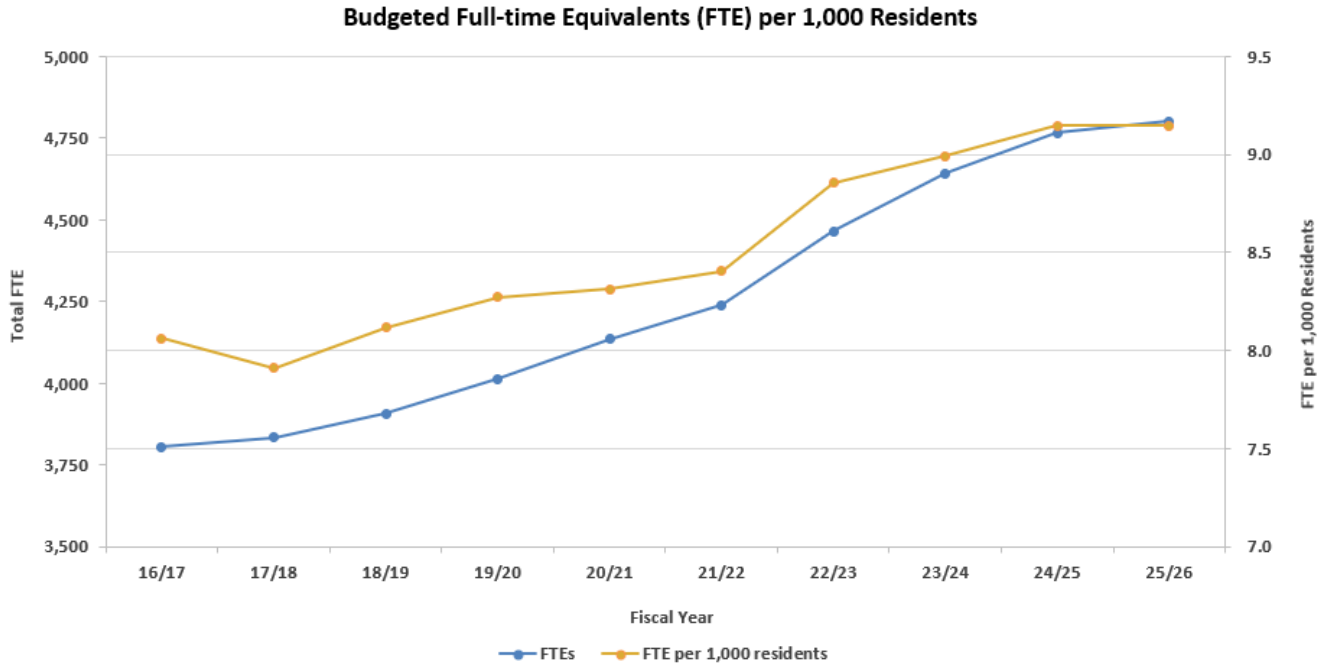
**Figure 24: Health Care Benefit Claims**

**Figure 24** shows the escalation of health care benefit claims over 10 years. Health care claims expenditures have increased 80.1% 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 employees shifting to the basic plan which places more of the cost burden on the employee, health care claims expenditures continue to increase, most recently in pharmaceutical benefit costs. 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 6% and 8% respectively in Calendar Year 2025. 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%.

## Budget & Financial Summaries

### 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.



**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 2025/26 has 9.1 FTEs budgeted per 1,000 residents.

**Figure 26** shows the change in FTEs count change by department. The FTE count increased by 108.6 overall from FY 2024/25 to FY2025/26. This increase includes 74.9 FTE after the FY 2024/25 budget was adopted, which are considered mid-year position changes. Details on each position addition or reduction follow Figure 26.

## Budget & Financial Summaries

### Number of Full Time Equivalent (FTE) by Department

Department	FY 2024/25		FY 2025/26	FY 2025/26	
	Budgeted FY 2023/24	Budgeted FY 2024/25		Budgeted FY 2025/26	% of total FTE
Arts and Culture	125.9	132.9	2.8%	133.3	2.8%
Business Services	153.5	153.5	3.3%	151.5	3.2%
City Attorney	69.6	69.6	1.5%	71.0	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	37.0	44.0	0.9%	41.0	0.9%
Code Compliance	17.0	20.0	0.4%	20.0	0.4%
Community Services	62.0	64.0	1.4%	66.0	1.4%
Court	90.0	91.0	1.9%	90.0	1.9%
Development Services	78.0	81.0	1.7%	81.0	1.7%
Economic Development	15.0	16.0	0.3%	17.0	0.4%
Energy Resources	145.0	150.0	3.2%	155.0	3.2%
Engineering	109.0	110.0	2.3%	109.0	2.3%
Environmental & Sustainability	13.5	15.5	0.3%	15.5	0.3%
ERP Management	6.0	6.0	0.1%	6.0	0.1%
Facilities Management	-	51.6	1.1%	57.0	1.2%
Falcon Field Airport	14.0	14.0	0.3%	14.5	0.3%
Financial Services	36.5	37.5	0.8%	37.5	0.8%
Fleet Services	96.0	91.0	1.9%	91.0	1.9%
Human Resources	68.1	69.5	1.5%	69.6	1.4%
Information Technology	164.0	165.0	3.5%	162.0	3.4%
Library Services	108.1	107.6	2.3%	106.6	2.2%
Mayor & Council	7.0	7.0	0.1%	7.0	0.1%
Mesa Fire and Medical Services	720.3	737.3	15.7%	800.3	16.7%
Office of Management and Budget	29.0	14.0	0.3%	14.0	0.3%
Parks, Recreation and Community Facilities	363.2	321.3	6.8%	351.1	7.3%
Performance Management	-	17.0	0.4%	16.0	0.3%
Police	1,411.0	1,420.0	30.3%	1,426.0	29.7%
Public Information and Communications	13.0	13.0	0.3%	14.0	0.3%
Solid Waste	164.0	163.0	3.5%	163.0	3.4%
Transit Services	3.0	4.0	0.1%	4.0	0.1%
Transportation	179.0	183.0	3.9%	184.0	3.8%
Water Enterprise Services	309.0	310.0	6.6%	314.0	6.5%
<b>Total Citywide FTE</b>	<b>4,619.6</b>	<b>4,692.2</b>	<b>100.0%</b>	<b>4,800.8</b>	<b>100.0%</b>

Figure 26: Full Time Equivalent (FTE) by Department

## Budget & Financial Summaries

Mid-year position changes are approved by the City Manager's Office and include:

- (0.6 FTE) decrease in Arts and Culture due to a system/process error that was not captured as part of the FY 24/25 Adopted Budget:
  - o (0.50) FTE Lead Gallery Educator - PT-NB
  - o (0.50) FTE Gallery Educator Aide PT-NB
  - o 0.20 FTE Arts Education Instructor
  - o 0.20 FTE Arts Education Specialist – PT
- (2.0 FTE) decrease in the City Manager's Office:
  - o (1.0) FTE Civil Engineer and (1.0) FTE Management Assistant II were shifted to Facilities Management to assist with the backlog of preventative maintenance
- 1.4 FTE increase in City Attorney's Office:
  - o 0.4 FTE Legal Services Spec II was reclassified from PT to FT to a lower grade with minimal budgetary impact operational needs.
  - o 1.0 FTE Victim Notification Clerk, grant funded in the Mesa Prosecutor's Office
- 1.0 increase in Community Services including:
  - o 1.0 FTE Animal Control Specialist I and 1.0 FTE Animal Control Specialist II to expand efforts in reducing the number of feral cats throughout the City.
  - o (1.0) FTE Housing and Community Development Specialist grant funded, that was part of a grant that ended.
- 1.0 FTE Economic Development Project Manager added in Economic Development to staff the new Mesa Business Builder @ The Studios. This was part of FY 24/25 Adopted Budget but was corrected in the system at time of adoption.
- 5.4 FTE added to Facilities Management including:
  - o 1.4 FTE allocations were added from Park, Recreation & Commercial Facilities as part of the department reorganization
  - o 1.0 FTE Sr. Fiscal Analyst and 1.0 FTE Admin Support Assistant II for the conversion of unbudgeted positions to budgeted for operational needs
  - o 1.0 FTE Trades Workers I and 1.0 FTE Facilities Equipment Technician II that was and shifted and converted from the City Manager's Office to assist with the backlog of preventative maintenance.
- 0.5 FTE Marketing/Communications Specialist II added to Falcon Field Airport. The other 0.5 FTE is allocated to Parks, Recreation & Commercial Facilities.
- 0.10 FTE Time & Labor Specialist due to a system correction
- 64.0 FTE Increase in Mesa Fire & Medical to include:
  - o 0.5 FTE Program Assistant converted from part time to full time for operational needs
  - o 0.5 FTE Departmental Training and Safety Specialist PT NB added to replace temporary services to maintain staffing needs
  - o 3.0 FTE Fire Inspector IIs added to cover the increase in commercial inspection demand
  - o 1.0 FTE Sr. Program Assistant to support the fire inspection workload
  - o 5.0 FTE Medical Billers, 1.0 FTE Emergency Medical Services (EMS) Coordinator, 29.0 FTE Civilian Paramedics, 24.0 FTE Civilian Emergency Medical Technicians 24 HR added for the build out of the Transport program that will fully service the City of Mesa

## Budget & Financial Summaries

- 2.1 FTE increase in Parks, Recreation, and Community Facilities, including:
  - o (1.4) FTE allocations were shifted to Facilities Management as part of the department reorganization
  - o 1.0 FTE Recreation Specialist and 2.0 FTE Recreation Assistant PT NB for the recently opened Red Mountain Complex.
  - o 0.5 FTE Marketing/Communications Specialist II added to Parks, Recreation & Commercial Facilities. The other 0.5 FTE is allocated to Falcon Field Airport.
- 0.0 FTE (no net change to FTE) to the Police Department, including:
  - o (1.0) FTE Program Assistant for The Studios was mistakenly added to Police rather than Economic Development in the FY 24/25 Adopted Budget.
  - o Converted (no net change to FTE) a Police Investigator II PT and Real Time Crime Center Operator PT into one full time Real Time Crime Center Operator to better align with department duties and employee retention.
  - o (1.0) FTE net decrease due to the lack of interest in a pilot program offering temporary part time Police Officer positions. Converted (2.0) FTE Police Officer PT (4 part time) into 1.0 FTE Police Sergeant.
  - o Converted (no net change to FTE) (2.0) FTE Police Officer PT (four part time) into 2.0 FTE Police Officer (full time) due to the lack of interest in a pilot program offering temporary part time Police Officer positions. These positions were requested to be reverted back.
  - o 1.0 FTE Forensic Scientist I added as part of the Gilbert IGA.
  - o Converted (no net change to FTE) (1.0) FTE Police Records Specialist II into a 0.5 FTE Police Records Specialist II PTNB and 0.5 FTE Police Investigator I PT to assist with maintaining operational efficiency and retention of skilled personnel by providing flexibility within the current workforce.
  - o 1.0 FTE Forensic Scientist III added as part of the Forensics Regional Lab intergovernmental agreement between Mesa and Tempe. This position will assist with the expanded Public Safety Forensic Laboratory Services.
- 1.0 FTE Human Services Coordinator in the Project Management Program for a grant funded position as part of the opioid settlement funds.
- 1.0 FTE Deputy Communications Director in Public Information and Communications for department needs.

## Budget & Financial Summaries

The FY 2025/26 Adopted Budget includes the following additions, reductions, and freezes for a net increase of 33.7 FTE:

- 1.0 FTE Booking Agent added to the Arts and Culture Department to strengthen Mesa Arts Centers revenue potential and long-term sustainability
- (1.0) FTE Deputy City Manager (frozen) in the City Manager's Office as part of budget reductions
- 0.0 FTE net in the City Attorney's Office, including:
  - o (1.0) FTE Assistant City Prosecutor II (frozen)
  - o 1.0 FTE Sr Victim Services Assistant added, funded by the VOCA grant, to provide support to Victim Service Assistants (VSA) for escalated victims or those in crisis, and coverage for the unit when short-staffed
- (2.0) FTE decrease in Business Services as part of budget reductions including:
  - o (1.0) FTE Utility Credit Counselor
  - o (1.0) FTE Sr Revenue Collections Officer
- 0.05 FTE increase in Communications, allocation change from DoIT
- (1.0) FTE Management Analyst II (frozen) in Data and Performance Management as part of budget reductions
- (3.05) FTE decrease in the Department of Innovation and Technology including:
  - o (2.0) FTE Information Technology Engineer III (frozen) as part of budget reductions
  - o (1.0) FTE Information Technology Engineer II, (frozen) as part of budget reductions
  - o (0.05) FTE allocated to Communications
- 1.95 FTE increase in Engineering, including
  - o (0.7) FTE Real Estate Specialist II as part of budget reductions. This position was split with Project Management
  - o 2.65 FTE increase, allocations shifted from Project Management
- 5.06 FTE increase to Energy Resources, including:
  - o 4.0 FTE Utility Locators and 1.0 FTE Utility Locator Supervisor for increased demand in the Utility Locating Unit
  - o 0.06 FTE allocation shifted from Project Management
- (1.0) FTE reduction in the Library of two 0.5 FTE Library Page- PT-NB as part of budget reductions
- (1.0) FTE Fire Pre-Recruit (eliminated) in the Mesa Fire & Medical Department as part of budget reductions
- (1.0) net decrease in Municipal Court including:
  - o (2.0) FTE Court Specialists eliminated as part of budget reductions
  - o 1.0 FTE Court Monitoring Officer added to monitor cases and reduce recidivism
- 27.7 FTE net increase to Parks, Recreation and Community Facilities, including:
  - o (1.0) FTE Parks Maintenance Worker II (eliminated) as part of budget reductions
  - o 4.0 FTE for Projects:
    - 1.0 FTE Lead Service Worker for the Sirrine House historic preservation
    - 1.0 FTE Trades Worker I to support the Eastmark park expansion
    - 1.0 FTE Parks Maintenance Assistant to support the Eastmark park expansion
    - 1.0 FTE Service Worker PT NB to support the Neon Garden
  - o 24.7 FTE added to right-size programming in Recreation and Aquatics:
    - 1.5 FTE Recreation Assistant PT NB
    - 1.0 FTE Recreation Trainee PT NB
    - 5.53 FTE Lifeguard Seasonal PT NB

## Budget & Financial Summaries

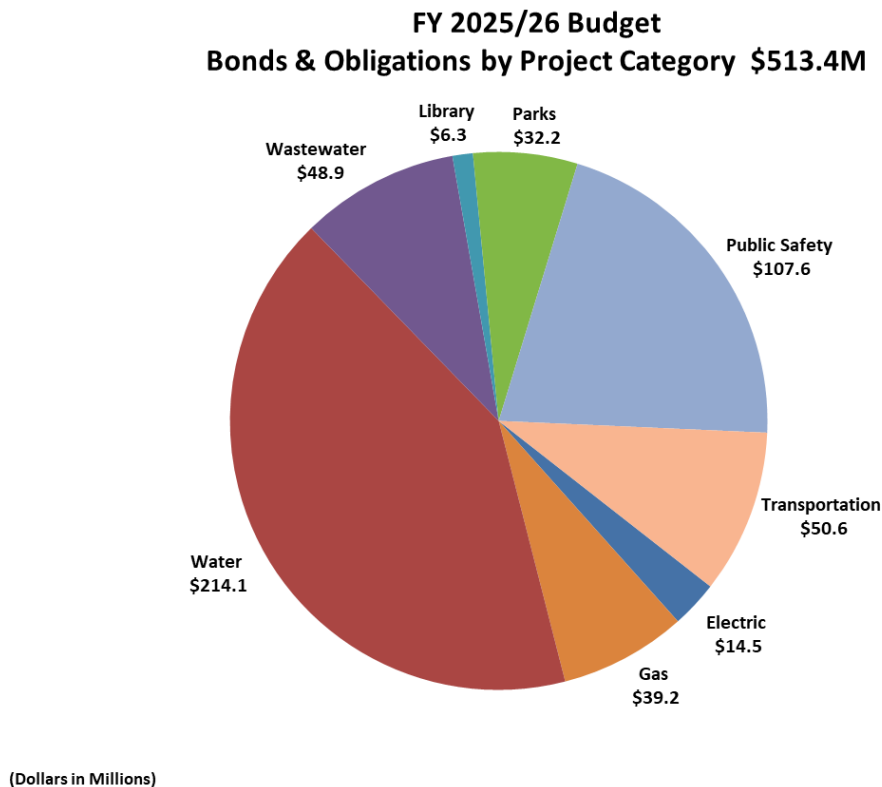
- 5.53 FTE Head Lifeguard PT NB
  - 5.53 FTE Lifeguard Seasonal
  - 3.31 FTE Recreation Assistant PT NB
  - 2.2 FTE Aquatics Specialist PT NB
  - 0.1 FTE Recreation Specialist PT NB
- 6.0 FTE net increase to the Police including:
  - (2.0) FTE Public Safety Telecommunicator III PT (4) (eliminated) as part of budget reductions
  - (1.0) FTE Downtown Engagement Team Member PT (2) (eliminated) as part of budget reductions
  - 1.0 Police Sergeant and 1.0 FTE Management Assistant II added to the Real Time Crime Center
  - The following positions were created to support the newly created Mesa Public Safety Support department. These positions will be moved in FY 2025/26 to the new department:
    - 2.0 FTE Public Safety Communications Shift Supervisor
    - 1.0 FTE Fiscal Analyst
    - 1.0 FTE Management Assistant II
    - 1.0 FTE Public Safety Communications Administrator
    - 1.0 FTE Deputy Director
    - 1.0 FTE Director
- (3.01) FTE reduction in Project Management, including:
  - (0.3) Real Estate Specialist II (eliminated) as part of budget reductions. This position was split with Engineering.
  - (2.65) FTE allocated to Engineering
  - (0.06) FTE allocated to Energy Resources
- 1.0 FTE Sr Planner added to Transportation to accelerate the progress towards accomplishing the goals and objectives of the Mesa Transportation Plan.
- 4.0 FTE Water Resources Plant Operator IIs added to Water Resources to operate the reclaimed distribution control center.

### 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 2025/26 budget includes \$513.4M 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.



**Figure 27: Bonds & Obligations by Project Category**

## Budget & Financial Summaries

Funding has been included in the FY 2025/26 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 playground renovations. These renovations are funded through the 2024 Park Bond. Public safety improvements include the Public Safety 911 Communications building, the replacement of fire apparatus, and the continued expansion of the public safety fiber network. These projects are funded through the 2024 Public Safety Bond. Scheduled transportation improvements include projects such as construction of Broadway Road from Mesa Dr. to Stapley Dr. and Ray Road connections at Ellsworth Road which are funded through the 2020 Transportation Bond.

### 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.

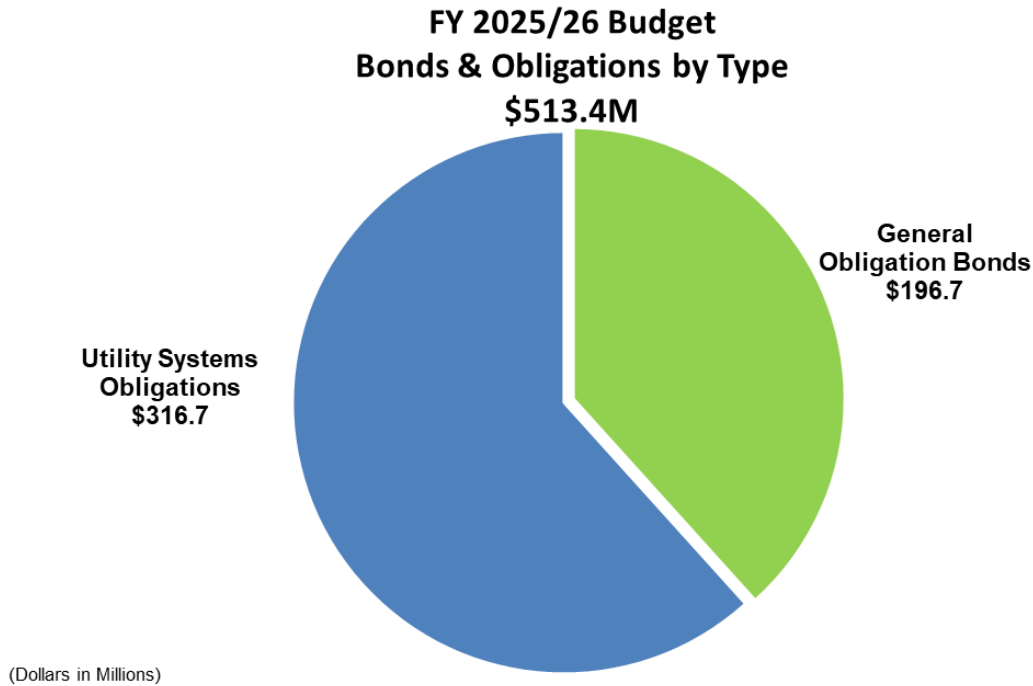
Current Bond & Obligation Ratings					
Type of Bond	Standard & Poor's		Moody's		Fitch
General Obligation Bonds	AA	Very Strong	Aa2	High Quality	AAA High Quality
Utility Systems Revenue Obligations	A+	Strong	Aa3	High Quality	N/A

**Figure 28: Bond and Obligation Ratings**

### Types of Bonds & Obligations

The City currently uses two main types of funding for large capital projects: General Obligation bonds and Utility Systems Revenue Obligations. As shown in **Figure 29**, City projects are funded by 62% Utility Systems Revenue Obligations and 38% by General Obligation Bonds in FY 2025/26.

## Budget & Financial Summaries



**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.

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

## Budget & Financial Summaries

General Obligation Bond Capacity (as of July 1, 2025)					
	20% Limit		6% Limit		Total
Legal Bond Limit	\$	1,950,949,444	\$	585,284,833	\$ 2,536,234,277
Outstanding Debt Principal	\$	441,505,365	\$	15,004,635	\$ 456,510,000
Unamortized New Issue Premium	\$	13,006,000	\$	1,238,500	\$ 14,244,500
Remaining Bond Capacity	\$	1,496,438,079	\$	569,041,698	\$ 2,065,479,777
Percent of Debt Limit Used		23.30%		2.78%	18.56%

Figure 30: FY 2025/26 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 2025/26 secondary property tax levy is \$44,336,242; 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 either been reduced to achieve the same levy or the tax rate has remained the same. (see **Figure 31**).

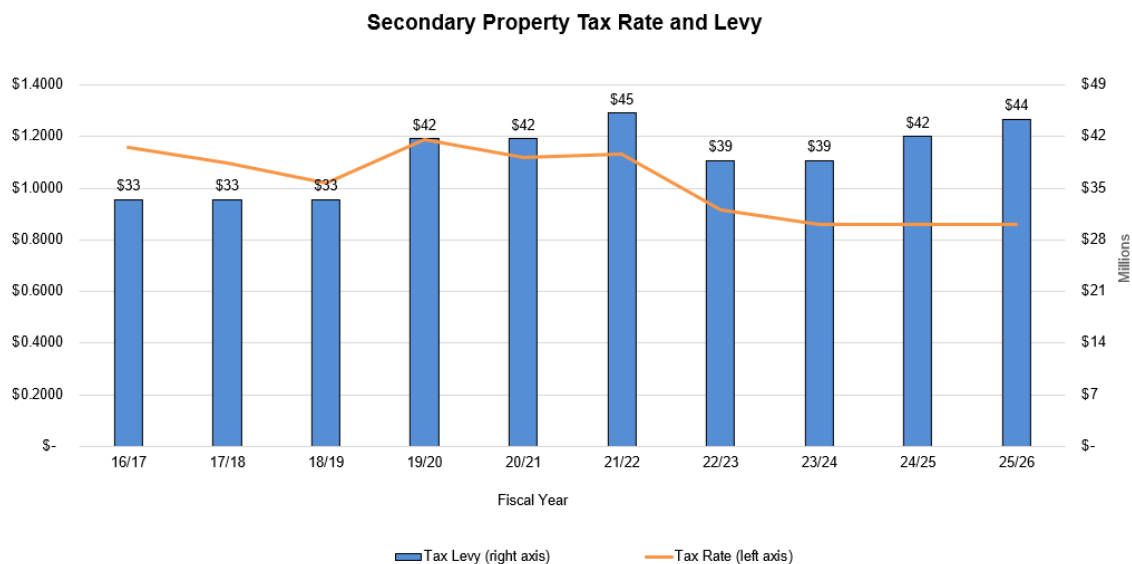


Figure 31: Secondary Property Tax Rate and Levy History

## Budget & Financial Summaries

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. For General Obligation bond authorizations approved by Mesa voters in 2008, 2012, 2013, 2018, 2020, 2022, and 2024 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, 2022, and 2024
- Parks and Culture (including Library) bonds approved by Mesa voters in 2012, 2018, and 2024
- Court, Public Safety, Library, Parks, and Streets bonds issued before 2008. By paying for this debt with secondary property tax, the General Fund was 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.

### 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 2025/26 is based on property valuations from mid-2022 to mid-2023.

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.

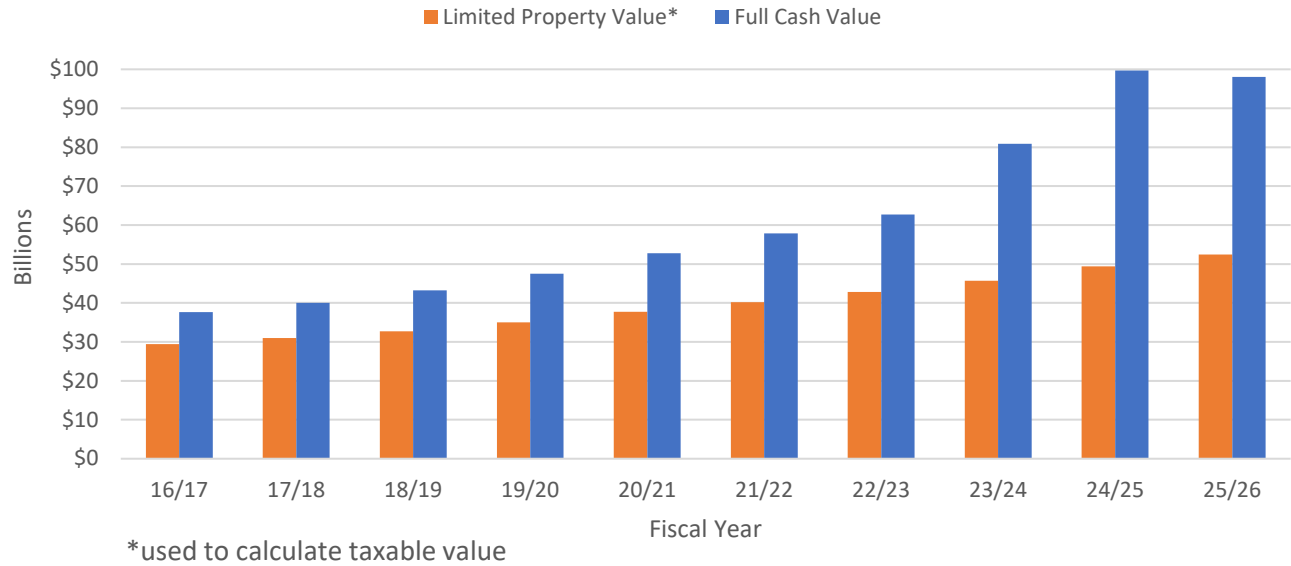
Historically, LPV has been used to levy primary property tax and FCV has been used to levy secondary property tax. In November 2012, Arizona voters amended the State constitution regarding property valuation. As a result, beginning in FY 2015/16, all property tax is based on LPV.

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.

## Budget & Financial Summaries



**Figure 32: Property Value by Fiscal Year**

Although the full cash value of all City property decreased by 2% for FY 2025/26, prior year property value increases provides the City sufficient remaining bond capacity. Property valuation changes vary by classification of property, as shown in **Figure 33**.

Full Cash Value by Property Classification: FY 2024/25 to FY 2025/26					
Class	Description	FY 24/25	FY 25/26	\$ Change	% Change
1	Commercial	\$15.8 B	\$16.7 B	\$0.9 B	6%
2	Land/Agriculture	\$10.2 B	\$11.2 B	\$1.0 B	10%
3	Primary Residential	\$45.7 B	\$42.9 B	-\$2.8 B	-6%
4	Rental	\$27.0 B	\$26.2 B	-\$0.8 B	-3%
Other	Miscellaneous	\$1.0 B	\$1.1 B	\$0.1 B	10%
<b>TOTAL</b>		<b>\$99.7 B</b>	<b>\$98.1 B</b>	<b>-\$1.6 B</b>	<b>-2%</b>

Source: Maricopa County Assessor Preliminary (February) Tax Year 2025 State Abstracts

**Figure 33: Full Cash Value by Property Classification: FY 2024/25 to FY 2025/26**

### 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**.

### Net Assessed Value (NAV) by Fiscal Year

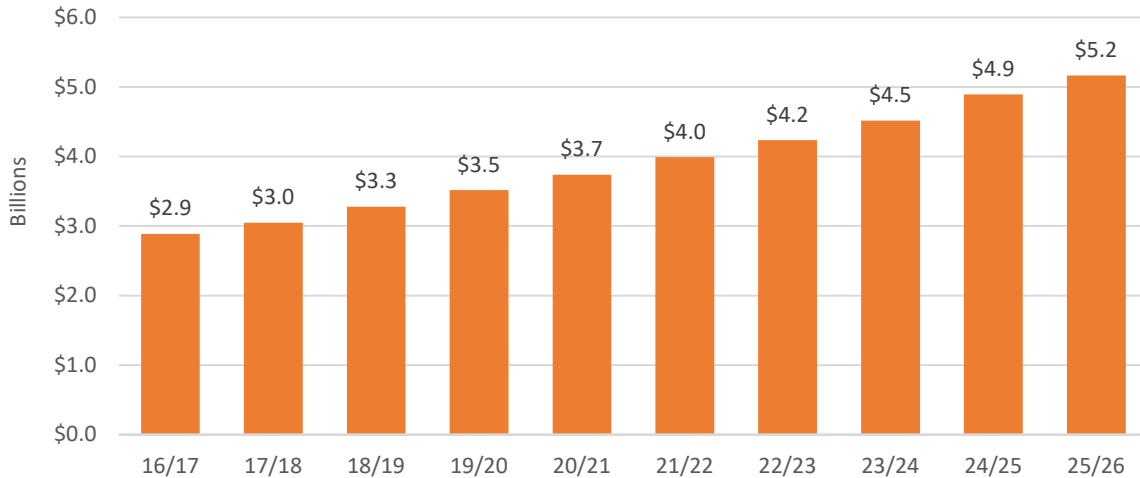


Figure 34: Net Assessed Value

In FY 2025/26, the net assessed (taxable) value of property in the City of Mesa increased by 5.5%, 3.1% due to appreciation of existing property and 2.4% from new construction (see **Figure 35**)

City Taxable Value: FY 2024/25 to FY 2025/26				
	FY 24/25	FY 24/25	\$ Change	% Change
<b>Net Assessed Value (NAV)</b> (taxable value)	\$4.90 Billion	\$5.20 Billion	+\$300 Million	+5.5%
<i>Appreciation of Existing Property</i>			+\$168 Million	+3.1%
<i>New Property</i>			+\$132 Million	+2.4%

Source: Maricopa County Assessor Preliminary (February) Tax Year 2024 and 2025 Property Value Abstracts

Figure 35: City Taxable Value: FY 2024/25 to FY 2025/26

New property represents the 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 2025/26, the secondary property tax rate remained the same. The owner of the City property with the median taxable value of \$186,444 (\$436,098 sale value) would pay approximately \$160 for the year in City property tax, \$8 more than in the prior year.

Secondary Property Tax Rate, Levy, and Impact: FY 2024/25 to FY 2025/26				
	FY 23/24	FY 24/25	\$ Change	% Change
<b>Secondary Property Tax Rate</b> (per \$100 of NAV)	\$0.8582	\$0.8582	\$0.0	0%
<b>Secondary Property Tax Levy</b> (NAV * Tax Rate)	\$42.0 Million	\$44.3 Million	-	-
<b>Annual Cost to Median Homeowner</b>	\$152	\$160	\$8	5%

**Figure 36: Secondary Property Tax Rate, Levy, and Impact: FY 2024/25 to FY 2025/26**

#### Impact to Property Owners

The owner of a median valued residential property in Mesa would pay \$160 annually in City property tax.

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

Maricopa County Assessor

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

Arizona Tax Research Association

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

#### Utility Systems Revenue Bonds and Obligations

For the Utilities, the City uses Utility Systems Revenue Bonds and Obligations.

#### Utility Systems Revenue Bonds and Obligations

The City moved from Utility Systems Revenue Bonds to Obligations to provide the flexibility needed in running a utility to ensure the effectiveness and safety of the infrastructure. Utility Systems Revenue Obligations have no statutory limitations as to the amount that may be issued. Projects that fall into this category are Natural Gas, Water, Wastewater, and Electric. Bonds and obligations used for these projects are repaid from revenues received from the customers of that particular utility. Utility system charges 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 2025 Utility Systems Revenue Obligations issuances (see **Figure 37**).

## Budget & Financial Summaries

Utility Systems Revenue Bonds and Obligations Debt Coverage (in millions)					
Fiscal Year	Operating Revenues	Operating Expenses	Net Revenue Available for	Debt Service	Debt Coverage
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	2.43
2022/23	\$475.1	\$218.3	\$256.8	\$106.2	2.42
2023/24	\$535.9	\$234.4	\$301.5	\$115.7	2.61

**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, 2024, the City's total outstanding bond and obligation debt is \$1.78 billion. To put this number in perspective, the City's total bond and obligation debt per capita (per resident) is \$3,408.

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, 2024, is compared to the population of each city or town as of July 1, 2024. Note the nearly one-year lag between outstanding debt and population dates.

## Budget & Financial Summaries

### Total Debt Per Capita Comparison June 30, 2024

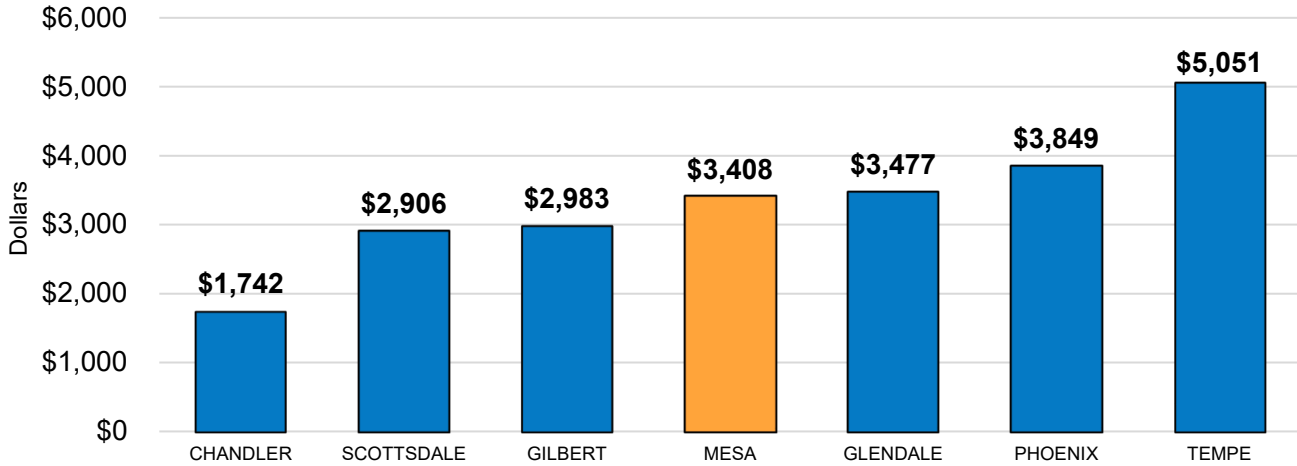


Figure 38: Total Bond Debt per Capita Comparison

### Bond Authorization

As of the beginning of FY 2025/26, the City has \$532.3 million in unissued bond authorization remaining. The following bond authorization summary in **Figure 39** outlines the City's prior available bond authorizations, the 2025 bond sale amounts, and the authorization remaining.

Remaining Bond Authorization Summary				
Program	Statutory Bond Type	Prior Available Authorization	FY 2024/25 Bond Sale	Remaining Authorization
<i>General Obligation Bonds</i>				
Public Safety	20%	286,795,000	(106,650,000)	180,145,000
Fire and Medical	20%	2,514,000	-	2,514,000
Library	6%	19,594,000	(11,650,000)	7,944,000
Park and Recreation	20%	206,925,000	(25,025,000)	181,900,000
Storm Sewer	20%	7,003,000	-	7,003,000
Transportation/Streets	20%	78,910,000	(25,000,000)	53,910,000
<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
<b>Total Bonds</b>		<b>\$ 700,619,190</b>	<b>\$(168,325,000)</b>	<b>\$ 532,294,190</b>

Figure 39: Remaining Bond Authorization Summary

## Budget & Financial Summaries

Proceeds received from the sale of bonds are used to pay for the design, construction, land acquisition and direct purchases for capital projects that the City will begin or continue during FY 2025/26. 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, 2022, and 2024.

### Debt Service

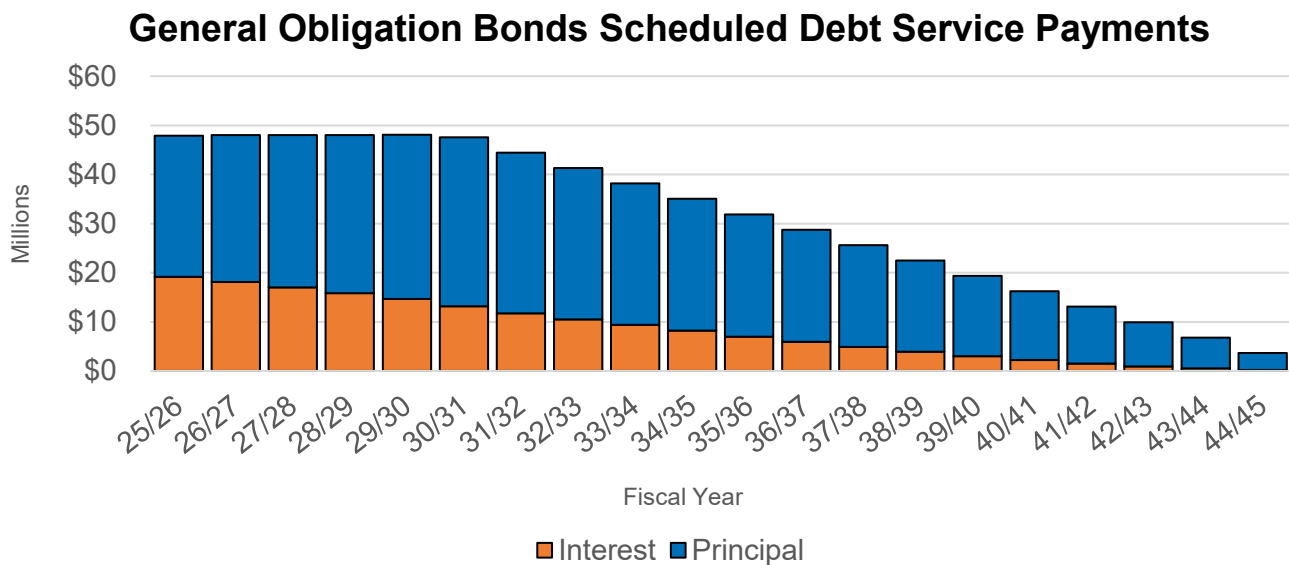
Debt service requirements impact the City's financial condition and can limit flexibility in responding to changing circumstances or priorities. When debt is issued, it obligates the City to make regular payments for periods of up to 30 years. The outstanding bond debt balance is paid back over time 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 2025/26 budget for total existing debt service payment is \$184.4 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

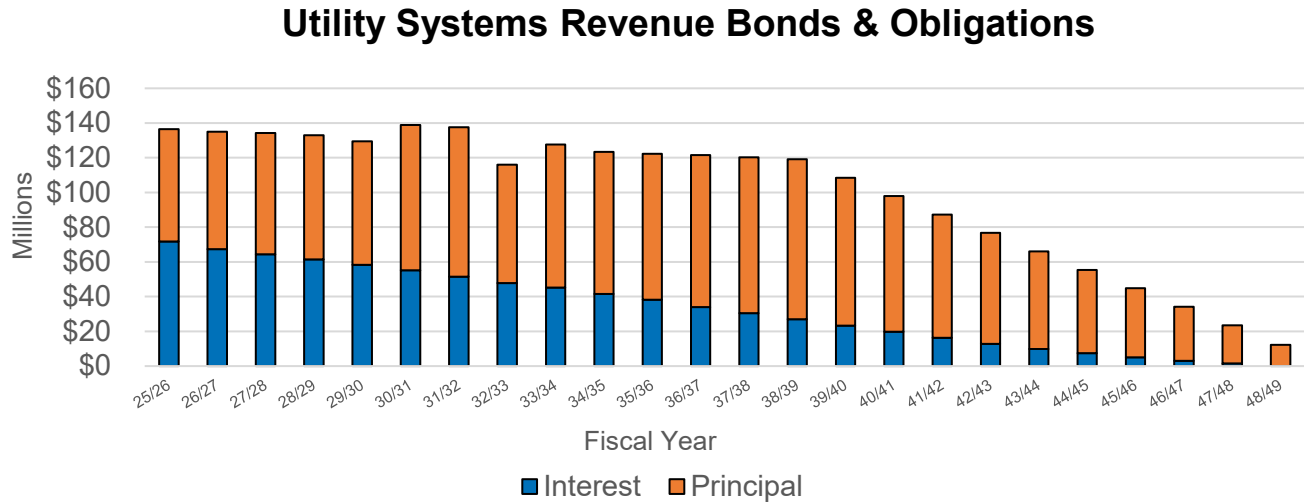
The scheduled debt service payments for General Obligation bonds are shown in **Figure 40**. All debt service schedules are included in the Financial Schedules section of this book.



**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.

- |                              |  |
|------------------------------|--|
| <b>Financial Policy 1 –</b>  | <b>The Annual Budget:</b> the adopted budget needs to be balanced, monitored, and include performance measures.  |
| <b>Financial Policy 2 –</b>  | <b>Unrestricted Fund Balances:</b> the adopted budget will maintain an unrestricted fund balance of 8-10% per fiscal year in the General Governmental and Enterprise Funds.  |
| <b>Financial Policy 3 –</b>  | <b>Other Reserve Balances:</b> reserve balances for other funds will be maintained to ensure stability.  |
| <b>Financial Policy 4 –</b>  | <b>Charges for Services:</b> policies to provide a consistent, stable, fair and appropriate means to fund public services.   |
| <b>Financial Policy 5 –</b>  | <b>Debt Issuance and Management:</b> policies to ensure debt is used judiciously.  |
| <b>Financial Policy 6 –</b>  | <b>Capital Improvement (CIP) &amp; Asset Replacement:</b> 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. |
| <b>Financial Policy 7 –</b>  | <b>Investments &amp; Cash Equivalents:</b> policies for the investment of City resources to balance risk and return while preserving sufficient liquidity.   |
| <b>Financial Policy 8 –</b>  | <b>Financial Reporting:</b> policies to report the City's finances in a way to satisfy both management and the need for government transparency.   |
| <b>Financial Policy 9 –</b>  | <b>Long Range Planning and Forecasting:</b> policies used to assess future finances and allow for adjustments as necessary.  |
| <b>Financial Policy 10 –</b> | <b>Risk Management:</b> 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 2025/26 budget process.

Summary of Major Steps and Legal Deadlines in the FY 2025/26 Budget Process			
Action Required	City Charter Deadlines	Arizona State Statute Deadlines	Date Completed
<b>Operational Budget Process</b>			
City Council adopts tentative budget	None	On or before the third Monday in July	May 19, 2025
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 24, 2025 May 31, 2025
City Council holds public hearing and adopts final budget	None	On or before the 14th day before a tax levy is adopted	June 2, 2025
City Council adopts secondary property tax levy.	None	On or before the 3rd Monday in August.	June 16, 2025
<b>Capital Improvement Program Process</b>			
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 15, 2025
City Council holds public hearing and adopts the Five Year Capital Improvement Program	Not less than 2 weeks after the publication	None	June 2, 2025

**Figure 42: FY 2025/26 Budget Process Legal Deadlines**

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# PROJECTS & CAPITAL BUDGET







# Capital Project Budget Overview



Total Budget: \$741,236,000

## Primary Funding Sources

Operating Revenues ♦ Bonds & Obligations

**220 Budgeted Projects Over 5 Categories**

General Government	Parks & Culture	Public Safety	Transportation	Utilities
\$29.2 M	\$85.6 M	\$135.1 M	\$161.2 M	\$330.1 M
4%	12%	18%	22%	45%



## Operations & Maintenance

Total Budget: \$2,255,872

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

## Projects & Capital Budget

### FY 2025/26 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 facilities 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 \$10,000 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 infrastructure, 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 2025/26 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.

<b>Capital Budget FY 2025/26</b>	
<b>Group</b>	<b>Total Budget</b>
Operating Capital - General	\$ 111,422,932
Vehicle Replacements & Additions	\$ 37,926,902
Capital Improvement Program	\$ 741,236,000
<b>Total Capital Budget</b>	<b>\$ 890,585,834</b>

**Figure 1: FY 2025/26 Capital Budget**

Due to limited resources, not all projects identified during the budget process are included in the FY 2025/26 Adopted Budget. Projects are prioritized based on how each project:

- Meets the goals of the City, considering financial feasibility, public health, and safety.
- Fulfills the City's legal commitment to providing safe and adequate facilities and services.
- Prevents or reduces future improvement costs.
- Provides services to developed areas lacking full-service amenities.
- Promotes development.

## Capital Budget Categories

### Operating Capital - General

Operating capital investments help ensure that City departments have the physical assets they need to provide essential services to the community. These investments include the purchase, upgrade, and long-term care of City assets for buildings, equipment, and technology.

A major part of this investment is the City's infrastructure lifecycle programs, which provide stable, ongoing funding to replace and maintain aging infrastructure. Examples include playground structures, irrigation systems, fire hydrants, streetlights, and IT upgrades. These programs help extend the life of City assets, improve service reliability, and manage taxpayer dollars responsibly over time.

Below is a table describing capital purchases using operating funds budgeted in FY 2025/26.

Operating Capital- General FY 2025/26	
Description	Total Budget
Eastmark 1 Development Agreement Improvements*	\$ 20,000,000
Eastmark 2 Development Agreement Improvements**	\$ 5,000,000
Cadence Development Agreement Improvements***	\$ -
Computer Equipment	\$ 10,239,569
Construction (Buildings and Other)	\$ 85,092,513
Miscellaneous	\$ 3,108,941
Other Machinery and Equipment	\$ 12,981,409
<b>Total</b>	<b>\$ 136,422,432</b>

**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).

### Vehicle Replacements and Additions

The Vehicle Replacement Program ensures responsible use of City funds by using a data-driven model to determine the most cost-effective time to replace vehicles. Based on historical repair and cost data, the model compares ongoing maintenance expenses with the cost of replacement. Fleet Services reviews these results alongside input from departments and detailed repair records, including safety, reliability, and parts availability. This process supports clear, informed, and financially sound decisions.

Fleet Additions are new vehicles that expand the City's fleet, typically driven by new services, programs, or staffing. Departments request these vehicles during the annual budget process. For example, a new service truck may be added to maintain a recently opened City park.

The City also uses grant funding to purchase vehicles that enhance service delivery. These grant-funded vehicles are not automatically included in the replacement program. Instead, City management reviews the service's ongoing needs and prioritizes replacements accordingly.

## Projects & Capital Budget

In FY 2025/26, the City will replace both marked and unmarked police vehicles as part of regular fleet lifecycle management. Larger replacements include a wire puller for Energy Resources and an asphalt paver for Transportation. These planned investments reflect the City's commitment to safe, efficient, and responsive operations delivered in a cost-effective and transparent manner.

<b>Vehicle Replacements &amp; Additions FY 2025/26</b>	
	<b>Total Budget</b>
<i>Replacements and Carryover By Fund</i>	
Arts & Culture Fund	\$ 154,200
Capital - Utility Fund	\$ 2,867,645
Capital - General Fund	\$ 2,129,153
Environmental Fund	\$ 77,320
Falcon Field Fund	\$ 165,573
Greenfield WRP Joint Venture Fund	\$ 3,836
Local Streets Fund	\$ 6,035,035
Public Safety Sales Tax Fund	\$ 2,910,177
Restricted Fund	\$ 100,000
Solid Waste Development Fee	\$ 5,200
Special Programs Fund	\$ 90,000
Transit Fund	\$ 6,715
Utility Replacement Extension Reserve	\$ 8,237,688
Vehicle Replacement Fund	\$ 11,575,669
<b>Total Replacements</b>	<b>\$ 34,358,211</b>
<i>Additions By Department</i>	
Energy Resources	\$ 540,000
Facilities Management	\$ 240,000
Fire & Medical	\$ 267,591
Parks, Recreation & Community Facilities	\$ 216,100
Police	\$ 825,000
Transportation	\$ 335,000
Water Resources	\$ 1,145,000
<b>Total Additions</b>	<b>\$ 3,568,691</b>
<b>Grand Total</b>	<b>\$ 37,926,902</b>

**Figure 3: Vehicle Replacements and Additions**

### Capital Improvement Program (CIP)

Major capital improvements and purchases are planned and managed over a longer-term horizon than annual operating capital investments. Departments work in coordination with the Engineering Department and the Office of Management and Budget to plan and develop capital projects. Together, these teams analyze and prioritize project needs to ensure that limited funding and staff resources are directed to the highest-priority initiatives. Based on projected resources across various project types, a multi-year funding plan is developed with guidance from the City Manager's Office and City Council.

## Projects & Capital Budget

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.

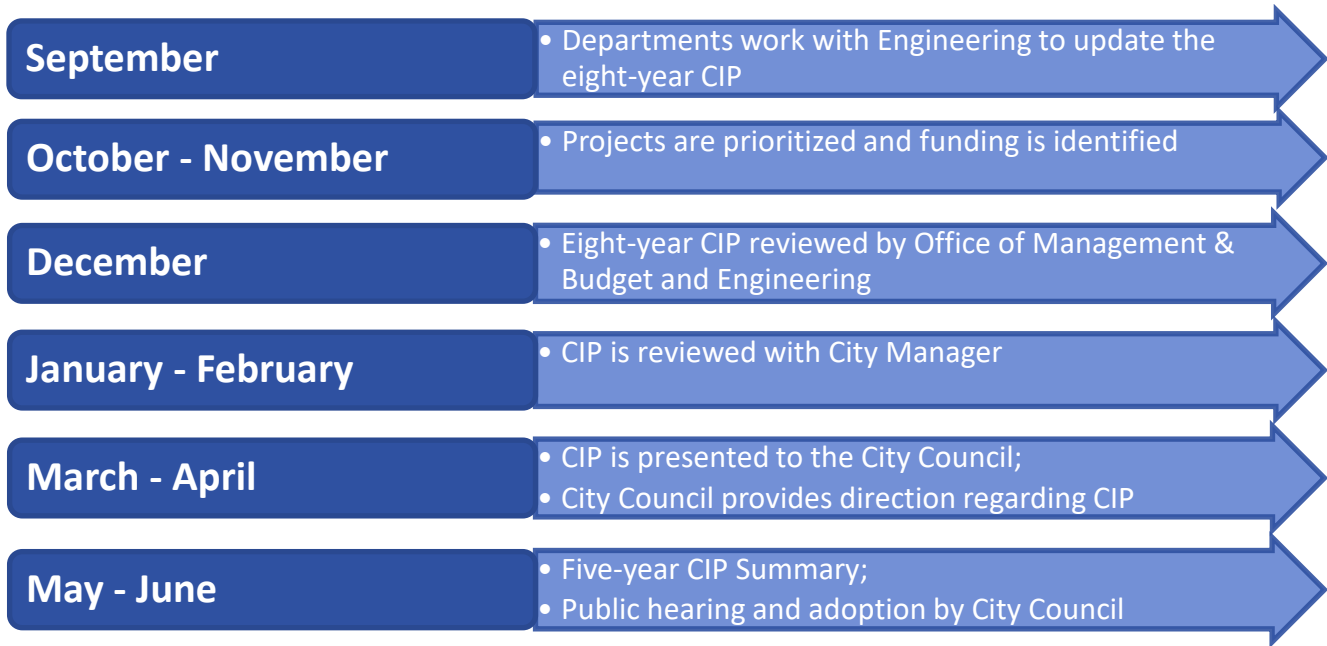


Figure 4: CIP Process Timeline

### 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 come from a variety of sources, including general and special funds such as the Local Street Sales Tax, state-shared revenue, federal and state aid, and fines as well as enterprise revenues from services like the airport, electric, natural gas, water, and solid waste. For the purposes of the CIP, reimbursements from other governmental entities are also included in this category.

*Local Streets Sales Tax and Other Transportation Funding* - Mesa's Local Streets Sales Tax, approved by voters in 2006, dedicates 0.3% of the City's sales tax to street-related projects and serves as a required local match for regional transportation funds through MAG's Proposition 400. With the 2024 passage of Proposition 479, which extends the countywide half-cent sales tax through 2045, Mesa will continue to receive critical funding for street operations and maintenance. This ensures long-term budget stability for transportation projects and strengthens Mesa's ability to leverage regional, state, and federal dollars.

*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 costs based on percentage of ownership.

## Projects & Capital Budget

*Federal Grants* - Funds obtained through federal grantors such as the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA).

*State Grants* - Funds obtained through state grantors such as the Arizona Department of Transportation (ADOT).

*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. The FY 2025/26 Adopted Budget includes the closeout of these funds.

### 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, water, and wastewater projects. Obligations used for these projects are repaid from utility revenues.

The total CIP budget for FY 2025/26 is \$741,236,000. Figure 5 presents a high-level overview of FY 2024/25 CIP budget compared to FY 2025/26. 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 2024/25	FY 2025/26
<i>Operating Funds</i>		
Unrestricted	\$ 22,192,399	\$ 4,272,076
Restricted	\$ 97,014,601	\$ 65,300,924
<b>Operating Funds Subtotal</b>	<b>\$ 119,207,000</b>	<b>\$ 69,573,000</b>
<i>Bond and Obligation Funds</i>		
General Obligation Bonds	\$ 46,950,398	\$ 161,132,555
Utility Systems Revenue Obligations	\$ 250,983,602	\$ 312,142,445
<b>Bond and Obligation Funds Subtotal</b>	<b>\$ 297,934,000</b>	<b>\$ 473,275,000</b>
<b>Total Budget (without carryover)</b>	<b>\$ 417,141,000</b>	<b>\$ 542,848,000</b>
<i>Carryover</i>		
Operating Funds Carryover	\$ 156,245,000	\$ 158,259,000
Bond and Obligation Funds Carryover	\$ 123,655,000	\$ 40,129,000
<b>Carryover Subtotal</b>	<b>\$ 279,900,000</b>	<b>\$ 198,388,000</b>
<b>Total CIP Budget</b>	<b>\$ 697,041,000</b>	<b>\$ 741,236,000</b>

**Figure 5: CIP Budget Comparison**

Notable differences in the CIP budget between FY 2024/25 and FY 2025/26 include the following:

*Operating Funds* - In FY 2025/26 the budget includes partial replacement of the Mesa Arts Center lighting, Traffic Management Center upgrades, Mesa Public Library book locker expansion at Gene Autry Park, and improvements at Greenfield Water Reclamation Plant.

*General Obligation Bonds* - The FY 2025/26 budget includes design for the Red Mountain Aquatic and Southeast Aquatic Facilities, playground renovations, remodel of the Police headquarters, construction of 2 new fire stations, and multiple transportation construction projects such as Broadway Road: Mesa Dr to Stapley Dr and Val Vista Drive: Pueblo to US60.

*Utility Systems Revenue Obligations* - The FY 2025/26 budget includes Gantzel Road projects, new gas mains, new gas services, new sewer lines, waterline replacements, lift station replacements, and contractual obligations at 91st Avenue Water Reclamation Plant and the Val Vista Water Treatment Plant.

### 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 \$199 million in carryover for projects to be completed in FY 2025/26. Carryover does not increase a project's total project cost. Examples of projects carried over are fuel station improvements, the LG gas line extension, Sloan Park capital improvements, Eastern Canal Shared-Use Path Broadway to Baseline, and West Mesa electric utility improvements.

## Projects & Capital Budget

### 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). O&M needs are identified during the project planning process.

O&M costs budgeted in FY 2025/26 typically result from projects completed in the prior fiscal year. Major capital projects generally follow design and construction timelines that extend over the entire fiscal year, with O&M costs typically commencing in the subsequent fiscal year. However, select projects anticipated to reach completion early in FY 2025/26 may require corresponding O&M funding within the same fiscal year. O&M costs are included in the operating budgets of the applicable department.

CIP Impact on Operating Budget					
Funding Source	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Highway User Revenue Fund	\$ -	\$ 1,643	\$ 2,886	\$ 2,953	\$ 3,022
Arts and Culture Fund	\$ -	\$ -	\$ -	\$ 441,270	\$ 463,060
Capital - General Fund	\$ 13,932	\$ 6,161	\$ 494,611	\$ 227,803	\$ 1,689,092
Capital Utility	\$ -	\$ 61,609	\$ -	\$ -	\$ -
Environmental Compliance Fund	\$ -	\$ -	\$ 118,021	\$ 124,803	\$ 132,096
General Fund	\$ 1,626,900	\$ 1,338,842	\$ 5,158,056	\$ 5,304,558	\$ 7,884,830
Greenfield Water Reclamation Plant	\$ 195,120	\$ 206,909	\$ 218,295	\$ 230,656	\$ 244,028
Local Streets Fund	\$ 33,300	\$ 166,859	\$ 440,649	\$ 466,398	\$ 477,448
Utility Fund	\$ 386,620	\$ 3,043,329	\$ 3,467,115	\$ 3,698,221	\$ 3,882,729
<b>Operating Funds Total</b>	<b>\$ 2,255,872</b>	<b>\$ 4,825,352</b>	<b>\$ 9,899,634</b>	<b>\$ 10,496,662</b>	<b>\$ 14,776,306</b>
Numbers rounded to the nearest dollar					

Figure 6: Operations and Maintenance Budget

### Featured Projects



#### Gateway Library



**Project Description:** The Mesa Gateway Library's beam signing marked a key milestone in its construction, inviting community members to leave their signatures on a structural beam and become part of the library's foundation. Held near Eastmark Great Park, the event celebrated the future of this innovative space, which will feature collaborative THINKspot areas, dedicated spaces for all ages, digital art displays, and an outdoor reading patio. Set to open in Fall 2025, the library reflects Mesa's vision of connection, creativity, and community.

### Central Mesa Reuse Pipeline



**Project Description:** The Central Mesa Reuse Pipeline represents a collaborative effort between the City of Mesa and the Gila River Indian Community to address water scarcity challenges through innovative water management practices. By enhancing the use of recycled water, this project aims to create a more sustainable water future for the region, demonstrating the effectiveness of partnerships in tackling environmental issues.

# Projects & Capital Budget

## 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 Management 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, athletic field lighting, community recreation centers, 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, 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 Mesa Gateway airports.

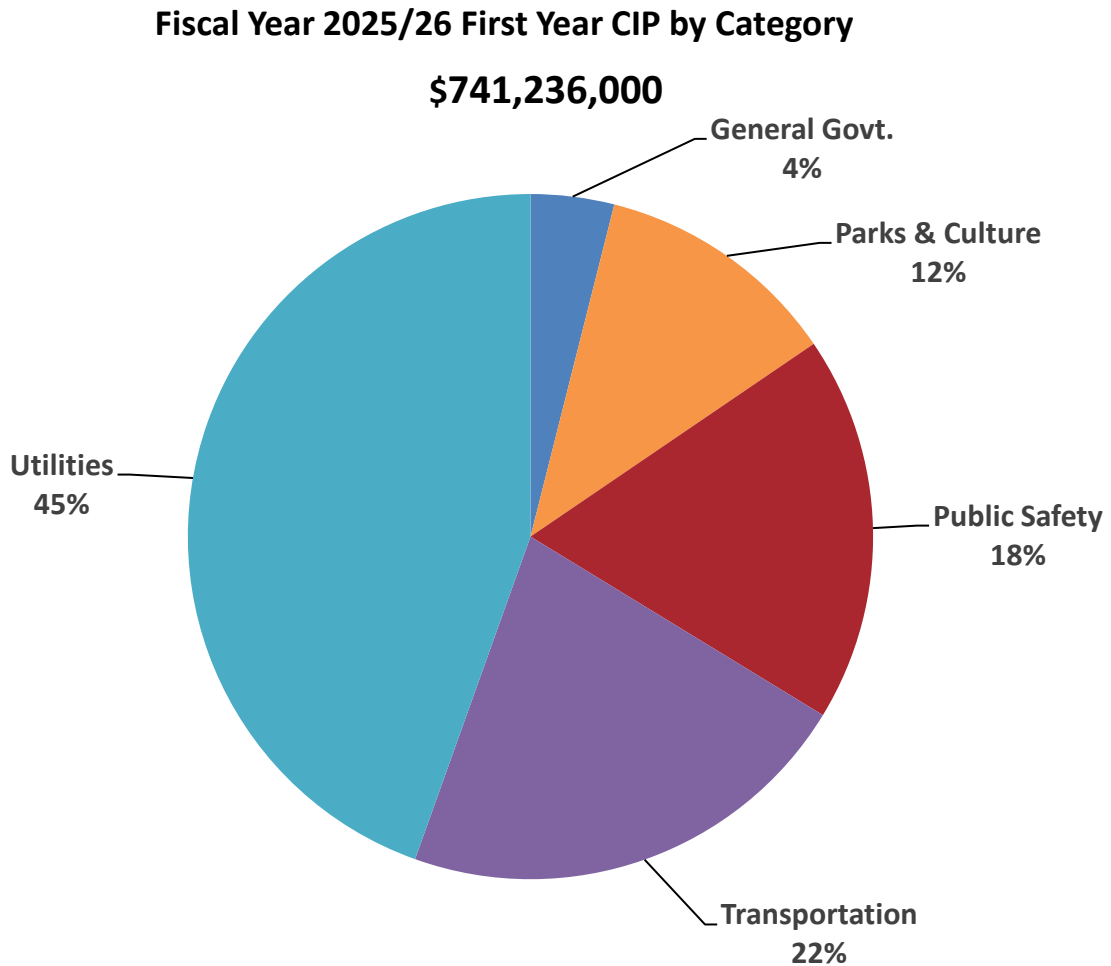
**Utilities** - projects are defined as water reclamation plants, water treatment plants, well sites, water lines, wastewater lines, gas lines, storm sewer lines, lift stations, new or expanded pump stations, sulfide stations, storage or recharge sites, electrical substation expansions, and electric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



Figure 7: CIP Funding by Category

## Projects & Capital Budget

The FY 2025/26 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.



**Figure 8: First Year CIP by Category**

The following pages contain a list of capital projects planned for FY 2025/26, grouped by CIP category. Each project description shows only the budget for FY 2025/26. More detailed descriptions and total project costs can be found in the separate document [“FY 2026-2030 CIP Funding Summary.”](#)

## Projects & Capital Budget

Capital Budget by Funding Source FY 2025/26				
Operating Fund	Operating Capital General	Vehicle Replacements & Additions	Capital Improvement Program	Total Capital Budget
<i>Unrestricted</i>				
Falcon Field Airport	\$ 7,094	\$ 165,573	\$ 2,133,855	\$ 2,306,522
General Fund	\$ 20,019,768	\$ 3,309,923	\$ 71,570,087	\$ 94,899,778
Utility Fund	\$ 677,968	\$ 4,103,041	\$ 5,353,575	\$ 10,134,584
<b>Total Unrestricted Funds</b>	<b>\$ 20,704,830</b>	<b>\$ 7,578,537</b>	<b>\$ 79,057,517</b>	<b>\$ 107,340,884</b>
<i>Restricted</i>				
Arts & Culture Fund	\$ -	\$ 154,200	\$ 1,987,870	\$ 2,142,070
Ambulance Transport	\$ -	\$ -	\$ -	\$ -
Cemetery	\$ 50,000	\$ -	\$ 975,995	\$ 1,025,995
Commercial Facilities Fund	\$ 168,000	\$ -	\$ 44,698	\$ 212,698
Eastmark CFD 1 - Capital	\$ -	\$ -	\$ -	\$ -
Eastmark CFD 2- Capital	\$ -	\$ -	\$ -	\$ -
Economic Investment Fund	\$ 216,630	\$ -	\$ -	\$ 216,630
Employee Benefits Trust	\$ -	\$ -	\$ -	\$ -
Environmental Compliance Fund	\$ 352,393	\$ 77,320	\$ 7,684,795	\$ 8,114,508
Fleet Internal Services	\$ -	\$ -	\$ 98,162	\$ 98,162
Grants - General Government	\$ 1,746,886	\$ -	\$ 7,332,671	\$ 9,079,557
Grants - Falcon Field	\$ -	\$ -	\$ 1,543,015	\$ 1,543,015
Greenfield WRP Joint Venture	\$ 1,043,900	\$ 3,836	\$ 9,463,116	\$ 10,510,852
Highway User Revenue Fund	\$ -	\$ -	\$ 1,830,326	\$ 1,830,326
Local Streets Fund	\$ 3,500	\$ 6,537,560	\$ 17,206,518	\$ 23,747,578
Mesa Arts Center Restoration Fee	\$ -	\$ -	\$ 298,898	\$ 298,898
Police Services	\$ -	\$ 3,310,177	\$ -	\$ 3,310,177
Public Safety Sales Tax	\$ 1,878,492	\$ -	\$ 23,685	\$ 1,902,177
Quality of Life Sales Tax	\$ -	\$ -	\$ 6,189,588	\$ 6,189,588
Relief Fund	\$ -	\$ -	\$ 10,075,381	\$ 10,075,381
Restricted Programs Fund	\$ 300,000	\$ 100,000	\$ 932,694	\$ 1,332,694
Solid Waste Development	\$ -	\$ 5,200	\$ -	\$ 5,200
Special Programs Fund	\$ 84,972,801	\$ 90,000	\$ 5,954,007	\$ 91,016,808
TOPAZ Joint Venture Fund	\$ -	\$ -	\$ 8,983,454	\$ 8,983,454
Transit Fund	\$ 5,500	\$ 6,715	\$ 1,054,946	\$ 1,067,161
Transportation Fund	\$ -	\$ -	\$ 53,615,803	\$ 53,615,803
Utility Replacement Extension & Renewal	\$ -	\$ 8,487,688	\$ 13,478,861	\$ 21,966,549
Vehicle Replacement Fund	\$ -	\$ 11,575,669	\$ -	\$ 11,575,669
<b>Total Restricted Funds</b>	<b>\$ 90,738,102</b>	<b>\$ 30,348,365</b>	<b>\$ 148,774,483</b>	<b>\$ 269,860,950</b>
<b>Total Operating Funds</b>	<b>\$ 111,442,932</b>	<b>\$ 37,926,902</b>	<b>\$ 227,832,000</b>	<b>\$ 377,201,834</b>
<i>Bond Funds</i>				
General Obligation Bonds	\$ -	\$ -	\$ 196,741,662	\$ 196,741,662
Utility Systems Revenue Obligations	\$ -	\$ -	\$ 316,662,338	\$ 316,662,338
<b>Total Bond Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 513,404,000</b>	<b>\$ 513,404,000</b>
<b>Total All Funds</b>	<b>\$ 111,442,932</b>	<b>\$ 37,926,902</b>	<b>\$ 741,236,000</b>	<b>\$ 890,605,834</b>

Figure 9: Capital Budget by Funding Source

## Projects & Capital Budget

Capital Improvement Program Comparison by Funding Source FY 2024/25 to FY 2025/26			
Operating Funds		FY 2024/25	FY 2025/26
Unrestricted			
Falcon Field Airport	\$	839,709	\$ 487,885
General Fund	\$	18,472,577	\$ 2,430,727
Utility Fund	\$	2,880,113	\$ 1,353,464
Total Unrestricted Funds	\$	22,192,399	\$ 4,272,076
Restricted			
Arts & Culture Fund	\$	-	\$ 1,748,156
Community Development Block Grant	\$	-	\$ 364,000
Grants- Falcon Field	\$	-	\$ 1,248,009
Grants - General Government	\$	9,858,301	\$ 2,246,971
Grants - Utilities	\$	1,125,123	\$ -
Greenfield WRP Joint Venture	\$	22,475,065	\$ 9,463,116
Highway User Revenue Fund	\$	145,079	\$ -
Internal Service Funds	\$	4,300,000	\$ -
Local Streets Fund	\$	14,159,564	\$ 7,970,173
Mesa Arts Center Restoration Fee	\$	224,490	\$ -
Quality of Life Sales Tax	\$	214,726	\$ 5,985,088
Restricted Programs Fund	\$	239,637	\$ 800,000
Special Programs Fund	\$	3,954,750	\$ 100,000
TOPAZ Joint Venture Fund	\$	3,188,733	\$ 2,699,005
Transit Fund	\$	400,000	\$ 4,212
Transportation Fund	\$	29,148,137	\$ 23,340,020
Utility Reserve Extension Replacement	\$	7,580,996	\$ 9,332,174
Total Restricted Funds	\$	97,014,601	\$ 65,300,924
Total Operating Funds (excludes Carryover)			
	\$	119,207,000	\$ 69,573,000
Bond Funds			
General Obligation Bonds	\$	46,950,398	\$ 161,132,555
Utility Systems Revenue Bonds and Obligations	\$	250,983,602	\$ 312,142,445
Total Bond Funds (Excludes Carryover)	\$	297,934,000	\$ 473,275,000
Prior Year Carryover			
Capital Improvement Carryover	\$	156,245,000	\$ 158,259,000
Bond Capital Improvement Carryover	\$	123,655,000	\$ 40,129,000
Total Carryover	\$	279,900,000	\$ 198,388,000
Total All Funds			
	\$	697,041,000	\$ 741,236,000

Figure 10: CIP Comparison by Funding Source

**Project & Capital Budget: Table of Figures**

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## Projects & Capital Budget

**General Government - \$29,168,716**

Program	Funding Source	Budget
<b>City Facilities</b>		<b>FY 25/26</b>
<b>Hibbert Parking Garage - CP1189</b>		
Purchase and Rehabilitation of Hibbert Parking Garage	1301A - Capital - General Fund	\$3,227,190
		<b>\$3,227,190</b>
	<b>Total for City Facilities</b>	<b>\$3,227,190</b>
<b>General Government</b>		<b>FY 25/26</b>
<b>Fuel Station Improvements - CP1005</b>		
Fuel Station Improvements at various fuel sites citywide.	1207A - Environmental Compliance Fee	\$3,554,382
	1301A - Capital - General Fund	\$4,716,360
		<b>\$8,270,742</b>
<b>Downtown District Revitalization-ARPA - CP1080</b>		
Replace building facades in Downtown Mesa-ARPA Funded	1199A - Special Programs Fund	\$4,043,305
		<b>\$4,043,305</b>
<b>Restaurant &amp; Food Business Incubator - CP1102</b>		
Develop a shared commercial kitchen with a public facing dining facility, including procuring a location	1221ARP - Relief Fund - ARP	\$4,500,000
		<b>\$4,500,000</b>
<b>EMSC CNG and Tenant Improvements - CP1120</b>		
East Mesa Service Center (EMSC) CNG and Tenant Improvements	1301A - Capital - General Fund	\$293,677
		<b>\$293,677</b>
<b>Wireless Broadband Expansion - CP1124</b>		
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	\$470,345
		<b>\$470,345</b>
<b>Sunaire - CP1130</b>		
Purchase and remodel hotel-ARPA Funded.	1221ARP - Relief Fund - ARP	\$5,575,381
		<b>\$5,575,381</b>
<b>Mesa City Hall and Council Chambers - CP1137</b>		
Demo and reconstruct the Northeast corner of Main St & Center with a new council chambers and municipal City hall	1301A - Capital - General Fund	\$1,580,492
		<b>\$1,580,492</b>

## Projects & Capital Budget

**General Government - \$29,168,716**

Program	Funding Source	Budget
<b>General Government</b>		<b>FY 25/26</b>
<b>Courthouse 3rd Floor Remodel - CP1166</b>		
Remodel 3rd Floor of the Courthouse	1299A - Restricted Programs Fund	\$132,694
		<b>\$132,694</b>
<b>Fleet Master Plan - CP1172</b>		
Master plan identifying Fleet specific needs.	4006A - Fleet Internal Service	\$98,162
		<b>\$98,162</b>
<b>Courthouse 2nd Floor Remodel - CP1186</b>		
Remodel a portion of the Prosecutors office on the 2nd Floor our Municipal Court	1301A - Capital - General Fund	\$142,274
		<b>\$142,274</b>
<b>East Mesa Service Center Electrical Master Plan - CP1240</b>		
Develop an Electrical Infrastructure Master Plan at EMSC to support various tenant improvements.	1301A - Capital - General Fund	\$477,383
		<b>\$477,383</b>
<b>Courthouse 1st Floor Remodel - CP1245</b>		
Public Defender's office- 1st Floor Courthouse Remodel	1301A - Capital - General Fund	\$335,622
		<b>\$335,622</b>
<b>Engineering Conference Room 563 Conversion - CP1246</b>		
Engineering needs to convert our conference room 563 into cubicle space for additional staff	1301A - Capital - General Fund	\$21,449
		<b>\$21,449</b>
<b>Total for General Government</b>		<b>\$25,941,526</b>

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Aquatics</b>		<b>FY 25/26</b>
<b>Southeast Aquatic Facility - CP0756</b>		
Build a new pool at Eastmark High School in partnership with Queen Creek Schools. Pool amenities will feature competition lanes, diving well, swim lesson space, and opportunities for water play.	13082024 - 2024 Parks Bond	\$3,290,000
		<b>\$3,290,000</b>

# Projects & Capital Budget

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Aquatics</b>		<b>FY 25/26</b>
<b>Red Mountain Aquatic Facility - CP0757</b>		
Demo Fremont Pool and construct replacement pool adjacent to Red Mountain Center. The new location will address aging infrastructure and create visible access to the complex.	13082024 - 2024 Parks Bond	\$2,660,000
		<b>\$2,660,000</b>
<b>Total for Aquatics</b>		<b>\$5,950,000</b>
<b>Arts and Culture</b>		<b>FY 25/26</b>
<b>MAC Playhouse Patio - CP1167</b>		
Install a concrete patio behind the Mesa Arts Center	1109A - Arts & Culture Fund	\$51,288
	1209A - Mesa Arts Center Restoration Fee	\$40,021
		<b>\$91,309</b>
<b>MAC Arroyo Renovation - CP1190</b>		
Repair and refurbish the MAC Arroyo	1109A - Arts & Culture Fund	\$1,936,582
		<b>\$1,936,582</b>
<b>Mesa Arts Center Lighting Control System Replacement - CP1191</b>		
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	\$6,189,588
	1209A - Mesa Arts Center Restoration Fee	\$213,800
		<b>\$6,403,388</b>
<b>MAC Office Expansion - CP1281</b>		
Remodel areas of the MAC, Playhouse Green Room and Bldg 2 3rd Floor to gain office space	1209A - Mesa Arts Center Restoration Fee	\$45,077
		<b>\$45,077</b>
<b>Total for Arts and Culture</b>		<b>\$8,476,356</b>
<b>Cemetery</b>		<b>FY 25/26</b>
<b>Cemetery SRP Canal Relocation - CP1179</b>		
Relocate piped irrigation at cemetery	1102A - Cemetery	\$975,995
		<b>\$975,995</b>
<b>Total for Cemetery</b>		<b>\$975,995</b>

# Projects & Capital Budget

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Library</b>		<b>FY 25/26</b>
<b>Gateway Library - CP0428</b>		
Provide library services to the citizens of Southeast Mesa, name changed from Southeast Library to Gateway Library.	1199A - Special Programs Fund	\$11,443
	1301A - Capital - General Fund	\$11,512,529
	13102018 - 2018 Library Bond	\$6,315,735
		<b>\$17,839,707</b>
<b>Dobson Ranch Library Study and Updates - CP1158</b>		
Conduct feasibility study, renovate bathroom, renovate office space and structural updates.	1301A - Capital - General Fund	\$631,445
		<b>\$631,445</b>
<b>Main Library North Lawn Redevelopment - CP1197</b>		
Design and construction of a redeveloped north lawn at the downtown Main library, activating the space in between the Library and convention center.	1220A - Grants - Gen. Gov.	\$47,666
	1301A - Capital - General Fund	\$148,169
		<b>\$195,835</b>
<b>MPL Book Locker Expansion - CP1272</b>		
Add book lockers in parks throughout the City of Mesa.	1301A - Capital - General Fund	\$189,000
		<b>\$189,000</b>
<b>Main Branch Signage - CP1273</b>		
This project is to add new MPL signage onto the Main branch building ahead of the new paint work that is planned for 2025. This signage would be installed on the Southwest corner of the branch building. Both signs would face the parking lot (south).	1301A - Capital - General Fund	\$110,000
		<b>\$110,000</b>
<b>Total for Library</b>		<b>\$18,965,987</b>

# Projects & Capital Budget

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Museum</b>		<b>FY 25/26</b>
<b>idea Museum (Phase I) - CP0916</b>		
Expand the kid ArtVille environment and Texturescape play area, relocate offices and update building systems	1301A - Capital - General Fund	\$980,134
	13082018 - 2018 Parks Bond	\$735,658
		<b>\$1,715,792</b>
<b>idea Museum - Renovation Phase 2 - CP1219</b>		
This project will be to support the next phases of renovation at the idea Museum within the Department of Arts and Culture.	1220A - Grants - Gen. Gov.	\$520,000
	1299A - Restricted Programs Fund	\$800,000
	13082024 - 2024 Parks Bond	\$2,100,000
		<b>\$3,420,000</b>
	<b>Total for Museum</b>	<b>\$5,135,792</b>
<b>Parks &amp; Recreation</b>		<b>FY 25/26</b>
<b>The Post Renovation - CP0213</b>		
Renovate the old Federal Building in downtown Mesa to allow for public use.	1301A - Capital - General Fund	\$2,889,222
	13082018 - 2018 Parks Bond	\$753,990
		<b>\$3,643,212</b>
<b>Signal Butte Park Phase 2 - CP0707</b>		
Construct additional park space on land surrounding the water treatment at Elliot Road and Signal Butte.	13082018 - 2018 Parks Bond	\$6,759,311
		<b>\$6,759,311</b>
<b>Sloan Park Capital Improvements - CP0716</b>		
Complete capital improvements needed at Sloan park and adjacent practice facilities.	1301A - Capital - General Fund	\$18,265,694
		<b>\$18,265,694</b>
<b>Sloan Park Facility Improvements - CP0723</b>		
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	\$44,698
		<b>\$44,698</b>

# Projects & Capital Budget

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Parks &amp; Recreation</b>		<b>FY 25/26</b>
<b>Mountain Vista Trail - CP0854</b>		
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	\$206,294
		<b>\$206,294</b>
<b>Red Mountain Park Community Athletic Fields - CP0932</b>		
Construct 9 lighted soccer fields, lighted parking, pond expansion and restrooms adjacent to Red Mountain Park.	13082018 - 2018 Parks Bond	\$1,257,390
		<b>\$1,257,390</b>
<b>Dog Park - Countryside Park - CP0933</b>		
Construct a new 1.5 acre dog park expansion at the existing Countryside Dog Park.	13082018 - 2018 Parks Bond	\$514,081
		<b>\$514,081</b>
<b>Carriage Lane Park Irrigation Renovation - CP1127</b>		
Carriage Lane Park Irrigation Renovation	1207A - Environmental Compliance Fee	\$1,165,827
		<b>\$1,165,827</b>
<b>Sirrine House Remodel - CP1171</b>		
Remodel Sirrine House-includes structural repairs	1301A - Capital - General Fund	\$1,062,043
	13082024 - 2024 Parks Bond	\$4,807,693
		<b>\$5,869,736</b>
<b>Park Renovations - CP1175</b>		
Renovate playgrounds at City parks	13082024 - 2024 Parks Bond	\$6,348,062
		<b>\$6,348,062</b>
<b>Aripine Park Playground Renovation - CP1182</b>		
CP Project for New play equipment install.	1250CDBG - Community Development Block Grant	\$364,000
	1301A - Capital - General Fund	\$35,000
		<b>\$399,000</b>
<b>Indoor Recreation Center - CP1208</b>		
Construct a new community center on 8 acres of land located in central Mesa. Amenities provided and size to mirror what is provided at the Red Mountain Center. The Center is to include an area for parking.	13082024 - 2024 Parks Bond	\$500,000
		<b>\$500,000</b>

## Projects & Capital Budget

**Parks & Culture - \$85,640,998**

Program	Funding Source	Budget
<b>Parks &amp; Recreation</b>		<b>FY 25/26</b>
<b>Northeast Mesa Regional Trails - CP1210</b>		
Develop the 174 acre BLM Property to a trailhead. The park will maintain its entry from McKellips and will contain the following elements: a parking lot; small restroom; benches, picnic tables, and some trail improvements.	13082024 - 2024 Parks Bond	\$425,125
		<b>\$425,125</b>
<b>Pickleball Courts - CP1212</b>		
Construct pickleball courts at City parks	13082024 - 2024 Parks Bond	\$500,000
		<b>\$500,000</b>
<b>Water Conservation - CP1214</b>		
Reconfigure irrigation, upgrade agricultural, install advanced meters to implement sustainable water practices, and remove non-functional turf.	13082024 - 2024 Parks Bond	\$96,154
		<b>\$96,154</b>
<b>Mesa City Plaza Timeline Plaque Relocation to Pioneer Park - CP1243</b>		
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	\$142,284
		<b>\$142,284</b>
<b>Total for Parks &amp; Recreation</b>		<b>\$46,136,868</b>

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Communications</b>		<b>FY 25/26</b>
<b>Mesa Share for TOPAZ - Site Expansion #2 - CN0038</b>		
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	\$1,776,226
		<b>\$1,776,226</b>

# Projects & Capital Budget

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Communications</b>		<b>FY 25/26</b>
<b>Mesa Share for TOPAZ - Site Expansion #3 - CN0048</b>		
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	\$1,095,382
		<b>\$1,095,382</b>
<b>Internet Protocol Network Router Expansion - Mesa Share - CN0052</b>		
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
		<b>\$178,822</b>
<b>Mesa Share for TOPAZ - Site Expansion #1 - CN0054</b>		
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	\$314,856
		<b>\$314,856</b>
<b>Mesa Share of TOPAZ-Shaw Butte &amp; Florence Gardens-P25 Phs II - CN0070</b>		
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	\$365,166
		<b>\$365,166</b>
<b>Mesa Share for TOPAZ - VHF Sys Coverage Imprvmnt &amp; Chnl Exp - CN0071</b>		
Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1301A - Capital - General Fund	\$977,119
		<b>\$977,119</b>
<b>TOPAZ - Tower Maintenance (Infrastructure) - Mesa Share - CN0099</b>		
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.	1301A - Capital - General Fund	\$137,690
		<b>\$137,690</b>

# Projects & Capital Budget

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Communications</b>		<b>FY 25/26</b>
<b>TOPAZ - East Valley - H60 Expansion Site - CP0091</b>		
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.	1120PROG - Topaz Capital Programs	\$201,097
		<b>\$201,097</b>
<b>Public Safety Fiber - Phase II - CP0696</b>		
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.	13042018 - 2018 Public Safety Bond	\$2,826,180
	13042024 - 2024 Public Safety Bond	\$3,846,154
		<b>\$6,672,334</b>
<b>TOPAZ - Northeast Valley - Wolverine Expansion Site - CP0754</b>		
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.	1120PROG - Topaz Capital Programs	\$2,354,992
		<b>\$2,354,992</b>
<b>TOPAZ Internet Protocol Network Router Expansion - CP0755</b>		
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.	1120PROG - Topaz Capital Programs	\$220,989
		<b>\$220,989</b>
<b>TOPAZ - Southeast Valley - Queen Creek Expansion Site - CP0779</b>		
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.	1120PROG - Topaz Capital Programs	\$4,220,108
		<b>\$4,220,108</b>
<b>Distributed Antenna System for Mesa Gateway Airport - CP0839</b>		
Install an antenna system for the Mesa Gateway Airport to improve public safety radio coverage.	1301A - Capital - General Fund	\$132,127
		<b>\$132,127</b>

# Projects & Capital Budget

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Communications</b>		<b>FY 25/26</b>
<b>TOPAZ Shaw Butte &amp; Florence Gardens-P25 Phase II - CP0906</b>		
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	\$454,737
		<b>\$454,737</b>
<b>TOPAZ VHF System Coverage Improvement &amp; Channel Expansion - CP0907</b>		
Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1120PROG - Topaz Capital Programs	\$1,329,531
		<b>\$1,329,531</b>
<b>TOPAZ - Tower Maintenance (Infrastructure) - CP1200</b>		
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	\$202,000
		<b>\$202,000</b>
<b>PD Comms Load and Mechanical Improvements - CP1251</b>		
Make improvements to the existing electrical and mechanical systems to support the new NextGen 911 system	1301A - Capital - General Fund	\$38,372
		<b>\$38,372</b>
<b>Total for Communications</b>		<b>\$20,671,548</b>

<b>Fire</b>		<b>FY 25/26</b>
<b>Fire Station 205: Rebuild - C10120</b>		
Rebuild Fire Station 205 to accommodate for current and future Fire and Medical operational needs.	1301A - Capital - General Fund	\$559,768
	13042022 - 2022 Public Safety Bond	\$12,978,551
		<b>\$13,538,319</b>
<b>Fire Station 223 - C10124</b>		
Construct a new fire station in Lehi to accommodate for population growth and increased call volumes.	13042022 - 2022 Public Safety Bond	\$13,915,898
		<b>\$13,915,898</b>

# Projects & Capital Budget

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Fire</b>		<b>FY 25/26</b>
<b>Fire Station 224 - C10128</b>		
Construct a new fire station at S. 80th St. N. of E. Elliot Rd.	13042022 - 2022 Public Safety Bond	\$13,512,498
		<b>\$13,512,498</b>
<b>Fire Apparatus - CN0055</b>		
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	\$1,923,985
	13042022 - 2022 Public Safety Bond	\$7,811,641
	13042024 - 2024 Public Safety Bond	\$5,000,000
		<b>\$14,735,626</b>
<b>Fire Station Exhaust System - CP1051</b>		
Retro-fit up to 16 fire stations with a direct-source vehicle exhaust capture system - FEMA grant.	1301A - Capital - General Fund	\$110,669
		<b>\$110,669</b>
<b>Fire Station 2202 Remodel/Renovation - CP1062</b>		
Remodel and renovation, tenant improvements, at Fire Station 2202	1203FMS - Public Safety Sales Tax Fire Medical	\$23,685
		<b>\$23,685</b>
<b>Fire Fuel Station Tanks - CP1152</b>		
Convert fuel trailers at fire stations to above ground storage tanks and replace tank at the training facility.	1301A - Capital - General Fund	\$3,938,445
		<b>\$3,938,445</b>
<b>Mesa Fire and Medical Restrooms Remodel - CP1232</b>		
Modifying multiple Fire Facilities restrooms. Many station's restroom facilities are outdated and undersized for staff needs.	1301A - Capital - General Fund	\$167,942
		<b>\$167,942</b>
<b>Mesa Fire and Medical Department Response Facilities - CP1241</b>		
Land Acquisition, Design, and Construction/Purchase of future medical response facilities.	13042024 - 2024 Public Safety Bond	\$50,000
		<b>\$50,000</b>

# Projects & Capital Budget

**Public Safety - \$135,160,203**

Program	Funding Source	Budget
<b>Fire</b>		<b>FY 25/26</b>
<b>Fire Station 221 Concrete Repairs - CP1285</b>		
Address and repair cracking throughout Fire Station 221.	13042018 - 2018 Public Safety Bond	\$69,510
		<b>\$69,510</b>
	<b>Total for Fire</b>	<b>\$60,062,592</b>
<b>Police</b>		<b>FY 25/26</b>
<b>Public Safety Training Facility Building Improvements - CP0098</b>		
Renovate and expand public safety training facility including new office space and training classrooms.	1301A - Capital - General Fund	\$337,124
	13042022 - 2022 Public Safety Bond	\$2,843,688
		<b>\$3,180,812</b>
<b>Police Headquarters - CP0204</b>		
Renovate the Police Department Headquarters to meet operational needs.	13042022 - 2022 Public Safety Bond	\$40,000,000
		<b>\$40,000,000</b>
<b>Northeast Public Safety Facility - CP0913</b>		
Construct a new public safety facility in the northeast section of Mesa.	1301A - Capital - General Fund	\$6,289,323
		<b>\$6,289,323</b>
<b>245 W 2nd St Second Floor Remodel Police Dept. IT Relocation - CP1193</b>		
Renovate the second floor to accommodate the Police Department IT relocation at Mesa Center for Higher Education.	1301A - Capital - General Fund	\$235,628
		<b>\$235,628</b>
<b>Mesa Public Safety Communications (MPSC) - CP1239</b>		
Build new state-of-the-art 911 public safety communications center, complete with the required infrastructure, floor space, technology, and environmental features to provide a reliable, efficient, safe and secure 911 call center.	13042024 - 2024 Public Safety Bond	\$4,720,300
		<b>\$4,720,300</b>
	<b>Total for Police</b>	<b>\$54,426,063</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Falcon Field Airport</b>		<b>FY 25/26</b>
<b>Eastside Taxilane Design and Construction - C06020</b>		
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	\$25,204
	3010FF - Falcon Field Grants	\$145,402
		<b>\$170,606</b>
<b>Airport Sustainability Energy Plan - CN0105</b>		
Develop an energy audit and sustainability plan to move airport towards a goal of net zero carbon emissions and improve energy supply resilience through PV solar microgrid.	1199A - Special Programs Fund	\$100,000
		<b>\$100,000</b>
<b>Draft a Title VI Plan &amp; Community Participation Plan - CN0106</b>		
Draft a Title VI Plan, Community Participation Plan and internal Standard Operating Procedure to Implement Civil Rights Program at Falcon Field Airport in accordance with DOT Order 1000.12C, The Department of Transportation Title VI Program.	3004FF - Falcon Field Airport	\$65,000
		<b>\$65,000</b>
<b>City Owned Buildings and Property Improvements - CP0763</b>		
Construct needed improvements to City-owned buildings and property at Falcon Field.	3004FF - Falcon Field Airport	\$1,312,115
		<b>\$1,312,115</b>
<b>Construct Midfield Taxiway F and Realign Taxiway D3, D4 - CP0994</b>		
Construct midfield Taxiway F and realign taxiways D3 & D4 at Falcon Field Airport	3004FF - Falcon Field Airport	\$478,626
	3010FF - Falcon Field Grants	\$149,604
		<b>\$628,230</b>
<b>Single Aircraft Design Group BII - Taxiway J - CP1041</b>		
Construct new taxi lane to open up 19.83 acres of airport property for private aeronautical development.	3004FF - Falcon Field Airport	\$88,313
	3010FF - Falcon Field Grants	\$619,128
		<b>\$707,441</b>

## Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Falcon Field Airport</b>		<b>FY 25/26</b>
<b>Holding Bay Apron - CP1222</b>		
Design & Construct Holding Bay Apron RWY 22L Future Taxilane I	3004FF - Falcon Field Airport	\$72,446
	3010FF - Falcon Field Grants	\$376,286
		<b>\$448,732</b>
<b>Design and Construct West Airport Perimeter Road and Apron - CP1225</b>		
Design and reconstruct for rehabilitation and reconstruction of the West Airport Perimeter Road. Project will address poor pavement conditions due to increased traffic because of new airport development.	3004FF - Falcon Field Airport	\$70,842
	3010FF - Falcon Field Grants	\$88,179
		<b>\$159,021</b>
<b>Reconstruct Three Access Apron Areas - CP1259</b>		
Rehab pavement identified in the worst condition at Falcon Field Airport based on the 2022 Airport Pavement Maintenance Management Plan as requiring reconstruction based on condition. All pavement identified in this project have a PCI score below 47.	3004FF - Falcon Field Airport	\$21,309
	3010FF - Falcon Field Grants	\$164,416
		<b>\$185,725</b>
	<b>Total for Falcon Field Airport</b>	<b>\$3,776,870</b>
<b>Intelligent Transportation System</b>		<b>FY 25/26</b>
<b>Central Traffic Signal System - CP0655</b>		
Replace central traffic signal system for the City's Traffic Management Center.	1205A - Local Streets Fund	\$650,000
		<b>\$650,000</b>
<b>Traffic Signals - Public Safety Opticom - CP0702</b>		
Install public safety opticom technology on traffic signals.	1205A - Local Streets Fund	\$95,238
		<b>\$95,238</b>
<b>ITS Field Network Upgrade - CP0980</b>		
Upgrade existing field infrastructure to increase bandwidth and support emerging technologies	1205A - Local Streets Fund	\$2,199,763
		<b>\$2,199,763</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Intelligent Transportation System</b>		<b>FY 25/26</b>
<b>Traffic Signals - New and Upgrade - CP1067</b>		
Install new signals and upgrade existing signals.	1205A - Local Streets Fund	\$1,499,520
		<b>\$1,499,520</b>
<b>Ped Beacon on Dbsn/Brdwy, Sgnl at Mesa Dr/Cnsld Cnl - CP1110</b>		
Install a new pedestrian beacon on Dobson Rd apprx 1250 S of Broadway and replace Rapid Flash Beacon on Mesa Dr and Consolidated Canal with a traffic Signal.	1199A - Special Programs Fund	\$607,660
	1205A - Local Streets Fund	\$222,175
		<b>\$829,835</b>
<b>Traffic Management Center Upgrade - CP1278</b>		
This project will replace end-of-life Traffic Management Center (TMC) equipment and redesign the TMC workspace to retain functionality and increase workspace efficiency.	1205A - Local Streets Fund	\$2,884,615
		<b>\$2,884,615</b>
<b>Total for Intelligent Transportation System</b>		<b>\$8,158,971</b>

<b>Shared Use Paths</b>		<b>FY 25/26</b>
<b>Eastern Canal Shared-Use Path: Brown to Broadway-Signals - CP0673</b>		
Construct signalized crossings on Eastern Canal and street intersections to improve the function of the non-motorized system.	13082018 - 2018 Parks Bond	\$1,314,753
		<b>\$1,314,753</b>
<b>Eastern Canal Shared-Use Path Broadway to Baseline - CP0730</b>		
Construct shared-use asphalt path to resolve a missing link in the regional non-motorized system	13072020 - 2020 Street Bond	\$3,784,000
	1314A - Transportation	\$296,728
		<b>\$4,080,728</b>
<b>L202 Red Mountain SUP-Power Rd past Thomas Rd - CP0733</b>		
Design and construct 1.5 miles of shared-use path to resolve a missing link in the regional non-motorized system.	1220A - Grants - Gen. Gov.	\$6,380,205
	1314A - Transportation	\$4,068,325
		<b>\$10,448,530</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Shared Use Paths</b>		<b>FY 25/26</b>
<b>Eastern Canal Shared-Use Path: Brown to Broadway - CP1060</b>		
Construct Shared Use Asphalt path to resolve a missing link in the regional non-motorized system.	1314A - Transportation	\$3,714,987
		<b>\$3,714,987</b>
<b>Mesa Gateway Phase 3 Pathway - CP1178</b>		
Construct segment 3 of the southeast path south of the 202 from Hawes Road to Power Road including a bridge to be constructed for access to EMF and RWCD canals.	1314A - Transportation	\$503,134
		<b>\$503,134</b>
<b>US60 Shared Use Path-Eastern to Consolidated Canal - CP1180</b>		
Construct an ADA compliant shared use path (SUP) along the US60 from the Eastern Canal to the Consolidated Canal.	1314A - Transportation	\$583,631
		<b>\$583,631</b>
<b>Lehi Loop Tunnel Wall - CP1194</b>		
To construct a box culvert extension (Tunnel) and retaining walls as related to the Lehi Loop Phase 1 project.	13082018 - 2018 Parks Bond	\$206,989
	1314A - Transportation	\$208,584
		<b>\$415,573</b>
<b>Total for Shared Use Paths</b>		<b>\$21,061,336</b>

<b>Storm Sewer</b>		<b>FY 25/26</b>
<b>Storm Drain Pump Stations - CP0491</b>		
Rehabilitate aging storm drain pump stations.	1205A - Local Streets Fund	\$1,500,000
		<b>\$1,500,000</b>
<b>Baseline and Signal Butte Drainage - CP1099</b>		
Construct storm drainage improvements to prevent neighborhood flooding.	1205A - Local Streets Fund	\$1,117,000
	1206A - Highway User Revenue Fund	\$691,638
		<b>\$1,808,638</b>
<b>2nd Avenue &amp; Spencer Storm Drain Improvements - CP1139</b>		
Extend the storm drain network with catch basins to prevent flooding issues in partnership with MCFD.	1205A - Local Streets Fund	\$500,000
	1206A - Highway User Revenue Fund	\$97,890
		<b>\$597,890</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Storm Sewer</b>		<b>FY 25/26</b>
<b>Pecos Road Basin and Storm Drain Drainage - CP1230</b>		
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	\$619,507
		<b>\$619,507</b>
<b>Main and Phyllis Storm Drain Improvements - CP1250</b>		
Strom Drain improvements at Main and Phyllis. Reimbursement from Maricopa County Flood Control District.	1206A - Highway User Revenue Fund	\$936,524
		<b>\$936,524</b>
<b>Recker Road Storm Channel Improvements - CP1266</b>		
Restore the channel's functionality and enhance transportation infrastructure including new sidewalks, roadway improvements, curb and gutter installations, and upgraded transit stops.	1103A - Transit Fund	\$4,212
	1205A - Local Streets Fund	\$354,500
		<b>\$358,712</b>
<b>Southern and Hawes Drainage Improvement - CP1282</b>		
Right of way roadside repair to improve drainage at Fountain of the Sun subdivision's Southern Ave. property wall, whose residents are at risk of flooding. Landscaping debris are clogging the grates, blocking grates from working effectively.	1207A - Environmental Compliance Fee	\$373,520
		<b>\$373,520</b>
<b>Total for Storm Sewer</b>		<b>\$6,194,791</b>

<b>Streets</b>		<b>FY 25/26</b>
<b>Mesa Drive: Southern Avenue to US 60 - C01817</b>		
Add additional lanes and dual left turn lanes to ease traffic congestion and enhance safety.	1314A - Transportation	\$477,070
		<b>\$477,070</b>
<b>SR24 and Williams Field Intersection Extension-IGA with ADOT - CN0081</b>		
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	\$554,701
		<b>\$554,701</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Streets</b>		<b>FY 25/26</b>
<b>Traffic Calming Study - CN0088</b>		
Kimley Horn Traffic Calming Study	1205A - Local Streets Fund	\$4,908
		<b>\$4,908</b>
<b>Val Vista Drive: Pueblo to US 60 - CP0062</b>		
Improve Val Vista Drive between Pueblo and US 60. Construction work will mitigate traffic delays and congestion and enhance safety.	13072020 - 2020 Street Bond	\$15,526,132
	3106PLDG - Gas Utility Revenue Pledge	\$2,293,235
	3107PLDG - Water Utility Revenue Pledge	\$252,741
		<b>\$18,072,108</b>
<b>Power Road Improvements: East Maricopa Floodway to Loop 202 - CP0104</b>		
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	\$1,703,767
		<b>\$1,703,767</b>
<b>MAG Projects Local Match - CP0109</b>		
Fund the local match for transportation projects that are eligible for regional funding.	1205A - Local Streets Fund	\$801,602
		<b>\$801,602</b>
<b>Broadway Road: Lesueur to Spur - CP0666</b>		
Address safety and capacity needs along the Broadway Road corridor from Lesueur to Spur.	13072020 - 2020 Street Bond	\$19,200,000
	3105PLDG - Electric Utility Revenue Pledge	\$6,861,862
	3106PLDG - Gas Utility Revenue Pledge	\$3,355,118
	3107PLDG - Water Utility Revenue Pledge	\$1,621,330
	3113ELC - Utility Replacement Extension and Renewal - ELC	\$2,750,000
	3113WTR - Utility Replacement Extension and Renewal - WTR	\$5,411,690
		<b>\$39,200,000</b>
<b>Bridge Safety Rehabilitation - CP0780</b>		
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	\$220,032
		<b>\$220,032</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Streets</b>		<b>FY 25/26</b>
<b>Southern Avenue &amp; Country Club Drive Roadways - CP0844</b>		
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	\$275,000
		<b>\$275,000</b>
<b>Ellsworth Road from City Limits to Ray Road - CP0969</b>		
Widen Ellsworth to full 6-lane cross-section.	1314A - Transportation	\$20,903,768
		<b>\$20,903,768</b>
<b>Sossaman Road: Ray to Warner - CP0971</b>		
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	\$2,662,007
		<b>\$2,662,007</b>
<b>Elliot Road: Ellsworth to Sossaman - CP0982</b>		
Construct 2.5 miles of a six lane new roadway on Elliot from Ellsworth to Sossaman.	13072020 - 2020 Street Bond	\$826,298
		<b>\$826,298</b>
<b>Ray Roads connections at Ellsworth Road - CP0983</b>		
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	\$8,000,580
	1314A - Transportation	\$949,833
		<b>\$8,950,413</b>
<b>Ellsworth/WF Intersection Improvements and Gateway Blvd - CP1015</b>		
Construct new bridge and traffic signal at Ellsworth/Williams Field Road and new Gateway Blvd west onto airport property.	13072020 - 2020 Street Bond	\$583,284
	1314A - Transportation	\$1,100,977
		<b>\$1,684,261</b>
<b>Crismon Rd Extension (1/2 mile south of Guadalupe) - CP1049</b>		
New roadway to connect existing sections of Crismon Rd. One lane each direction and a center turn lane.	1205A - Local Streets Fund	\$119,268
		<b>\$119,268</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Streets</b>		<b>FY 25/26</b>
<b>Streetlight Spot Improvements - CP1068</b>		
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	\$250,000
		<b>\$250,000</b>
<b>AR-Greenfield Rd from Main Street to Adobe Rd. - CP1091</b>		
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	\$3,661,742
		<b>\$3,661,742</b>
<b>AR-Stapley Dr-Main to University Dr - CP1092</b>		
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
		<b>\$210,000</b>
<b>AR-Southern Ave and Gilbert to West of Val Vista Dr. - CP1093</b>		
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	\$3,719,469
		<b>\$3,719,469</b>
<b>AR-Greenfield Rd-Southern to Main Street (intersection) - CP1095</b>		
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	\$7,897,285
		<b>\$7,897,285</b>
<b>Baseline Rd-Greenfield to Power (Gilbert for ST0780) - CP1096</b>		
City will be partnering with Gilbert for the construction of the joint ALCP project Baseline Road - Greenfield to Power Rds	1314A - Transportation	\$2,540,020
		<b>\$2,540,020</b>

# Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Streets</b>		<b>FY 25/26</b>
<b>Germann Road and Sossaman Road Intersection Study - CP1098</b>		
Participate in a design concept report to evaluate the traffic impacts of the intersection of Germann and Sossaman Road. IGA with MCDOT & Queen Creek.	1314A - Transportation	\$496,995
		<b>\$496,995</b>
<b>ASU Polytechnic Research Park - CP1117</b>		
Roadway improvements at ASU Polytechnic Research Park.	1205A - Local Streets Fund	\$523,810
		<b>\$523,810</b>
<b>58th Street Culvert Replacement - CP1123</b>		
Replace deteriorating box culvert crossing 58th Street 500" North of Broadway Rd.	1207A - Environmental Compliance Fee	\$688,498
		<b>\$688,498</b>
<b>Mountain Rd from SR24 to Pecos - CP1136</b>		
Widen Road to a 4-lane cross section with striped median.	1314A - Transportation	\$304,488
		<b>\$304,488</b>
<b>COM Comprehensive Safety Action Plan - CP1144</b>		
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	\$5,000
	1220A - Grants - Gen. Gov.	\$20,800
		<b>\$25,800</b>
<b>Transportation Building Improvements - CP1149</b>		
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	\$1,816,994
		<b>\$1,816,994</b>
<b>Stapley Drive Sidewalk Installation - CP1160</b>		
Install sidewalks for public safety on the west side of Stapley Drive south of Main.	1199A - Special Programs Fund	\$209,456
		<b>\$209,456</b>
<b>Westwood Raised Crosswalks - CP1164</b>		
Installation of raised crosswalks on Westwood between University and Rio Salado.	1199A - Special Programs Fund	\$541,430
	1205A - Local Streets Fund	\$1,225,172
		<b>\$1,766,602</b>

## Projects & Capital Budget

**Transportation - \$161,197,252**

Program	Funding Source	Budget
<b>Streets</b>		<b>FY 25/26</b>
<b>Williams Field Sidewalk - CP1236</b>		
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	\$345,475
		<b>\$345,475</b>
<b>Fence Repair Country Club and Broadway - CP1280</b>		
Repair damaged fence NE of Country Club and Broadway		
	1205A - Local Streets Fund	\$26,254
		<b>\$26,254</b>
<b>Total for Streets</b>		<b>\$120,938,091</b>

<b>Transit</b>		<b>FY 25/26</b>
<b>Rio East Streetcar Extension LPA - CN0095</b>		
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	\$317,468
		<b>\$317,468</b>
<b>Bus Stop Improvement and Bus Shelter Construction - CP0992</b>		
Improve and construct bus stops across the City to accommodate shelters, seating, and create better accessibility to transit.		
	1103A - Transit Fund	\$733,266
	1205A - Local Streets Fund	\$16,459
		<b>\$749,725</b>
<b>Total for Transit</b>		<b>\$1,067,193</b>

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>District Cooling</b>		<b>FY 25/26</b>
<b>FM District Cooling Infrastructure Repairs - CP1264</b>		
FM District Cooling infrastructure repairs		
	1301A - Capital - General Fund	\$2,455,000
		<b>\$2,455,000</b>
<b>Total for District Cooling</b>		<b>\$2,455,000</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Electric</b>		<b>FY 25/26</b>
<b>Electric Smart Grid - CP0081</b>		
Replace obsolete technology to improve system reliability and improve the ability to identify problems quickly and respond efficiently.	3105PLDG - Electric Utility Revenue Pledge	\$128,208
		<b>\$128,208</b>
<b>Electric Generation - CP0082</b>		
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	\$95,238
	3105PLDG - Electric Utility Revenue Pledge	\$108,207
		<b>\$203,445</b>
<b>Electric Metering - CP0435</b>		
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	\$457,939
		<b>\$457,939</b>
<b>Electric Substation Improvements - CP0461</b>		
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	\$227,036
		<b>\$227,036</b>
<b>Electric Systems Retirements - CP0591</b>		
Replace electric system infrastructure to ensure reliability.	3101ELC - Electric	\$100,100
		<b>\$100,100</b>
<b>Downtown Electric Improvements - New Services - CP0883</b>		
Install new service connections in support of downtown development.	3105PLDG - Electric Utility Revenue Pledge	\$83,320
		<b>\$83,320</b>
<b>Electric Transmission - CP1011</b>		
Rebuild the 69kV transmission system. Install new conductors and poles throughout the system.	3105PLDG - Electric Utility Revenue Pledge	\$108,207
		<b>\$108,207</b>

# Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Electric</b>		<b>FY 25/26</b>
<b>Electric System Improvements - CP1012</b>		
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	\$55,392
		<b>\$55,392</b>
<b>New Electric Services - CP1075</b>		
Install new electrical service wires for new customers and provide for system expansion.	3105PLDG - Electric Utility Revenue Pledge	\$1,054,345
		<b>\$1,054,345</b>
<b>Electric Distribution Overhead - CP1076</b>		
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	\$462,964
		<b>\$462,964</b>
<b>Electric Distribution Underground - CP1077</b>		
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	\$645,495
		<b>\$645,495</b>
<b>Utility Large Scale Generator Project - CP1114</b>		
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	\$1,851,852
		<b>\$1,851,852</b>
<b>The Edge on Main (311 W. Main) - CP1204</b>		
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	\$2,121,835
		<b>\$2,121,835</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Electric</b>		<b>FY 25/26</b>
<b>West Mesa Electric Utility Improvements (424 W. Main) - CP1205</b>		
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	\$1,123,432
	3101ELC - Electric	\$674,734
	3113ELC - Utility Replacement Extension and Renewal - ELC	\$3,783,845
		<b>\$5,582,011</b>
<b>Install New 69kv Switch at Stapley &amp; University - CP1249</b>		
69kv Switch Replacements	3105PLDG - Electric Utility Revenue Pledge	\$20,000
		<b>\$20,000</b>
<b>Total for Electric</b>		<b>\$13,102,149</b>
<b>Environment and Sustainability</b>		<b>FY 25/26</b>
<b>Electric Vehicle Charging Infrastructure - CP1100</b>		
Install Electric Vehicle Charging Stations Citywide	1207A - Environmental Compliance Fee	\$1,902,568
		<b>\$1,902,568</b>
<b>Total for Environment and Sustainability</b>		<b>\$1,902,568</b>
<b>Natural Gas Aging Infrastructure</b>		<b>FY 25/26</b>
<b>Gas Meters: New and Replacement-RER Funded - CP0496</b>		
Install gas meters citywide.	3113GAS - Utility Replacement Extension and Renewal - GAS	\$465,038
		<b>\$465,038</b>
<b>Gas Line Retirements - CP0563</b>		
Remove gas mains and services that are no longer needed to support the natural gas system	3101GAS - Natural Gas	\$221,412
		<b>\$221,412</b>
<b>Total for Natural Gas Aging Infrastructure</b>		<b>\$686,450</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Natural Gas Growth</b>		<b>FY 25/26</b>
<b>Arizona Farms Road High Pressure Main &amp; Gate Station - CP0517</b>		
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	\$3,809,848
		<b>\$3,809,848</b>
<b>Gantzel Road Projects - CP0519</b>		
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	\$14,447,503
		<b>\$14,447,503</b>
<b>Gantzel Road &amp; Queen Creek Gate Station &amp; Gas Line Extension - CP0520</b>		
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	\$921,070
		<b>\$921,070</b>
<b>Gas-Customer Upgrades - CP0890</b>		
Upgrade meters and or services per customer requests	3101GAS - Natural Gas	\$650,650
		<b>\$650,650</b>
<b>High Pressure Gas Main Installation - CP1069</b>		
Install high pressure gas main to meet anticipated growth of the City.	3106PLDG - Gas Utility Revenue Pledge	\$638,937
		<b>\$638,937</b>
<b>Gas New Services - CP1070</b>		
Install gas lines in new subdivision developments throughout the City and Magma Service Area.	3106PLDG - Gas Utility Revenue Pledge	\$2,080,098
		<b>\$2,080,098</b>
<b>Gas New Mains - CP1071</b>		
Extend gas mains and services to new subdivisions.	3106PLDG - Gas Utility Revenue Pledge	\$2,202,736
		<b>\$2,202,736</b>
<b>Gas Aging Infrastructure Replacement - CP1073</b>		
Replace necessary gas system infrastructure identified during the annual survey.	3106PLDG - Gas Utility Revenue Pledge	\$905,769
		<b>\$905,769</b>
<b>Gas Meters: New and Replacement - CP1074</b>		
Install gas meters citywide.	3106PLDG - Gas Utility Revenue Pledge	\$463,167
		<b>\$463,167</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Natural Gas Growth</b>		<b>FY 25/26</b>
<b>LG Gas Line Extension - CP1159</b>		
Extend high pressure gas line from existing facilities to the customers meter set on Ironwood Rd.	3106TAX - Gas Taxable Obligations	\$3,598,823
		<b>\$3,598,823</b>
<b>Clausen Gate Station Improvements - CP1244</b>		
Reconstruct and expand City of Mesa's Clausen Gate Station for additional gas capacity to serve the growing Magma gas system and future large industrial customers.	3106PLDG - Gas Utility Revenue Pledge	\$1,068,168
		<b>\$1,068,168</b>
<b>Total for Natural Gas Growth</b>		<b>\$30,786,769</b>
<b>Natural Gas System Reinforcement</b>		<b>FY 25/26</b>
<b>Regulator Station Security - C10388</b>		
Install on-site security systems to monitor and deter theft and sabotage of regulator station equipment.	3106PLDG - Gas Utility Revenue Pledge	\$9,479
		<b>\$9,479</b>
<b>Total for Natural Gas System Reinforcement</b>		<b>\$9,479</b>
<b>Solid Waste</b>		<b>FY 25/26</b>
<b>Food to Energy Project - CP0870</b>		
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.	3101SW - Solid Waste	\$1,853,995
		<b>\$1,853,995</b>
<b>West Mesa Service Center CNG Station Upgrades - CP1061</b>		
Upgrade CNG Station at WMSC	3101SW - Solid Waste	\$690,886
		<b>\$690,886</b>
<b>Joint MRF &amp; Transfer Station - CP1146</b>		
Construction of a Materials Recovery Facility and Transfer Station in Southeast Mesa.	1301A - Capital - General Fund	\$1,976,405
		<b>\$1,976,405</b>
<b>Downtown Trash Compactor - CP1224</b>		
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	\$386,629
		<b>\$386,629</b>

# Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Solid Waste</b>		<b>FY 25/26</b>
<b>Solid Waste Office Improvements - CP1235</b>		
Renovate offices in Solid Waste Building to accommodate growth. Will include turning four offices into six offices.	3101SW - Solid Waste	\$222,947
		<b>\$222,947</b>
<b>Total for Solid Waste</b>		<b>\$5,130,862</b>
<b>Wastewater Contractual Obligations</b>		<b>FY 25/26</b>
<b>91st Avenue Water Reclamation Plant (Mesa Share) - CN0076</b>		
Fund the City's portion of the capital improvement cost of the 91st Avenue Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$15,129,433
		<b>\$15,129,433</b>
<b>Greenfield Water Reclamation Plant Expansion 4 - Mesa Share - CN0096</b>		
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	\$91,088
		<b>\$91,088</b>
<b>Total for Wastewater Contractual Obligations</b>		<b>\$15,220,521</b>
<b>Wastewater Customer Demand - Citywide</b>		<b>FY 25/26</b>
<b>New Lift Stations - CP0617</b>		
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	\$772,485
		<b>\$772,485</b>
<b>New Sewer Lines - Other Areas - CP0619</b>		
Construct new sewer lines in undeveloped areas other than southeast Mesa to serve projected growth and areas currently served by on-site septic systems.	1206A - Highway User Revenue Fund	\$104,274
	3109PLDG - Wastewater Utility Revenue Pledge	\$10,577,653
		<b>\$10,681,927</b>

# Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Wastewater Customer Demand - Citywide</b>		<b>FY 25/26</b>
<b>Greenfield Water Reclamation Plant - Phase 4 Expansion - CP1187</b>		
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	\$764,951
		<b>\$764,951</b>
<b>Total for Wastewater Customer Demand - Citywide</b>		<b>\$12,219,363</b>
<b>Wastewater Customer Demand - Southeast Mesa</b>		<b>FY 25/26</b>
<b>Greenfield Water Reclamation Plant Improvement - Mesa Share - CN0067</b>		
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	\$1,106,766
		<b>\$1,106,766</b>
<b>Greenfield Water Reclamation Plant Equipment - Mesa Share - CN0068</b>		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$967,001
		<b>\$967,001</b>
<b>Greenfield Water Reclamation Plant Improvement - CP0897</b>		
Modify and/or rehabilitate existing systems, install new or upgraded systems and replace major equipment that has reached its useful life.	3020PROG - Capital Programs	\$2,013,179
		<b>\$2,013,179</b>
<b>Greenfield Water Reclamation Plant Equipment - CP0898</b>		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3020PROG - Capital Programs	\$1,348,551
		<b>\$1,348,551</b>
<b>SEWRP Lift Station and Forcemain - CP1229</b>		
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	\$433,585
		<b>\$433,585</b>
<b>Total for Wastewater Customer Demand - Southeast Mesa</b>		<b>\$5,869,082</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Wastewater Lifecycle</b>		<b>FY 25/26</b>
<b>GWRP Major Plant Improvements - CP0625 Mesa Share - CN0035</b>		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,384,001
		<b>\$2,384,001</b>
<b>Southern Avenue Interceptor Condition Assessment-City Share - CN0077</b>		
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	\$1,035,000
		<b>\$1,035,000</b>
<b>Sewer Line Rehabilitation - CP0623</b>		
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.	3109PLDG - Wastewater Utility Revenue Pledge	\$10,000
		<b>\$10,000</b>
<b>GWRP Major Plant Improvements - CP0625</b>		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3020PROG - Capital Programs	\$5,336,435
		<b>\$5,336,435</b>
<b>Miscellaneous Water &amp; Wastewater Projects - CP0899</b>		
Odor control improvement program, including other miscellaneous water & wastewater system projects.	3107PLDG - Water Utility Revenue Pledge	\$336,839
	3109PLDG - Wastewater Utility Revenue Pledge	\$170,482
		<b>\$507,321</b>
<b>Structural Manhole Reconstruction - CP0948</b>		
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.	3113WW - Utility Replacement Extension and Renewal - WW	\$106,540
		<b>\$106,540</b>
<b>Northwest WRP Major Plant Improvements - CP0951</b>		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$2,112,449
		<b>\$2,112,449</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Wastewater Lifecycle</b>		<b>FY 25/26</b>
<b>Northwest Plant Improvements - CP0952</b>		
Construct, rehabilitate, modify, upgrade or replace miscellaneous assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$229,025
		<b>\$229,025</b>
<b>Southeast Plant Improvements - CP0953</b>		
Construct, rehabilitate, modify, upgrade or replace miscellaneous assets and infrastructure at the Southeast Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$934,877
		<b>\$934,877</b>
<b>Diversion Structure Replacement - CP0955</b>		
Rehabilitate existing diversion structures.	3109PLDG - Wastewater Utility Revenue Pledge	\$680,000
		<b>\$680,000</b>
<b>Sewer Line Replacement - CP0956</b>		
Construct, rehabilitate, and/or replace existing sewer lines.	3109PLDG - Wastewater Utility Revenue Pledge	\$6,966,278
		<b>\$6,966,278</b>
<b>Sewer Line Condition Assessment - CP0957</b>		
Perform inspections and condition assessments of existing sewer lines.		
	3109PLDG - Wastewater Utility Revenue Pledge	\$1,200,000
		<b>\$1,200,000</b>
<b>Lift Station Replacements - CP0958</b>		
Rehabilitate, upgrade, modify and/or replace equipment and systems at sewer lift stations.		
	3109PLDG - Wastewater Utility Revenue Pledge	\$1,390,540
		<b>\$1,390,540</b>
<b>Odor Control Station Replacements - CP0959</b>		
Rehabilitate, upgrade, modify and/or replace equipment and systems at odor control stations.	3109PLDG - Wastewater Utility Revenue Pledge	\$10,000
	3113WW - Utility Replacement Extension and Renewal - WW	\$91,763
		<b>\$101,763</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Wastewater Lifecycle</b>		<b>FY 25/26</b>
<b>Chr's Lstr Utilities Bldg Tenant Impr Architectural Concepts - CP1007</b>		
Explore conceptual modifications to the Utilities Building at 640 N. Mesa Drive as part of a tenant improvement.	3101ELC - Electric	\$37,794
	3101GAS - Natural Gas	\$65,107
	3101WTR - Water	\$142,532
	3101WW - Wastewater	\$306,789
		<b>\$552,222</b>
<b>Total for Wastewater Lifecycle</b>		<b>\$23,546,451</b>
<b>Water Contractual Obligations</b>		<b>FY 25/26</b>
<b>Val Vista Water Treatment Plant (Mesa Share) - CN0074</b>		
Fund the City's portion of the capital improvement cost of the Val Vista Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	\$16,126,986
		<b>\$16,126,986</b>
<b>Total for Water Contractual Obligations</b>		<b>\$16,126,986</b>
<b>Water Customer Demand Citywide</b>		<b>FY 25/26</b>
<b>Water Extensions and Oversized Mains - City Share - CN0064</b>		
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
		<b>\$50,000</b>
<b>Pump Station Replacement Program - CP0829</b>		
Rehabilitate or replace aging pump station facilities.	3113WTR - Utility Replacement Extension and Renewal - WTR	\$362,046
		<b>\$362,046</b>
<b>New Pump Stations - CP0830</b>		
Design and construct new pump station facilities to meet water demands from new growth.	3107PLDG - Water Utility Revenue Pledge	\$1,564,643
		<b>\$1,564,643</b>
<b>Reservoir Rehabilitation Program - CP0831</b>		
Assess and rehabilitate aging reservoirs and associated equipment.	3107PLDG - Water Utility Revenue Pledge	\$400,000
		<b>\$400,000</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Water Customer Demand Citywide</b>		<b>FY 25/26</b>
<b>Water Line Replacement Program - CP0832</b>		
Replace aging waterlines in various locations.	3107PLDG - Water Utility Revenue Pledge	\$3,910,480
		<b>\$3,910,480</b>
<b>Quarter Section Replacement Program - CP0834</b>		
Assess, design and construct to replace aging water distribution mains throughout the city.	3107PLDG - Water Utility Revenue Pledge	\$633,398
		<b>\$633,398</b>
<b>New Groundwater Wells - CP0836</b>		
Design and construct new groundwater well facilities and collection lines to meet water demands from new growth.	3107PLDG - Water Utility Revenue Pledge	\$7,112,746
		<b>\$7,112,746</b>
<b>Central Mesa Reuse Pipeline Project - CP0896</b>		
Construct a reclaimed water line from Northwest Water Reclamation Plant to Southeast Water Reclamation Plant.	3107PLDG - Water Utility Revenue Pledge	\$80,717,723
		<b>\$80,717,723</b>
<b>Total for Water Customer Demand Citywide</b>		<b>\$94,751,036</b>
<b>Water Customer Demand - Southeast Mesa</b>		<b>FY 25/26</b>
<b>Signal Butte Water Treatment Plant Expansion - CP0372</b>		
Construct additional treatment capacity at the plant to meet growth demands in Southeast Mesa.	3107PLDG - Water Utility Revenue Pledge	\$69,431,516
		<b>\$69,431,516</b>
<b>Well Collection Lines - CP0648</b>		
Construct water lines to convey water from the well to the reservoir.	3107PLDG - Water Utility Revenue Pledge	\$538,412
		<b>\$538,412</b>
<b>Water Meter Vault Rehab Program - CP0825</b>		
Remove and relocate existing commercial water meters in underground vaults to meet OSHA confined space regulations.	3107PLDG - Water Utility Revenue Pledge	\$617,136
		<b>\$617,136</b>
<b>Fire Hydrant And Water Valve Replacement Program - CP0826</b>		
Replace fire hydrants and water valves.	3107PLDG - Water Utility Revenue Pledge	\$1,359,000
		<b>\$1,359,000</b>

## Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Water Customer Demand - Southeast Mesa</b>		<b>FY 25/26</b>
<b>East Mesa Water Interconnect Pipes - CP1050</b>		
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	\$2,213,415
		<b>\$2,213,415</b>
<b>New Sewer Lines - Southeast Mesa - CP1185</b>		
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	\$2,698,805
		<b>\$2,698,805</b>
<b>Total for Water Customer Demand - Southeast Mesa</b>		<b>\$76,858,284</b>
<b>Water Lifecycle</b>		<b>FY 25/26</b>
<b>Groundwater Well Replacement Program - CP0642</b>		
Rehabilitate or replace groundwater well facilities.	3107PLDG - Water Utility Revenue Pledge	\$3,586,993
		<b>\$3,586,993</b>
<b>Brown Road Plant Improvements - CP0823</b>		
Construct, rehabilitate or replace assets and infrastructure at the Brown Road Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	\$330,000
		<b>\$330,000</b>
<b>Water Meter Vault Rehabilitation - CP0860</b>		
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	\$471,658
		<b>\$471,658</b>
<b>Smart Metering - CP0900</b>		
Upgrade utility meter infrastructure, including related communications network and data management systems. A Smart Cities Initiative.	3105PLDG - Electric Utility Revenue Pledge	\$748,871
	3106PLDG - Gas Utility Revenue Pledge	\$3,370,012
	3107PLDG - Water Utility Revenue Pledge	\$21,893,734
		<b>\$26,012,617</b>

# Projects & Capital Budget

**Utilities - \$330,068,831**

Program	Funding Source	Budget
<b>Water Lifecycle</b>		<b>FY 25/26</b>
<b>Water Main Replacement Program - CP1053</b>		
Replace aging water mains in various locations throughout the City.	3107PLDG - Water Utility Revenue Pledge	\$962,563
		<b>\$962,563</b>
<b>Northwest Major Plant Improvements - CP1202</b>		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	\$40,000
		<b>\$40,000</b>
<b>Total for Water Lifecycle</b>		<b>\$31,403,831</b>



CITY OF MESA, ARIZONA



# DEPARTMENT OPERATIONAL PLANS



CITY LEADERSHIP  
& DEMOGRAPHICS

BUDGET & FINANCIAL  
SUMMARIES

PROJECTS & CAPITAL  
BUDGET

DEPARTMENT  
OPERATIONAL PLANS

FINANCIAL  
SCHEDULES



# Department Operational Plan Highlights



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



## Mesa Fire & Medical

**\$174,037,839**

In 2024, Mesa’s Fire and Medical team responded to over 65,000 calls for service in their jurisdiction. Of those, about 87% were medical related calls and 6.8 % were fire emergencies.



## Arts & Culture

**\$26,934,180**

Mesa enriches the community through the arts with the idea museum, Museum of Natural History, and its Arts Center. In 2024, Mesa’s idea Museum saw over 93,000 visitors.



## Police Department

**\$342,197,730**

Mesa Police Department fielded over 280,000 calls for service in 2024 with an overall average response time of less than 5 minutes.



## Parks, Recreation, and Community Facilities

**\$56,708,824**

Mesa offers over 2,060 acres of park land which includes 209 public parks, 9 aquatic centers, 5 recreation facilities, and 2 Spring Training Facilities.



## Community Services

**\$65,369,763**

The Community Services Department facilitates assistance for Mesa residents through programs such as Off the Streets housing vouchers, heat relief cooling stations, and Homeowner Emergency Rehabilitation projects.



## Mesa Public Library

**\$14,584,700**

Mesa now has 4 full service libraries with the new Gateway Library, as well as an express (self-service) library and a mobile library. Over 2.5 million books were checked out from a Mesa Public Library in FY 2024/25.



To View All City & Department Performance Measures

**Visit [Data.MesaAZ.Gov](https://Data.MesaAZ.Gov)**

# Department Operational Plans

## Department Operational Plan Overview

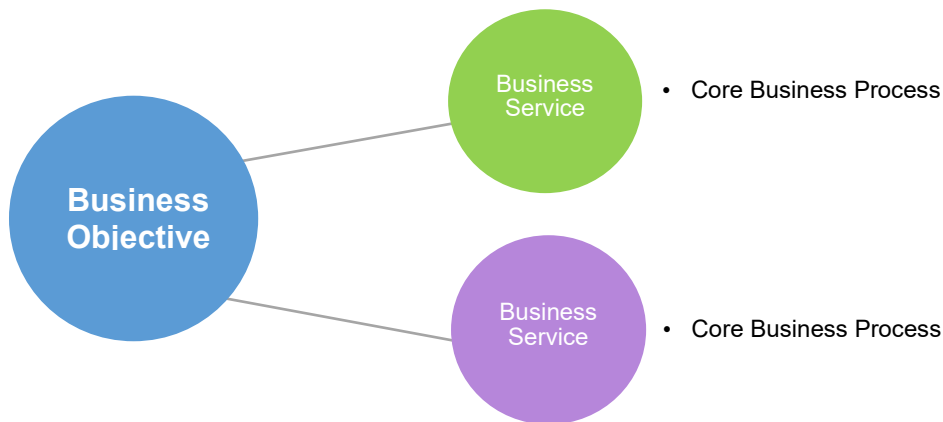
The City Council articulates its long-range strategic direction through five Strategic Initiatives that encapsulate their long-term direction for the City (found in the Leadership & Demographics section of this book). City departments then utilize a systematic approach to translate the high-level strategic 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 into 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 2023/24 Actual Expenditures and Revenues
- (b) FY 2024/25 Budgets
- (c) FY 2024/25 Department-provided Year-End Estimates
- (d) FY 2025/26 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 2025/26 City Expenditure Budget by Department and Fund

Department	General Fund	Restricted Funds	Grant Funds	Other Funds	Enterprise Funds	FY 2025/26 Budget
Arts and Culture	\$202,183	\$25,731,997	\$1,000,000	-	-	\$26,934,180
Business Services	\$14,722,576	-	-	\$1,998,424	-	\$16,721,000
Centralized Appropriations	-\$16,405,526	\$160,325,899	\$10,460,610	\$179,043,599	\$27,714,418	\$361,139,000
City Attorney	\$8,275,815	\$30,000	\$655,048	\$11,056,465	\$313,672	\$20,331,000
City Auditor	\$880,000	-	-	-	-	\$880,000
City Clerk	\$1,168,242	\$4,758	-	-	-	\$1,173,000
City Manager	\$10,954,905	\$589,095	\$900,000	-	-	\$12,444,000
Code Compliance	\$2,335,756	\$163,444	-	-	-	\$2,499,200
Community Services	\$8,493,349	\$302,500	\$56,573,914	-	-	\$65,369,763
Contingencies	-	-	-	\$70,000,000	-	\$70,000,000
Data and Performance Management	\$2,192,598	-	-	-	\$260,902	\$2,453,500
Department of Innovation & Technology	\$68,396,796	\$3,374,814	\$10,000	-	\$662,968	\$72,444,578
Development Services	\$11,053,475	\$1,379,856	\$362,151	-	\$255,205	\$13,050,687
Economic Development	\$5,358,691	\$3,092,709	-	-	-	\$8,451,400
Energy Resources	\$563,990	\$1,240,702	-	-	\$64,358,308	\$66,163,000
Engineering	\$14,074,034	\$980,242	-	-	\$72,535	\$15,126,811
Environmental and Sustainability	\$193,188	\$2,638,530	\$1,178,788	-	\$897,282	\$4,907,788
Facilities Management	\$25,732,342	\$309,757	-	-	\$897,771	\$26,939,870
Falcon Field Airport	-	-	-	-	\$2,523,000	\$2,523,000
Financial Services	\$4,772,440	\$274,560	-	-	-	\$5,047,000
Fleet Services	\$2,535,849	\$30,280,985	-	\$34,854,340	\$4,268,614	\$71,939,788
Human Resources	\$6,020,975	\$140,670	-	\$143,451,011	\$173,344	\$149,786,000
Library Services	\$14,164,700	\$275,000	\$145,000	-	-	\$14,584,700
Mayor and Council	\$1,023,000	-	-	-	-	\$1,023,000
Mesa Fire and Medical	\$114,614,333	\$56,823,729	\$1,863,291	-	\$736,486	\$174,037,839
Municipal Court	\$10,780,014	\$421,986	\$56,000	-	-	\$11,258,000
Office of ERP Management	\$1,371,700	-	-	-	-	\$1,371,700
Office of Management and Budget	\$2,172,759	\$25,241	-	-	-	\$2,198,000
Parks, Recreation and Community Facilities	\$33,936,229	\$21,890,164	\$880,431	-	-	\$56,706,824
Police	\$264,433,744	\$70,655,677	\$5,652,790	\$51,728	\$1,403,791	\$342,197,730
Project Management Program	\$123,490,716	\$205,163,983	\$33,321,465	\$514,127,178	\$12,976,658	\$889,080,000
Public Information and Communications	\$2,698,000	-	-	-	-	\$2,698,000
Solid Waste	-	\$225,000	-	-	\$50,483,000	\$50,708,000
Transit Services	-	\$29,556,402	-	-	-	\$29,556,402
Transportation	\$199,727	\$57,053,626	-	-	\$999,647	\$58,253,000
Water Resources	\$135,642	\$19,737,129	-	-	\$120,129,469	\$140,002,240
<b>Total City Expenditures</b>	<b>\$740,542,242</b>	<b>\$692,688,455</b>	<b>\$113,059,488</b>	<b>\$954,582,745</b>	<b>\$289,127,070</b>	<b>\$2,790,000,000</b>

Department Operational Plans

FY 2025/26 City Expenditure Budget by Department and Expenditure Category

Department	FTE	Personal Services	Other Services	Commodities	Capital Outlay	Debt Service	Other	FY 2025/26 Budget
Arts and Culture	133.3	\$12,400,242	\$13,300,754	\$1,233,184	-	-	-	\$26,934,180
Business Services	151.5	\$15,065,167	\$1,263,358	\$392,475	-	-	-	\$16,721,000
Centralized Appropriations	-	\$41,320,826	\$32,090,845	\$18,251,077	\$85,327,646	\$201,732,937	-\$17,584,331	\$361,139,000
City Attorney	71.0	\$10,173,190	\$10,110,090	\$47,720	-	-	-	\$20,331,000
City Auditor	5.0	\$842,239	\$35,503	\$2,258	-	-	-	\$880,000
City Clerk	8.0	\$1,059,978	\$105,724	\$7,298	-	-	-	\$1,173,000
City Manager	41.0	\$7,065,055	\$5,101,053	\$277,892	-	-	-	\$12,444,000
Code Compliance	20.0	\$2,264,827	\$220,373	\$14,000	-	-	-	\$2,499,200
Community Services	65.0	\$7,173,927	\$57,158,892	\$1,036,944	-	-	-	\$65,369,763
Contingencies	-	-	-	-	-	-	\$70,000,000	\$70,000,000
Data and Performance Management	16.0	\$2,363,657	\$70,011	\$19,832	-	-	-	\$2,453,500
Department of Innovation & Technology	162.0	\$25,708,692	\$26,257,597	\$10,842,737	\$9,635,552	-	-	\$72,444,578
Development Services	81.0	\$10,014,182	\$2,979,182	\$57,323	-	-	-	\$13,050,687
Economic Development	17.0	\$2,514,278	\$5,585,706	\$134,786	\$216,630	-	-	\$8,451,400
Energy Resources	127.9	\$16,947,103	\$5,324,307	\$43,891,590	-	-	-	\$66,163,000
Engineering	57.1	\$8,122,605	\$6,449,759	\$406,604	\$147,843	-	-	\$15,126,811
Environmental and Sustainability	15.5	\$1,892,116	\$2,887,393	\$71,986	\$56,293	-	-	\$4,907,788
Facilities Management	57.0	\$6,598,175	\$19,165,749	\$1,173,946	\$2,000	-	-	\$26,939,870
Falcon Field Airport	14.5	\$1,686,615	\$777,167	\$52,124	\$7,094	-	-	\$2,523,000
Financial Services	37.5	\$4,445,638	\$582,362	\$19,000	-	-	-	\$5,047,000
Fleet Services	91.0	\$10,582,341	\$4,530,628	\$20,224,591	\$36,602,228	-	-	\$71,939,788
Human Resources	69.6	\$8,345,288	\$140,325,759	\$1,114,953	-	-	-	\$149,786,000
Library Services	106.6	\$8,991,867	\$1,866,653	\$3,726,180	-	-	-	\$14,584,700
Mayor and Council	7.0	\$770,536	\$223,278	\$29,186	-	-	-	\$1,023,000
Mesa Fire and Medical	800.3	\$144,169,848	\$13,303,343	\$6,404,619	\$11,010,029	-	-\$850,000	\$174,037,839
Municipal Court	90.0	\$9,565,397	\$1,465,920	\$226,683	-	-	-	\$11,258,000
Office of ERP Management	6.0	\$798,426	\$566,014	\$7,260	-	-	-	\$1,371,700
Office of Management and Budget	14.0	\$2,070,538	\$112,835	\$14,627	-	-	-	\$2,198,000
Parks, Recreation and Community Facilities	351.1	\$27,821,461	\$23,039,583	\$4,630,227	\$1,215,553	-	-	\$56,706,824
Police	1426.0	\$257,431,553	\$45,870,751	\$35,246,060	\$3,649,366	-	-	\$342,197,730
Project Management Program	96.8	\$12,178,032	\$872,515,368	\$2,911,000	\$1,475,600	-	-	\$889,080,000
Public Information and Communications	14.0	\$2,182,120	\$464,874	\$51,006	-	-	-	\$2,698,000
Solid Waste	163.0	\$17,151,888	\$29,136,769	\$4,419,343	-	-	-	\$50,708,000
Transit Services	4.0	\$540,763	\$28,951,174	\$58,965	\$5,500	-	-	\$29,556,402
Transportation	181.0	\$20,227,145	\$31,171,539	\$7,489,216	\$3,500	-	-\$638,400	\$58,253,000
Water Resources	300.2	\$34,837,340	\$69,084,702	\$36,065,198	\$15,000	-	-	\$140,002,240
Total City Expenditures	4,800.8	\$735,323,055	\$1,452,095,015	\$200,551,890	\$149,369,834	\$201,732,937	\$50,927,269	\$2,790,000,000

## Arts and Culture

### Contact Information

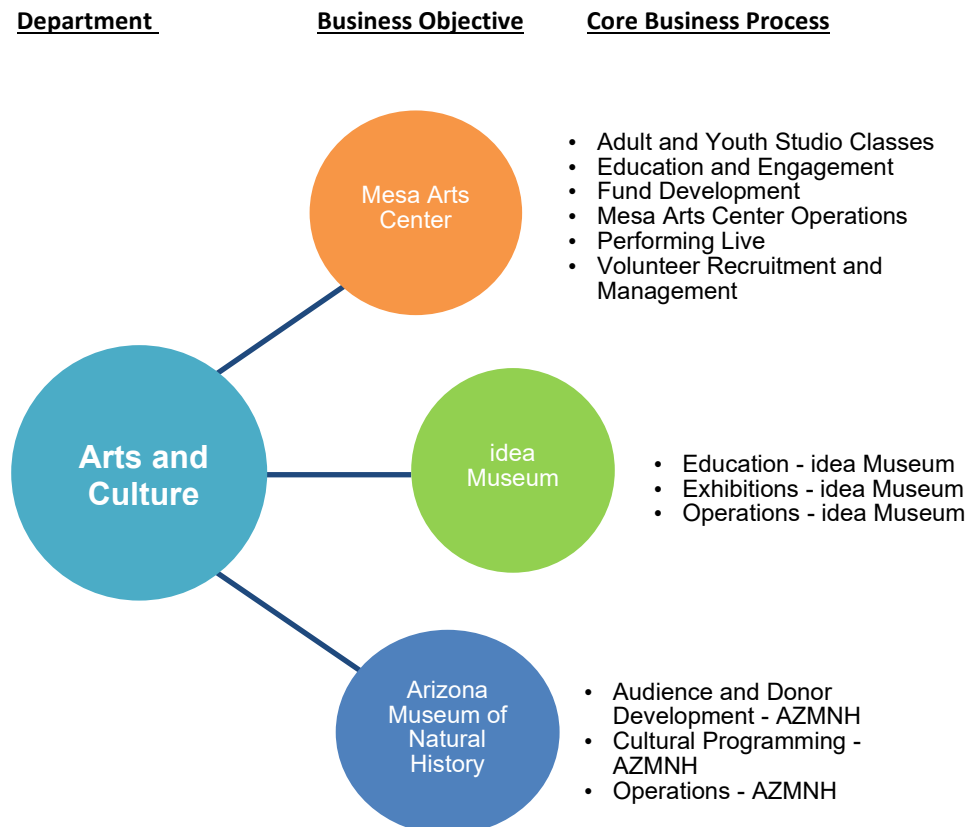
Department Phone Number: 480-644-6607  
 Department Email: [ArtsCenterInfo@mesaartscenter.com](mailto:ArtsCenterInfo@mesaartscenter.com)  
 Department Address: City of Mesa, Arts and Culture  
 1 E. Main St.  
 Mesa, AZ 85201  
 Website: <http://www.mesaaz.gov/things-to-do/arts-culture>

### 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 idea 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 promotes and supports innovation, human progress, and well-being.

### City Council Strategic Priorities   Neighborhoods & Placemaking



## Department Operational Plans

### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes 1.0 FTE Booking Agent at the Mesa Arts Center to strengthen Mesa Arts Centers revenue potential and long-term sustainability. The Adopted Budget also includes administrative costs at the MAC for Performing Live and Event Services, rebranding, website support, ticketing software, and temporary services at the Mesa Contemporary Arts Museum and festivals. Additional budget for the idea Museum includes advertising, expanded janitorial services, inflationary costs for building materials, and increased credit card fees. The Adopted Budget also includes spending capacity of \$1M in grants. One-time capacity includes administrative and operating costs for AZMNH, MAC, and idea Museum.

To meet the FY 2025/26 budget reduction target, routine department expenses have been shifted from the General Fund to the Arts & Culture Fund including 1.0 FTE a Museum Collection Specialist and 1.0 FTE Facility Systems Specialist. This also includes a reduction offset through revenue collection by increasing ticket fees to AZMNH, idea Museum, and MAC. Additionally, some expenses for theatre operations have been shifted to the MAC Restoration fund.

During FY 2024/25, a net decrease of 0.6 FTE was included due to a system/process error this was not captured as part of the FY 2024/25 Adopted Budget including a (0.50) FTE Lead Gallery Educator PTNB, (0.50) FTE Gallery Educator Aide PTNB, 0.20 FTE Arts Education Instructor and 0.20 FTE Arts Education Specialist PT.

## Department Operational Plans

### Arts and Culture

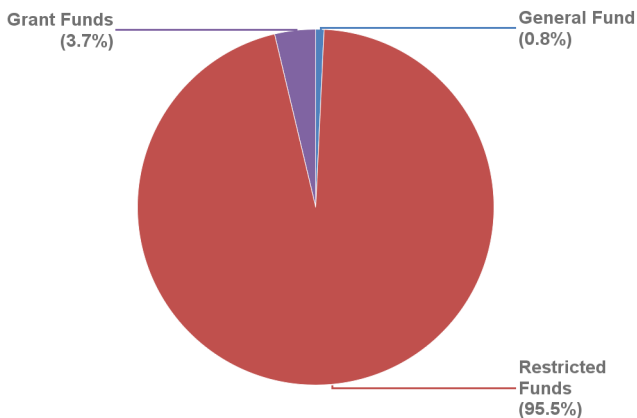
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$183,252	\$201,900	\$201,900	\$202,183
Restricted Funds	\$20,951,730	\$24,240,000	\$24,141,524	\$25,731,997
Grant Funds	\$152,381	\$1,000,000	\$158,750	\$1,000,000
<b>Totals</b>	<b>\$21,287,362</b>	<b>\$25,441,900</b>	<b>\$24,502,174</b>	<b>\$26,934,180</b>

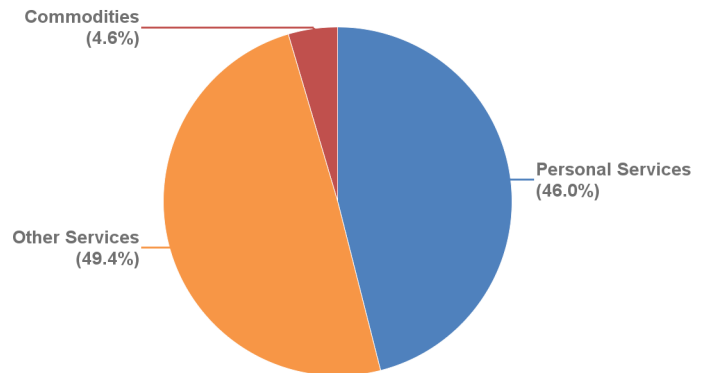
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		132.9		133.3
Personal Services	\$10,081,268	\$11,556,636	\$11,502,636	\$12,400,242
Other Services	\$9,842,959	\$12,097,444	\$11,324,205	\$13,300,754
Commodities	\$1,372,503	\$1,787,820	\$1,675,333	\$1,233,184
Capital Outlay	\$11,593	-	-	-
Offsets and Credits	-\$20,961	-	-	-
<b>Totals</b>	<b>\$21,287,362</b>	<b>\$25,441,900</b>	<b>\$24,502,174</b>	<b>\$26,934,180</b>

**Arts and Culture  
FY 25/26 Operational Funding  
\$26,934,180**



**Arts and Culture  
FY 25/26 Operational Category  
\$26,934,180**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Arts and Culture

FY 25/26 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure	Arizona Museum of Natural History	-	\$3,267,455	-	\$250,000	-	\$3,517,455
	idea Museum	-	\$2,784,921	-	\$250,000	-	\$3,034,921
	Mesa Arts Center	\$202,183	\$19,679,621	-	\$500,000	-	\$20,381,804
Expenditure Total		\$202,183	\$25,731,997	-	\$1,000,000	-	\$26,934,180
Revenue	Arizona Museum of Natural History	-	\$2,027,000	-	\$250,000	-	\$2,277,000
	idea Museum	-	\$1,188,200	-	\$250,000	-	\$1,438,200
	Mesa Arts Center	-	\$11,062,475	-	\$500,000	-	\$11,562,475
Revenue Total		-	\$14,277,675	-	\$1,000,000	-	\$15,277,675
Expenditures Net of Revenues		\$202,183	\$11,454,322	-	-	-	\$11,656,505

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$202,183	-	\$202,183
<b>Restricted Funds</b>	Arts & Culture Fund	\$23,121,123	\$12,030,675	\$11,090,448
	Mesa Arts Center Restoration Fee	-	\$247,000	-\$247,000
	Restricted Programs Fund	\$2,610,874	\$2,000,000	\$610,874
<b>Grant Funds</b>	Grants - Gen. Gov.	\$1,000,000	\$1,000,000	-
<b>Totals</b>		<b>\$26,934,180</b>	<b>\$15,277,675</b>	<b>\$11,656,505</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Arizona Museum of Natural History	21.0	\$2,133,948	\$1,145,457	\$238,050	-	\$3,517,455
idea Museum	21.7	\$1,744,649	\$1,142,692	\$147,580	-	\$3,034,921
Mesa Arts Center	90.6	\$8,521,645	\$11,012,605	\$847,554	-	\$20,381,804
<b>Totals</b>	<b>133.3</b>	<b>\$12,400,242</b>	<b>\$13,300,754</b>	<b>\$1,233,184</b>	<b>-</b>	<b>\$26,934,180</b>

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

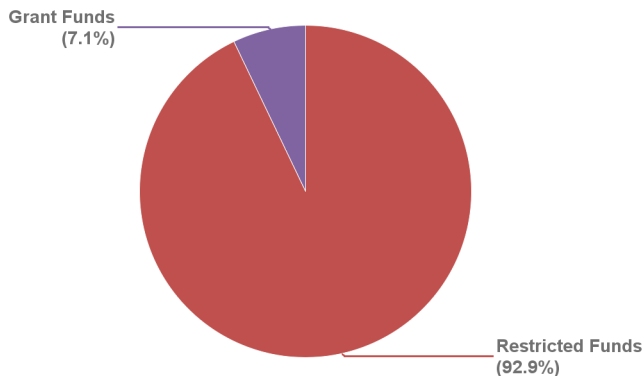
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Restricted Funds	\$2,372,131	\$3,352,206	\$3,652,933	\$3,267,455
Grant Funds	-	\$250,000	-	\$250,000
<b>Totals</b>	<b>\$2,372,131</b>	<b>\$3,602,206</b>	<b>\$3,652,933</b>	<b>\$3,517,455</b>

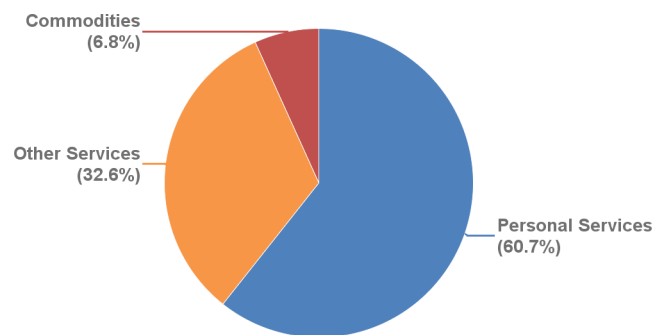
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		21.0		21.0
Personal Services	\$1,621,741	\$2,029,424	\$2,058,200	\$2,133,948
Other Services	\$576,245	\$1,392,632	\$1,201,570	\$1,145,457
Commodities	\$174,145	\$180,150	\$393,163	\$238,050
<b>Totals</b>	<b>\$2,372,131</b>	<b>\$3,602,206</b>	<b>\$3,652,933</b>	<b>\$3,517,455</b>

**Arts and Culture  
FY 25/26 Operational Funding  
\$3,517,455**



**Arts and Culture  
FY 25/26 Operational Category  
\$3,517,455**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Arts and Culture

#### Arizona Museum of Natural History Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Audience and Donor Development - AZMNH	-	\$493,249	-	-	-	\$493,249
	Cultural Programming - AZMNH	-	\$800,931	-	-	-	\$800,931
	Operations - AZMNH	-	\$1,973,275	-	\$250,000	-	\$2,223,275
<b>Expenditure Total</b>		-	<b>\$3,267,455</b>	-	<b>\$250,000</b>	-	<b>\$3,517,455</b>
<b>Revenue</b>	Operations - AZMNH	-	\$2,027,000	-	\$250,000	-	\$2,277,000
	<b>Revenue Total</b>	-	<b>\$2,027,000</b>	-	<b>\$250,000</b>	-	<b>\$2,277,000</b>
<b>Expenditures Net of Revenues</b>		-	<b>\$1,240,455</b>	-	-	-	<b>\$1,240,455</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Arts & Culture Fund	\$2,643,816	\$1,527,000	\$1,116,816
	Restricted Programs Fund	\$623,639	\$500,000	\$123,639
<b>Grant Funds</b>	Grants - Gen. Gov.	\$250,000	\$250,000	-
<b>Totals</b>		<b>\$3,517,455</b>	<b>\$2,277,000</b>	<b>\$1,240,455</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Audience and Donor Development - AZMNH	3.5	\$364,149	\$120,700	\$8,400	-	\$493,249
Cultural Programming - AZMNH	5.0	\$561,271	\$91,675	\$147,985	-	\$800,931
Operations - AZMNH	12.5	\$1,208,528	\$933,082	\$81,665	-	\$2,223,275
<b>Totals</b>	<b>21.0</b>	<b>\$2,133,948</b>	<b>\$1,145,457</b>	<b>\$238,050</b>	-	<b>\$3,517,455</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Arts and Culture

#### idea Museum Business Objective

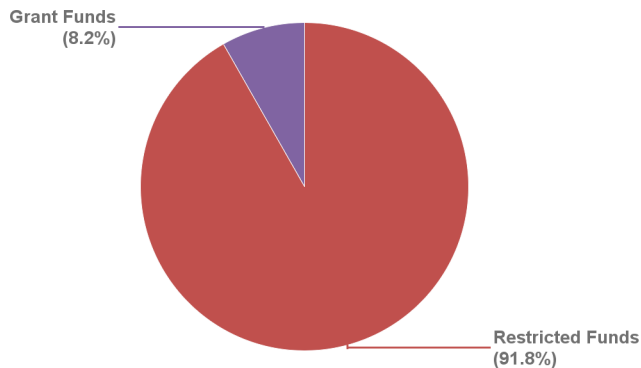
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Restricted Funds	\$1,825,043	\$2,760,168	\$2,501,493	\$2,784,921
Grant Funds	-	\$250,000	-	\$250,000
<b>Totals</b>	<b>\$1,825,043</b>	<b>\$3,010,168</b>	<b>\$2,501,493</b>	<b>\$3,034,921</b>

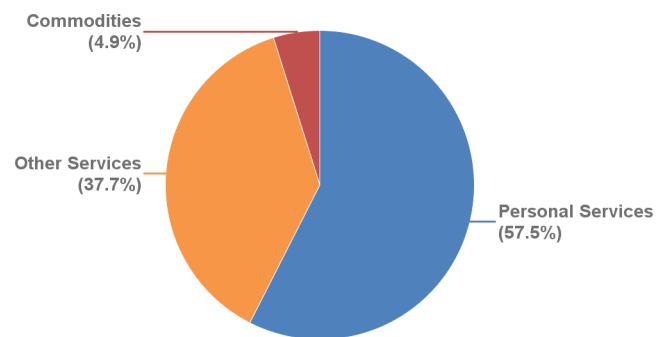
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		22.7		21.7
Personal Services	\$1,284,998	\$1,653,538	\$1,643,769	\$1,744,649
Other Services	\$304,326	\$961,550	\$498,644	\$1,142,692
Commodities	\$235,719	\$395,080	\$359,080	\$147,580
<b>Totals</b>	<b>\$1,825,043</b>	<b>\$3,010,168</b>	<b>\$2,501,493</b>	<b>\$3,034,921</b>

**Arts and Culture  
FY 25/26 Operational Funding  
\$3,034,921**



**Arts and Culture  
FY 25/26 Operational Category  
\$3,034,921**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Arts and Culture

#### idea Museum Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Education - idea	-	\$592,771	-	-	-	\$592,771
	Exhibitions - idea	-	\$445,841	-	-	-	\$445,841
	Operations - idea	-	\$1,746,309	-	\$250,000	-	\$1,996,309
	<b>Expenditure Total</b>	-	<b>\$2,784,921</b>	-	<b>\$250,000</b>	-	<b>\$3,034,921</b>
<b>Revenue</b>	Operations - idea	-	\$1,188,200	-	\$250,000	-	\$1,438,200
	<b>Revenue Total</b>	-	<b>\$1,188,200</b>	-	<b>\$250,000</b>	-	<b>\$1,438,200</b>
<b>Expenditures Net of Revenues</b>		-	<b>\$1,596,721</b>	-	-	-	<b>\$1,596,721</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Arts & Culture Fund	\$2,127,958	\$688,200	\$1,439,758
	Restricted Programs Fund	\$656,963	\$500,000	\$156,963
<b>Grant Funds</b>	Grants - Gen. Gov.	\$250,000	\$250,000	-
<b>Totals</b>		<b>\$3,034,921</b>	<b>\$1,438,200</b>	<b>\$1,596,721</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Education - idea	8.0	\$541,041	\$16,200	\$35,530	-	\$592,771
Exhibitions - idea	2.0	\$229,600	\$125,891	\$90,350	-	\$445,841
Operations - idea	11.7	\$974,008	\$1,000,601	\$21,700	-	\$1,996,309
<b>Totals</b>	<b>21.7</b>	<b>\$1,744,649</b>	<b>\$1,142,692</b>	<b>\$147,580</b>	-	<b>\$3,034,921</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

# Department Operational Plans

## Arts and Culture

### Mesa Arts Center Business Objective

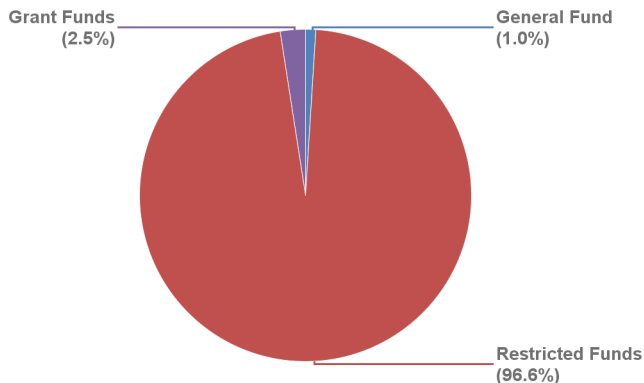
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$183,252	\$201,900	\$201,900	\$202,183
Restricted Funds	\$16,754,556	\$18,127,626	\$17,987,098	\$19,679,621
Grant Funds	\$152,381	\$500,000	\$158,750	\$500,000
<b>Totals</b>	<b>\$17,090,189</b>	<b>\$18,829,526</b>	<b>\$18,347,748</b>	<b>\$20,381,804</b>

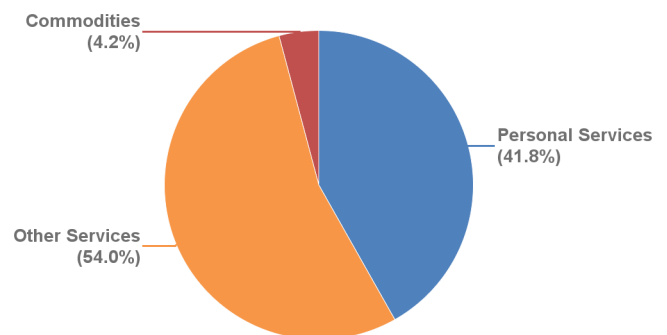
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		89.2		90.6
Personal Services	\$7,174,529	\$7,873,674	\$7,800,667	\$8,521,645
Other Services	\$8,962,388	\$9,743,262	\$9,623,991	\$11,012,605
Commodities	\$962,639	\$1,212,590	\$923,090	\$847,554
Capital Outlay	\$11,593	-	-	-
Offsets and Credits	-\$20,961	-	-	-
<b>Totals</b>	<b>\$17,090,189</b>	<b>\$18,829,526</b>	<b>\$18,347,748</b>	<b>\$20,381,804</b>

**Arts and Culture  
FY 25/26 Operational Funding  
\$20,381,804**



**Arts and Culture  
FY 25/26 Operational Category  
\$20,381,804**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Arts and Culture

#### Mesa Arts Center Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Adult and Youth Studio Classes	-	\$1,531,152	-	-	-	\$1,531,152
	Education and Engagement	-	\$660,063	-	-	-	\$660,063
	Fund Development	-	\$2,053,518	-	-	-	\$2,053,518
	Mesa Arts Center Operations	\$202,183	\$10,026,579	-	\$500,000	-	\$10,728,762
	Performing Live	-	\$5,271,485	-	-	-	\$5,271,485
	Volunteer Recruitment and Management	-	\$136,824	-	-	-	\$136,824
<b>Expenditure Total</b>		<b>\$202,183</b>	<b>\$19,679,621</b>	<b>-</b>	<b>\$500,000</b>	<b>-</b>	<b>\$20,381,804</b>
<b>Revenue</b>	Adult and Youth Studio Classes	-	\$1,249,100	-	-	-	\$1,249,100
	Mesa Arts Center Operations	-	\$3,606,475	-	\$500,000	-	\$4,106,475
	Performing Live	-	\$6,206,900	-	-	-	\$6,206,900
<b>Revenue Total</b>		<b>-</b>	<b>\$11,062,475</b>	<b>-</b>	<b>\$500,000</b>	<b>-</b>	<b>\$11,562,475</b>
<b>Expenditures Net of Revenues</b>		<b>\$202,183</b>	<b>\$8,617,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,819,329</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$202,183	-	\$202,183
<b>Restricted Funds</b>	Arts & Culture Fund	\$18,349,349	\$9,815,475	\$8,533,874
	Mesa Arts Center Restoration Fee	-	\$247,000	-\$247,000
	Restricted Programs Fund	\$1,330,272	\$1,000,000	\$330,272
<b>Grant Funds</b>	Grants - Gen. Gov.	\$500,000	\$500,000	-
<b>Totals</b>		<b>\$20,381,804</b>	<b>\$11,562,475</b>	<b>\$8,819,329</b>

## Department Operational Plans

### Arts and Culture

#### Mesa Arts Center Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Adult and Youth Studio Classes	14.7	\$1,269,752	\$128,800	\$132,600	-	\$1,531,152
Education and Engagement	5.0	\$478,963	\$151,100	\$30,000	-	\$660,063
Fund Development	7.5	\$843,135	\$1,064,403	\$145,980	-	\$2,053,518
Mesa Arts Center Operations	58.4	\$5,296,036	\$4,904,052	\$528,674	-	\$10,728,762
Performing Live	4.0	\$534,985	\$4,731,400	\$5,100	-	\$5,271,485
Volunteer Recruitment and Management	1.0	\$98,774	\$32,850	\$5,200	-	\$136,824
<b>Totals</b>	<b>90.6</b>	<b>\$8,521,645</b>	<b>\$11,012,605</b>	<b>\$847,554</b>	<b>-</b>	<b>\$20,381,804</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

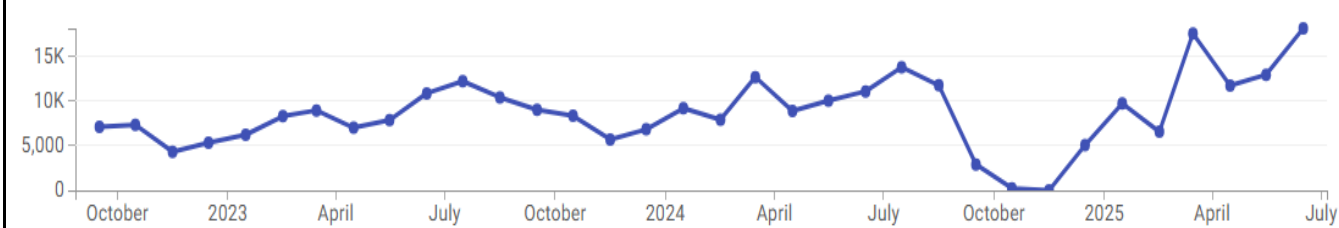
### Arts and Culture

Public Purpose	Priorities
To enrich people's lives through inclusive arts, cultural and science experiences in welcoming and creative environments.	<ul style="list-style-type: none"> <li>- Increase Access &amp; Inclusion</li> <li>- Strengthen and Unify Organization for the Future</li> <li>- Enhance Quality and Deepen Experiences</li> </ul>

### Key Performance Indicators / Performance Measures

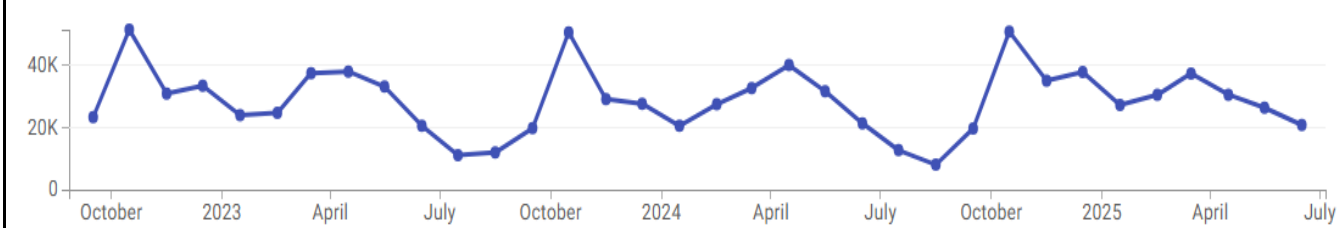
#### KPI #1 Increase Access & Inclusion (Objective: Increase Community Engagement)

##### idea Museum Participants



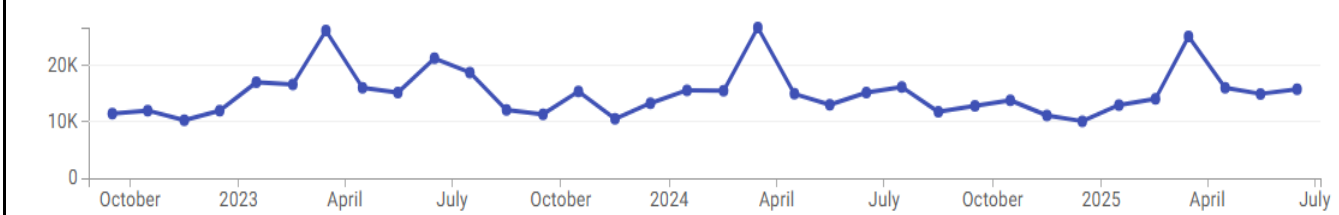
Monthly Target: N/A

##### Mesa Arts Center Participants



Monthly Target: N/A

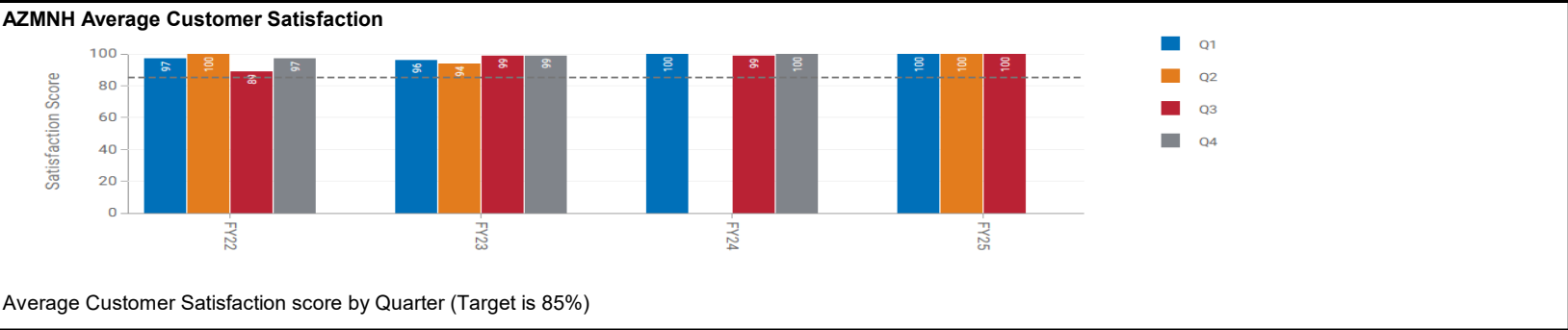
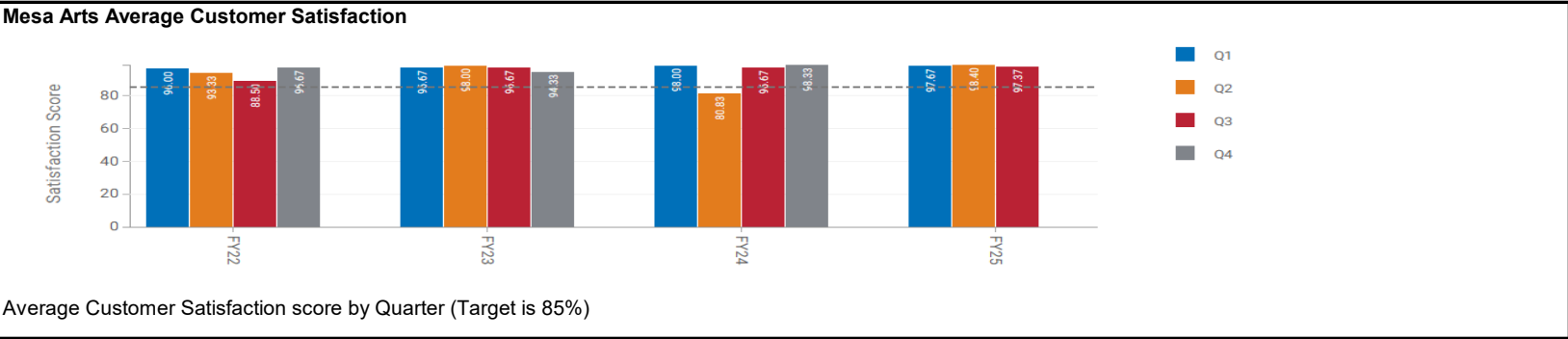
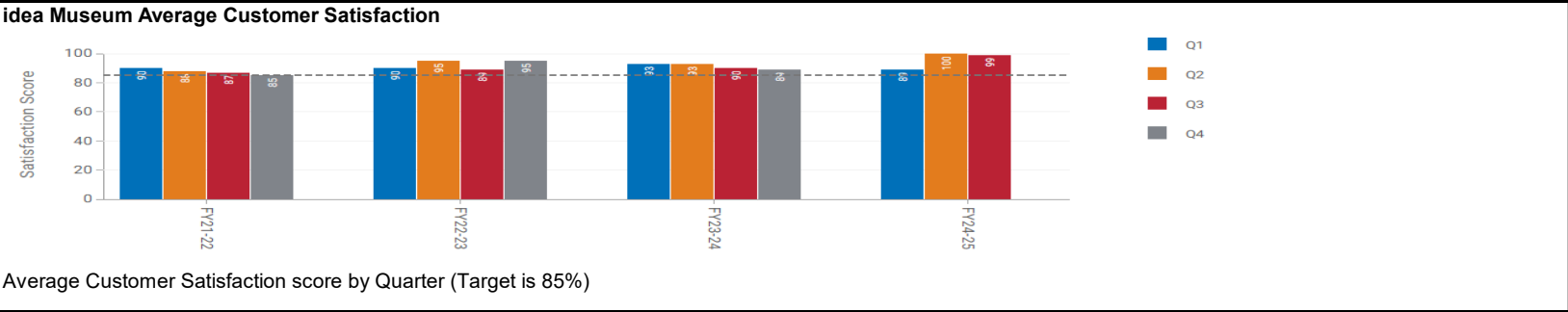
##### AZMNH Participants



Monthly Target: N/A

Department Operational Plans

KPI #2 Enhance Quality and Deepen Experiences (Objective: Enhance Customer Service)



## Business Services

### Contact Information

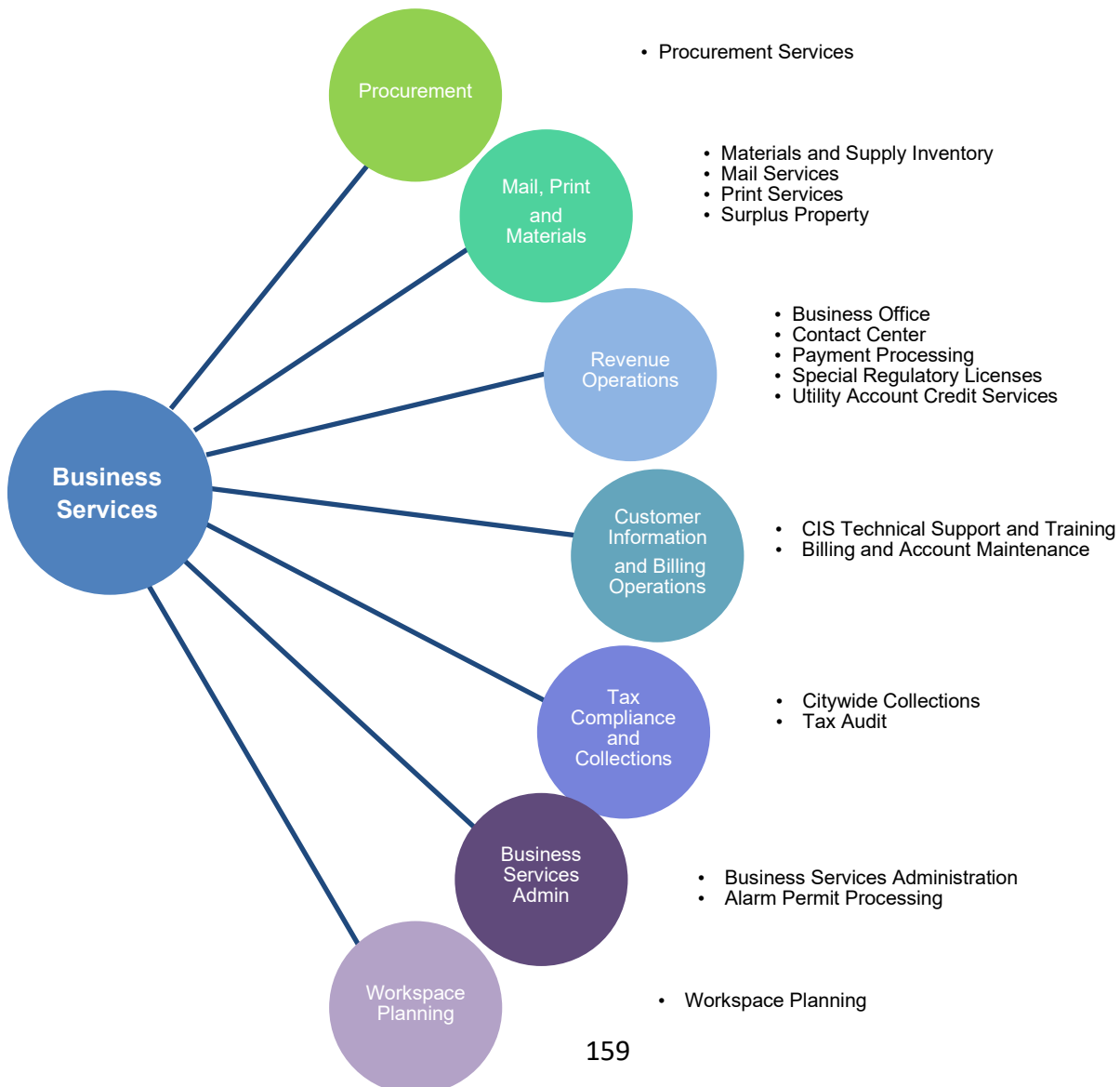
Department Phone Number: 480-644-2290  
 Department Email: [BusinessServicesAdmin@mesaaz.gov](mailto:BusinessServicesAdmin@mesaaz.gov)  
 Department Address: City of Mesa, Business Services  
 P.O. Box 1466  
 City of Mesa, AZ 85211-1466  
 Website: <http://mesaaz.gov/business-development>

### Department Description

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

### City Council Strategic Priorities **Thriving Economy**

<u>Department</u>	<u>Business Service</u>	<u>Core Business Process/Business Objective</u>
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## Department Operational Plans

### **Budgetary Highlights**

The FY 2025/26 Adopted Budget reductions include the elimination of 1.0 FTE Sr. Revenue Collections Officer and 1.0 FTE Utility Credit Counselor, as well as other administrative reductions in other services.

## Department Operational Plans

### Business Services

#### Business Services Business Objective

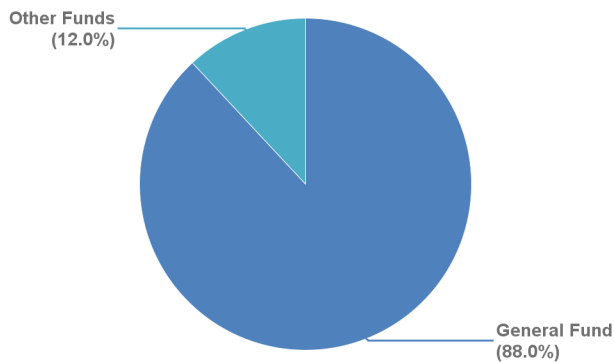
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$13,024,689	\$14,075,181	\$13,581,022	\$14,722,576
Other Funds	\$1,851,461	\$1,898,819	\$1,760,077	\$1,998,424
Enterprise Funds	-	\$37,738	\$37,738	-
<b>Totals</b>	<b>\$14,876,150</b>	<b>\$16,011,738</b>	<b>\$15,378,837</b>	<b>\$16,721,000</b>

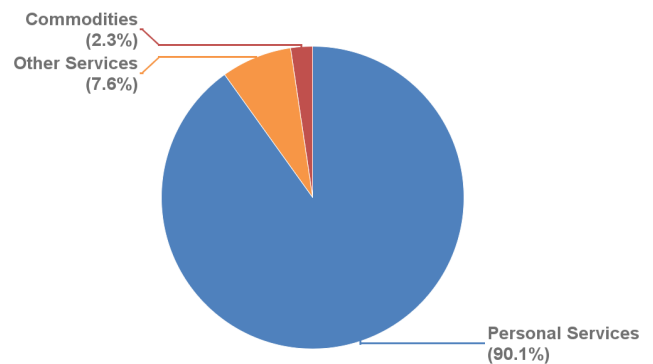
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		153.5		151.5
Personal Services	\$13,313,170	\$14,234,847	\$13,859,737	\$15,065,167
Other Services	\$1,104,191	\$1,403,110	\$1,191,657	\$1,263,358
Commodities	\$297,979	\$373,781	\$327,443	\$392,475
Capital Outlay	\$160,810	-	-	-
<b>Totals</b>	<b>\$14,876,150</b>	<b>\$16,011,738</b>	<b>\$15,378,837</b>	<b>\$16,721,000</b>

**Business Services  
FY 25/26 Operational Funding  
\$16,721,000**



**Business Services  
FY 25/26 Operational Category  
\$16,721,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Business Services

### Business Services Business Objective

FY 25/26 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure							
Business Services Administration	Alarm Permit Processing	\$337,344	-	-	-	-	\$337,344
	Business Services Administration	\$1,035,110	-	-	-	-	\$1,035,110
Customer Information and Billing Operations	Billing and Account Maintenance	\$1,033,811	-	-	-	-	\$1,033,811
	CIS Technical Support and Training	\$927,208	-	-	-	-	\$927,208
Mail, Print and Materials	Mail Services	\$499,148	-	-	-	-	\$499,148
	Materials and Supply Inventory	-	-	\$931,434	-	-	\$931,434
	Print Services	-	-	\$844,945	-	-	\$844,945
	Surplus Property	-	-	\$222,045	-	-	\$222,045
Procurement	Procurement Services (Contract & PO mgmt, P-Card Program)	\$1,610,407	-	-	-	-	\$1,610,407
Revenue Operations	Business Office	\$843,111	-	-	-	-	\$843,111
	Contact Center	\$2,629,276	-	-	-	-	\$2,629,276
	Payment Processing	\$370,356	-	-	-	-	\$370,356
	Special Regulatory Licenses	\$1,773,241	-	-	-	-	\$1,773,241
	Utility Account Credit Services	\$1,077,607	-	-	-	-	\$1,077,607
Tax Compliance and Collections	Citywide Collections	\$1,027,048	-	-	-	-	\$1,027,048
	Tax Audit	\$1,228,318	-	-	-	-	\$1,228,318
Workspace Planning	Workspace Planning	\$330,591	-	-	-	-	\$330,591

## Department Operational Plans

### Business Services

### Business Services Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure							
Expenditure Total		\$14,722,576	-	\$1,998,424	-	-	\$16,721,000
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 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		\$12,764,326	-	\$1,898,424	-	-	\$14,662,750

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
General Fund	General Fund	\$14,722,576	\$1,958,250	\$12,764,326
Other Funds	Print Shop Internal Service	\$844,945	-	\$844,945
	Warehouse Internal Service	\$1,153,479	\$100,000	\$1,053,479
Totals		\$16,721,000	\$2,058,250	\$14,662,750

## Department Operational Plans

### Business Services

### Business Services Business Objective

FY 25/26 Operational Budget By Core Business Process and Category*							
Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
<b>Business Services Administration</b>	Alarm Permit Processing	3.0	\$329,818	\$7,076	\$450	-	\$337,344
	Business Services Administration	7.0	\$993,505	\$31,041	\$10,564	-	\$1,035,110
<b>Customer Information and Billing Operations</b>	Billing and Account Maintenance	8.5	\$748,729	\$152,006	\$133,076	-	\$1,033,811
	CIS Technical Support and Training	7.0	\$920,099	\$6,800	\$309	-	\$927,208
<b>Mail, Print and Materials</b>	Mail Services	5.7	\$390,744	\$91,685	\$16,719	-	\$499,148
	Materials and Supply Inventory	8.6	\$758,424	\$127,558	\$45,452	-	\$931,434
	Print Services	3.8	\$350,518	\$407,241	\$87,186	-	\$844,945
	Surplus Property	2.1	\$205,218	\$12,617	\$4,210	-	\$222,045
<b>Procurement</b>	Procurement Services (Contract & PO mgmt, P-Card Program)	14.0	\$1,567,831	\$37,783	\$4,793	-	\$1,610,407
<b>Revenue Operations</b>	Business Office	8.1	\$700,431	\$97,775	\$44,905	-	\$843,111
	Contact Center	27.8	\$2,557,920	\$66,678	\$4,678	-	\$2,629,276
	Payment Processing	4.5	\$354,110	\$12,370	\$3,876	-	\$370,356
	Special Regulatory Licenses	17.4	\$1,663,041	\$100,234	\$9,966	-	\$1,773,241

## Department Operational Plans

### Business Services

#### Business Services Business Objective

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
<b>Tax Compliance and Collections</b>	Utility Account Credit Services	11.3	\$1,007,171	\$59,635	\$10,801	-	\$1,077,607
	Citywide Collections	10.1	\$1,008,059	\$14,621	\$4,368	-	\$1,027,048
	Tax Audit	9.9	\$1,195,679	\$26,117	\$6,522	-	\$1,228,318
<b>Workspace Planning</b>	Workspace Planning	3.0	\$313,870	\$12,121	\$4,600	-	\$330,591
<b>Totals</b>		<b>151.5</b>	<b>\$15,065,167</b>	<b>\$1,263,358</b>	<b>\$392,475</b>	<b>-</b>	<b>\$16,721,000</b>

FTE count is rounded to the nearest tenth.

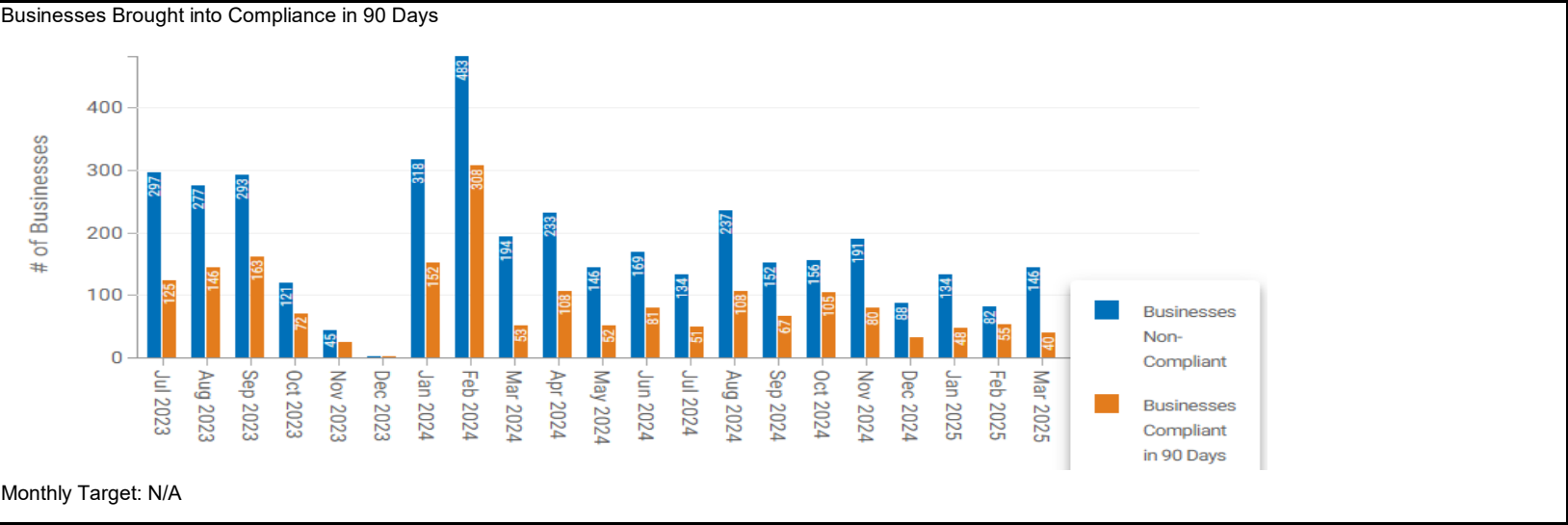
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

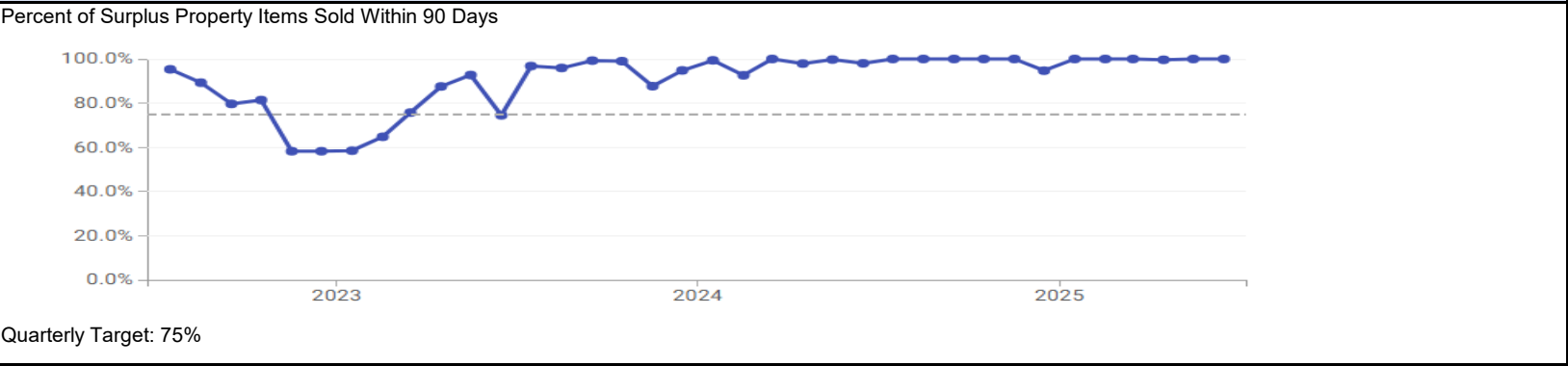
Business Services	
Public Purpose	Priorities
Provide services that support Mesa citizens and businesses, City departments, and the divisions of the Business Services Department.	<ul style="list-style-type: none"><li>- Enhance Customer Compliance</li><li>- Enhance Department Compliance</li><li>- Provide a Great Customer Experience</li><li>- Improve Overall Department Satisfaction</li></ul>

Key Performance Indicators / Performance Measures

KPI #1 Enhance Customer Compliance (Objective: Increase compliance of businesses in Mesa)



KPI #2 Enhance Department Compliance (Objective: Maximize revenues from surplus in a timely manner)



## Centralized Appropriations

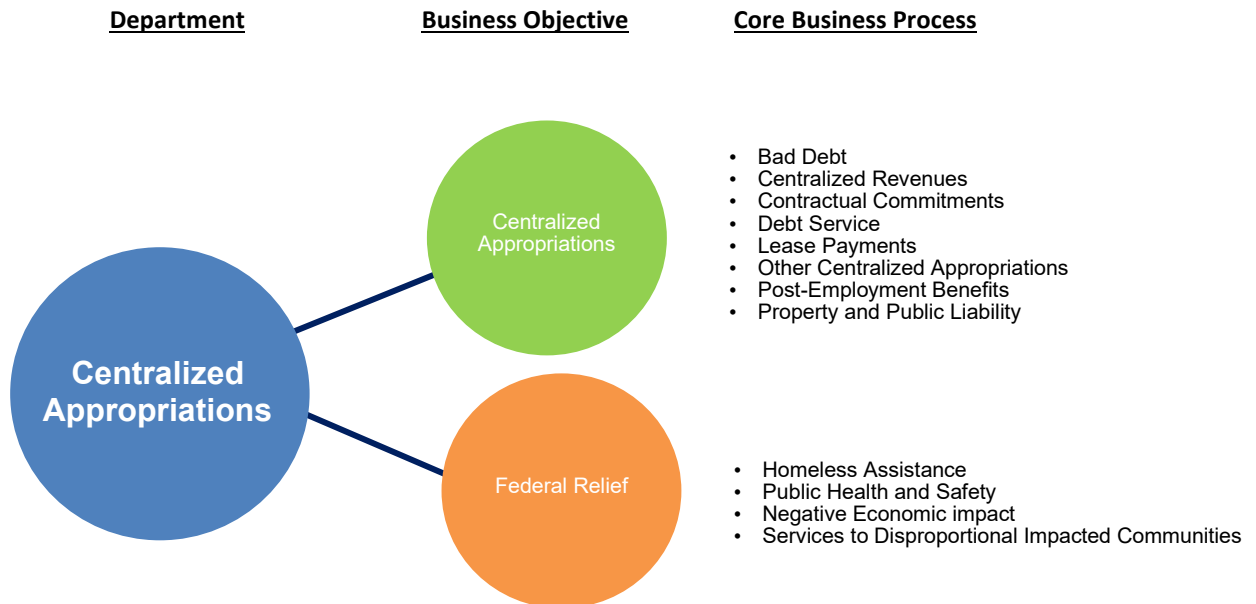
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### **Contact Information**

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

### **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 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	-\$12,947,139	-\$23,536,075	-\$15,725,691	-\$16,405,526
Restricted Funds	\$36,253,387	\$162,319,206	\$45,484,411	\$160,325,899
Other Funds	\$156,271,847	\$154,689,218	\$174,970,374	\$179,043,599
Grant Funds	\$6,114,123	\$34,547,816	\$9,591,919	\$10,460,610
Enterprise Funds	\$24,711,228	\$28,138,835	\$27,951,302	\$27,714,418
<b>Totals</b>	<b>\$210,403,445</b>	<b>\$356,159,000</b>	<b>\$242,272,315</b>	<b>\$361,139,000</b>

Operational History by Category				
Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Personal Services	\$22,017,554	\$30,266,482	\$28,063,114	\$41,320,826
Other Services	\$27,478,087	\$49,721,095	\$35,728,608	\$32,090,845
Commodities	\$10,720,826	\$11,067,231	\$12,516,303	\$18,251,077
Capital Outlay	\$195,000	\$118,910,000	\$410,000	\$85,327,646
Debt Service	\$185,957,948	\$188,306,595	\$206,906,342	\$201,732,937
Offsets and Credits	-\$35,965,970	-\$42,521,899	-\$41,731,548	-\$43,030,139
Contingency	-	\$409,496	\$379,496	\$25,445,808
<b>Totals</b>	<b>\$210,403,445</b>	<b>\$356,159,000</b>	<b>\$242,272,315</b>	<b>\$361,139,000</b>

## Department Operational Plans

### Centralized Appropriations

FY 25/26 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Centralized Appropriations	-\$16,405,526	\$160,325,899	\$179,043,599	\$1,336,129	\$27,714,418	\$352,014,519
	Federal Relief	-	-	-	\$9,124,481	-	\$9,124,481
<b>Expenditure Total</b>		<b>-\$16,405,526</b>	<b>\$160,325,899</b>	<b>\$179,043,599</b>	<b>\$10,460,610</b>	<b>\$27,714,418</b>	<b>\$361,139,000</b>
<b>Revenue</b>	Centralized Appropriations	\$416,368,954	\$266,671,453	\$476,877,342	\$2,117	\$530,964,531	\$1,690,884,397
<b>Revenue Total</b>		<b>\$416,368,954</b>	<b>\$266,671,453</b>	<b>\$476,877,342</b>	<b>\$2,117</b>	<b>\$530,964,531</b>	<b>\$1,690,884,397</b>
<b>Expenditures Net of Revenues</b>		<b>-\$432,774,480</b>	<b>-\$106,345,554</b>	<b>-\$297,833,743</b>	<b>\$10,458,493</b>	<b>-\$503,250,113</b>	<b>-\$1,329,745,397</b>

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	-\$1,373,623	\$310,985	-\$1,684,608
	General Fund	-\$15,031,903	\$416,057,969	-\$431,089,872
<b>Restricted Funds</b>	Ambulance Transport	\$5,601,430	\$21,000	\$5,580,430
	Arts & Culture Fund	-\$449,377	\$103,662	-\$553,039
	Cadence CFD 1 - Debt	\$1,239,746	\$1,163,439	\$76,307
	Cadence CFD - Operating	\$20,000	\$152,150	-\$132,150
	Cemetery	\$397,639	\$25,915	\$371,724
	Cemetery Reserve	-	\$11,710	-\$11,710
	Commercial Facilities Fund	\$3,520,939	\$2,258,291	\$1,262,648
	Court Construction Fee	-	\$722,637	-\$722,637
	Eastmark CFD 1 - Capital	\$20,000,000	\$20,000,000	-
	Eastmark CFD 1 - Debt	\$5,521,947	\$5,369,435	\$152,512
	Eastmark CFD 1 - Operating	\$385,808	\$618,766	-\$232,958
	Eastmark CFD 2-Capital	\$5,000,000	\$5,000,000	-
	Eastmark CFD 2-Debt	\$444,193	\$397,342	\$46,851
	Eastmark Community Facilities District No. 2	\$40,000	\$119,474	-\$79,474
	Economic Investment Fund	\$738,571	\$72,563	\$666,008

## Department Operational Plans

### Centralized Appropriations

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
	Environmental Compliance Fee	\$1,537,932	\$19,033,140	-\$17,495,208
	Greenfield WRP Joint Venture	\$1,611,182	\$16,497,017	-\$14,885,835
	Highway User Revenue Fund	\$44,202	\$50,311,743	-\$50,267,541
	Local Streets	\$9,020,538	\$46,755,696	-\$37,735,158
	Mesa Arts Center Restoration Fee	-	\$310,665	-\$310,665
	Police Impact Fee	-	\$2,092,008	-\$2,092,008
	Public Safety Sales Tax	\$424,982	\$38,713,238	-\$38,288,256
	Quality of Life Sales Tax	\$5,574,204	\$38,659,432	-\$33,085,228
	Restricted Programs Fund	\$12,500,026	\$9,987,274	\$2,512,752
	Solid Waste Development Fee	-	\$377,219	-\$377,219
	Special Programs Fund	\$84,862,646	\$2,183,693	\$82,678,953
	TOPAZ Joint Venture Fund	\$66,980	\$3,320,049	-\$3,253,069
	Transit Fund	\$708,716	\$1,145,811	-\$437,095
	Transportation	\$189,504	\$829,292	-\$639,788
	Utility Replacement Extension and Renewal	\$1,324,091	\$315,130	\$1,008,961
	Vehicle Replacement	-	\$103,662	-\$103,662
Other Funds	Electric Bond Construction	\$430,241	\$7,064,111	-\$6,633,870
	Employee Benefit Trust	\$2,470,120	\$502,065	\$1,968,055
	Excise Tax Obligation Bond Redemption	\$2,696,900	-	\$2,696,900
	Fleet Internal Service	-\$35,433,943	-\$20,732	-\$35,413,211
	Gas Bond Construction	\$1,056,006	\$23,111,335	-\$22,055,329
	General Obligation Bond Redemption	\$47,918,195	\$44,337,000	\$3,581,195
	Highway User Revenue Bond Redemption	\$4,099,400	-	\$4,099,400
	Library Bond Construction	\$55,437	\$1,120,232	-\$1,064,795
	Parks Bond Construction	\$780,613	\$21,419,066	-\$20,638,453
	Print Shop Internal Service	-\$892,814	-\$1,004	-\$891,810
	Property and Public Liability	-	\$11,181,465	-\$11,181,465
	Public Safety Bond Construction	\$1,787,780	\$63,155,459	-\$61,367,679

## Department Operational Plans

### Centralized Appropriations

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
	Streets Bond Construction	\$814,724	\$29,101,569	-\$28,286,845
	Utility System Obligation Redemption	\$45,087,218	-	\$45,087,218
	Utility Systems Bond Redemption	\$92,569,652	-	\$92,569,652
	Warehouse Internal Service	\$10,901,053	\$11,991,707	-\$1,090,654
	Wastewater Bond Construction	\$1,718,387	\$34,481,174	-\$32,762,787
	Water Bond Construction	\$2,793,944	\$223,155,052	-\$220,361,108
	WIFA Redemption	\$190,686	-	\$190,686
	Workers' Compensation	-	\$6,278,843	-\$6,278,843
<b>Grant Funds</b>	Grants - Gen. Gov.	-	\$2,117	-\$2,117
	Relief Fund	\$10,460,610	-	\$10,460,610
<b>Enterprise Funds</b>	Capital - Utility	\$1,218,560	\$138,907	\$1,079,653
	Falcon Field Airport	\$1,056,640	\$103,662	\$952,978
	Utility Fund	\$25,439,218	\$530,721,962	-\$505,282,744
<b>Totals</b>		<b>\$361,139,000</b>	<b>\$1,690,884,397</b>	<b>-\$1,329,745,397</b>

FY 25/26 Operational Budget By Business Objective and Category					
Business Objective	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Centralized Appropriations	\$41,320,826	\$28,140,369	\$13,077,072	\$85,327,646	\$352,014,519
Federal Relief	-	\$3,950,476	\$5,174,005	-	\$9,124,481
<b>Totals</b>	<b>\$41,320,826</b>	<b>\$32,090,845</b>	<b>\$18,251,077</b>	<b>\$85,327,646</b>	<b>\$361,139,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Offsets and Credits are not included.

## City Attorney

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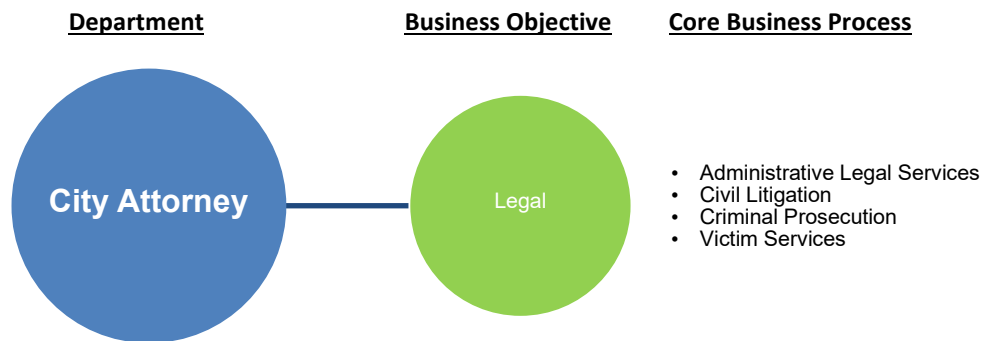
### **Contact Information**

Department Phone Number: 480-644-2343  
Department Email: [attorney.info@mesaaz.gov](mailto: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 2025/26 Adopted Budget includes the addition of 1.0 FTE Senior Victim Services Assistant which will be funded by the Victims of Crime Act (VOCA) federal grant. To meet the FY 2025/26 budget reduction target, 1.0 FTE Assistant City Prosecutor II was frozen.

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 2025/26 Adopted Budget includes \$5 million for claim settlements and \$4.4 million in insurance premiums.

During FY 2024/25, the City approved on-going funding for 1.4 FTE net increase to the City Attorney's Office, including: 0.4 FTE Legal Services Spec II to make the position full-time to better align with department needs, and a grant funded 1.0 FTE Victim Notification Clerk in the Prosecutors' Office.

## Department Operational Plans

### City Attorney

#### Legal Business Objective

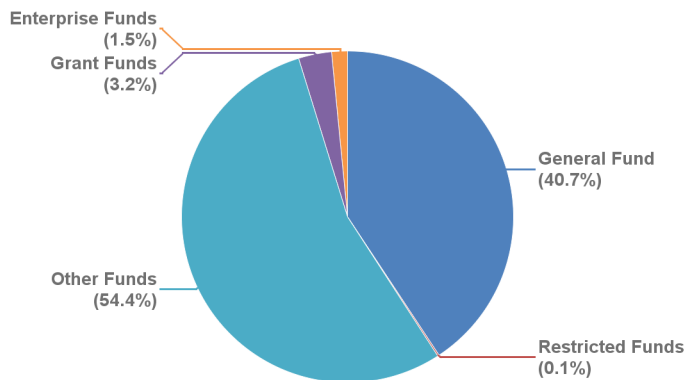
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$7,088,518	\$7,911,698	\$7,782,121	\$8,275,815
Restricted Funds	-	\$30,000	\$6,000	\$30,000
Other Funds	\$8,255,861	\$10,402,867	\$9,588,417	\$11,056,465
Grant Funds	\$615,410	\$602,012	\$543,250	\$655,048
Enterprise Funds	\$394,027	\$390,423	\$430,423	\$313,672
<b>Totals</b>	<b>\$16,353,817</b>	<b>\$19,337,000</b>	<b>\$18,350,211</b>	<b>\$20,331,000</b>

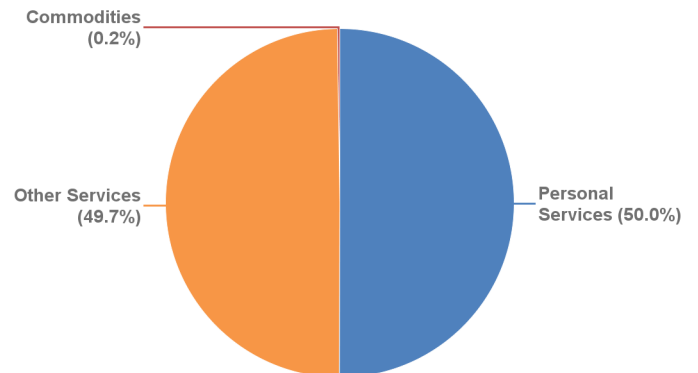
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		69.6		71.0
Personal Services	\$8,799,793	\$9,482,987	\$9,251,431	\$10,173,190
Other Services	\$7,480,184	\$9,804,665	\$9,054,837	\$10,110,090
Commodities	\$47,394	\$49,348	\$43,943	\$47,720
Capital Outlay	\$26,446	-	-	-
<b>Totals</b>	<b>\$16,353,817</b>	<b>\$19,337,000</b>	<b>\$18,350,211</b>	<b>\$20,331,000</b>

**City Attorney  
FY 25/26 Operational Funding  
\$20,331,000**



**City Attorney  
FY 25/26 Operational Category  
\$20,331,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### City Attorney

### Legal Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Administrative Legal Services	\$3,342,902	\$30,000	-	-	\$313,672	\$3,686,574
	Civil Litigation	-	-	\$11,056,465	-	-	\$11,056,465
	Criminal Prosecution	\$4,321,885	-	-	-	-	\$4,321,885
	Victim Services	\$611,028	-	-	\$655,048	-	\$1,266,076
<b>Expenditure Total</b>		<b>\$8,275,815</b>	<b>\$30,000</b>	<b>\$11,056,465</b>	<b>\$655,048</b>	<b>\$313,672</b>	<b>\$20,331,000</b>
<b>Revenue</b>	Victim Services	-	-	-	\$655,048	-	\$655,048
<b>Revenue Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>\$655,048</b>	<b>-</b>	<b>\$655,048</b>
<b>Expenditures Net of Revenues</b>		<b>\$8,275,815</b>	<b>\$30,000</b>	<b>\$11,056,465</b>	<b>-</b>	<b>\$313,672</b>	<b>\$19,675,952</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$8,275,815	-	\$8,275,815
<b>Restricted Funds</b>	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
<b>Other Funds</b>	Property and Public Liability	\$11,056,465	-	\$11,056,465
<b>Grant Funds</b>	Grants - Gen. Gov.	\$655,048	\$655,048	-
<b>Enterprise Funds</b>	Utility Fund	\$313,672	-	\$313,672
<b>Totals</b>		<b>\$20,331,000</b>	<b>\$655,048</b>	<b>\$19,675,952</b>

## Department Operational Plans

### City Attorney

### Legal Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Administrative Legal Services	16.7	\$3,220,949	\$448,593	\$17,032	-	\$3,686,574
Civil Litigation	9.3	\$1,530,510	\$9,525,555	\$400	-	\$11,056,465
Criminal Prosecution	32.1	\$4,188,183	\$107,202	\$26,500	-	\$4,321,885
Victim Services	13.0	\$1,233,548	\$28,740	\$3,788	-	\$1,266,076
<b>Totals</b>	<b>71.0</b>	<b>\$10,173,190</b>	<b>\$10,110,090</b>	<b>\$47,720</b>	<b>-</b>	<b>\$20,331,000</b>

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	
Public Purpose	Priorities
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

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### **Contact Information**

Department Phone Number: 480-644-5059  
Department Email: [Auditor.info@mesaaz.gov](mailto: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.

### **City Council Strategic Priorities**   *Thriving Economy*



### **Budgetary Highlights**

The FY 2025/26 Adopted Budget is consistent with the FY 2024/25 Adopted Budget.

## Department Operational Plans

### City Auditor

#### City Auditor Business Objective

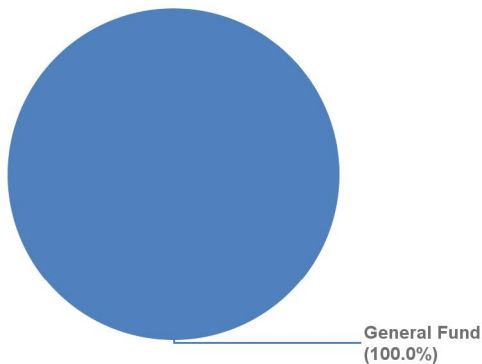
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$871,821	\$855,000	\$884,464	\$880,000
<b>Totals</b>	<b>\$871,821</b>	<b>\$855,000</b>	<b>\$884,464</b>	<b>\$880,000</b>

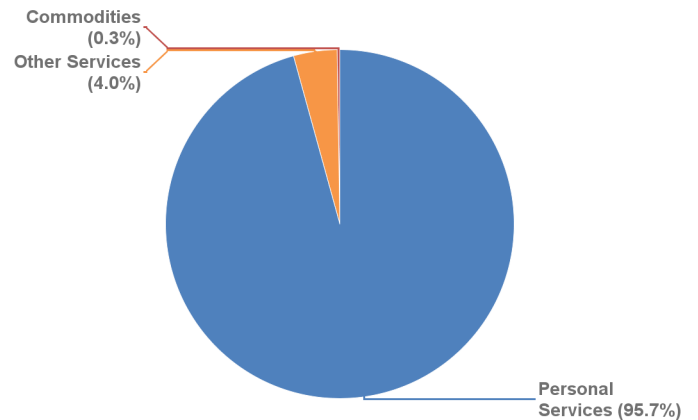
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		5.0		5.0
Personal Services	\$825,847	\$816,536	\$846,000	\$842,239
Other Services	\$45,964	\$36,206	\$36,206	\$35,503
Commodities	\$10	\$2,258	\$2,258	\$2,258
<b>Totals</b>	<b>\$871,821</b>	<b>\$855,000</b>	<b>\$884,464</b>	<b>\$880,000</b>

**City Auditor  
FY 25/26 Operational Funding  
\$880,000**



**City Auditor  
FY 25/26 Operational Category  
\$880,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### City Auditor

### City Auditor Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	City Auditor Operations	\$880,000	-	-	-	-	\$880,000
<b>Expenditure Total</b>		<b>\$880,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$880,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$880,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$880,000</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$880,000	-	\$880,000
<b>Totals</b>		<b>\$880,000</b>	<b>-</b>	<b>\$880,000</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

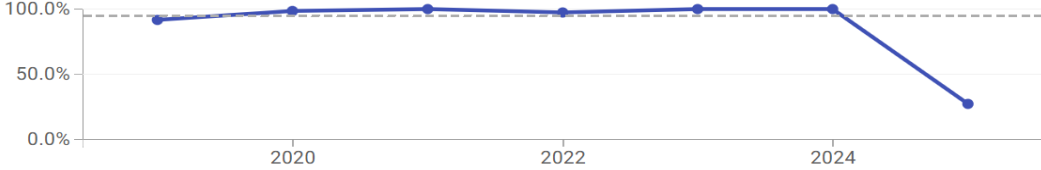
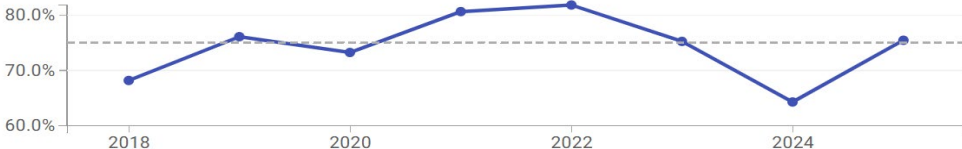
Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
City Auditor Operations	5.0	\$842,239	\$35,503	\$2,258	-	\$880,000
<b>Totals</b>	<b>5.0</b>	<b>\$842,239</b>	<b>\$35,503</b>	<b>\$2,258</b>	<b>-</b>	<b>\$880,000</b>

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																			
Public Purpose	Priorities																		
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"> <li>- 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</li> <li>- 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</li> </ul>																		
Key Performance Indicators / Performance Measures																			
KPI #1 Audit Recommendations Implemented																			
 <p>Monthly Target: 95%</p> <p>Percentage of Audit Recommendations Implemented</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage of Audit Recommendations Implemented</th> </tr> </thead> <tbody> <tr><td>2018</td><td>95%</td></tr> <tr><td>2019</td><td>98%</td></tr> <tr><td>2020</td><td>99%</td></tr> <tr><td>2021</td><td>99%</td></tr> <tr><td>2022</td><td>99%</td></tr> <tr><td>2023</td><td>100%</td></tr> <tr><td>2024</td><td>100%</td></tr> <tr><td>2025</td><td>30%</td></tr> </tbody> </table>		Year	Percentage of Audit Recommendations Implemented	2018	95%	2019	98%	2020	99%	2021	99%	2022	99%	2023	100%	2024	100%	2025	30%
Year	Percentage of Audit Recommendations Implemented																		
2018	95%																		
2019	98%																		
2020	99%																		
2021	99%																		
2022	99%																		
2023	100%																		
2024	100%																		
2025	30%																		
KPI #2 Audit Plan Complete																			
 <p>Monthly Target: 75%</p> <p>Percent of Audit Plans completed</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percent of Audit Plans completed</th> </tr> </thead> <tbody> <tr><td>2018</td><td>68%</td></tr> <tr><td>2019</td><td>75%</td></tr> <tr><td>2020</td><td>73%</td></tr> <tr><td>2021</td><td>80%</td></tr> <tr><td>2022</td><td>81%</td></tr> <tr><td>2023</td><td>75%</td></tr> <tr><td>2024</td><td>65%</td></tr> <tr><td>2025</td><td>75%</td></tr> </tbody> </table>		Year	Percent of Audit Plans completed	2018	68%	2019	75%	2020	73%	2021	80%	2022	81%	2023	75%	2024	65%	2025	75%
Year	Percent of Audit Plans completed																		
2018	68%																		
2019	75%																		
2020	73%																		
2021	80%																		
2022	81%																		
2023	75%																		
2024	65%																		
2025	75%																		

## City Clerk

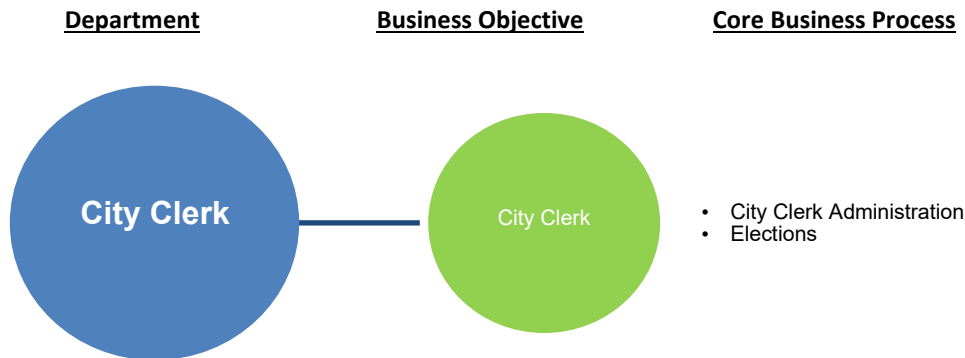
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### **Contact Information**

Department Phone Number: 480-644-2099  
Department Email: [clerk.info@mesaaz.gov](mailto: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 City Clerk's budget will adjust annually depending on whether there is a scheduled election in the following fiscal year. For FY 2025/26, there is not an election scheduled and therefore election related expenditures are not included in the Adopted Budget. Excluding election expenditures, the FY 2025/26 Adopted Budget is consistent with the FY 2024/25 Adopted Budget.

## Department Operational Plans

### City Clerk

#### City Clerk Business Objective

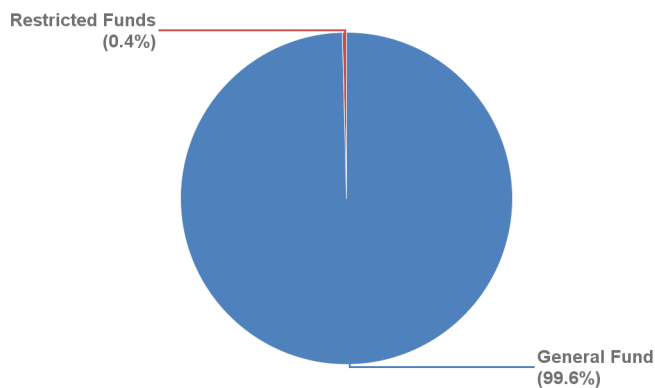
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,034,308	\$1,601,242	\$1,567,177	\$1,168,242
Restricted Funds	\$672	\$4,758	\$4,758	\$4,758
<b>Totals</b>	<b>\$1,034,980</b>	<b>\$1,606,000</b>	<b>\$1,571,935</b>	<b>\$1,173,000</b>

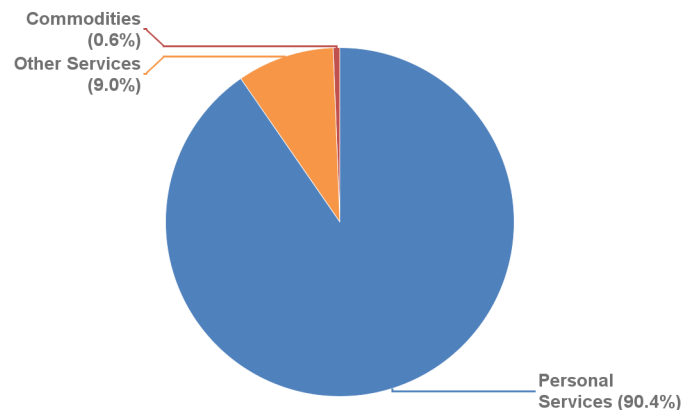
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		8.0		8.0
Personal Services	\$944,221	\$968,153	\$1,025,188	\$1,059,978
Other Services	\$88,732	\$580,149	\$487,649	\$105,724
Commodities	\$2,026	\$57,698	\$59,098	\$7,298
<b>Totals</b>	<b>\$1,034,980</b>	<b>\$1,606,000</b>	<b>\$1,571,935</b>	<b>\$1,173,000</b>

**City Clerk  
FY 25/26 Operational Funding  
\$1,173,000**



**City Clerk  
FY 25/26 Operational Category  
\$1,173,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### City Clerk

### City Clerk Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	City Clerk Administration	\$917,203	\$4,758	-	-	-	\$921,961
	Elections	\$251,039	-	-	-	-	\$251,039
<b>Expenditure Total</b>		<b>\$1,168,242</b>	<b>\$4,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,173,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$1,168,242</b>	<b>\$4,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,173,000</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$1,168,242	-	\$1,168,242
<b>Restricted Funds</b>	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
<b>Totals</b>		<b>\$1,173,000</b>	<b>-</b>	<b>\$1,173,000</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
City Clerk Administration	6.6	\$811,939	\$103,024	\$6,998	-	\$921,961
Elections	1.5	\$248,039	\$2,700	\$300	-	\$251,039
<b>Totals</b>	<b>8.0</b>	<b>\$1,059,978</b>	<b>\$105,724</b>	<b>\$7,298</b>	<b>-</b>	<b>\$1,173,000</b>

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 Clerk	
Public Purpose	Priorities
The City Clerk's Office is committed to serving 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	<ul style="list-style-type: none"> <li>- Voter education (outreach) is enhanced</li> <li>- Voter turnout is maximized</li> <li>- Accurate and timely City elections/results are conducted</li> <li>- Access to government through public records is provided</li> <li>- Compliance with all legal notification requirements is ensured and maintained</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Public Records Requests Processed

Number of Public Records requests processed through GovQA by the City Clerk office



Monthly Target: N/A

## City Manager

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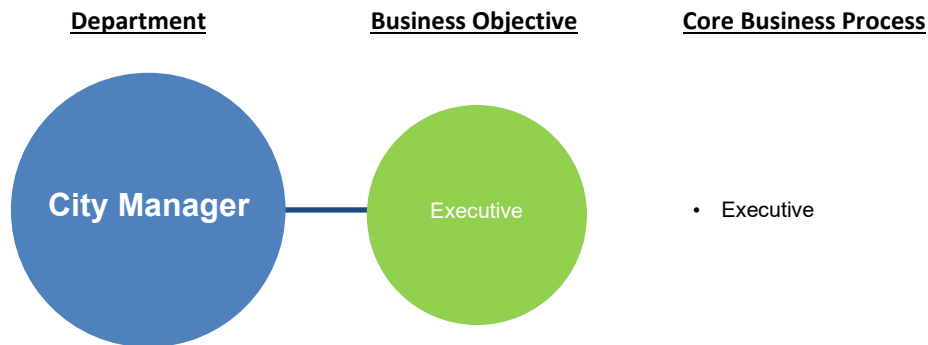
### **Contact Information**

Department Phone Number: 480-644-3435  
Department Email: [COMmanager@Mesaaz.gov](mailto:COMmanager@Mesaaz.gov)  
Department Address: City of Mesa, City Manager  
P.O. 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 2025/26 Adopted Budget includes adding operating budget capacity for the Office of Urban Transformation which was initially being absorbed within the City Manager's administrative activity. Additionally, the budget includes a slight increase to the Employee Appreciation Food Truck Fiesta, continued support for the Workforce Center relating to the discontinuation of ARPA funding, and budget capacity for the remodel of the Public Defender Office.

The FY 2025/26 Adopted Budget includes freezing a vacant 1.0 FTE Deputy City Manager position.

During FY 2024/25, 1.0 FTE Civil Engineer and 1.0 FTE Management Assistant II were shifted to Facilities Management to better align with the department's needs.

## Department Operational Plans

### City Manager

#### Executive Business Objective

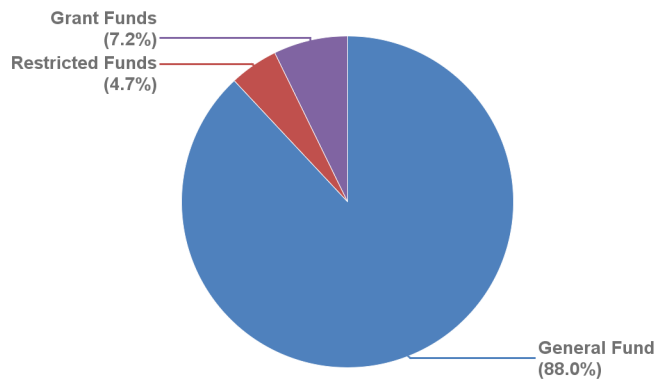
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$10,284,054	\$10,935,557	\$10,126,398	\$10,954,905
Restricted Funds	\$443,784	\$531,443	\$514,623	\$589,095
Grant Funds	\$184,479	\$800,000	\$368,442	\$900,000
<b>Totals</b>	<b>\$10,912,318</b>	<b>\$12,267,000</b>	<b>\$11,009,463</b>	<b>\$12,444,000</b>

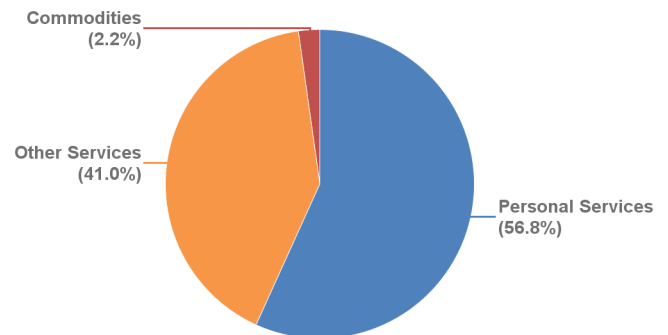
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		44.0		41.0
Personal Services	\$6,617,984	\$7,265,387	\$6,772,436	\$7,065,055
Other Services	\$4,031,862	\$4,834,713	\$3,994,238	\$5,101,053
Commodities	\$262,472	\$146,900	\$179,877	\$277,892
Capital Outlay	-	\$20,000	\$62,912	-
<b>Totals</b>	<b>\$10,912,318</b>	<b>\$12,267,000</b>	<b>\$11,009,463</b>	<b>\$12,444,000</b>

**City Manager**  
**FY 25/26 Operational Funding**  
**\$12,444,000**



**City Manager**  
**FY 25/26 Operational Category**  
**\$12,444,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### City Manager

### Executive Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Executive	\$10,954,905	\$589,095	-	\$900,000	-	\$12,444,000
<b>Expenditure Total</b>		<b>\$10,954,905</b>	<b>\$589,095</b>	<b>-</b>	<b>\$900,000</b>	<b>-</b>	<b>\$12,444,000</b>
<b>Revenue</b>	Executive	-	\$408,240	-	\$800,000	-	\$1,208,240
<b>Revenue Total</b>		<b>-</b>	<b>\$408,240</b>	<b>-</b>	<b>\$800,000</b>	<b>-</b>	<b>\$1,208,240</b>
<b>Expenditures Net of Revenues</b>		<b>\$10,954,905</b>	<b>\$180,855</b>	<b>-</b>	<b>\$100,000</b>	<b>-</b>	<b>\$11,235,760</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$10,954,905	-	\$10,954,905
<b>Restricted Funds</b>	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
	Restricted Programs Fund	\$16,847	-	\$16,847
	Special Programs Fund	\$533,413	\$408,240	\$125,173
	TOPAZ Joint Venture Fund	\$7,284	-	\$7,284
<b>Grant Funds</b>	Grants - Gen. Gov.	\$900,000	\$800,000	\$100,000
<b>Totals</b>		<b>\$12,444,000</b>	<b>\$1,208,240</b>	<b>\$11,235,760</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Executive	41.0	\$7,065,055	\$5,101,053	\$277,892	-	\$12,444,000
<b>Totals</b>	<b>41.0</b>	<b>\$7,065,055</b>	<b>\$5,101,053</b>	<b>\$277,892</b>	<b>-</b>	<b>\$12,444,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Code Compliance

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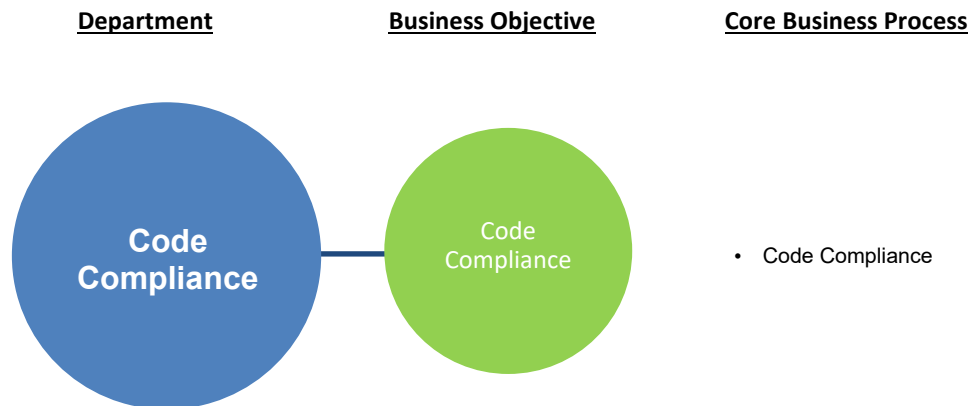
### **Contact Information**

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 2025/26 Adopted Budget includes funding for a software subscription called Granicus which will assist supervisors in automatically entering case information into the city database. The funding will come from a technology fee specially dedicated to technology related expenses.

The budget includes a reduction in professional services, specifically for the company Hot Shots who serves violation notices for the department. Code officers will begin serving these notices during their shifts, as long as the property owner's address is within the valley. Hot Shots will continue to be utilized for addresses outside the valley or for especially dangerous locations.

## Department Operational Plans

### Code Compliance

#### Code Compliance Business Objective

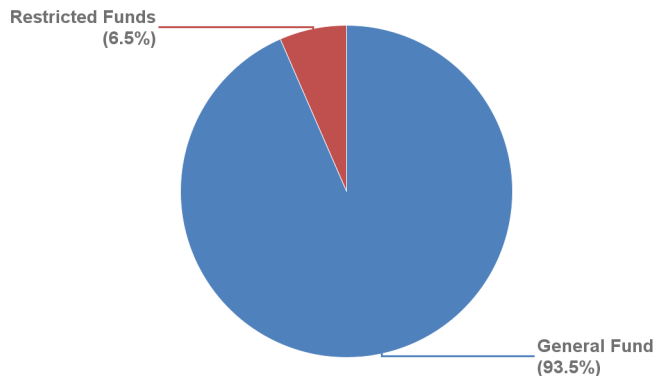
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,986,369	\$2,219,908	\$2,115,854	\$2,335,756
Restricted Funds	\$47,668	\$195,092	\$158,069	\$163,444
<b>Totals</b>	<b>\$2,034,037</b>	<b>\$2,415,000</b>	<b>\$2,273,923</b>	<b>\$2,499,200</b>

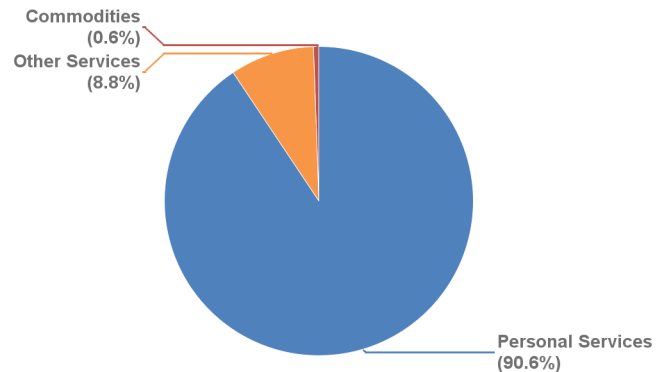
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		20.0		20.0
Personal Services	\$1,766,781	\$2,103,392	\$2,016,054	\$2,264,827
Other Services	\$236,853	\$301,013	\$247,074	\$220,373
Commodities	\$30,402	\$10,595	\$10,795	\$14,000
<b>Totals</b>	<b>\$2,034,037</b>	<b>\$2,415,000</b>	<b>\$2,273,923</b>	<b>\$2,499,200</b>

**Code Compliance  
FY 25/26 Operational Funding  
\$2,499,200**



**Code Compliance  
FY 25/26 Operational Category  
\$2,499,200**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Code Compliance

#### Code Compliance Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Code Compliance	\$2,335,756	\$163,444	-	-	-	\$2,499,200
<b>Expenditure Total</b>		<b>\$2,335,756</b>	<b>\$163,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,499,200</b>
<b>Revenue</b>	Code Compliance	\$296,708	-	-	-	-	\$296,708
<b>Revenue Total</b>		<b>\$296,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$296,708</b>
<b>Expenditures Net of Revenues</b>		<b>\$2,039,048</b>	<b>\$163,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,202,492</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$2,335,756	\$296,708	\$2,039,048
<b>Restricted Funds</b>	Restricted Programs Fund	\$3,500	-	\$3,500
	Special Programs Fund	\$159,944	-	\$159,944
<b>Totals</b>		<b>\$2,499,200</b>	<b>\$296,708</b>	<b>\$2,202,492</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Code Compliance	20.0	\$2,264,827	\$220,373	\$14,000	-	\$2,499,200
<b>Totals</b>	<b>20.0</b>	<b>\$2,264,827</b>	<b>\$220,373</b>	<b>\$14,000</b>	<b>-</b>	<b>\$2,499,200</b>

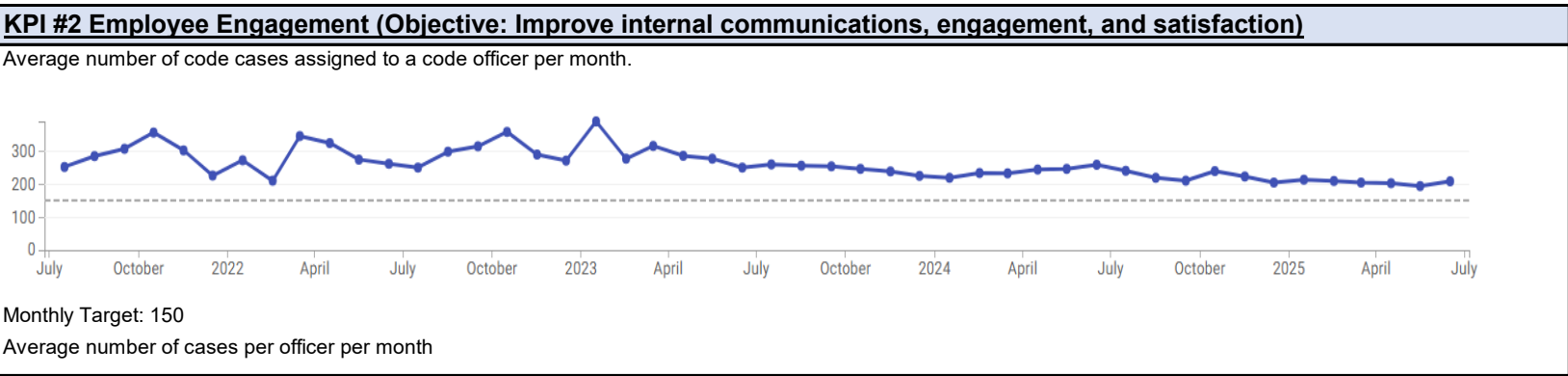
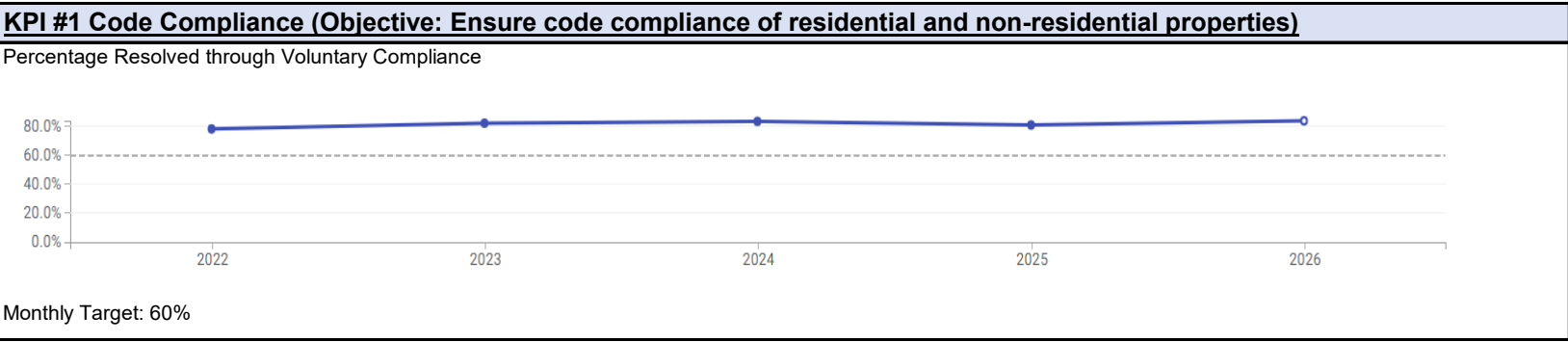
FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

Code Compliance	
Public Purpose	Priorities
To preserve, strengthen, and maintain the integrity of our community and neighborhoods by means of education, voluntary compliance, and community engagement.	<ul style="list-style-type: none"><li>- Code Compliance</li><li>- Employee Engagement</li></ul>

Key Performance Indicators / Performance Measures



## Community Services

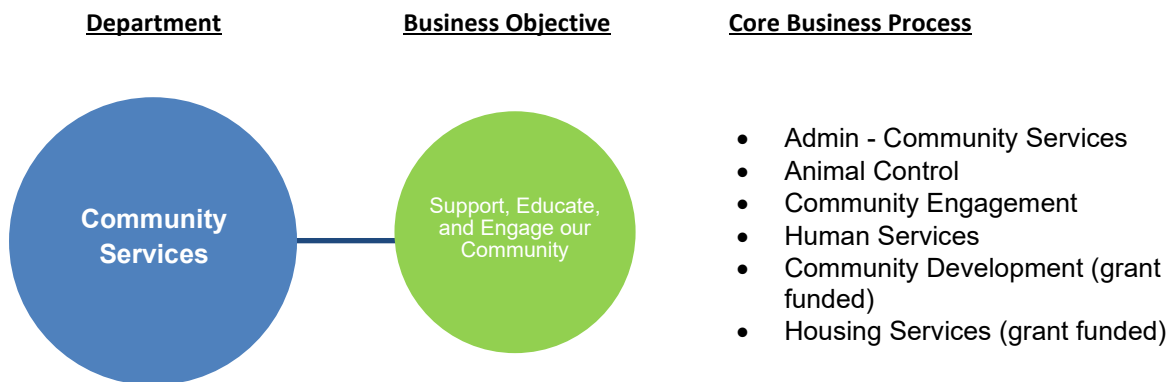
### **Contact Information**

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	<a href="https://www.mesaaz.gov/Resident-Resources/Animal-Control">https://www.mesaaz.gov/Resident-Resources/Animal-Control</a>
Community Development	<a href="https://www.mesaaz.gov/Government/Grants/Community-Development-Grants">https://www.mesaaz.gov/Government/Grants/Community-Development-Grants</a>
Community Engagement	<a href="https://www.mesaaz.gov/Resident-Resources/Neighborhoods-Community-Engagement">https://www.mesaaz.gov/Resident-Resources/Neighborhoods-Community-Engagement</a>
Housing Services	<a href="https://www.mesaaz.gov/Resident-Resources/Housing">https://www.mesaaz.gov/Resident-Resources/Housing</a>
Human Services	<a href="https://www.mesaaz.gov/Resident-Resources/Housing/Addressing-Homelessness">https://www.mesaaz.gov/Resident-Resources/Housing/Addressing-Homelessness</a>

### **Department Description**

Community Services' public purpose 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**     ***Community Health & Safety, Neighborhoods & Placemaking and Strong Community Connections.***



### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes on-going funding to operate the Sunaire site, which will assist seniors, families, and survivors of domestic violence who are experiencing homelessness. This will be partially offset by the phasing out of the Current Off the Streets services. One-time funding is also included for the Street Outreach First Responder and Heat Relief support to provide vulnerable community members with safe, clean respite that provides cooling from the summer heat. Capacity was also added for the portable air conditioner program and related support services.

The Budget reductions include shifting 0.25 FTE from the General Fund to the Community Development Block Grant (CDBG) and minor adjustments in concessions and catering, professional services, legal, office supplies, cash over/short, and advertising.

During FY 2024/25, 1.0 FTE Housing and Community Development Specialist was eliminated for the close out of a grant.

## Department Operational Plans

### Community Services

#### Community Services Business Objective

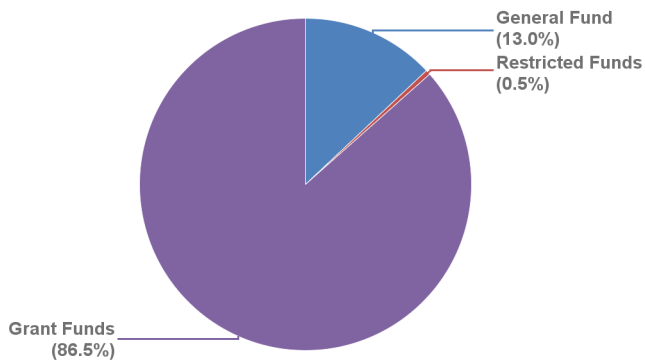
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$4,535,584	\$5,688,604	\$5,652,368	\$8,493,349
Restricted Funds	\$138,376	\$289,853	\$217,180	\$302,500
Grant Funds	\$37,400,908	\$57,766,806	\$35,339,571	\$56,573,914
<b>Totals</b>	<b>\$42,074,868</b>	<b>\$63,745,263</b>	<b>\$41,209,119</b>	<b>\$65,369,763</b>

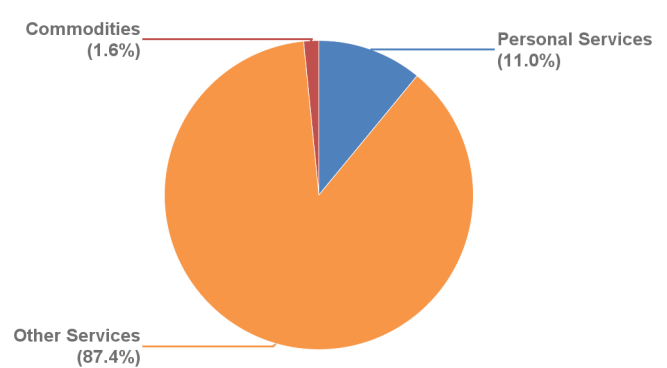
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		64.0		65.0
Personal Services	\$5,179,597	\$6,591,533	\$6,742,446	\$7,173,927
Other Services	\$34,742,967	\$56,842,764	\$34,245,695	\$57,158,892
Commodities	\$2,152,304	\$310,966	\$220,978	\$1,036,944
<b>Totals</b>	<b>\$42,074,868</b>	<b>\$63,745,263</b>	<b>\$41,209,119</b>	<b>\$65,369,763</b>

**Community Services  
FY 25/26 Operational Funding  
\$65,369,763**



**Community Services  
FY 25/26 Operational Category  
\$65,369,763**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Community Services

#### Community Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Animal Control	\$1,610,093	-	-	-	-	\$1,610,093
	Community Development	-	-	-	\$24,854,403	-	\$24,854,403
	Community Engagement	\$765,756	-	-	-	-	\$765,756
	Community Services	\$1,734,484	-	-	-	-	\$1,734,484
	Housing Services	\$470	-	-	\$30,828,640	-	\$30,829,110
	Human Services	\$4,382,546	\$302,500	-	\$890,871	-	\$5,575,917
<b>Expenditure Total</b>		<b>\$8,493,349</b>	<b>\$302,500</b>	<b>-</b>	<b>\$56,573,914</b>	<b>-</b>	<b>\$65,369,763</b>
<b>Revenue</b>	Animal Control	\$1,060	-	-	-	-	\$1,060
	Community Development	-	-	-	\$25,155,403	-	\$25,155,403
	Housing Services	-	-	-	\$30,828,640	-	\$30,828,640
	Human Services	-	\$182,180	-	\$337,162	-	\$519,342
<b>Revenue Total</b>		<b>\$1,060</b>	<b>\$182,180</b>	<b>-</b>	<b>\$56,321,205</b>	<b>-</b>	<b>\$56,504,445</b>
<b>Expenditures Net of Revenues</b>		<b>\$8,492,289</b>	<b>\$120,320</b>	<b>-</b>	<b>\$252,709</b>	<b>-</b>	<b>\$8,865,318</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$8,493,349	\$1,060	\$8,492,289
<b>Restricted Funds</b>	Restricted Programs Fund	\$302,500	\$182,180	\$120,320
<b>Grant Funds</b>	Community Development Block Grant	\$10,394,155	\$10,394,155	-
	Grants - Gen. Gov.	\$337,162	\$337,162	-
	HOME	\$14,761,248	\$14,761,248	-
	Relief Fund	\$252,709	-	\$252,709
	Section 8	\$30,828,640	\$30,828,640	-
<b>Totals</b>		<b>\$65,369,763</b>	<b>\$56,504,445</b>	<b>\$8,865,318</b>

## Department Operational Plans

### Community Services

#### Community Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Animal Control	9.3	\$786,545	\$772,798	\$50,750	-	\$1,610,093
Community Development	13.3	\$1,547,674	\$23,289,269	\$17,460	-	\$24,854,403
Community Engagement	5.8	\$674,011	\$73,398	\$18,347	-	\$765,756
Community Services	11.8	\$1,616,345	\$95,465	\$22,674	-	\$1,734,484
Housing Services	17.5	\$1,606,964	\$29,203,046	\$19,100	-	\$30,829,110
Human Services	7.4	\$942,388	\$3,724,916	\$908,613	-	\$5,575,917
<b>Totals</b>	<b>65.0</b>	<b>\$7,173,927</b>	<b>\$57,158,892</b>	<b>\$1,036,944</b>	<b>-</b>	<b>\$65,369,763</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

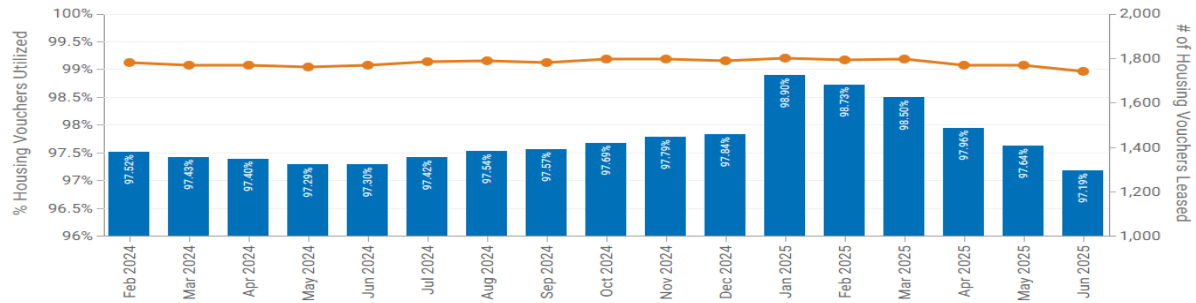
### Community Services

Public Purpose	Priorities
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"> <li>- Support Self-Sufficiency &amp; Housing Stability</li> <li>- Educate &amp; Engage the Community</li> <li>- Community Services is Operated 'The Mesa Way'</li> </ul>

### Key Performance Indicators / Performance Measures

#### **KPI #1 Support Self-Sufficiency and Housing Stability (Objective: Improve quality of life for low-income residents through critical housing services & community assistance programs)**

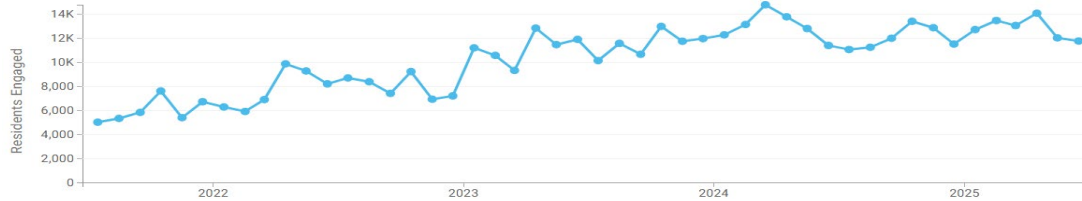
Monthly Federal Housing Choice Voucher Utilization



Monthly Target: N/A

#### **KPI #2 Educate and Engage the Community (Objective: Create opportunities for Mesa residents to connect, collaborate, & contribute for an informed, active, & engaged community)**

Residents Engaged through Community Engagement Programming



Monthly Target: N/A

## Contingency

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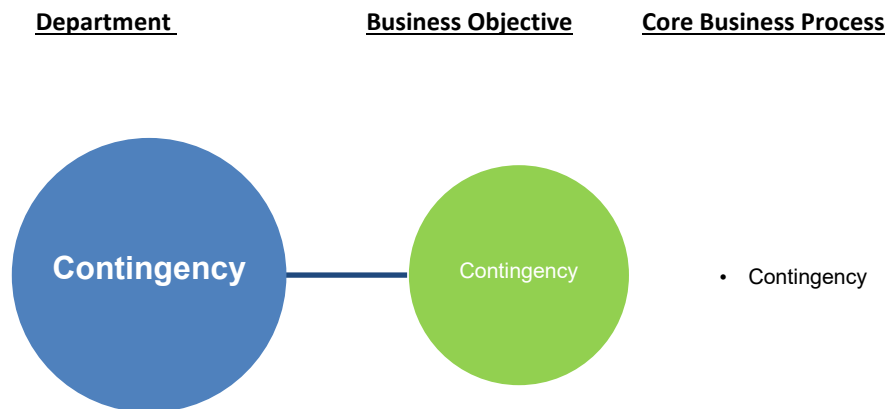
### **Contact Information**

Department Phone Number: 480-644-5799  
 Department Email: [omboperations@mesaaz.gov](mailto: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

### Contingency

#### Contingency Business Objective

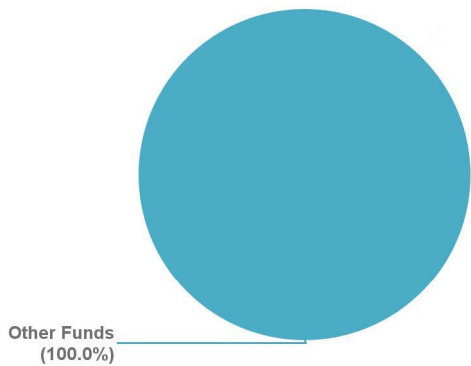
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Other Funds	-	\$86,277,000	-	\$70,000,000
<b>Totals</b>	-	<b>\$86,277,000</b>	-	<b>\$70,000,000</b>

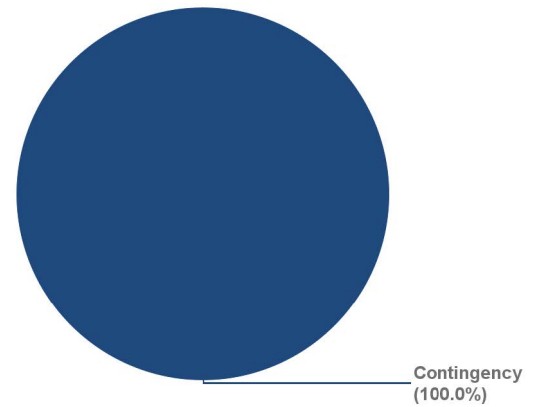
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE				
Contingency	-	\$86,277,000	-	\$70,000,000
<b>Totals</b>	-	<b>\$86,277,000</b>	-	<b>\$70,000,000</b>

Contingency  
FY 25/26 Operational Funding  
\$70,000,000



Contingency  
FY 25/26 Operational Category  
\$70,000,000



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Contingency

### Contingency Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure	-	-	\$70,000,000	-	-	\$70,000,000
Expenditure Total	-	-	\$70,000,000	-	-	\$70,000,000
Expenditures Net of Revenues	-	-	\$70,000,000	-	-	\$70,000,000

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
Other Funds	\$70,000,000	-	\$70,000,000
Totals	\$70,000,000	-	\$70,000,000

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
		-	-	-	-	\$70,000,000
Totals		-	-	-	-	\$70,000,000

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

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### **Contact Information**

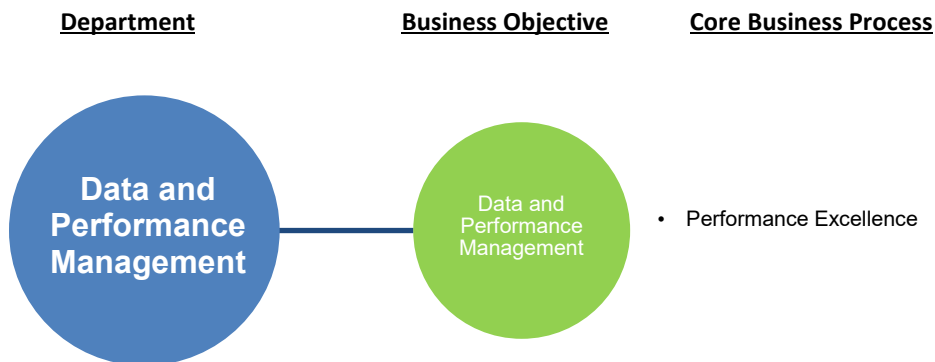
Department Email: [opendata.info@mesaaz.gov](mailto:opendata.info@mesaaz.gov)  
Department Address: City of Mesa, Data and Performance Management  
20 E Main St.,  
Mesa, AZ 85201  
Website: <https://www.mesaaz.gov/government/data-performance>

### **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 2025/26 Adopted Budget includes freezing 1.0 FTE Management Analyst I.

## Department Operational Plans

### Data and Performance Management

#### Data and Performance Management Business Objective

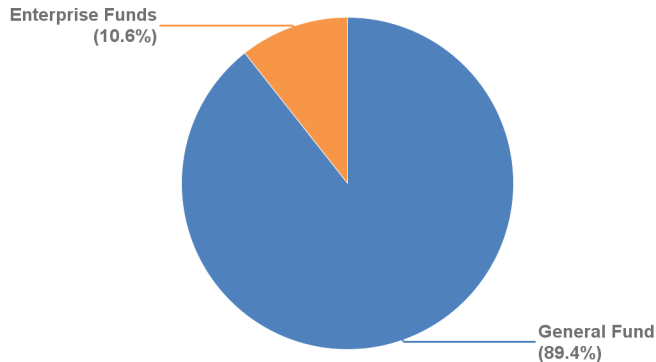
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,738,370	\$2,076,800	\$1,840,332	\$2,192,598
Enterprise Funds	\$130,088	\$217,200	\$247,200	\$260,902
<b>Totals</b>	<b>\$1,868,457</b>	<b>\$2,294,000</b>	<b>\$2,087,532</b>	<b>\$2,453,500</b>

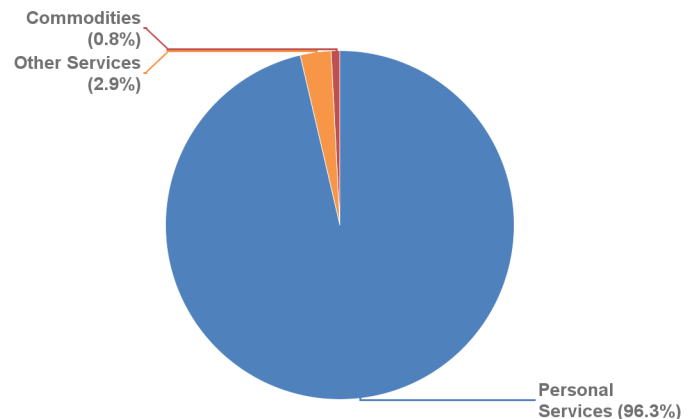
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		17.0		16.0
Personal Services	\$1,797,255	\$2,190,355	\$1,967,200	\$2,363,657
Other Services	\$45,521	\$66,813	\$83,500	\$70,011
Commodities	\$25,681	\$36,832	\$36,832	\$19,832
<b>Totals</b>	<b>\$1,868,457</b>	<b>\$2,294,000</b>	<b>\$2,087,532</b>	<b>\$2,453,500</b>

**Data and Performance Management  
FY 25/26 Operational Funding  
\$2,453,500**



**Data and Performance Management  
FY 25/26 Operational Category  
\$2,453,500**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Data and Performance Management

#### Data and Performance Management Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Performance Excellence	\$2,192,598	-	-	-	\$260,902	\$2,453,500
<b>Expenditure Total</b>		<b>\$2,192,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$260,902</b>	<b>\$2,453,500</b>
<b>Revenue</b>	Performance Excellence	\$40,000	-	-	-	-	\$40,000
<b>Revenue Total</b>		<b>\$40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$40,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$2,152,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$260,902</b>	<b>\$2,413,500</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$2,192,598	\$40,000	\$2,152,598
<b>Enterprise Funds</b>	Utility Fund	\$260,902	-	\$260,902
<b>Totals</b>		<b>\$2,453,500</b>	<b>\$40,000</b>	<b>\$2,413,500</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Performance Excellence	16.0	\$2,363,657	\$70,011	\$19,832	-	\$2,453,500
<b>Totals</b>	<b>16.0</b>	<b>\$2,363,657</b>	<b>\$70,011</b>	<b>\$19,832</b>	<b>-</b>	<b>\$2,453,500</b>

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

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### **Contact Information**

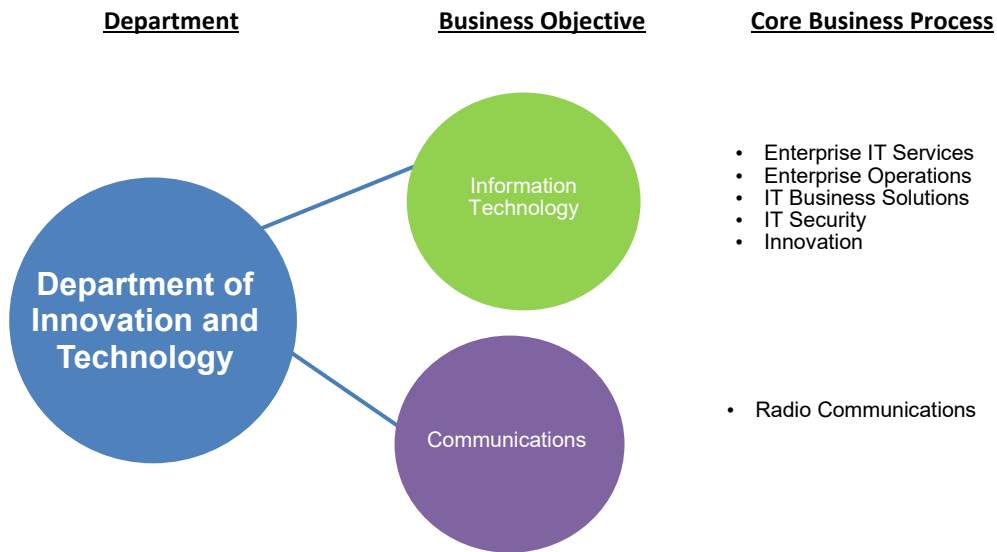
Department Phone Number: 480-644-2362  
 Department Email: DoIT-Info@mesaaz.gov  
 Department Address: City of Mesa, Department of Innovation & Technology  
 200 South Center St., Building 2  
 Mesa, AZ 85210  
 Website: <https://www.mesaaz.gov/government/innovation-technology>

### **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 2025/26 Adopted Budget reductions include the freezing of three positions including, 2.0 FTE Information Technology Engineer III and 1.0 FTE Information Technology Engineer II. The budget also includes a significant increase in software and maintenance lifecycle items as the City converts to cloud based software and new technologies.

## Department Operational Plans

### Department of Innovation and Technology

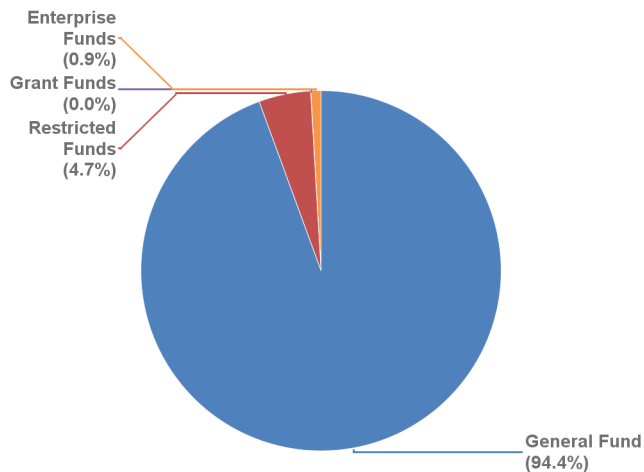
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$42,093,325	\$60,166,598	\$50,097,103	\$68,396,796
Restricted Funds	\$2,124,913	\$3,033,795	\$2,326,340	\$3,374,814
Grant Funds	-	-	-	\$10,000
Enterprise Funds	\$22,891	\$638,704	-	\$662,968
<b>Totals</b>	<b>\$44,241,129</b>	<b>\$63,839,097</b>	<b>\$52,423,443</b>	<b>\$72,444,578</b>

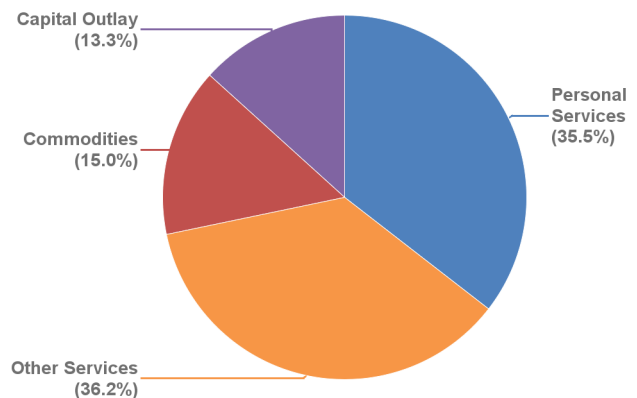
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		165.0		162.0
Personal Services	\$22,963,592	\$24,460,218	\$23,678,552	\$25,708,692
Other Services	\$16,063,656	\$20,216,201	\$20,124,654	\$26,257,597
Commodities	\$2,564,875	\$11,326,128	\$5,354,776	\$10,842,737
Capital Outlay	\$2,649,006	\$7,836,550	\$3,265,461	\$9,635,552
<b>Totals</b>	<b>\$44,241,129</b>	<b>\$63,839,097</b>	<b>\$52,423,443</b>	<b>\$72,444,578</b>

**Information Technology and Communications  
FY 25/26 Operational Funding  
\$72,444,578**



**Information Technology and Communications  
FY 25/26 Operational Category  
\$72,444,578**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Department of Innovation and Technology

#### FY 25/26 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Communications	\$1,862,503	\$3,249,547	-	-	-	\$5,112,050
	Information Technology	\$66,534,293	\$125,267	-	\$10,000	\$662,968	\$67,332,528
<b>Expenditure Total</b>		<b>\$68,396,796</b>	<b>\$3,374,814</b>	<b>-</b>	<b>\$10,000</b>	<b>\$662,968</b>	<b>\$72,444,578</b>
<b>Revenue</b>	Communications	\$50,000	\$19,600	-	-	-	\$69,600
	Information Technology	\$26,700	-	-	\$10,000	-	\$36,700
<b>Revenue Total</b>		<b>\$76,700</b>	<b>\$19,600</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>	<b>\$106,300</b>
<b>Expenditures Net of Revenues</b>		<b>\$68,320,096</b>	<b>\$3,355,214</b>	<b>-</b>	<b>-</b>	<b>\$662,968</b>	<b>\$72,338,278</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$9,541,671	-	\$9,541,671
	General Fund	\$58,855,125	\$76,700	\$58,778,425
<b>Restricted Funds</b>	Restricted Programs Fund	\$125,267	-	\$125,267
	TOPAZ Joint Venture Fund	\$3,249,547	\$19,600	\$3,229,947
<b>Grant Funds</b>	Grants - Gen. Gov.	\$10,000	\$10,000	-
<b>Enterprise Funds</b>	Capital - Utility	\$662,968	-	\$662,968
<b>Totals</b>		<b>\$72,444,578</b>	<b>\$106,300</b>	<b>\$72,338,278</b>

#### FY 25/26 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Communications	18.8	\$2,458,644	\$2,163,926	\$489,480	-	\$5,112,050
Information Technology	143.3	\$23,250,048	\$24,093,671	\$10,353,257	\$9,635,552	\$67,332,528
<b>Totals</b>	<b>162.0</b>	<b>\$25,708,692</b>	<b>\$26,257,597</b>	<b>\$10,842,737</b>	<b>\$9,635,552</b>	<b>\$72,444,578</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Communications

#### Communications Business Objective

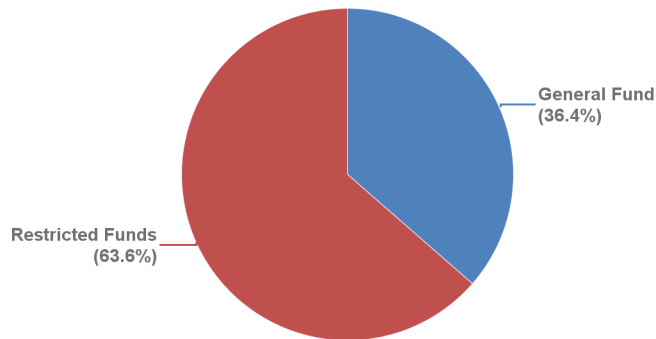
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,637,664	\$1,742,738	\$1,659,378	\$1,862,503
Restricted Funds	\$2,124,913	\$2,925,243	\$2,217,788	\$3,249,547
Enterprise Funds	-\$5,681	-	-	-
<b>Totals</b>	<b>\$3,756,896</b>	<b>\$4,667,981</b>	<b>\$3,877,166</b>	<b>\$5,112,050</b>

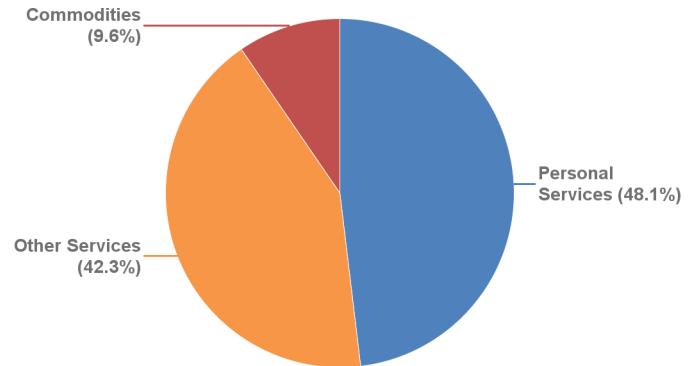
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		18.7		18.8
Personal Services	\$1,987,741	\$2,277,982	\$1,985,000	\$2,458,644
Other Services	\$1,657,544	\$2,014,404	\$1,701,241	\$2,163,926
Commodities	\$111,611	\$375,595	\$190,925	\$489,480
<b>Totals</b>	<b>\$3,756,896</b>	<b>\$4,667,981</b>	<b>\$3,877,166</b>	<b>\$5,112,050</b>

**Communications**  
**FY 25/26 Operational Funding**  
**\$5,112,050**



**Communications**  
**FY 25/26 Operational Category**  
**\$5,112,050**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Communications

#### Communications Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Radio Communications	\$1,862,503	\$3,249,547	-	-	-	\$5,112,050
<b>Expenditure Total</b>		<b>\$1,862,503</b>	<b>\$3,249,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,112,050</b>
<b>Revenue</b>	Radio Communications	\$50,000	\$19,600	-	-	-	\$69,600
<b>Revenue Total</b>		<b>\$50,000</b>	<b>\$19,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$69,600</b>
<b>Expenditures Net of Revenues</b>		<b>\$1,812,503</b>	<b>\$3,229,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,042,450</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$1,862,503	\$50,000	\$1,812,503
<b>Restricted Funds</b>	TOPAZ Joint Venture Fund	\$3,249,547	\$19,600	\$3,229,947
<b>Totals</b>		<b>\$5,112,050</b>	<b>\$69,600</b>	<b>\$5,042,450</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Radio Communications	18.8	\$2,458,644	\$2,163,926	\$489,480	-	\$5,112,050
<b>Totals</b>	<b>18.8</b>	<b>\$2,458,644</b>	<b>\$2,163,926</b>	<b>\$489,480</b>	<b>-</b>	<b>\$5,112,050</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Department of Innovation and Technology Information Technology Business Objective

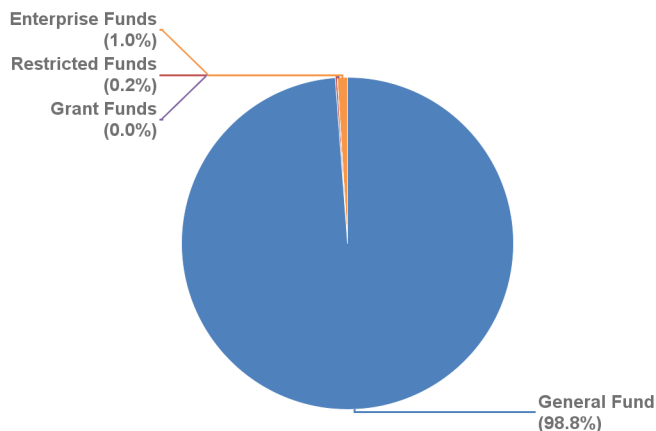
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$40,455,662	\$58,423,860	\$48,437,725	\$66,534,293
Restricted Funds	-	\$108,552	\$108,552	\$125,267
Grant Funds	-	-	-	\$10,000
Enterprise Funds	\$28,572	\$638,704	-	\$662,968
<b>Totals</b>	<b>\$40,484,234</b>	<b>\$59,171,116</b>	<b>\$48,546,277</b>	<b>\$67,332,528</b>

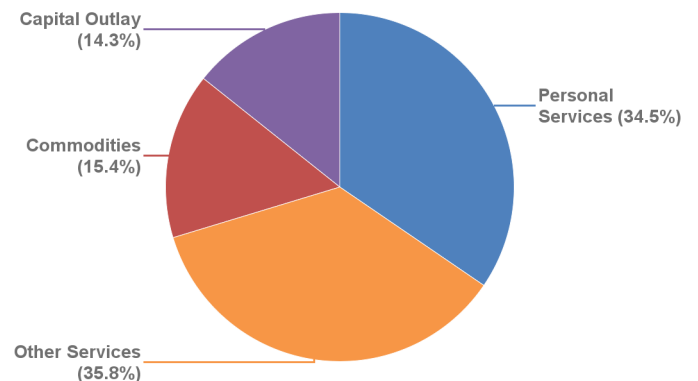
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		146.3		143.3
Personal Services	\$20,975,851	\$22,182,236	\$21,693,552	\$23,250,048
Other Services	\$14,406,113	\$18,201,797	\$18,423,413	\$24,093,671
Commodities	\$2,453,263	\$10,950,533	\$5,163,851	\$10,353,257
Capital Outlay	\$2,649,006	\$7,836,550	\$3,265,461	\$9,635,552
<b>Totals</b>	<b>\$40,484,234</b>	<b>\$59,171,116</b>	<b>\$48,546,277</b>	<b>\$67,332,528</b>

**Department of Innovation & Technology  
FY 25/26 Operational Funding  
\$67,332,528**



**Department of Innovation & Technology  
FY 25/26 Operational Category  
\$67,332,528**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Department of Innovation and Technology Information Technology Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Enterprise IT Services	\$13,299,262	-	-	-	-	\$13,299,262
	Enterprise Operations	\$21,527,582	-	-	-	\$490,968	\$22,018,550
	Innovation	\$538,177	-	-	\$10,000	-	\$548,177
	IT Business Solutions	\$24,602,323	\$125,267	-	-	-	\$24,727,590
	IT Security	\$6,566,949	-	-	-	\$172,000	\$6,738,949
<b>Expenditure Total</b>		<b>\$66,534,293</b>	<b>\$125,267</b>	<b>-</b>	<b>\$10,000</b>	<b>\$662,968</b>	<b>\$67,332,528</b>
<b>Revenue</b>	Enterprise Operations	\$26,700	-	-	-	-	\$26,700
	Innovation	-	-	-	\$10,000	-	\$10,000
<b>Revenue Total</b>		<b>\$26,700</b>	<b>-</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>	<b>\$36,700</b>
<b>Expenditures Net of Revenues</b>		<b>\$66,507,593</b>	<b>\$125,267</b>	<b>-</b>	<b>-</b>	<b>\$662,968</b>	<b>\$67,295,828</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$9,541,671	-	\$9,541,671
	General Fund	\$56,992,622	\$26,700	\$56,965,922
<b>Restricted Funds</b>	Restricted Programs Fund	\$125,267	-	\$125,267
<b>Grant Funds</b>	Grants - Gen. Gov.	\$10,000	\$10,000	-
<b>Enterprise Funds</b>	Capital - Utility	\$662,968	-	\$662,968
<b>Totals</b>		<b>\$67,332,528</b>	<b>\$36,700</b>	<b>\$67,295,828</b>

## Department Operational Plans

### Department of Innovation and Technology Information Technology Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Enterprise IT Services	37.2	\$5,707,926	\$5,785,633	\$879,635	\$926,068	\$13,299,262
Enterprise Operations	34.8	\$5,578,074	\$4,288,976	\$4,119,016	\$8,032,484	\$22,018,550
Innovation	2.0	\$383,497	\$111,554	\$53,126	-	\$548,177
IT Business Solutions	54.6	\$9,203,452	\$10,223,658	\$4,945,480	\$355,000	\$24,727,590
IT Security	14.8	\$2,377,099	\$3,683,850	\$356,000	\$322,000	\$6,738,949
<b>Totals</b>	<b>143.3</b>	<b>\$23,250,048</b>	<b>\$24,093,671</b>	<b>\$10,353,257</b>	<b>\$9,635,552</b>	<b>\$67,332,528</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

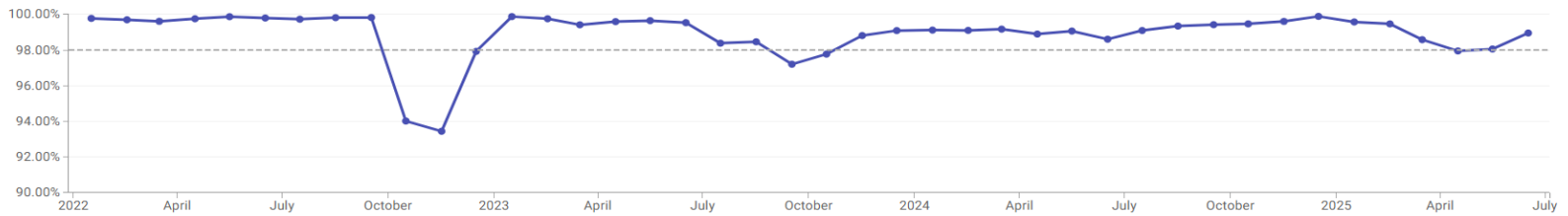
### Department of Innovation and Technology

Public Purpose	Priorities
We deliver innovative technology solutions to improve the quality of life for Mesa residents, businesses, and visitors.	<ul style="list-style-type: none"> <li>- Enhance the City's Cybersecurity Posture</li> <li>- Enhance IT and Public Safety Radio Infrastructure</li> <li>- Employee Satisfaction in the Workplace</li> <li>- Positive Program Management Office &amp; Endpoint Customer Experience</li> <li>- Availability and Uptime of Applications</li> <li>- Empowering Contribution to Innovation</li> <li>- Effectiveness in Departmental Administration</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Enhance IT and Public Safety Radio Infrastructure (Objective: Enhance capabilities of existing data centers following the data center strategic plan.)

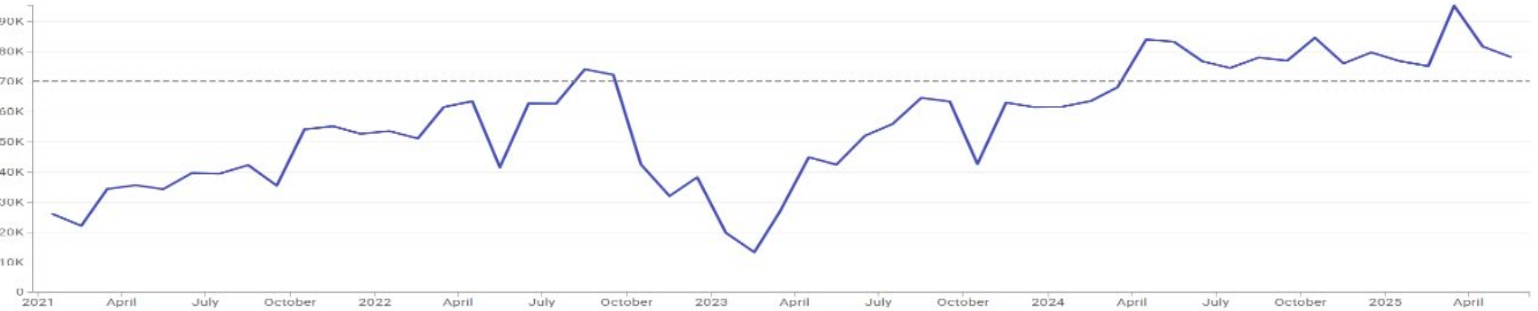
Availability of Critical Enterprise Technology Platforms



Monthly Target: N/A

#### KPI #2 Empowering Contribution to Innovation (Objective: Build and maintain a city digital equity program)

Unique Users of @Mesa Wifi Network



Monthly Target: 70K

## Development Services

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### **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>

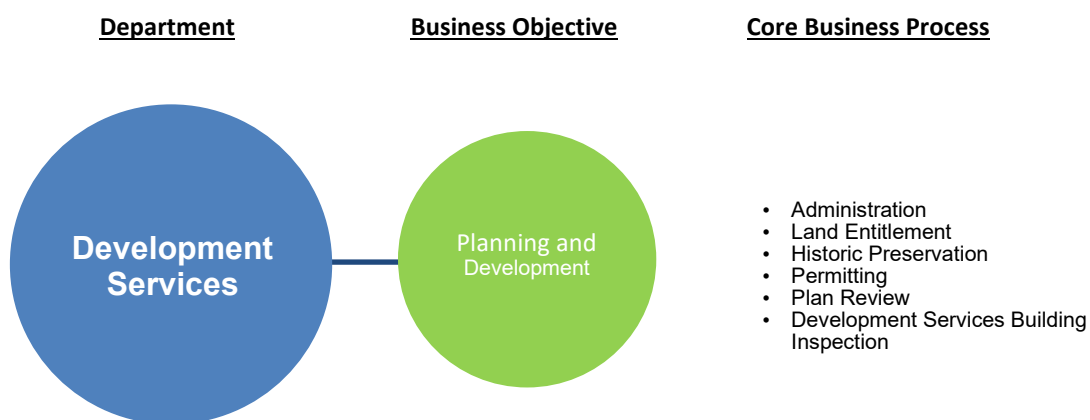
### **Department Description**

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 2025/26 Adopted Budget includes one-time funding from revenues collected from a technology fee for several technology enhancements. Additionally, a fee related to the Adaptive Reuse Permit adopted by the City Council will add additional revenue to recover the cost of processing the new permits.

The budget also includes various reductions in printing, advertising, and training, as well as the reclassification of a Senior Economic Development Project Manager to a Principal Planner.

## Department Operational Plans

### Development Services

#### Planning and Development Business Objective

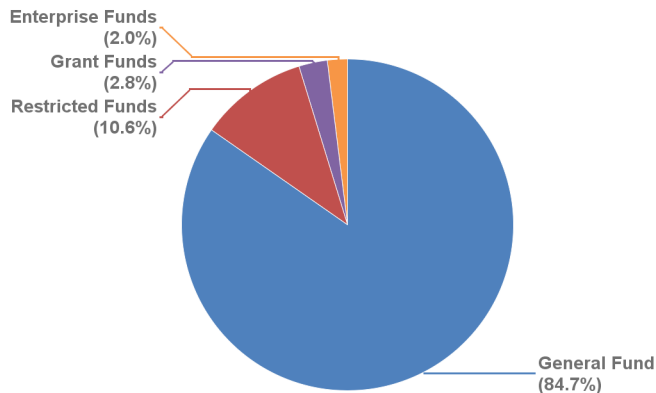
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$9,316,130	\$10,427,139	\$9,498,949	\$11,053,475
Restricted Funds	\$1,100,212	\$1,204,851	\$1,423,158	\$1,379,856
Grant Funds	\$344,456	\$700,000	\$395,398	\$362,151
Enterprise Funds	\$183,133	\$240,510	\$246,100	\$255,205
<b>Totals</b>	<b>\$10,943,931</b>	<b>\$12,572,500</b>	<b>\$11,563,605</b>	<b>\$13,050,687</b>

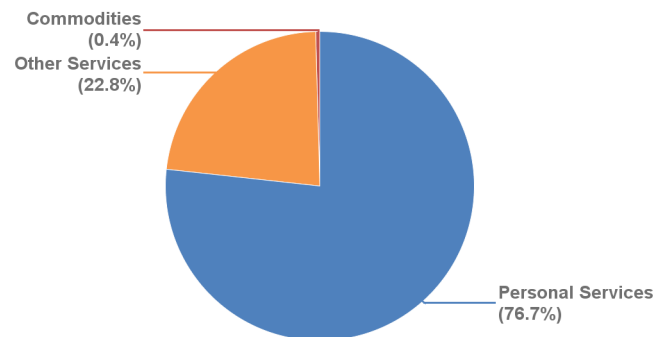
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		81.0		81.0
Personal Services	\$8,618,210	\$9,641,075	\$9,242,004	\$10,014,182
Other Services	\$2,223,361	\$2,874,102	\$2,275,592	\$2,979,182
Commodities	\$102,360	\$57,323	\$46,009	\$57,323
<b>Totals</b>	<b>\$10,943,931</b>	<b>\$12,572,500</b>	<b>\$11,563,605</b>	<b>\$13,050,687</b>

**Development Services  
FY 25/26 Operational Funding  
\$13,050,687**



**Development Services  
FY 25/26 Operational Category  
\$13,050,687**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Development Services

#### Planning and Development Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Administration	\$1,357,156	\$166,771	-	-	\$111,173	\$1,635,100
	Development Services Building Inspection	\$2,152,924	\$3,000	-	-	-	\$2,155,924
	Historic Preservation	\$401,479	-	-	-	-	\$401,479
	Land Entitlement	\$3,272,174	\$90,536	-	\$362,151	-	\$3,724,861
	Permitting	\$1,257,868	\$903,500	-	-	-	\$2,161,368
	Plan Review	\$2,611,874	\$216,049	-	-	\$144,032	\$2,971,955
	<b>Expenditure Total</b>	<b>\$11,053,475</b>	<b>\$1,379,856</b>	<b>-</b>	<b>\$362,151</b>	<b>\$255,205</b>	<b>\$13,050,687</b>
<b>Revenue</b>	Land Entitlement	\$817,696	-	-	\$700,000	-	\$1,517,696
	Permitting	\$13,547,903	\$482,840	-	-	-	\$14,030,743
<b>Revenue Total</b>		<b>\$14,365,599</b>	<b>\$482,840</b>	<b>-</b>	<b>\$700,000</b>	<b>-</b>	<b>\$15,548,439</b>
<b>Expenditures Net of Revenues</b>		<b>-\$3,312,124</b>	<b>\$897,016</b>	<b>-</b>	<b>-\$337,849</b>	<b>\$255,205</b>	<b>-\$2,497,752</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$11,053,475	\$14,365,599	-\$3,312,124
<b>Restricted Funds</b>	Local Streets	\$382,820	-	\$382,820
	Restricted Programs Fund	\$906,500	\$482,840	\$423,660
	Transit Fund	\$90,536	-	\$90,536
<b>Grant Funds</b>	Grants - Gen. Gov.	\$362,151	\$700,000	-\$337,849
<b>Enterprise Funds</b>	Utility Fund	\$255,205	-	\$255,205
<b>Totals</b>		<b>\$13,050,687</b>	<b>\$15,548,439</b>	<b>-\$2,497,752</b>

## Department Operational Plans

### Development Services

#### Planning and Development Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Administration	10.0	\$1,464,335	\$144,122	\$26,643	-	\$1,635,100
Development Services Building Inspection	14.0	\$1,704,042	\$451,202	\$680	-	\$2,155,924
Historic Preservation	2.2	\$317,704	\$83,775	-	-	\$401,479
Land Entitlement	21.8	\$2,752,732	\$972,129	-	-	\$3,724,861
Permitting	11.9	\$1,088,922	\$1,042,446	\$30,000	-	\$2,161,368
Plan Review	21.1	\$2,686,447	\$285,508	-	-	\$2,971,955
<b>Totals</b>	<b>81.0</b>	<b>\$10,014,182</b>	<b>\$2,979,182</b>	<b>\$57,323</b>	<b>-</b>	<b>\$13,050,687</b>

FTE count is rounded to the nearest tenth.

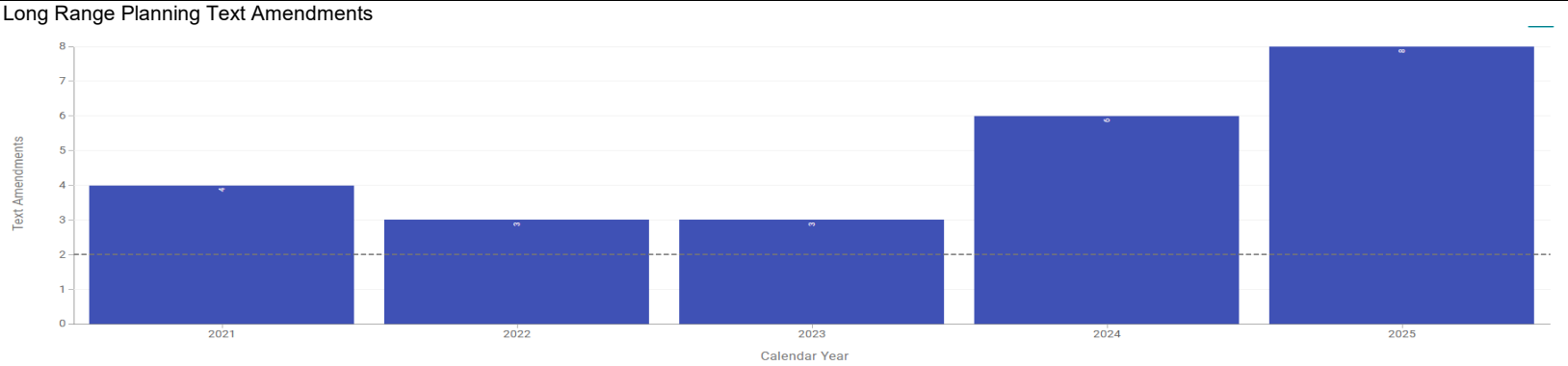
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

Development Services	
Public Purpose	Priorities
Mesa's Development Services Department guides 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"><li>- Guiding High Quality Development</li><li>- Improving Organization Health &amp; Employee Workload</li><li>- Enhancing Customer Experience</li><li>- Streamlining Development Review Process</li></ul>

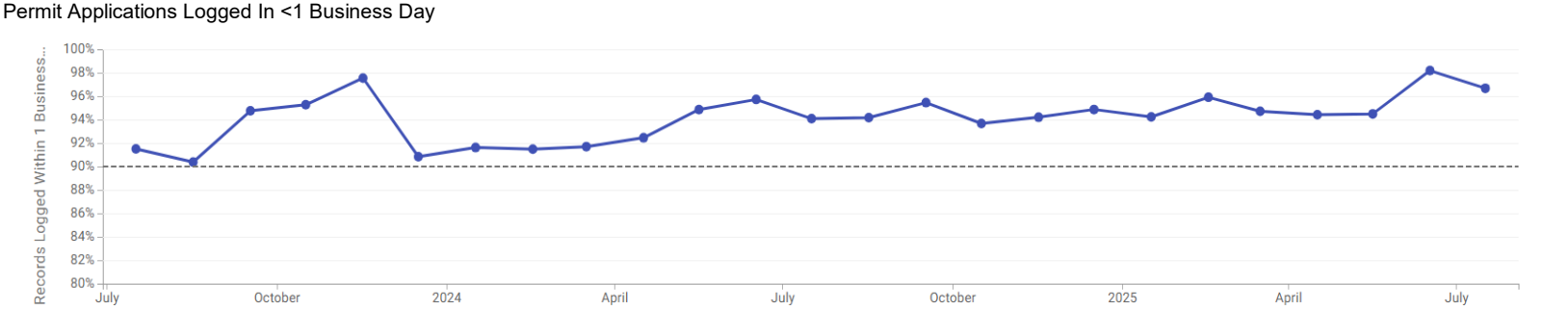
Key Performance Indicators / Performance Measures

KPI #1 Guiding High Quality Development (Objective: Update Plans and Regulations to Effectively Meet Changing Needs of the City)



Annual Target: 2

KPI #2 Enhancing Customer Experience (Objective: Provide a Timely Response to Application Submittal and Logout of Approved Permits)



Monthly Target: 90%

## Economic Development

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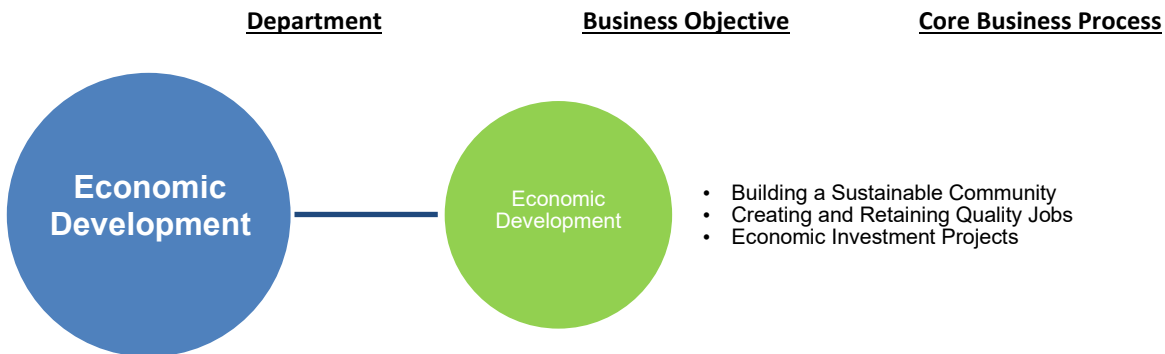
### **Contact Information**

Department Phone Number: 480-644-2398  
Department Email: [econdev.info@mesaaz.gov](mailto:econdev.info@mesaaz.gov)  
Department Address: City of Mesa, Economic Development  
P.O. Box 1466  
Mesa, AZ 85211-1466  
Website: <https://www.selectmesa.com/>

### **Department Description**

Mesa's Office of Economic Development (OED) works to enhance Mesa's economy by fostering a culture of quality, supporting the creation of higher wage jobs, promoting direct investment, and increasing prosperity of our residents. OED staff accomplishes this mission by championing Mesa as a premier location for business, targeting key industries that provide high wage jobs, and building future sustainability for the community.

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



### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes 1.0 Project Manager to staff the new Mesa Business Builder @ The Studios. This was intended to be included in the FY 24/25 Adopted Budget but was not captured in the system at time of adoption.

The FY 2025/26 budget reductions include building improvements and acquisitions costs in the Economic Investment Fund with minimal impact to operations due to the potential sale of the AZ labs facility.

## Department Operational Plans

### Economic Development

#### Economic Development Business Objective

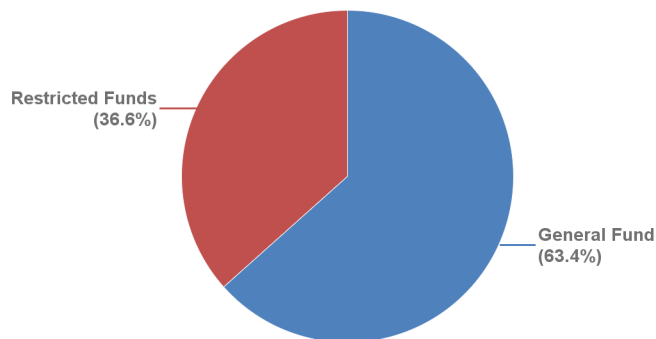
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$4,504,597	\$5,259,034	\$5,098,155	\$5,358,691
Restricted Funds	\$2,750,074	\$3,308,966	\$2,728,816	\$3,092,709
<b>Totals</b>	<b>\$7,254,672</b>	<b>\$8,568,000</b>	<b>\$7,826,971</b>	<b>\$8,451,400</b>

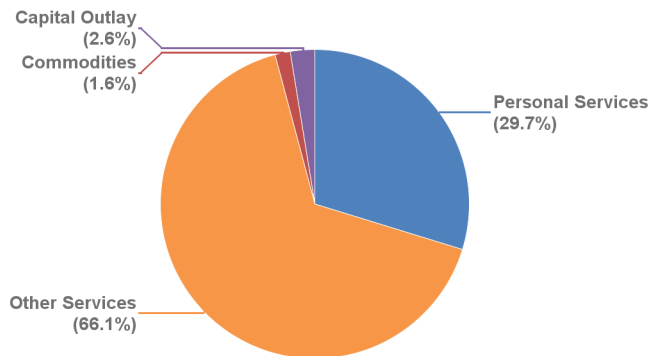
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		16.0		17.0
Personal Services	\$2,110,642	\$2,425,582	\$2,425,582	\$2,514,278
Other Services	\$5,077,426	\$5,691,453	\$5,291,824	\$5,585,706
Commodities	\$66,603	\$134,786	\$99,565	\$134,786
Capital Outlay	-	\$316,179	\$10,000	\$216,630
<b>Totals</b>	<b>\$7,254,672</b>	<b>\$8,568,000</b>	<b>\$7,826,971</b>	<b>\$8,451,400</b>

**Economic Development  
FY 25/26 Operational Funding  
\$8,451,400**



**Economic Development  
FY 25/26 Operational Category  
\$8,451,400**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Economic Development

#### Economic Development Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Building a Sustainable Community	\$2,236,865	-	-	-	-	\$2,236,865
	Creating and Retaining Quality Jobs	\$3,121,826	-	-	-	-	\$3,121,826
	Economic Investment Projects	-	\$3,092,709	-	-	-	\$3,092,709
<b>Expenditure Total</b>		<b>\$5,358,691</b>	<b>\$3,092,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,451,400</b>
<b>Revenue</b>	Building a Sustainable Community	\$15,000	-	-	-	-	\$15,000
	Economic Investment Projects	-	\$3,150,816	-	-	-	\$3,150,816
<b>Revenue Total</b>		<b>\$15,000</b>	<b>\$3,150,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,165,816</b>
<b>Expenditures Net of Revenues</b>		<b>\$5,343,691</b>	<b>-\$58,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,285,584</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$5,358,691	\$15,000	\$5,343,691
<b>Restricted Funds</b>	Economic Investment Fund	\$3,092,709	\$3,150,816	-\$58,107
<b>Totals</b>		<b>\$8,451,400</b>	<b>\$3,165,816</b>	<b>\$5,285,584</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Building a Sustainable Community	9.1	\$1,276,319	\$893,685	\$66,861	-	\$2,236,865
Creating and Retaining Quality Jobs	6.7	\$1,024,396	\$2,094,630	\$2,800	-	\$3,121,826
Economic Investment Projects	1.3	\$213,563	\$2,597,391	\$65,125	\$216,630	\$3,092,709
<b>Totals</b>	<b>17.0</b>	<b>\$2,514,278</b>	<b>\$5,585,706</b>	<b>\$134,786</b>	<b>\$216,630</b>	<b>\$8,451,400</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

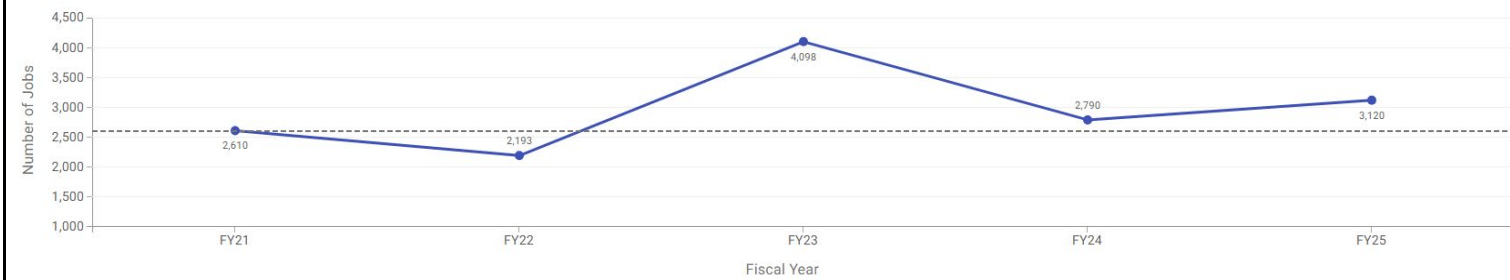
## Economic Development

Public Purpose	Priorities
Mesa's Office of Economic Development (OED) works to enhance Mesa's economy by promoting a culture of quality, supporting the creation of higher wage jobs, promoting direct investment, and increasing prosperity of our residents.	<ul style="list-style-type: none"> <li>- Grow Mesa's Economy</li> <li>- Mesa is Known Nationally as a Premier Location for Companies to Land, Grow &amp; Prosper</li> <li>- Build a Resilient Community</li> </ul>

### Key Performance Indicators / Performance Measures

#### **KPI #1 Grow Mesa's Economy (Objective: Increase the number of high-quality jobs created and retained (assisted by OED) in Mesa by 10% over the next four fiscal years)**

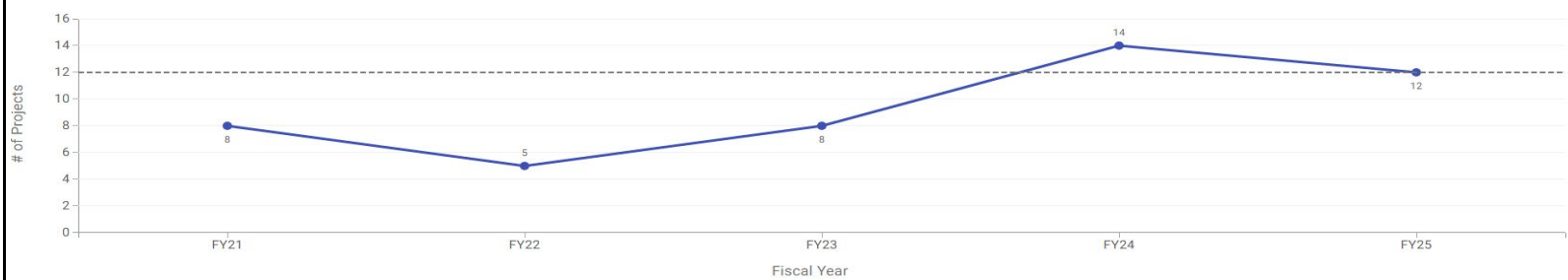
New and Retained Jobs from Economic Development Projects FYTD



Annual Target: 2,600

#### **KPI #2 Build a Resilient Community (Objective: Lead and participate in the development, implementation, and completion of special projects/programs in the City of Mesa to build capacity.)**

Number of projects managed by Office of Economic Development (OED) that have been invested with Economic Investment funds.



Annual Target: 12

## Energy Resources

### Contact Information

Department Phone Number: 480-644-4444  
 Department Email: [energyresourcesinfo@mesaaz.gov](mailto: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>

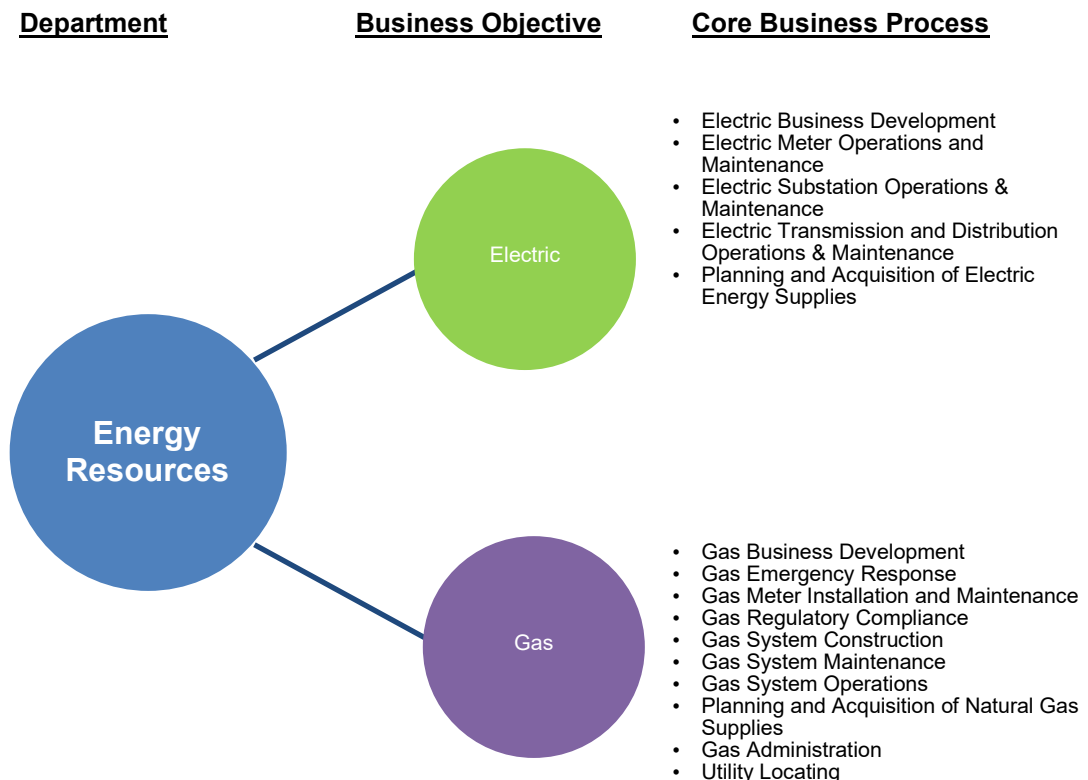
### Department Description

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 79,000 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 2025/26 Adopted Budget includes the addition of 4.0 FTE Utility Locator positions, and 1.0 FTE Utility Locator Supervisor for the increased demand for utility locating services associated with development growth and the Fiber to Premise Program. Additionally, one-time funding for a vehicle purchase for maintenance services associated with the Flare to Fuel program at the Northwest Water Reclamation Plant (NWWRP) and other associated sites within the City's natural gas system.

Budgeted purchases for the electric energy commodity are anticipated to decrease from \$31.7M in FY 2024/25 to \$25.0M in FY 2025/26. The reduction in the electric energy commodity budget is due to favorable pricing on new contracts that were signed in the fall of 2024. Budgeted purchases for the natural gas commodity are anticipated to increase from \$17.3M in FY 2024/25 to \$17.5M in FY 2025/26. Commodity costs are constantly monitored throughout the year to assess supply, demand, and pricing.

The FY 2025/26 budget reductions include the reclassification of two vacant positions at a lower cost, and is adding new revenue by modifying development agreements to recover administrative costs. Additionally, the department is shifting funding from the Utility Fund to the Replacement, Extension and Renewal (RER) Fund for Gas Equipment replacements to relieve continued expense pressures on the Utility Fund. The RER Fund receives 2% of Utility Fund revenues, which are reserved for capital and equipment purchases associated with the replacement, extension, or renewal of the utility systems.

## Department Operational Plans

### Energy Resources

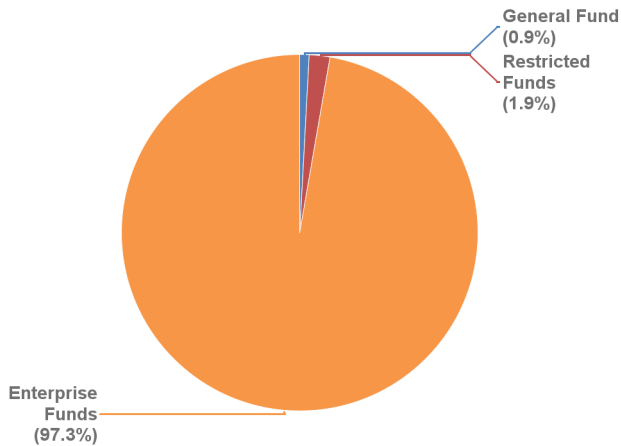
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$268,689	\$280,768	\$416,596	\$563,990
Enterprise Funds	\$63,416,450	\$69,883,930	\$63,535,569	\$64,358,308
Restricted Funds	\$851,709	\$831,302	\$927,840	\$1,240,702
<b>Totals</b>	<b>\$64,536,848</b>	<b>\$70,996,000</b>	<b>\$64,880,005</b>	<b>\$66,163,000</b>

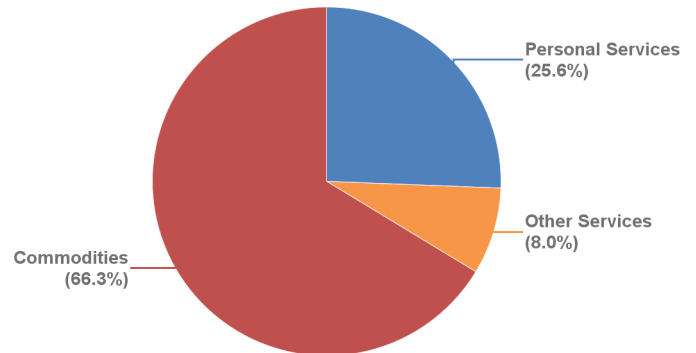
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		122.9		127.9
Personal Services	\$14,055,544	\$15,654,735	\$14,173,800	\$16,947,103
Other Services	\$5,199,026	\$5,062,509	\$5,228,084	\$5,324,307
Commodities	\$45,282,278	\$50,278,756	\$45,478,121	\$43,891,590
<b>Totals</b>	<b>\$64,536,848</b>	<b>\$70,996,000</b>	<b>\$64,880,005</b>	<b>\$66,163,000</b>

**Energy Resources  
FY 25/26 Operational Funding  
\$66,163,000**



**Energy Resources  
FY 25/26 Operational Category  
\$66,163,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Energy Resources

FY 25/26 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure	Electric	-	\$99,708	-	-	\$32,226,454	\$32,326,162
	Gas	\$563,990	\$1,140,994	-	-	\$32,131,854	\$33,836,838
Expenditure Total		\$563,990	\$1,240,702	-	-	\$64,358,308	\$66,163,000
Revenue	Electric	-	-	-	-	\$405,000	\$405,000
	Gas	\$405,000	-	-	-	\$2,550,000	\$2,955,000
Revenue Total		\$405,000	-	-	-	\$2,955,000	\$3,360,000
Expenditures Net of Revenues		\$158,990	\$1,240,702	-	-	\$61,403,308	\$62,803,000

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$563,990	\$405,000	\$158,990
<b>Restricted Funds</b>	Environmental Compliance Fee	\$96,108	-	\$96,108
	Local Streets	\$976,543	-	\$976,543
	Utility Replacement Extension and Renewal	\$168,051	-	\$168,051
<b>Enterprise Funds</b>	Capital - Utility	-	\$1,605,000	-\$1,605,000
	Utility Fund	\$64,358,308	\$1,350,000	\$63,008,308
<b>Totals</b>		<b>\$66,163,000</b>	<b>\$3,360,000</b>	<b>\$62,803,000</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Electric	30.6	\$5,086,434	\$1,739,680	\$25,500,048	-	\$32,326,162
Gas	97.3	\$11,860,669	\$3,584,627	\$18,391,542	-	\$33,836,838
<b>Totals</b>	<b>127.9</b>	<b>\$16,947,103</b>	<b>\$5,324,307</b>	<b>\$43,891,590</b>	<b>-</b>	<b>\$66,163,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Energy Resources

#### Electric Business Objective

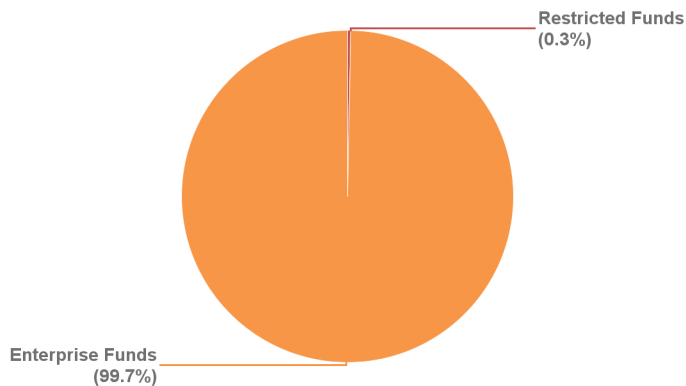
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Restricted Funds	-	\$99,052	\$94,649	\$99,708
Enterprise Funds	\$35,175,218	\$38,646,385	\$35,519,760	\$32,226,454
<b>Totals</b>	<b>\$35,175,218</b>	<b>\$38,745,437</b>	<b>\$35,614,409</b>	<b>\$32,326,162</b>

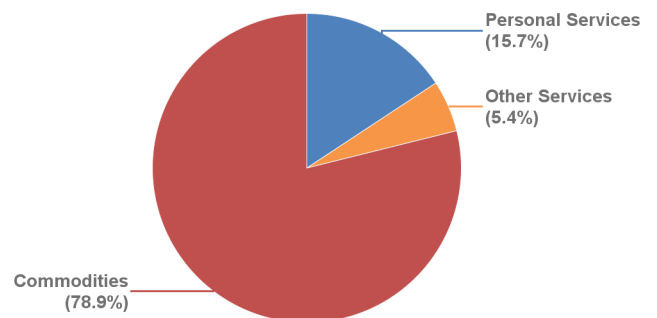
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		30.0		30.6
Personal Services	\$4,300,675	\$4,803,116	\$4,277,435	\$5,086,434
Other Services	\$1,806,480	\$1,719,407	\$1,695,726	\$1,739,680
Commodities	\$29,068,063	\$32,222,914	\$29,641,248	\$25,500,048
<b>Totals</b>	<b>\$35,175,218</b>	<b>\$38,745,437</b>	<b>\$35,614,409</b>	<b>\$32,326,162</b>

**Energy Resources**  
**FY 25/26 Operational Funding**  
**\$32,326,162**



**Energy Resources**  
**FY 25/26 Operational Category**  
**\$32,326,162**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Energy Resources

#### Electric Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Electric Business Development	-	-	-	-	\$271,006	\$271,006
	Electric Meter Operations and	-	\$7,000	-	-	\$726,223	\$733,223
	Electric Substation Operations and	-	-	-	-	\$1,106,582	\$1,106,582
	Electric Transmission & Distribution Operations	-	\$92,708	-	-	\$4,900,870	\$4,993,578
	Planning and Acquisition of Electric	-	-	-	-	\$25,221,773	\$25,221,773
<b>Expenditure Total</b>		-	<b>\$99,708</b>	-	-	<b>\$32,226,454</b>	<b>\$32,326,162</b>
<b>Revenue</b>	Electric Business Development	-	-	-	-	\$405,000	\$405,000
<b>Revenue Total</b>		-	-	-	-	<b>\$405,000</b>	<b>\$405,000</b>
<b>Expenditures Net of Revenues</b>		-	<b>\$99,708</b>	-	-	<b>\$31,821,454</b>	<b>\$31,921,162</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Environmental Compliance Fee	\$92,708	-	\$92,708
	Utility Replacement Extension and Renewal	\$7,000	-	\$7,000
<b>Enterprise Funds</b>	Capital - Utility	-	\$295,000	-\$295,000
	Utility Fund	\$32,226,454	\$110,000	\$32,116,454
<b>Totals</b>		<b>\$32,326,162</b>	<b>\$405,000</b>	<b>\$31,921,162</b>

## Department Operational Plans

### Energy Resources

#### Electric Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Electric Business Development	1.8	\$267,899	\$107	\$3,000	-	\$271,006
Electric Meter Operations and Maintenance	4.1	\$661,803	\$27,500	\$43,920	-	\$733,223
Electric Substation Operations and	4.6	\$768,745	\$258,708	\$79,129	-	\$1,106,582
Electric Transmission & Distribution Operations &	18.8	\$3,160,275	\$1,453,365	\$379,938	-	\$4,993,578
Planning and Acquisition of Electric Energy	1.3	\$227,712	-	\$24,994,061	-	\$25,221,773
<b>Totals</b>	<b>30.6</b>	<b>\$5,086,434</b>	<b>\$1,739,680</b>	<b>\$25,500,048</b>	<b>-</b>	<b>\$32,326,162</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

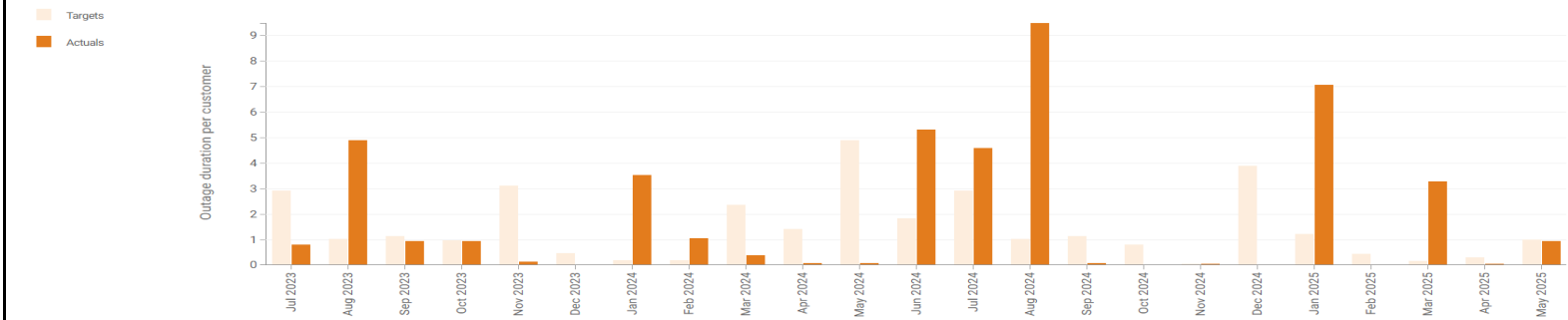
## Energy Resources - Electric

Public Purpose	Priorities
Provide safe, reliable, affordable and sustainable natural gas and electric power to Mesa customers.	<ul style="list-style-type: none"> <li>- Acquire &amp; manage electric power, natural gas, &amp; renewable energy resources to provide competitively priced &amp; sustainable energy to our customers</li> <li>- Provide safe, reliable energy to Mesa electric and natural gas customers</li> </ul>

## Key Performance Indicators / Performance Measures

### **KPI #1 Provide safe, reliable energy to Mesa electric and natural gas customers (Objective: Provide reliable and safe service by reducing and/or preventing the frequency, duration, or number of electric and gas utility outages and/or damages)**

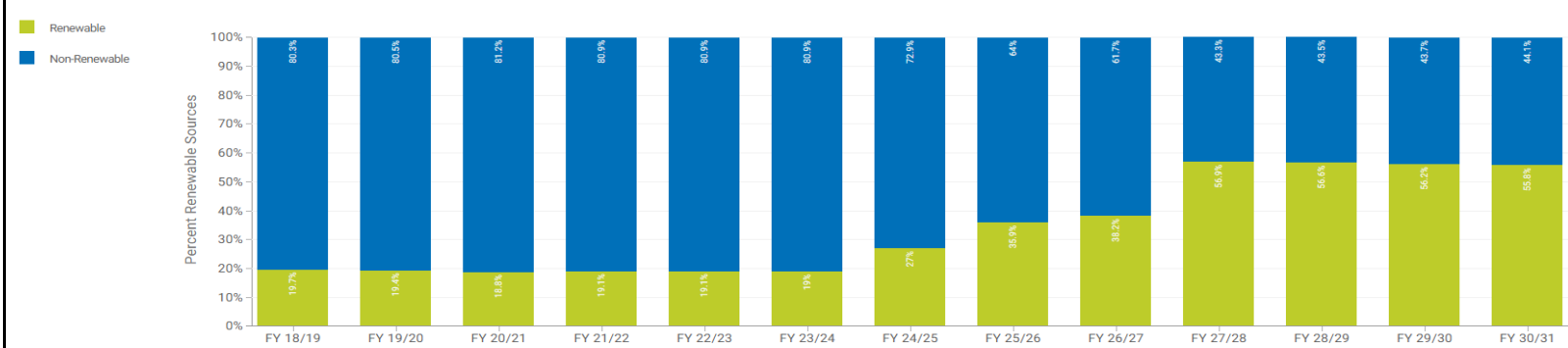
Electric Outage Duration (SAIDI) Actuals vs Targets



Monthly Target: N/A

### **KPI #2 Acquire & manage electric power, natural gas & renewable energy resources to provide competitively priced & sustainable energy to our customers (Objective: Electric energy and natural gas supplies are actively managed to stay within or below budgeted expectations)**

Percent Renewable Electric Power Sources



Target is to achieve 100% renewable electric supply by 2050

## Department Operational Plans

### Energy Resources

### Gas Business Objective

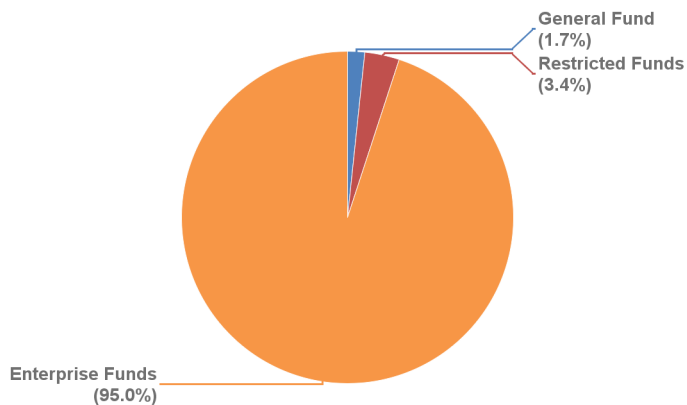
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$268,689	\$280,768	\$416,596	\$563,990
Restricted Funds	\$851,709	\$732,250	\$833,191	\$1,140,994
Enterprise Funds	\$28,241,232	\$31,237,545	\$28,015,809	\$32,131,854
<b>Totals</b>	<b>\$29,361,631</b>	<b>\$32,250,563</b>	<b>\$29,265,596</b>	<b>\$33,836,838</b>

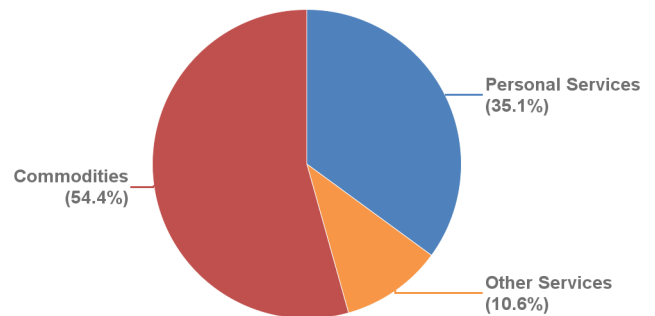
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		92.8		97.3
Personal Services	\$9,754,869	\$10,851,619	\$9,896,365	\$11,860,669
Other Services	\$3,392,547	\$3,343,102	\$3,532,358	\$3,584,627
Commodities	\$16,214,215	\$18,055,842	\$15,836,873	\$18,391,542
<b>Totals</b>	<b>\$29,361,631</b>	<b>\$32,250,563</b>	<b>\$29,265,596</b>	<b>\$33,836,838</b>

**Energy Resources**  
**FY 25/26 Operational Funding**  
**\$33,836,838**



**Energy Resources**  
**FY 25/26 Operational Category**  
**\$33,836,838**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Energy Resources

### Gas Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Gas Administration	\$405,000	-	-	-	\$2,905,677	\$3,310,677
	Gas Business Development	-	-	-	-	\$236,825	\$236,825
	Gas Emergency Response	-	\$18,900	-	-	\$744,416	\$763,316
	Gas Meter Installation and Maintenance	-	\$6,200	-	-	\$1,210,923	\$1,217,123
	Gas Regulatory Compliance	-	-	-	-	\$1,289,145	\$1,289,145
	Gas System Construction	-	-	-	-	\$40,942	\$40,942
	Gas System Maintenance	-	\$120,000	-	-	\$5,500,488	\$5,620,488
	Gas System Operations	-	\$9,900	-	-	\$700,708	\$710,608
	Planning and Acquisition of Natural	-	-	-	-	\$17,756,396	\$17,756,396
	Utility Locating	\$158,990	\$985,994	-	-	\$1,746,334	\$2,891,318
<b>Expenditure Total</b>		<b>\$563,990</b>	<b>\$1,140,994</b>	-	-	<b>\$32,131,854</b>	<b>\$33,836,838</b>
<b>Revenue</b>	Gas Administration	\$405,000	-	-	-	\$70,000	\$475,000
	Gas Business Development	-	-	-	-	\$1,550,000	\$1,550,000
	Gas System Maintenance	-	-	-	-	\$480,000	\$480,000
	Planning and Acquisition of Natural	-	-	-	-	\$450,000	\$450,000
<b>Revenue Total</b>		<b>\$405,000</b>	-	-	-	<b>\$2,550,000</b>	<b>\$2,955,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$158,990</b>	<b>\$1,140,994</b>	-	-	<b>\$29,581,854</b>	<b>\$30,881,838</b>

## Department Operational Plans

### Energy Resources

### Gas Business Objective

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$563,990	\$405,000	\$158,990
<b>Restricted Funds</b>	Environmental Compliance Fee	\$3,400	-	\$3,400
	Local Streets	\$976,543	-	\$976,543
	Utility Replacement Extension and Renewal	\$161,051	-	\$161,051
<b>Enterprise Funds</b>	Capital - Utility	-	\$1,310,000	-\$1,310,000
	Utility Fund	\$32,131,854	\$1,240,000	\$30,891,854
<b>Totals</b>		<b>\$33,836,838</b>	<b>\$2,955,000</b>	<b>\$30,881,838</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Gas Administration	10.8	\$1,555,214	\$1,664,299	\$91,164	-	\$3,310,677
Gas Business Development	1.6	\$230,125	\$4,600	\$2,100	-	\$236,825
Gas Emergency Response	5.2	\$694,416	\$46,000	\$22,900	-	\$763,316
Gas Meter Installation and Maintenance	8.6	\$1,074,173	\$93,250	\$49,700	-	\$1,217,123
Gas Regulatory Compliance	10.0	\$1,243,745	\$35,200	\$10,200	-	\$1,289,145
Gas System Construction	0.3	\$40,942	-	-	-	\$40,942
Gas System Maintenance	34.7	\$4,025,513	\$1,048,289	\$546,686	-	\$5,620,488
Gas System Operations	4.9	\$636,908	\$46,600	\$27,100	-	\$710,608
Planning and Acquisition of Natural Gas Supplies	1.1	\$209,102	\$106,000	\$17,441,294	-	\$17,756,396
Utility Locating	20.3	\$2,150,531	\$540,389	\$200,398	-	\$2,891,318
<b>Totals</b>	<b>97.3</b>	<b>\$11,860,669</b>	<b>\$3,584,627</b>	<b>\$18,391,542</b>	<b>-</b>	<b>\$33,836,838</b>

FTE count is rounded to the nearest tenth.

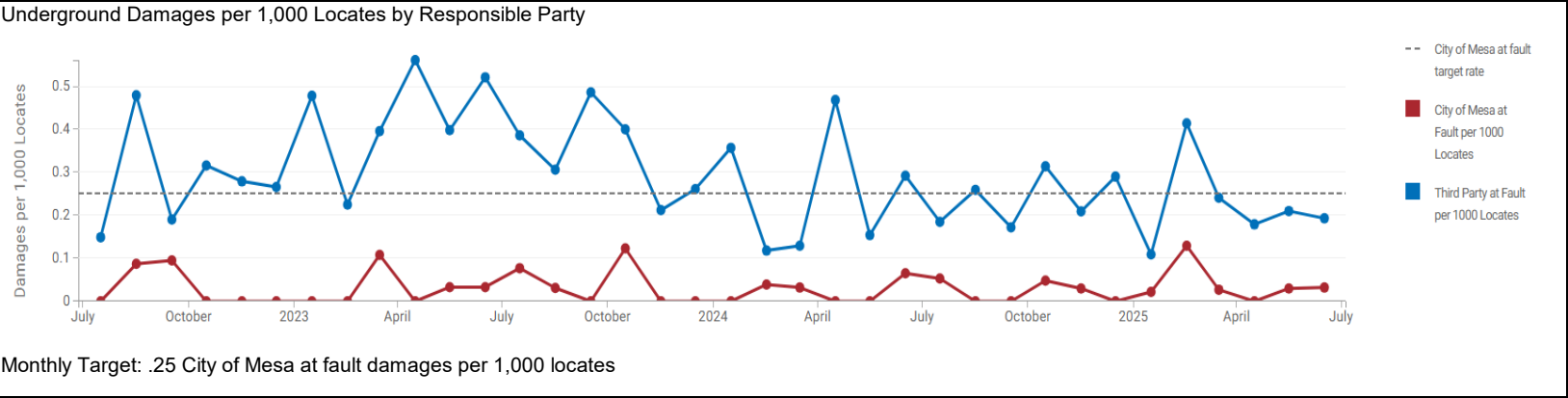
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

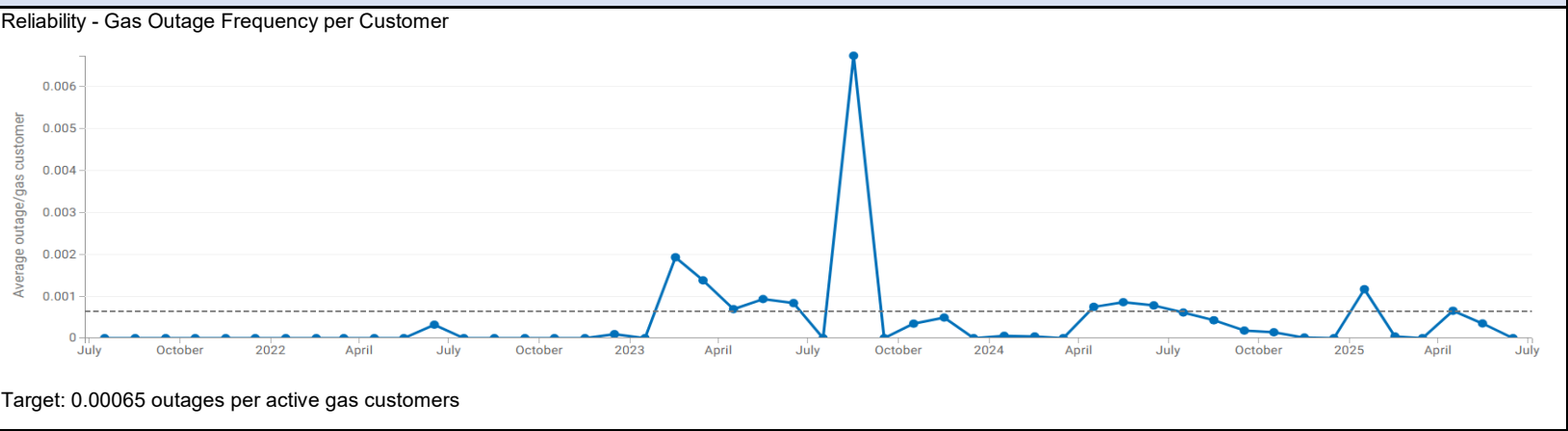
Energy Resources - Gas	
Public Purpose	Priorities
Provide safe, reliable, affordable and sustainable natural gas and electric power to Mesa customers.	<div>- Acquire &amp; manage electric power, natural gas, &amp; renewable energy resources to provide competitively priced &amp; sustainable energy to our customers</div> <div>- Provide safe, reliable energy to Mesa electric and natural gas customers</div>

Key Performance Indicators / Performance Measures

KPI #1 Provide safe, reliable energy to Mesa electric and natural gas customers (Objective: Provide reliable and safe service by reducing and/or preventing the frequency, duration, or number of electric and gas utility outages and/or damages)



KPI #2 Provide safe, reliable energy to Mesa electric and natural gas customers (Objective: Provide reliable and safe service by reducing and/or preventing the frequency, duration, or number of electric and gas utility outages and/or damages)



## Engineering

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### **Contact Information**

Department Phone Number: 480-644-2251  
Department Email: [Engineering-Admin@mesaaz.gov](mailto:Engineering-Admin@mesaaz.gov)  
Department Address: City of Mesa, Engineering  
P.O. Box 1466  
Mesa, AZ 85211-1466  
Website: <https://www.mesaaz.gov/business-development/engineering>

### **Department Description**

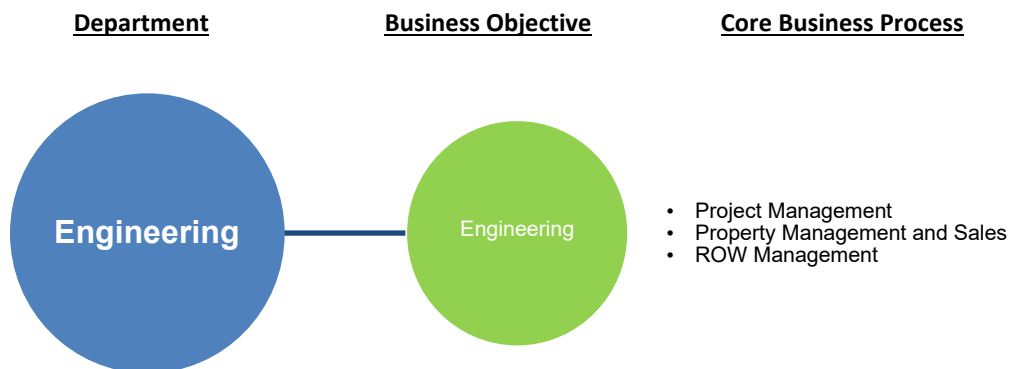
By utilizing a “single-point” project management approach, the Engineering Department manages the design and construction of City infrastructure projects including the procurement of these services. Additionally, the department manages City property, acquires land for City projects, and coordinates with 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 2025/26 Adopted Budget includes the elimination of 1.0 FTE Real Estate Specialist II (of which 0.3 FTE was allocated to the Project Management Program) and reductions in contractual services and training. The increase in FTE show on the next page is due to a reallocation of positions from Project Management.

## Department Operational Plans

### Engineering

#### Engineering Business Objective

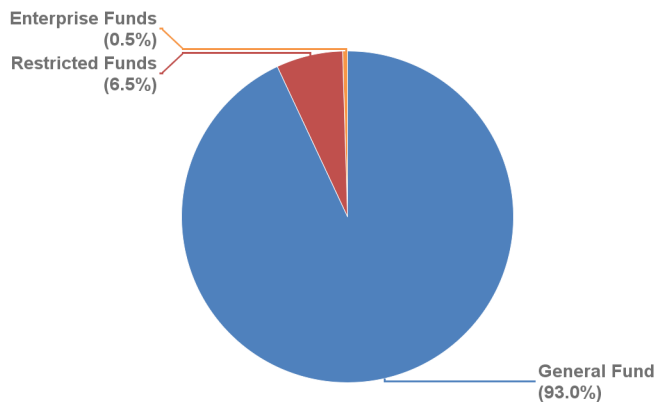
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$10,160,136	\$14,356,934	\$14,086,891	\$14,074,034
Restricted Funds	\$222,194	\$748,558	\$308,263	\$980,242
Enterprise Funds	\$92,386	\$142,649	\$100,114	\$72,535
<b>Totals</b>	<b>\$10,474,716</b>	<b>\$15,248,141</b>	<b>\$14,495,268</b>	<b>\$15,126,811</b>

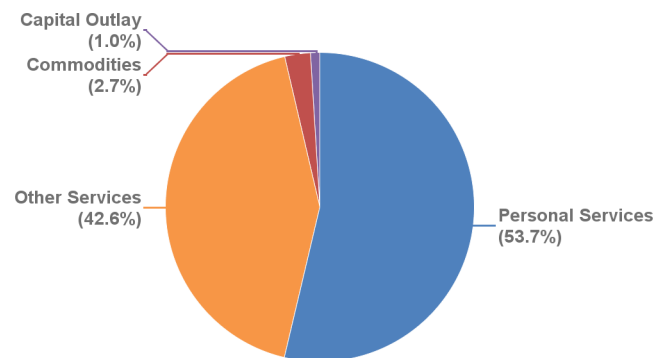
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		55.2		57.1
Personal Services	\$7,184,428	\$7,540,217	\$7,466,339	\$8,122,605
Other Services	\$3,068,085	\$7,050,023	\$6,591,071	\$6,449,759
Commodities	\$212,367	\$430,080	\$339,080	\$406,604
Capital Outlay	\$9,836	\$227,821	\$98,778	\$147,843
<b>Totals</b>	<b>\$10,474,716</b>	<b>\$15,248,141</b>	<b>\$14,495,268</b>	<b>\$15,126,811</b>

**Engineering  
FY 25/26 Operational Funding  
\$15,126,811**



**Engineering  
FY 25/26 Operational Category  
\$15,126,811**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Engineering

#### Engineering Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Project Management	\$7,469,183	\$883,530	-	-	-	\$8,352,713
	Property Management and Sales	\$617,384	-	-	-	-	\$617,384
	ROW Management	\$5,987,467	\$96,712	-	-	\$72,535	\$6,156,714
<b>Expenditure Total</b>		<b>\$14,074,034</b>	<b>\$980,242</b>	<b>-</b>	<b>-</b>	<b>\$72,535</b>	<b>\$15,126,811</b>
<b>Revenue</b>	Project Management	\$20,000	-	-	-	-	\$20,000
	Property Management and Sales	\$798,000	-	-	-	-	\$798,000
	ROW Management	\$7,495,680	-	-	-	-	\$7,495,680
<b>Revenue Total</b>		<b>\$8,313,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,313,680</b>
<b>Expenditures Net of Revenues</b>		<b>\$5,760,354</b>	<b>\$980,242</b>	<b>-</b>	<b>-</b>	<b>\$72,535</b>	<b>\$6,813,131</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$147,843	-	\$147,843
	General Fund	\$13,926,191	\$8,313,680	\$5,612,511
<b>Restricted Funds</b>	Cadence CFD - Operating	\$47,935	-	\$47,935
	Eastmark CFD 1 - Operating	\$26,901	-	\$26,901
	Eastmark Community Facilities District No. 2	\$21,034	-	\$21,034
	Highway User Revenue Fund	\$90,534	-	\$90,534
	Local Streets	\$243,690	-	\$243,690
	Restricted Programs Fund	\$550,148	-	\$550,148
<b>Enterprise Funds</b>	Utility Fund	\$72,535	-	\$72,535
<b>Totals</b>		<b>\$15,126,811</b>	<b>\$8,313,680</b>	<b>\$6,813,131</b>

## Department Operational Plans

### Engineering

#### Engineering Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Project Management	40.6	\$5,933,232	\$1,866,834	\$404,804	\$147,843	\$8,352,713
Property Management and Sales	4.2	\$570,669	\$46,715	-	-	\$617,384
ROW Management	12.3	\$1,618,704	\$4,536,210	\$1,800	-	\$6,156,714
<b>Totals</b>	<b>57.1</b>	<b>\$8,122,605</b>	<b>\$6,449,759</b>	<b>\$406,604</b>	<b>\$147,843</b>	<b>\$15,126,811</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

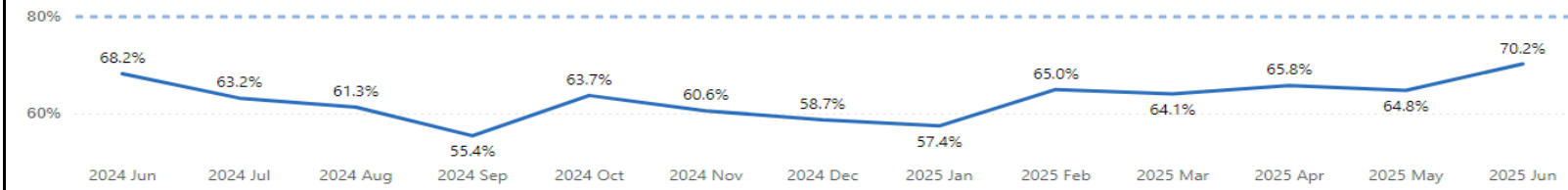
## Engineering

Public Purpose	Priorities
As a team, we apply our technical knowledge and professional expertise to deliver City infrastructure projects, acquire and manage property, including the City's rights of way, and resolve concerns to improve the quality of life for Mesa Citizens.	<ul style="list-style-type: none"> <li>- Projects On Schedule</li> <li>- Projects Within Budget</li> <li>- Non-City Utility Permit Processing</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Projects on Schedule (Objective: Deliver Capital Improvement Program Projects on Schedule)

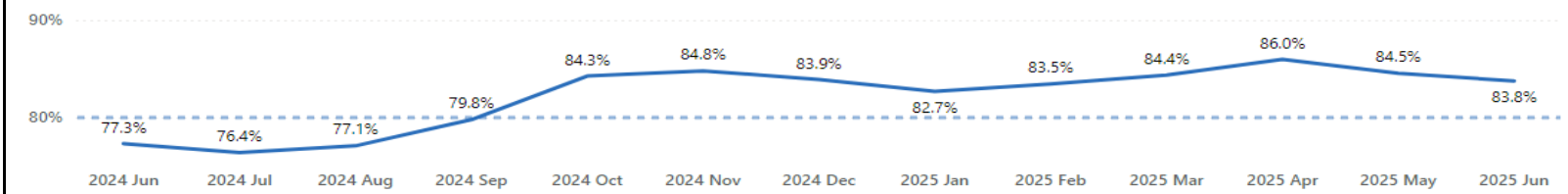
Percent Projects on Schedule



Annual Target: 80%

#### KPI #2 Priority: Projects Within Budget (Objective: Deliver Capital Improvement Program Projects within Approved Budget)

Percent Projects on Budget



Annual Target: 80%

## Environmental and Sustainability

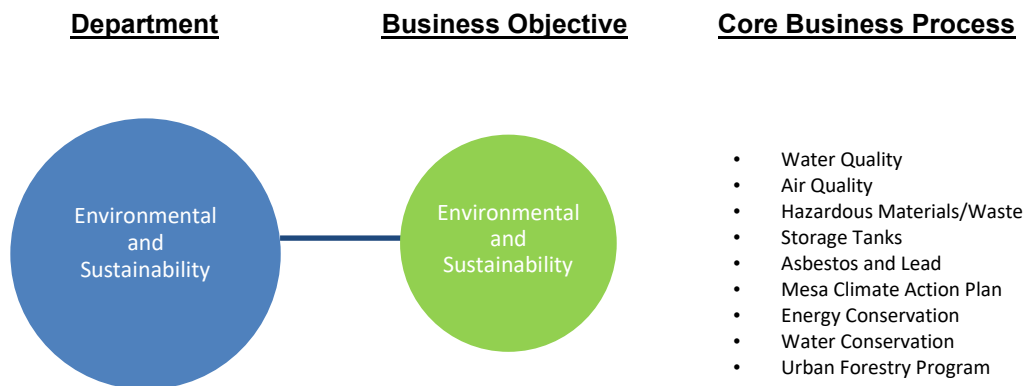
### **Contact Information**

Department Phone Number: 480-644-5775  
 Department Email: [conservation.info@mesaaz.gov](mailto: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 climate, sustainability, and the environment.

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



### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes a one-time pass-through funding for the Water Use It Wisely (WUIW) marketing campaign, and SRP Water Conservation and Solar Performance Rebates. The budget also includes reductions in administrative costs, vehicle costs, event services, and other services. The Department is not currently pursuing additional charging grants.

## Department Operational Plans

### Environmental and Sustainability

#### Environmental and Sustainability Business Objective

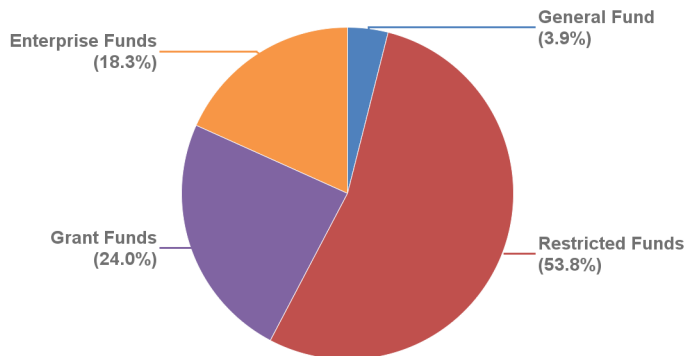
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$65,168	\$211,367	\$152,000	\$193,188
Restricted Funds	\$1,761,182	\$2,529,018	\$1,852,311	\$2,638,530
Grant Funds	\$24,237	\$18,636,620	\$367,112	\$1,178,788
Enterprise Funds	\$907,384	\$882,367	\$932,557	\$897,282
<b>Totals</b>	<b>\$2,757,971</b>	<b>\$22,259,372</b>	<b>\$3,303,980</b>	<b>\$4,907,788</b>

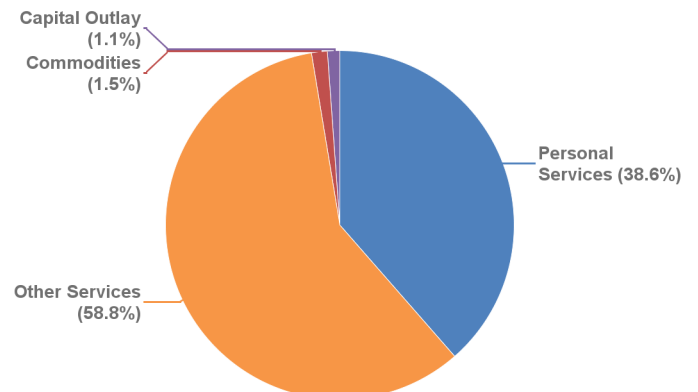
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		15.5		15.5
Personal Services	\$1,512,498	\$1,856,538	\$1,715,354	\$1,892,116
Other Services	\$1,187,300	\$20,298,555	\$1,509,926	\$2,887,393
Commodities	\$52,981	\$71,986	\$70,700	\$71,986
Capital Outlay	\$5,192	\$32,293	\$8,000	\$56,293
<b>Totals</b>	<b>\$2,757,971</b>	<b>\$22,259,372</b>	<b>\$3,303,980</b>	<b>\$4,907,788</b>

**Environmental and Sustainability  
FY 25/26 Operational Funding  
\$4,907,788**



**Environmental and Sustainability  
FY 25/26 Operational Category  
\$4,907,788**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Environmental and Sustainability

#### Environmental and Sustainability Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Air Quality	-	\$226,649	-	-	-	\$226,649
	Asbestos and Lead	-	\$167,543	-	-	-	\$167,543
	Hazardous Materials/ Waste	-	\$167,704	-	-	-	\$167,704
	Storage Tanks	-	\$294,870	-	-	-	\$294,870
	Sustainability	\$193,188	\$1,455,320	-	\$1,178,788	\$897,282	\$3,724,578
	Water Quality	-	\$326,444	-	-	-	\$326,444
<b>Expenditure Total</b>		<b>\$193,188</b>	<b>\$2,638,530</b>	<b>-</b>	<b>\$1,178,788</b>	<b>\$897,282</b>	<b>\$4,907,788</b>
<b>Revenue</b>	Sustainability	-	\$20,000	-	\$1,168,788	\$192,500	\$1,381,288
	<b>Revenue Total</b>	<b>-</b>	<b>\$20,000</b>	<b>-</b>	<b>\$1,168,788</b>	<b>\$192,500</b>	<b>\$1,381,288</b>
<b>Expenditures Net of Revenues</b>		<b>\$193,188</b>	<b>\$2,618,530</b>	<b>-</b>	<b>\$10,000</b>	<b>\$704,782</b>	<b>\$3,526,500</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$193,188	-	\$193,188
<b>Restricted Funds</b>	Environmental Compliance Fee	\$2,240,530	-	\$2,240,530
	Special Programs Fund	\$398,000	\$20,000	\$378,000
<b>Grant Funds</b>	Grants - Gen. Gov.	\$1,178,788	\$1,168,788	\$10,000
<b>Enterprise Funds</b>	Utility Fund	\$897,282	\$192,500	\$704,782
<b>Totals</b>		<b>\$4,907,788</b>	<b>\$1,381,288</b>	<b>\$3,526,500</b>

## Department Operational Plans

### Environmental and Sustainability

#### Environmental and Sustainability Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Air Quality	1.2	\$131,313	\$93,601	\$1,735	-	\$226,649
Asbestos and Lead	0.7	\$87,811	\$79,732	-	-	\$167,543
Hazardous Materials/ Waste	0.7	\$81,780	\$82,033	\$3,891	-	\$167,704
Storage Tanks	0.4	\$52,459	\$242,411	-	-	\$294,870
Sustainability	10.8	\$1,349,546	\$2,286,560	\$58,472	\$30,000	\$3,724,578
Water Quality	1.8	\$189,207	\$103,056	\$7,888	\$26,293	\$326,444
<b>Totals</b>	<b>15.5</b>	<b>\$1,892,116</b>	<b>\$2,887,393</b>	<b>\$71,986</b>	<b>\$56,293</b>	<b>\$4,907,788</b>

FTE count is rounded to the nearest tenth.

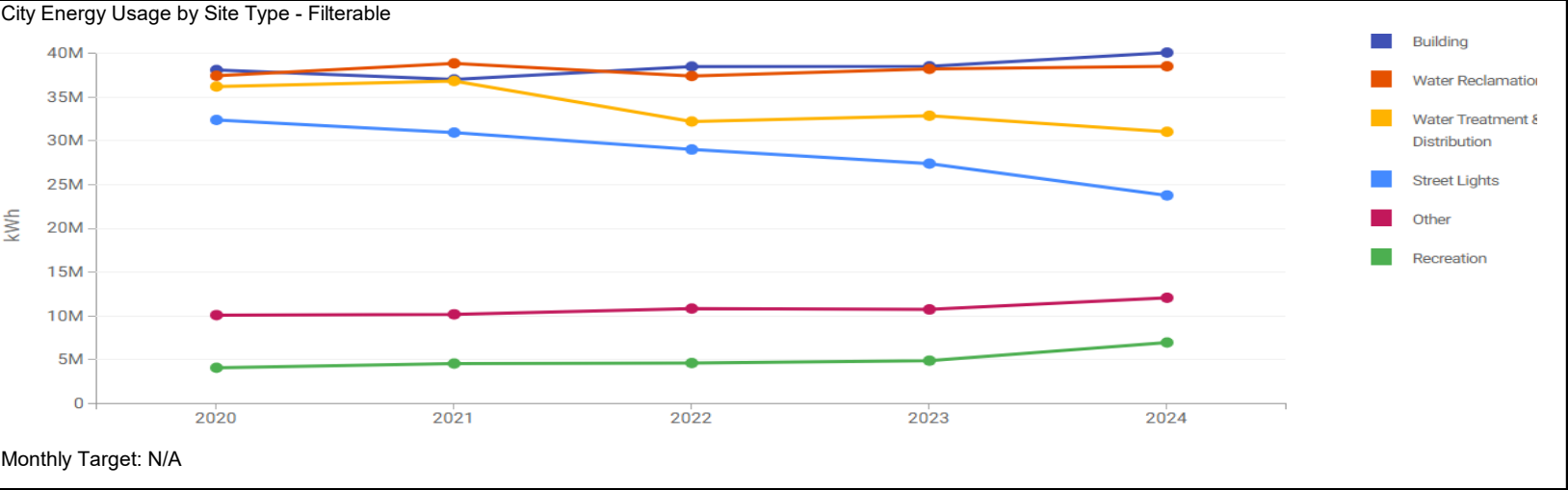
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

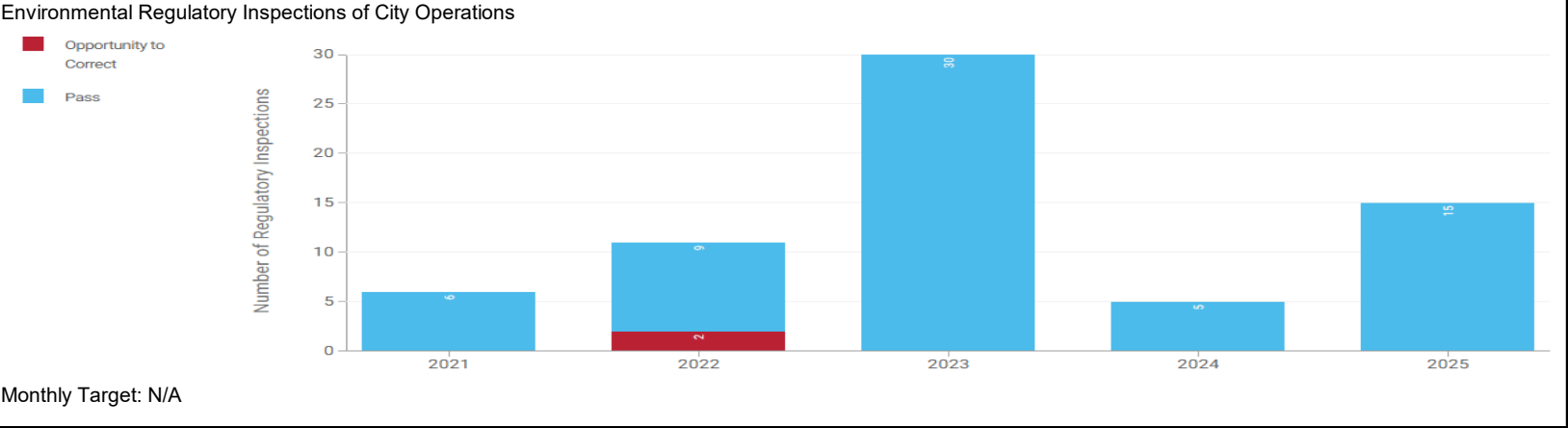
Environmental and Sustainability	
Public Purpose	Priorities
We proactively and responsibly protect and conserve Mesa's environment and natural resources for a resilient and healthy community for all.	<ul style="list-style-type: none"><li>- Carbon Neutrality</li><li>- Clean Air, Clean Water, Clean Land</li><li>- Water Stewardship</li><li>- Employee Infrastructure</li></ul>

Key Performance Indicators / Performance Measures

KPI #1 Carbon Neutrality (Objective: Manage existing and increase renewable energy programs in City facilities and the community)



KPI #2 Clean Air, Clean Land, Clean Water (Objective: Eliminate corrective actions related to environmental hazards)



## Facilities Management

### Contact Information

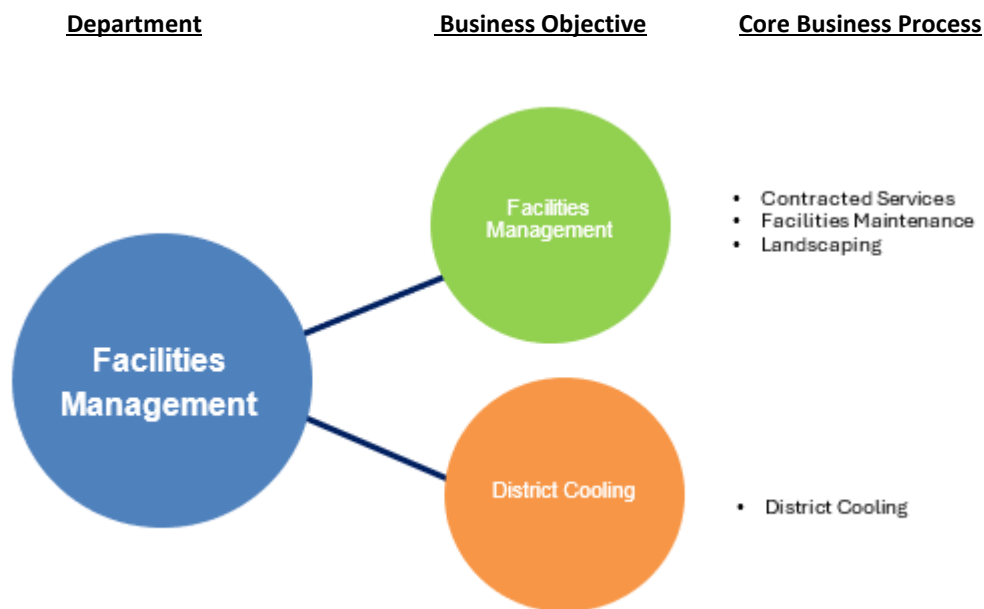
Department Phone Number: 480-644-4321  
 Department Email: [facilitiesrequests@mesaaz.gov](mailto:facilitiesrequests@mesaaz.gov)  
 Department Address: City of Mesa, Facilities Management  
 340 E 6<sup>th</sup> Street  
 Mesa, AZ 85201

### Department Description

The Facilities Management Department plays a vital role in maintaining the safety, comfort, and functionality of City buildings. The department ensures essential services-such as heating, ventilation, and air conditioning (HVAC), electrical systems, plumbing, carpentry, locksmithing, cleaning, landscaping, and structural maintenance- are delivered efficiently and reliably. This is achieved through a combination of skilled in-house professionals and trusted external service providers when needed. To maximize building performance and reduce disruptions, Facilities Management utilizes proactive strategies including comprehensive preventative maintenance, lifecycle planning, and timely equipment replacements. These efforts help extend the lifespan of City facilities and their critical systems.

Additionally, the department manages the District Cooling Division, which operates as part of the City's Enterprise Fund. This innovative system supplies cost-effective, centralized cooling to many major downtown City buildings and is also available to commercial properties. District cooling lowers long-term capital expenses and supports energy-efficient infrastructure across the community.

**City Council Strategic Priorities** Community Health & Safety, Neighborhoods & Placemaking, Sustainable Environment, Skilled & Talented Workforce



## Department Operational Plans

### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes funding to cover the increase in custodial, landscape, and preventive maintenance contracts. The increase is due to the addition and expansion of buildings throughout the last fiscal year, allowing City facilities to be maintained and safe for Mesa residents and staff. Preventive maintenance assists with longer lifespans of facilities and avoids more extensive repairs later.

During FY2024/25, a total of 5.4 FTE were added. Of these, a net 1.4 FTE were added as part of the department reorganization from Parks, Recreation & Commercial Facilities. Additionally, 1.0 FTE Sr. Fiscal Analyst and 1.0 FTE Admin Support Assistant II, were converted from unbudgeted to budgeted for operational needs. Two positions were also shifted from the City Managers' Office and converted to assist with the backlog of preventative maintenance, including 1.0 FTE Trades Workers I and 1.0 FTE Facilities Equipment Technician II.

## Department Operational Plans

### Facilities Management

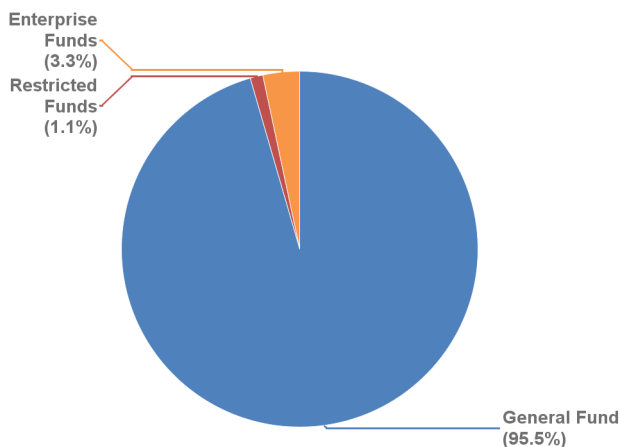
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$14,245,104	\$24,498,873	\$17,487,488	\$25,732,342
Enterprise Funds	\$1,055,111	\$885,037	\$1,327,845	\$897,771
Restricted Funds	-	\$232,812	\$246,890	\$309,757
Grant Funds	-	-	\$92,140	-
<b>Totals</b>	<b>\$15,300,215</b>	<b>\$25,616,722</b>	<b>\$19,154,363</b>	<b>\$26,939,870</b>

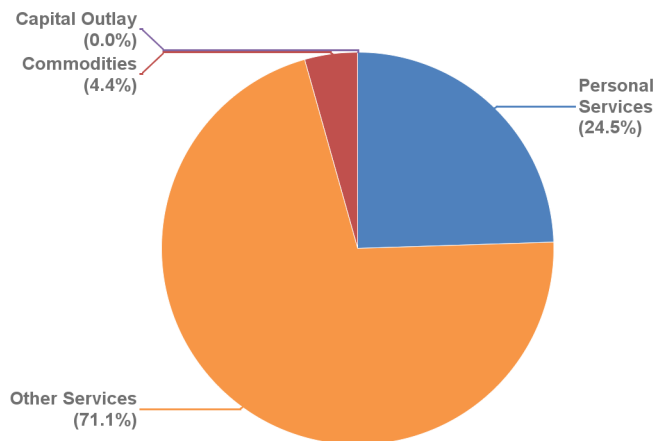
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		51.6		57.0
Personal Services	\$4,432,611	\$5,679,109	\$5,358,310	\$6,598,175
Other Services	\$8,754,840	\$18,879,652	\$11,632,687	\$19,165,749
Commodities	\$2,112,764	\$1,057,961	\$2,163,366	\$1,173,946
Capital Outlay	-	-	-	\$2,000
<b>Totals</b>	<b>\$15,300,215</b>	<b>\$25,616,722</b>	<b>\$19,154,363</b>	<b>\$26,939,870</b>

**Facilities Management  
FY 25/26 Operational Funding  
\$26,939,870**



**Facilities Management  
FY 25/26 Operational Category  
\$26,939,870**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Facilities Management

FY 25/26 Operational Budget By Business Objective and Funding Source						
Business Objective	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>						
District Cooling	-	-	-	-	\$897,771	\$897,771
Facilities Management	\$25,732,342	\$309,757	-	-	-	\$26,042,099
<b>Expenditure Total</b>	<b>\$25,732,342</b>	<b>\$309,757</b>	<b>-</b>	<b>-</b>	<b>\$897,771</b>	<b>\$26,939,870</b>
<b>Revenue</b>						
Facilities Management	-	-	-	-	-	-
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures Net of Revenues</b>	<b>\$25,732,342</b>	<b>\$309,757</b>	<b>-</b>	<b>-</b>	<b>\$897,771</b>	<b>\$26,939,870</b>

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$2,000	-	\$2,000
	General Fund	\$25,730,342	-	\$25,730,342
<b>Restricted Funds</b>	Arts & Culture Fund	\$25,000	-	\$25,000
	Special Programs Fund	\$284,757	-	\$284,757
<b>Enterprise Funds</b>	Utility Fund	\$897,771	-	\$897,771
<b>Totals</b>		<b>\$26,939,870</b>	<b>-</b>	<b>\$26,939,870</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
District Cooling	2.4	\$287,258	\$557,928	\$52,585	-	\$897,771
Facilities Management	54.6	\$6,310,917	\$18,607,821	\$1,121,361	\$2,000	\$26,042,099
<b>Totals</b>	<b>57.0</b>	<b>\$6,598,175</b>	<b>\$19,165,749</b>	<b>\$1,173,946</b>	<b>\$2,000</b>	<b>\$26,939,870</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Facilities Management

#### District Cooling Business Objective

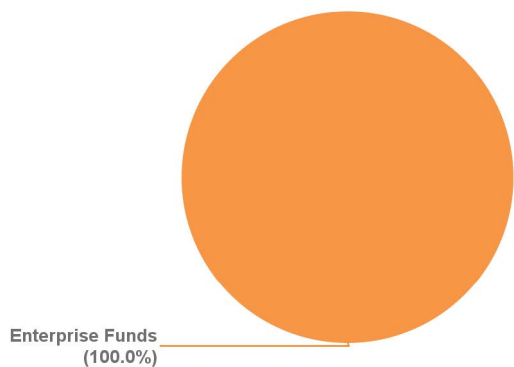
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Enterprise Funds	\$1,055,111	\$885,037	\$1,327,845	\$897,771
<b>Totals</b>	<b>\$1,055,111</b>	<b>\$885,037</b>	<b>\$1,327,845</b>	<b>\$897,771</b>

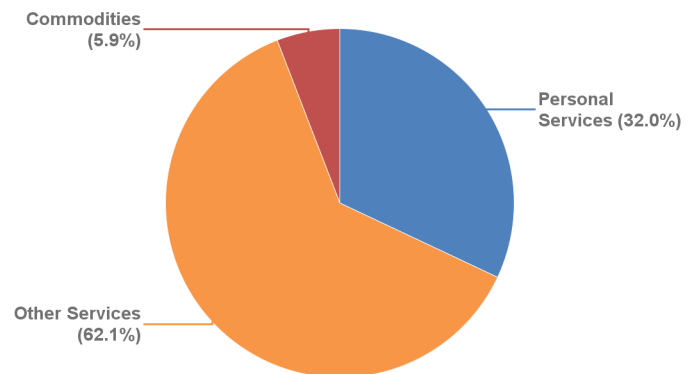
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		2.4		2.4
Personal Services	\$263,069	\$274,524	\$274,524	\$287,258
Other Services	\$751,352	\$557,928	\$970,428	\$557,928
Commodities	\$40,690	\$52,585	\$82,893	\$52,585
<b>Totals</b>	<b>\$1,055,111</b>	<b>\$885,037</b>	<b>\$1,327,845</b>	<b>\$897,771</b>

**Facilities Management  
FY 25/26 Operational Funding  
\$897,771**



**Facilities Management  
FY 25/26 Operational Category  
\$897,771**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Facilities Management

#### District Cooling Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b> District Cooling	-	-	-	-	\$897,771	\$897,771
<b>Expenditure Total</b>	-	-	-	-	<b>\$897,771</b>	<b>\$897,771</b>
<b>Expenditures Net of Revenues</b>	-	-	-	-	<b>\$897,771</b>	<b>\$897,771</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Enterprise Funds</b> Utility Fund	\$897,771	-	\$897,771
<b>Totals</b>	<b>\$897,771</b>	-	<b>\$897,771</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
District Cooling	2.4	\$287,258	\$557,928	\$52,585	-	\$897,771
<b>Totals</b>	<b>2.4</b>	<b>\$287,258</b>	<b>\$557,928</b>	<b>\$52,585</b>	-	<b>\$897,771</b>

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

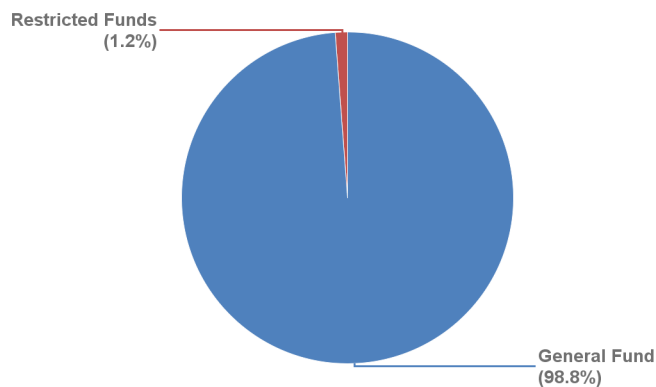
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$14,245,104	\$24,498,873	\$16,094,223	\$25,732,342
Restricted Funds	-	\$232,812	\$246,890	\$309,757
Grant Funds	-	-	\$92,140	-
<b>Totals</b>	<b>\$14,245,104</b>	<b>\$24,731,685</b>	<b>\$16,433,253</b>	<b>\$26,042,099</b>

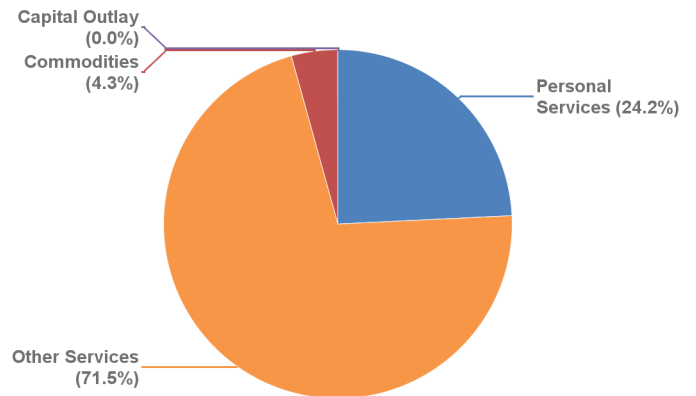
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		49.2		54.6
Personal Services	\$4,169,542	\$5,404,585	\$5,083,786	\$6,310,917
Other Services	\$8,003,488	\$18,321,724	\$9,268,994	\$18,607,821
Commodities	\$2,072,074	\$1,005,376	\$2,080,473	\$1,121,361
Capital Outlay	-	-	-	\$2,000
<b>Totals</b>	<b>\$14,245,104</b>	<b>\$24,731,685</b>	<b>\$16,433,253</b>	<b>\$26,042,099</b>

**Facilities Management  
FY 25/26 Operational Funding  
\$26,042,099**



**Facilities Management  
FY 25/26 Operational Category  
\$26,042,099**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Facilities Management

#### Facilities Management Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Contracted Services	\$3,918,924	-	-	-	-	\$3,918,924
	Facilities Management	\$19,412,708	\$309,757	-	-	-	\$19,722,465
	Landscaping	\$2,400,710	-	-	-	-	\$2,400,710
<b>Expenditure Total</b>		<b>\$25,732,342</b>	<b>\$309,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$26,042,099</b>
<b>Expenditures Net of Revenues</b>		<b>\$25,732,342</b>	<b>\$309,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$26,042,099</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$2,000	-	\$2,000
	General Fund	\$25,730,342	-	\$25,730,342
<b>Restricted Funds</b>	Arts & Culture Fund	\$25,000	-	\$25,000
	Special Programs Fund	\$284,757	-	\$284,757
<b>Totals</b>		<b>\$26,042,099</b>	<b>-</b>	<b>\$26,042,099</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Contracted Services	2.8	\$305,247	\$3,612,336	\$1,341	-	\$3,918,924
Facilities Management	49.1	\$5,691,963	\$12,924,547	\$1,103,955	\$2,000	\$19,722,465
Landscaping	2.8	\$313,707	\$2,070,938	\$16,065	-	\$2,400,710
<b>Totals</b>	<b>54.6</b>	<b>\$6,310,917</b>	<b>\$18,607,821</b>	<b>\$1,121,361</b>	<b>\$2,000</b>	<b>\$26,042,099</b>

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	
Public Purpose	Priorities
We are committed to providing reliable maintenance and operational solutions that uphold the safety, functionality, and longevity of public facilities and infrastructure, ensuring sustainable and high-quality services for the City of Mesa	<ul style="list-style-type: none"><li>- Optimize Operational Efficiency</li><li>- Increase Amount of Preventative Maintenance vs. Reactive Maintenance</li><li>- Customer Satisfaction</li></ul>

## Falcon Field Airport

### **Contact Information**

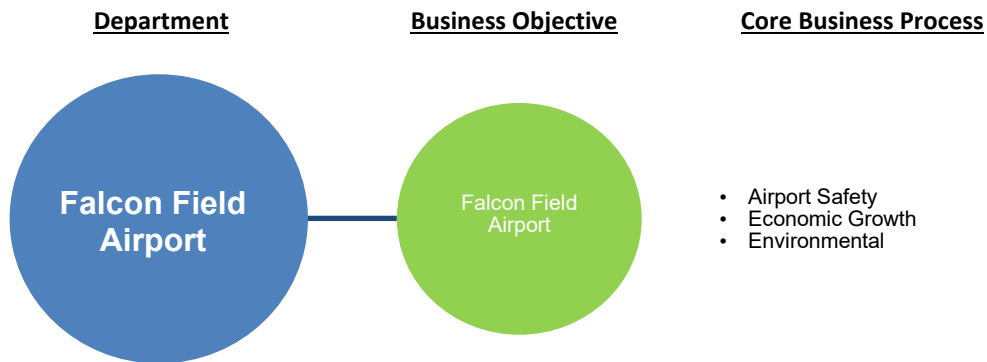
Department Phone Number: 480-644-2450  
 Department Email: [airport.info@mesaaz.gov](mailto:airport.info@mesaaz.gov)  
 Department Address: Falcon Field Airport – City of Mesa  
 4800 E. Falcon Drive  
 Mesa, AZ 85215  
 Website: <http://www.falconfieldairport.com>

### **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, Community Health & Safety, Skilled & Talented Workforce, Thriving Economy, Strong Community Connections, Sustainable Environment*



### **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 2025/26 Adopted Budget includes additional revenues that will assist with covering increased costs for pavement maintenance. The budget reductions include shifting various other department positions to the General Fund that were previously funded by the Falcon Field Fund. The reallocation better represents the work completed by these positions.

During FY 2024/25, 0.5 FTE Marketing/Communications Specialist II was added to support operations.

## Department Operational Plans

### Falcon Field Airport

### Falcon Field Airport Business Objective

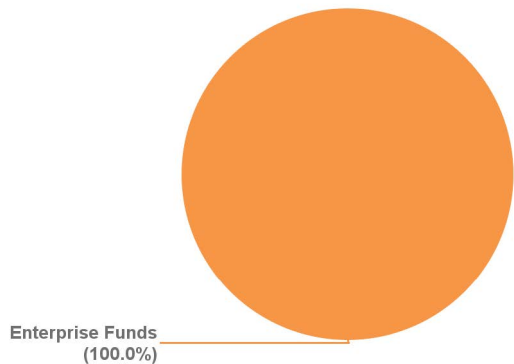
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Grant Funds	-	\$364,089	-	-
Enterprise Funds	\$2,119,665	\$3,040,911	\$2,436,999	\$2,523,000
<b>Totals</b>	<b>\$2,119,665</b>	<b>\$3,405,000</b>	<b>\$2,436,999</b>	<b>\$2,523,000</b>

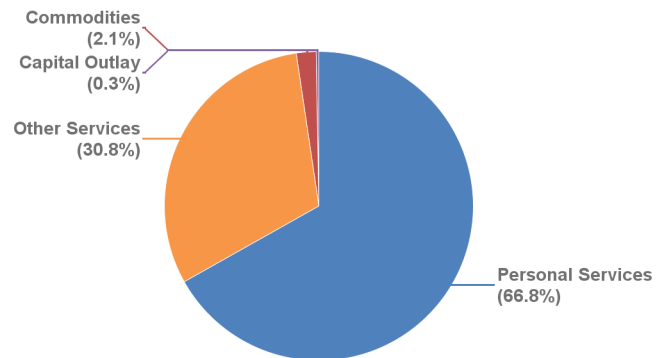
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		14.0		14.5
Personal Services	\$1,482,086	\$1,603,764	\$1,616,686	\$1,686,615
Other Services	\$550,363	\$1,389,227	\$784,692	\$777,167
Commodities	\$85,672	\$43,920	\$33,121	\$52,124
Capital Outlay	\$1,544	\$368,089	\$2,500	\$7,094
<b>Totals</b>	<b>\$2,119,665</b>	<b>\$3,405,000</b>	<b>\$2,436,999</b>	<b>\$2,523,000</b>

**Falcon Field Airport  
FY 25/26 Operational Funding  
\$2,523,000**



**Falcon Field Airport  
FY 25/26 Operational Category  
\$2,523,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Falcon Field Airport

### Falcon Field Airport Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Airport Safety	-	-	-	-	\$856,684	\$856,684
	Economic Growth	-	-	-	-	\$832,178	\$832,178
	Environmental	-	-	-	-	\$834,138	\$834,138
<b>Expenditure Total</b>		-	-	-	-	<b>\$2,523,000</b>	<b>\$2,523,000</b>
<b>Revenue</b>	Economic Growth	-	-	-	-	\$5,623,753	\$5,623,753
	<b>Revenue Total</b>	-	-	-	-	<b>\$5,623,753</b>	<b>\$5,623,753</b>
<b>Expenditures Net of Revenues</b>		-	-	-	-	<b>-\$3,100,753</b>	<b>-\$3,100,753</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Enterprise Funds</b>	Falcon Field Airport	\$2,523,000	\$5,623,753	-\$3,100,753
<b>Totals</b>		<b>\$2,523,000</b>	<b>\$5,623,753</b>	<b>-\$3,100,753</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Airport Safety	4.1	\$457,702	\$373,833	\$23,451	\$1,698	\$856,684
Economic Growth	5.7	\$589,559	\$225,451	\$14,270	\$2,898	\$832,178
Environmental	4.7	\$639,354	\$177,883	\$14,403	\$2,498	\$834,138
<b>Totals</b>	<b>14.5</b>	<b>\$1,686,615</b>	<b>\$777,167</b>	<b>\$52,124</b>	<b>\$7,094</b>	<b>\$2,523,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

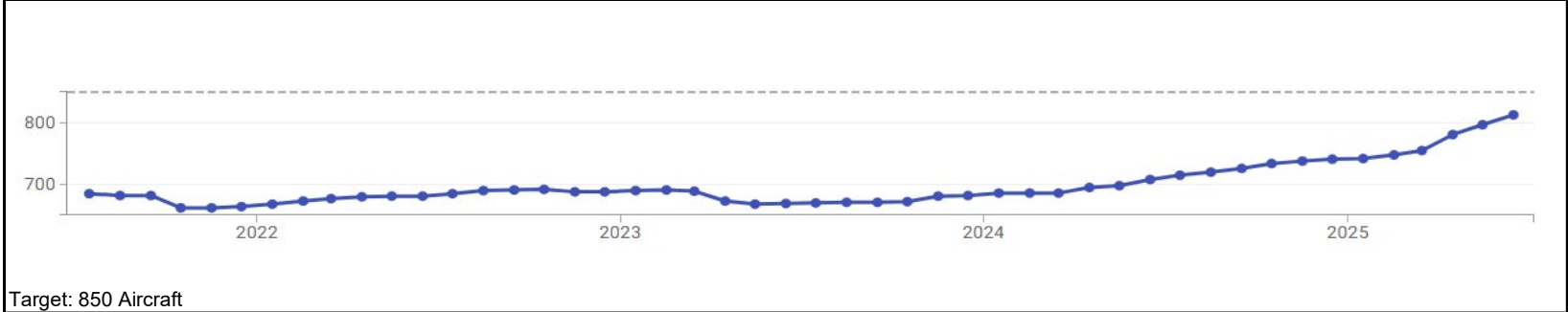
\*Offsets and Credits are not included.

## Falcon Field Airport

Public Purpose	Priorities
An airport that will create high-quality, skilled jobs for Mesa, ensure an exceptional, safe, sustainable environment at the airport, and promote community well-being.	<ul style="list-style-type: none"> <li>- Create &amp; Retain High-Quality Skilled Jobs for Mesa</li> <li>- Provide an Exceptional, Safe Environment at the Airport</li> <li>- Promote Community Well-Being</li> <li>- Build a Sustainable Airport</li> <li>- Employee Engagement</li> </ul>

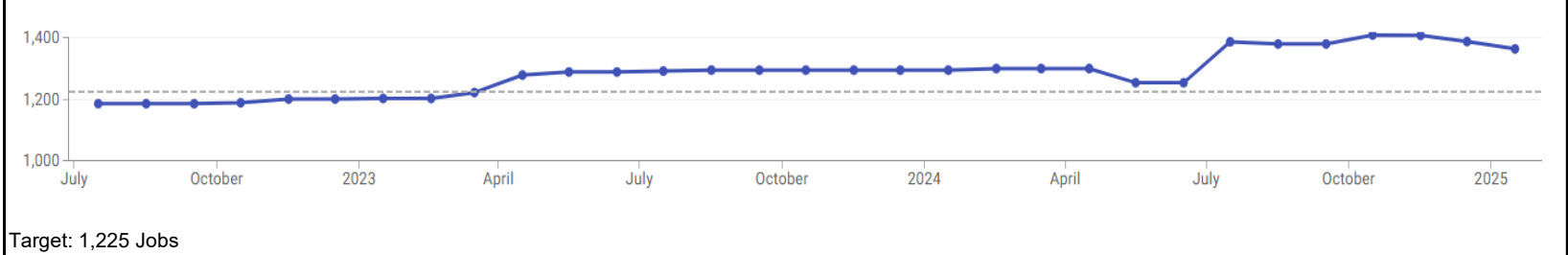
### Key Performance Indicators / Performance Measures

#### KPI#1 The number of aircraft based at Falcon Field (Objective: Remain Self-Sustaining)



#### KPI #2 Falcon Field Airport-based Jobs (Objective: Create and Retain Skilled Jobs in Mesa)

The total number of airport jobs, both full-time and part-time, that are located on Falcon Field Airport



## Financial Services

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### **Contact Information**

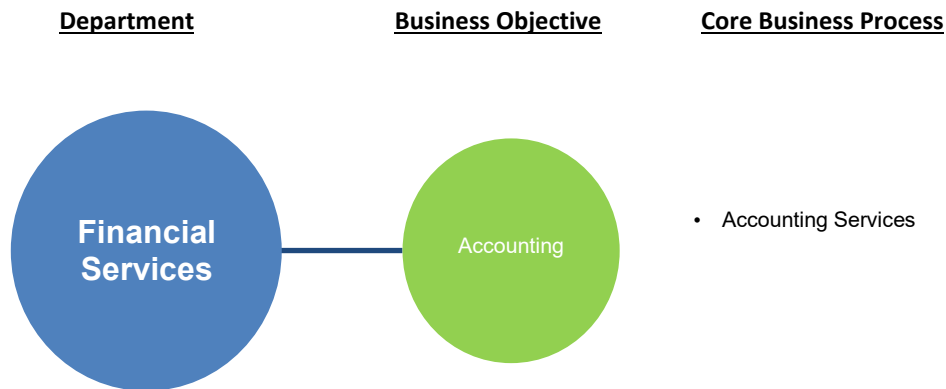
Department Phone Number: 480-644-2275  
Department Email: [Financeinfo@mesaaz.gov](mailto:Financeinfo@mesaaz.gov)  
Department Address: City of Mesa, Financial Services  
P.O. Box 1466  
Mesa, AZ 85211-1466  
Website: <http://mesaaz.gov/government/accounting>

### **Department Description**

The Financial Services Department's mission is to provide exceptional service in managing the City's financial resources for our customers and stakeholders.

The Financial Services Department is the fiduciaries of the City's cash and resources, ensuring revenues are recorded and invested wisely, and employees and vendors are paid in a timely manner. 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 2025/26 Adopted Budget is consistent with the FY2024/25 Adopted Budget.

## Department Operational Plans

### Financial Services

#### Accounting Business Objective

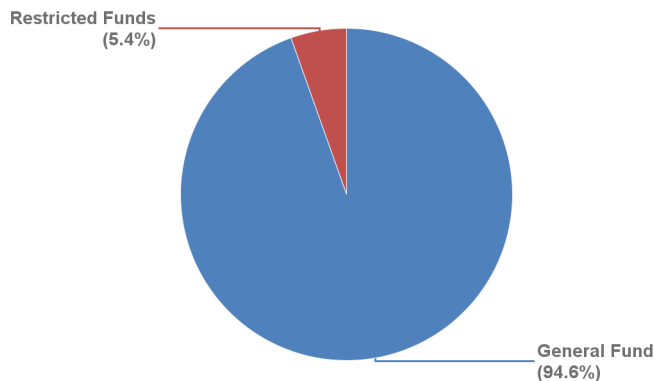
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$4,623,057	\$4,544,242	\$4,601,043	\$4,772,440
Restricted Funds	\$199,318	\$255,758	\$337,618	\$274,560
<b>Totals</b>	<b>\$4,822,375</b>	<b>\$4,800,000</b>	<b>\$4,938,661</b>	<b>\$5,047,000</b>

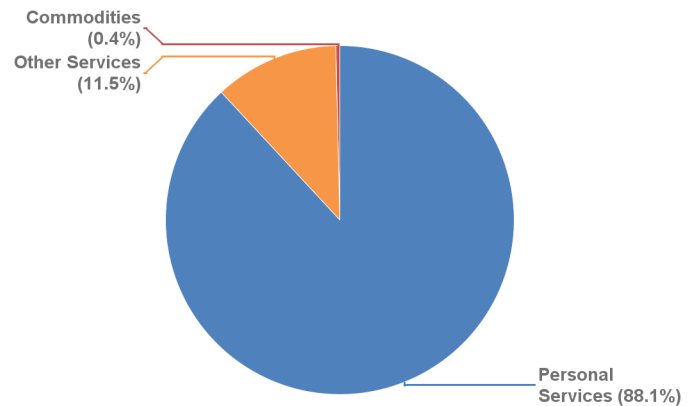
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		37.5		37.5
Personal Services	\$4,168,932	\$4,208,015	\$4,198,255	\$4,445,638
Other Services	\$636,782	\$572,985	\$716,406	\$582,362
Commodities	\$16,661	\$19,000	\$24,000	\$19,000
<b>Totals</b>	<b>\$4,822,375</b>	<b>\$4,800,000</b>	<b>\$4,938,661</b>	<b>\$5,047,000</b>

**Financial Services**  
**FY 25/26 Operational Funding**  
**\$5,047,000**



**Financial Services**  
**FY 25/26 Operational Category**  
**\$5,047,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Financial Services

#### Accounting Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Accounting Services	\$4,772,440	\$274,560	-	-	-	\$5,047,000
<b>Expenditure Total</b>		<b>\$4,772,440</b>	<b>\$274,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,047,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$4,772,440</b>	<b>\$274,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,047,000</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$4,772,440	-	\$4,772,440
<b>Restricted Funds</b>	Cadence CFD - Operating	\$54,750	-	\$54,750
	Eastmark CFD 1 - Operating	\$173,437	-	\$173,437
	Eastmark Community Facilities District No. 2	\$28,975	-	\$28,975
	Greenfield WRP Joint Venture	\$1,560	-	\$1,560
	TOPAZ Joint Venture Fund	\$15,838	-	\$15,838
<b>Totals</b>		<b>\$5,047,000</b>	<b>-</b>	<b>\$5,047,000</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Accounting Services	37.5	\$4,445,638	\$582,362	\$19,000	-	\$5,047,000
<b>Totals</b>	<b>37.5</b>	<b>\$4,445,638</b>	<b>\$582,362</b>	<b>\$19,000</b>	<b>-</b>	<b>\$5,047,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

Financial Services	
Public Purpose	Priorities
Provide Exceptional Service in Managing the City's Financial Resources for Our Customers and Stakeholders	<ul style="list-style-type: none"><li>- Current and Accurate Financial Data</li><li>- Ensure Accurate and Timely Financial Reporting</li><li>- Employee Engagement</li></ul>

Key Performance Indicators / Performance Measures

**KPI #1 Number of business days to close (Objective: Ensure timely reporting)**

Number of business days (Monday-Thursday, excluding holidays) to close prior period month in Advantage Financial (FIN) system

Advantage Financial System Period Close

Year	Number of business days to close
2022	5
2023	5
2024	5
2025	5

Target: 5 business days (Monday-Thursday, excluding holidays) to close prior period month in Advantage Financial (FIN) system

## Fleet Services

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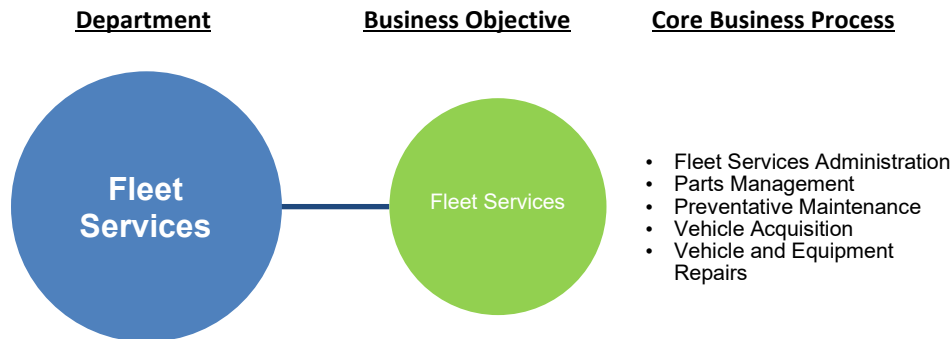
### **Contact Information**

Department Phone Number: 480-644-2391  
 Department Address: City of Mesa, Fleet Services  
 310 E 6<sup>th</sup> 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 2025/26 Adopted Budget includes an increase of capacity for contracts related to parts and supplies for vehicles and equipment. Additionally, reductions include small tools and equipment related to fuel station repairs, as well as commercial parts and labor.

## Department Operational Plans

### Fleet Services

#### Fleet Services Business Objective

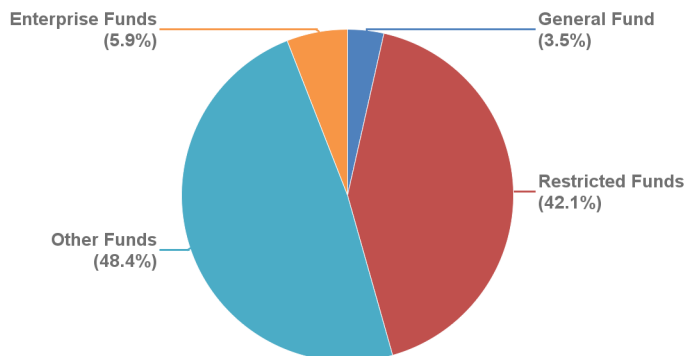
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,122,034	\$4,495,825	\$2,726,913	\$2,535,849
Restricted Funds	\$13,937,346	\$41,132,875	\$21,074,793	\$30,280,985
Other Funds	\$29,606,623	\$34,082,285	\$34,082,285	\$34,854,340
Enterprise Funds	\$3,234,395	\$11,073,747	\$10,354,348	\$4,268,614
<b>Totals</b>	<b>\$47,900,398</b>	<b>\$90,784,732</b>	<b>\$68,238,339</b>	<b>\$71,939,788</b>

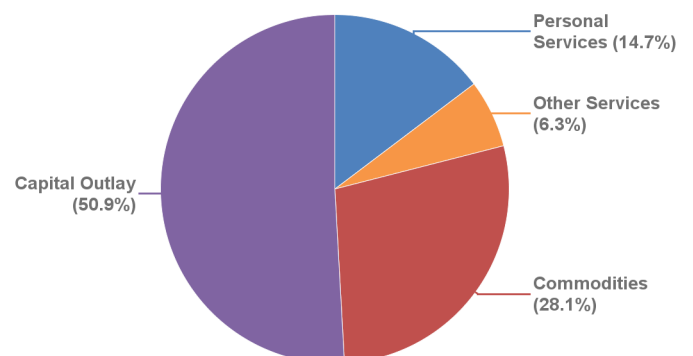
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		91.0		91.0
Personal Services	\$9,510,816	\$10,460,244	\$10,460,244	\$10,582,341
Other Services	\$4,182,004	\$4,637,673	\$4,667,673	\$4,530,628
Commodities	\$16,265,506	\$19,478,383	\$19,448,383	\$20,224,591
Capital Outlay	\$17,942,073	\$56,208,432	\$33,662,039	\$36,602,228
<b>Totals</b>	<b>\$47,900,398</b>	<b>\$90,784,732</b>	<b>\$68,238,339</b>	<b>\$71,939,788</b>

**Fleet Services  
FY 25/26 Operational Funding  
\$71,939,788**



**Fleet Services  
FY 25/26 Operational Category  
\$71,939,788**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Fleet Services

#### Fleet Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Fleet Services Administration	-	\$442,519	\$11,005,444	-	-	\$11,447,963
	Parts Management	-	-	\$11,023,571	-	-	\$11,023,571
	Preventative Maintenance	-	\$17,500	\$1,238,078	-	-	\$1,255,578
	Vehicle Acquisition	\$2,535,849	\$29,797,765	\$306,091	-	\$4,268,614	\$36,908,319
	Vehicle and Equipment Repairs	-	\$23,201	\$11,281,156	-	-	\$11,304,357
<b>Expenditure Total</b>		<b>\$2,535,849</b>	<b>\$30,280,985</b>	<b>\$34,854,340</b>	<b>-</b>	<b>\$4,268,614</b>	<b>\$71,939,788</b>
<b>Revenue</b>	Parts Management	-	-	\$7,000	-	-	\$7,000
	Vehicle Acquisition	-	\$150,000	-	-	-	\$150,000
	Vehicle and Equipment Repairs	-	-	\$75,000	-	-	\$75,000
<b>Revenue Total</b>		<b>-</b>	<b>\$150,000</b>	<b>\$82,000</b>	<b>-</b>	<b>-</b>	<b>\$232,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$2,535,849</b>	<b>\$30,130,985</b>	<b>\$34,772,340</b>	<b>-</b>	<b>\$4,268,614</b>	<b>\$71,707,788</b>

## Department Operational Plans

### Fleet Services

### Fleet Services Business Objective

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$2,535,849	-	\$2,535,849
<b>Restricted Funds</b>	Arts & Culture Fund	\$154,200	-	\$154,200
	Environmental Compliance Fee	\$560,540	-	\$560,540
	Greenfield WRP Joint Venture	\$3,836	-	\$3,836
	Local Streets	\$6,072,560	-	\$6,072,560
	Public Safety Sales Tax	\$3,310,177	-	\$3,310,177
	Restricted Programs Fund	\$100,000	-	\$100,000
	Solid Waste Development Fee	\$5,200	-	\$5,200
	Special Programs Fund	\$90,000	-	\$90,000
	Transit Fund	\$6,715	-	\$6,715
	Utility Replacement Extension and Renewal	\$8,402,088	-	\$8,402,088
	Vehicle Replacement	\$11,575,669	\$150,000	\$11,425,669
<b>Other Funds</b>	Fleet Internal Service	\$34,854,340	\$82,000	\$34,772,340
<b>Enterprise Funds</b>	Capital - Utility	\$4,103,041	-	\$4,103,041
	Falcon Field Airport	\$165,573	-	\$165,573
<b>Totals</b>		<b>\$71,939,788</b>	<b>\$232,000</b>	<b>\$71,707,788</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Fleet Services Administration	27.2	\$3,697,546	\$592,817	\$7,157,600	-	\$11,447,963
Parts Management	9.7	\$944,371	\$571,200	\$9,508,000	-	\$11,023,571
Preventative Maintenance	8.4	\$808,078	\$330,500	\$117,000	-	\$1,255,578
Vehicle Acquisition	2.4	\$306,091	-	-	\$36,602,228	\$36,908,319
Vehicle and Equipment Repairs	43.5	\$4,826,255	\$3,036,111	\$3,441,991	-	\$11,304,357
<b>Totals</b>	<b>91.0</b>	<b>\$10,582,341</b>	<b>\$4,530,628</b>	<b>\$20,224,591</b>	<b>\$36,602,228</b>	<b>\$71,939,788</b>

FTE count is rounded to the nearest tenth.

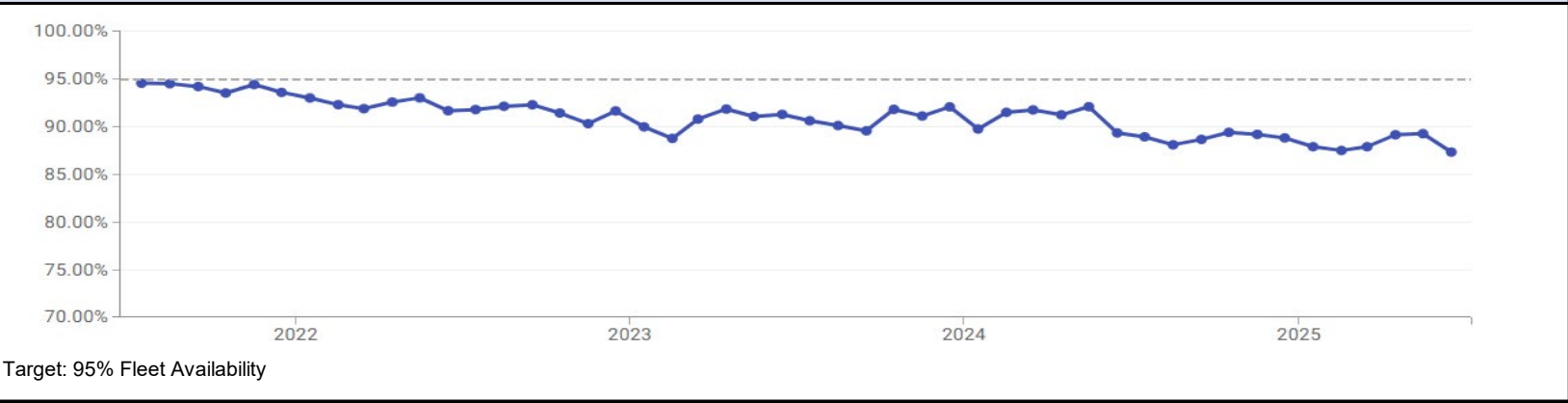
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

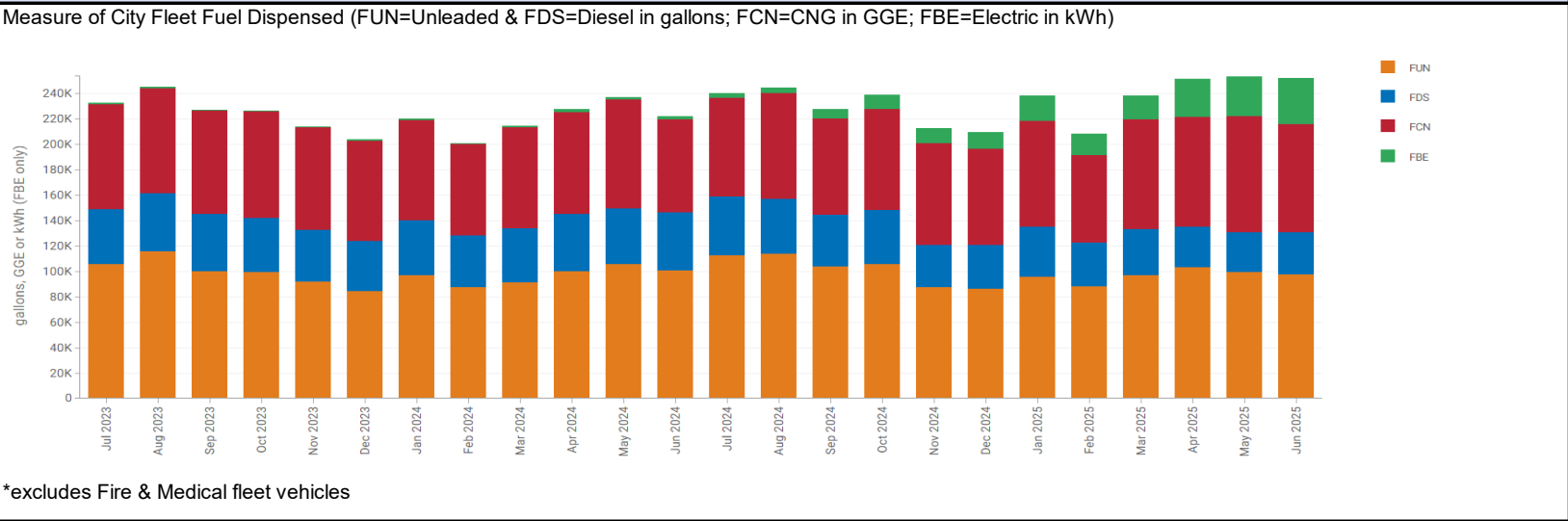
Fleet Services	
Public Purpose	Priorities
Provide safe and well-maintained vehicles.	<ul style="list-style-type: none"><li>- Maximize vehicle and equipment availability</li><li>- Utilize opportunities to support Mesa Climate Action Plan</li></ul>

Key Performance Indicators / Performance Measures

KPI #1 Percentage of available vehicles (Objective: Maximize equipment availability)



KPI #2 Amount of fuel dispensed monthly (Objective: Support Mesa Climate Action Plan)



## Human Resources

### Contact Information

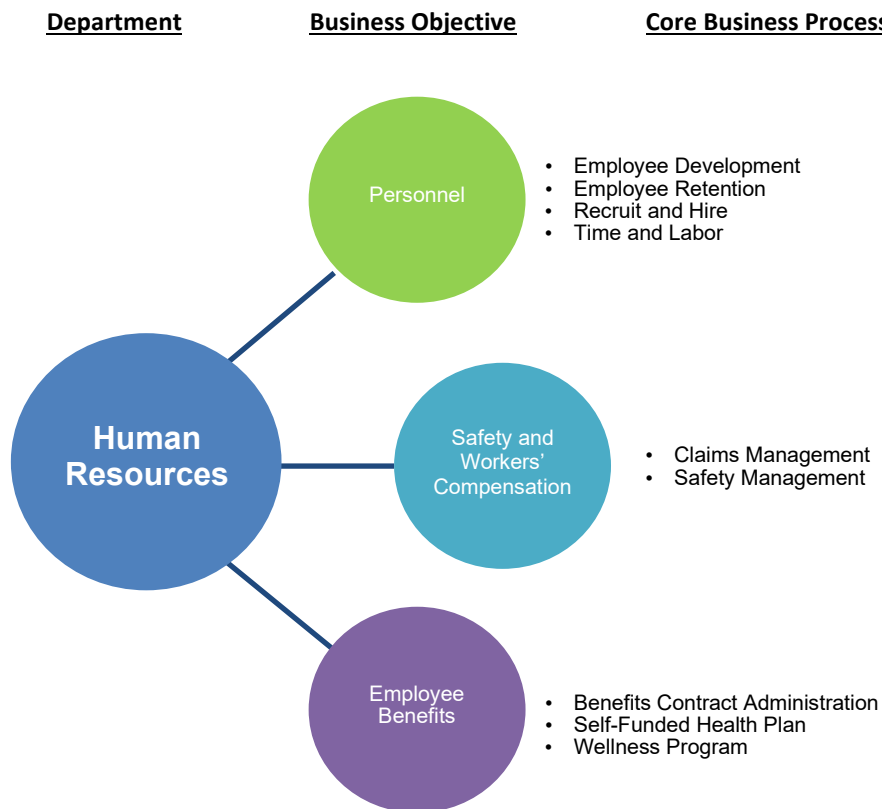
Department Phone Number: 480-644-2365  
 Department Email: [hrrfrontstaff@mesaaz.gov](mailto:hrrfrontstaff@mesaaz.gov)  
 Department Address: City of Mesa, Human Resources  
 20 E. Main St., Suite 250  
 Mesa, AZ 85201  
 Website: <https://www.mesaaz.gov/government/human-resources>

### 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 2025/26 General Fund Adopted Budget is consistent with the FY 2024/25 Adopted Budget.

The FY 2025/26 budget reductions include savings in training materials and supplies, travel, call-back/stand-by pay for Time and Labor, minor computer equipment, telecommunications and education reimbursement as it's now centralized. This is expected to have a minimal impact on operations.

During FY 2024/25 0.1 FTE Time & Labor Specialist was added as a correction from the FY 2024/25 Adopted Budget.

The Workers' Compensation Trust Fund is used to fund claims related to employee work-related injuries and is completely funded by the City. The FY 2025/26 budget for the City's contribution is \$6.1M, an increase from the prior year of \$4.3M, to reach a target reserve balance equaling the following fiscal year's projected expenditures of \$7.4M.

The Employee Benefit Trust (EBT) Fund is used to fund employee health and wellness benefit programs. Revenues into the EBT Fund come from premium contributions from the City, employees, retirees, state retirement system health plan subsidies, pharmacy benefit program subsidies, reimbursements and rebates, wellness and performance guarantee credits, stop loss insurance reimbursements, and investment income.

Medical and dental plan designs and premiums are set on a calendar year basis. The FY 2025/26 Adopted Budget for the EBT Fund includes a City contribution of \$106.4M to cover medical and dental premiums for active and retired employees. Calendar Year (CY) 2026 and CY 2027 include medical premium increases of 10% for both active employees and retirees. CY 2027 is subject to change based upon the contributions needed to ensure the financial stability of the fund. Expenditures for the EBT fund are primarily medical claims, prescription drugs, and dental claims. Due to significant increases in medical and prescription claims, the FY 2025/26 Adopted Budget includes an increase of \$17.2 million, or 16%, in health claims compared to the FY 24/25 Adopted budget. For more information on trust funds, see the Budget and Financial Summaries section.

## Department Operational Plans

### Human Resources

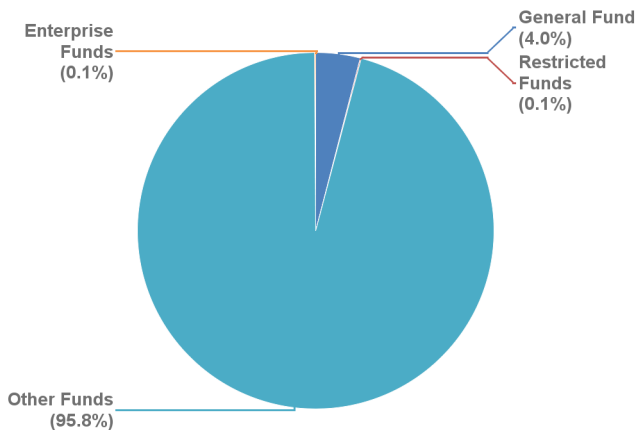
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$5,077,655	\$5,678,352	\$5,704,585	\$6,020,975
Enterprise Funds	\$164,210	\$167,454	\$163,734	\$173,344
Restricted Funds	\$130,788	\$141,098	\$137,242	\$140,670
Other Funds	\$120,672,650	\$124,891,096	\$138,075,461	\$143,451,011
<b>Totals</b>	<b>\$126,045,303</b>	<b>\$130,878,000</b>	<b>\$144,081,022</b>	<b>\$149,786,000</b>

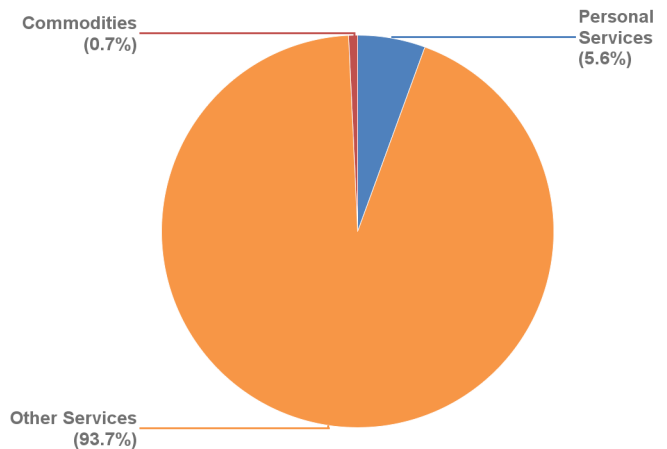
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		69.5		69.6
Personal Services	\$7,304,483	\$7,832,642	\$8,015,056	\$8,345,288
Other Services	\$118,306,706	\$122,382,083	\$134,995,261	\$140,325,759
Commodities	\$434,113	\$663,275	\$1,070,705	\$1,114,953
<b>Totals</b>	<b>\$126,045,303</b>	<b>\$130,878,000</b>	<b>\$144,081,022</b>	<b>\$149,786,000</b>

**Human Resources  
FY 25/26 Operational Funding  
\$149,786,000**



**Human Resources  
FY 25/26 Operational Category  
\$149,786,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Human Resources

FY 25/26 Operational Budget By Business Objective and Funding Source						
Business Objective	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>						
Employee Benefits	-	\$5,000	\$136,378,722	-	-	\$136,383,722
Personnel	\$5,538,365	-	-	-	-	\$5,538,365
Safety and Workers' Compensation	\$482,610	\$135,670	\$7,072,289	-	\$173,344	\$7,863,913
<b>Expenditure Total</b>	<b>\$6,020,975</b>	<b>\$140,670</b>	<b>\$143,451,011</b>	<b>-</b>	<b>\$173,344</b>	<b>\$149,786,000</b>
<b>Revenue</b>						
Employee Benefits	-	-	\$128,945,639	-	-	\$128,945,639
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>\$128,945,639</b>	<b>-</b>	<b>-</b>	<b>\$128,945,639</b>
<b>Expenditures Net of Revenues</b>	<b>\$6,020,975</b>	<b>\$140,670</b>	<b>\$14,505,372</b>	<b>-</b>	<b>\$173,344</b>	<b>\$20,840,361</b>

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$6,020,975	-	\$6,020,975
<b>Restricted Funds</b>	Environmental Compliance Fee	\$33,976	-	\$33,976
	Highway User Revenue Fund	\$101,694	-	\$101,694
	Special Programs Fund	\$5,000	-	\$5,000
<b>Other Funds</b>	Employee Benefit Trust	\$136,378,722	\$128,945,639	\$7,433,083
	Workers' Compensation	\$7,072,289	-	\$7,072,289
<b>Enterprise Funds</b>	Utility Fund	\$173,344	-	\$173,344
<b>Totals</b>		<b>\$149,786,000</b>	<b>\$128,945,639</b>	<b>\$20,840,361</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Employee Benefits	11.5	\$1,395,106	\$133,996,804	\$991,812	-	\$136,383,722
Personnel	45.6	\$5,340,014	\$96,040	\$102,311	-	\$5,538,365
Safety and Workers' Compensation	12.5	\$1,610,168	\$6,232,915	\$20,830	-	\$7,863,913
<b>Totals</b>	<b>69.6</b>	<b>\$8,345,288</b>	<b>\$140,325,759</b>	<b>\$1,114,953</b>	<b>-</b>	<b>\$149,786,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Human Resources

#### Employee Benefits Business Objective

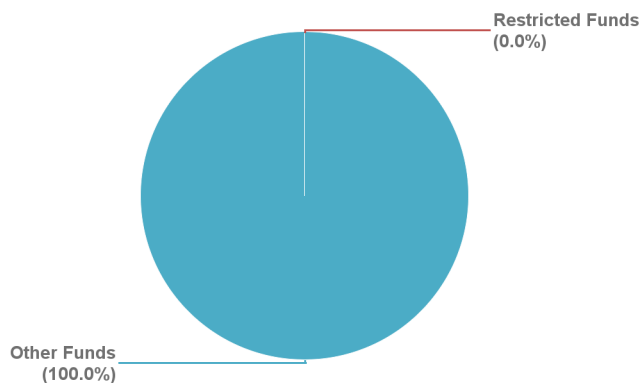
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Restricted Funds	\$2,275	\$10,000	\$10,000	\$5,000
Other Funds	\$114,127,454	\$117,664,580	\$131,371,083	\$136,378,722
<b>Totals</b>	<b>\$114,129,729</b>	<b>\$117,674,580</b>	<b>\$131,381,083</b>	<b>\$136,383,722</b>

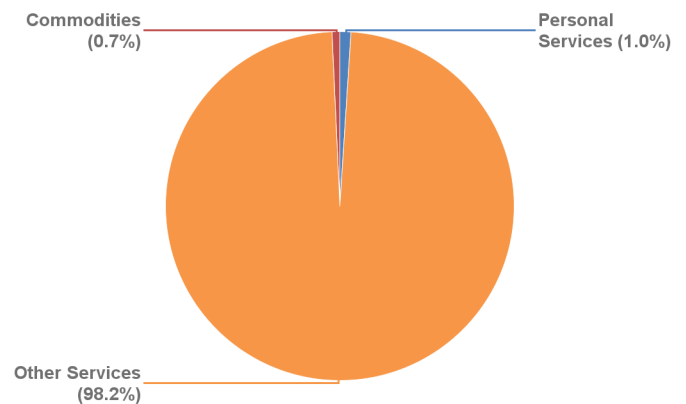
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		11.5		11.5
Personal Services	\$1,328,606	\$1,310,572	\$1,310,572	\$1,395,106
Other Services	\$112,511,919	\$115,824,874	\$129,121,377	\$133,996,804
Commodities	\$289,204	\$539,134	\$949,134	\$991,812
<b>Totals</b>	<b>\$114,129,729</b>	<b>\$117,674,580</b>	<b>\$131,381,083</b>	<b>\$136,383,722</b>

**Human Resources  
FY 25/26 Operational Funding  
\$136,383,722**



**Human Resources  
FY 25/26 Operational Category  
\$136,383,722**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Human Resources

#### Employee Benefits Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Benefits Contract Administration	-	-	\$123,921,816	-	-	\$123,921,816
	Self-Funded Health Plan	-	\$5,000	\$7,245,567	-	-	\$7,250,567
	Wellness Program	-	-	\$5,211,339	-	-	\$5,211,339
	<b>Expenditure Total</b>	-	<b>\$5,000</b>	<b>\$136,378,722</b>	-	-	<b>\$136,383,722</b>
<b>Revenue</b>	Benefits Contract Administration	-	-	\$127,343,030	-	-	\$127,343,030
	Self-Funded Health Plan	-	-	\$1,865,009	-	-	\$1,865,009
	Wellness Program	-	-	-\$262,400	-	-	-\$262,400
	<b>Revenue Total</b>	-	-	<b>\$128,945,639</b>	-	-	<b>\$128,945,639</b>
<b>Expenditures Net of Revenues</b>		-	<b>\$5,000</b>	<b>\$7,433,083</b>	-	-	<b>\$7,438,083</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Special Programs Fund	\$5,000	-	\$5,000
<b>Other Funds</b>	Employee Benefit Trust	\$136,378,722	\$128,945,639	\$7,433,083
<b>Totals</b>		<b>\$136,383,722</b>	<b>\$128,945,639</b>	<b>\$7,438,083</b>

## Department Operational Plans

### Human Resources

#### Employee Benefits Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Benefits Contract Administration	6.0	\$710,678	\$123,211,138	-	-	\$123,921,816
Self-Funded Health Plan	3.0	\$358,706	\$6,882,600	\$9,261	-	\$7,250,567
Wellness Program	2.5	\$325,722	\$3,903,066	\$982,551	-	\$5,211,339
<b>Totals</b>	<b>11.5</b>	<b>\$1,395,106</b>	<b>\$133,996,804</b>	<b>\$991,812</b>	<b>-</b>	<b>\$136,383,722</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Human Resources

#### Personnel Business Objective

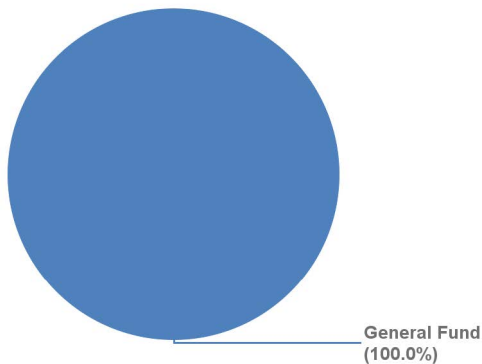
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$4,640,938	\$5,225,255	\$5,237,415	\$5,538,365
<b>Totals</b>	<b>\$4,640,938</b>	<b>\$5,225,255</b>	<b>\$5,237,415</b>	<b>\$5,538,365</b>

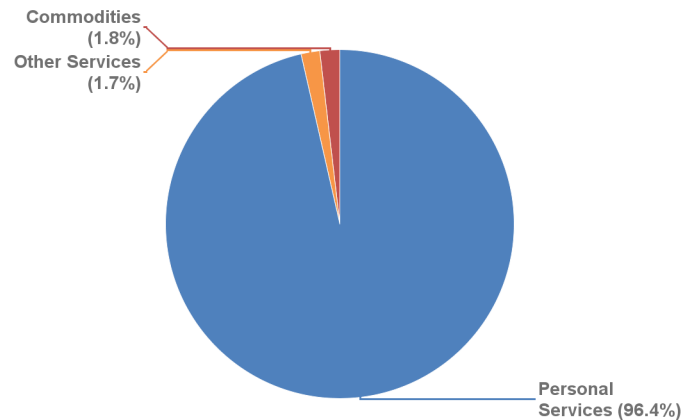
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		45.5		45.6
Personal Services	\$4,435,300	\$5,027,650	\$5,027,650	\$5,340,014
Other Services	\$80,394	\$95,294	\$112,454	\$96,040
Commodities	\$125,244	\$102,311	\$97,311	\$102,311
<b>Totals</b>	<b>\$4,640,938</b>	<b>\$5,225,255</b>	<b>\$5,237,415</b>	<b>\$5,538,365</b>

**Human Resources  
FY 25/26 Operational Funding  
\$5,538,365**



**Human Resources  
FY 25/26 Operational Category  
\$5,538,365**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Human Resources

#### Personnel Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Employee Development	\$587,123	-	-	-	-	\$587,123
	Employee Retention	\$1,192,819	-	-	-	-	\$1,192,819
	Recruit and Hire	\$2,556,897	-	-	-	-	\$2,556,897
	Time and Labor	\$1,201,526	-	-	-	-	\$1,201,526
<b>Expenditure Total</b>		<b>\$5,538,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,538,365</b>
<b>Expenditures Net of Revenues</b>		<b>\$5,538,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,538,365</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$5,538,365	-	\$5,538,365
<b>Totals</b>		<b>\$5,538,365</b>	<b>-</b>	<b>\$5,538,365</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Employee Development	4.3	\$570,283	\$1,840	\$15,000	-	\$587,123
Employee Retention	8.3	\$1,087,781	\$41,434	\$63,604	-	\$1,192,819
Recruit and Hire	21.3	\$2,481,476	\$51,714	\$23,707	-	\$2,556,897
Time and Labor	11.6	\$1,200,474	\$1,052	-	-	\$1,201,526
<b>Totals</b>	<b>45.6</b>	<b>\$5,340,014</b>	<b>\$96,040</b>	<b>\$102,311</b>	<b>-</b>	<b>\$5,538,365</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Human Resources

#### Safety and Workers' Compensation Business Objective

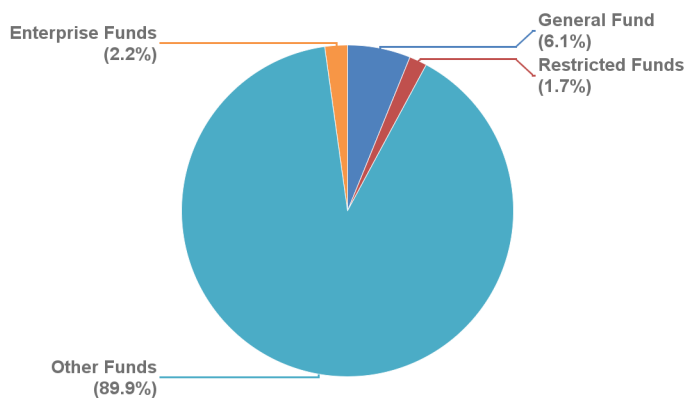
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$436,717	\$453,097	\$467,170	\$482,610
Restricted Funds	\$128,513	\$131,098	\$127,242	\$135,670
Other Funds	\$6,545,196	\$7,226,516	\$6,704,378	\$7,072,289
Enterprise Funds	\$164,210	\$167,454	\$163,734	\$173,344
<b>Totals</b>	<b>\$7,274,635</b>	<b>\$7,978,165</b>	<b>\$7,462,524</b>	<b>\$7,863,913</b>

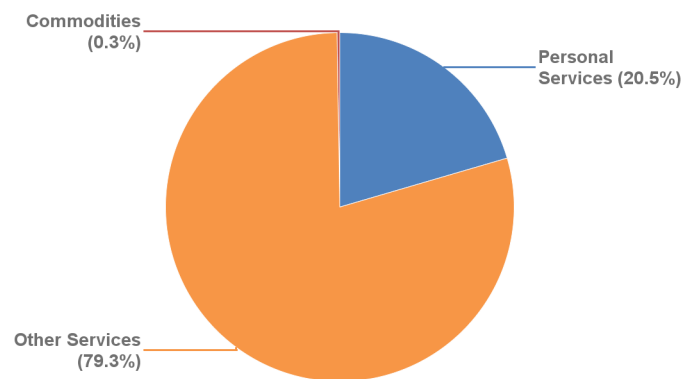
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		12.5		12.5
Personal Services	\$1,540,577	\$1,494,420	\$1,676,834	\$1,610,168
Other Services	\$5,714,394	\$6,461,915	\$5,761,430	\$6,232,915
Commodities	\$19,665	\$21,830	\$24,260	\$20,830
<b>Totals</b>	<b>\$7,274,635</b>	<b>\$7,978,165</b>	<b>\$7,462,524</b>	<b>\$7,863,913</b>

**Human Resources  
FY 25/26 Operational Funding  
\$7,863,913**



**Human Resources  
FY 25/26 Operational Category  
\$7,863,913**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Human Resources

#### Safety and Workers' Compensation Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Claims Management	-	-	\$7,072,289	-	-	\$7,072,289
	Safety Management	\$482,610	\$135,670	-	-	\$173,344	\$791,624
<b>Expenditure Total</b>		<b>\$482,610</b>	<b>\$135,670</b>	<b>\$7,072,289</b>	<b>-</b>	<b>\$173,344</b>	<b>\$7,863,913</b>
<b>Expenditures Net of Revenues</b>		<b>\$482,610</b>	<b>\$135,670</b>	<b>\$7,072,289</b>	<b>-</b>	<b>\$173,344</b>	<b>\$7,863,913</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$482,610	-	\$482,610
<b>Restricted Funds</b>	Environmental Compliance Fee	\$33,976	-	\$33,976
	Highway User Revenue Fund	\$101,694	-	\$101,694
<b>Other Funds</b>	Workers' Compensation	\$7,072,289	-	\$7,072,289
<b>Enterprise Funds</b>	Utility Fund	\$173,344	-	\$173,344
<b>Totals</b>		<b>\$7,863,913</b>	<b>-</b>	<b>\$7,863,913</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Claims Management	7.3	\$934,066	\$6,138,223	-	-	\$7,072,289
Safety Management	5.3	\$676,102	\$94,692	\$20,830	-	\$791,624
<b>Totals</b>	<b>12.5</b>	<b>\$1,610,168</b>	<b>\$6,232,915</b>	<b>\$20,830</b>	<b>-</b>	<b>\$7,863,913</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

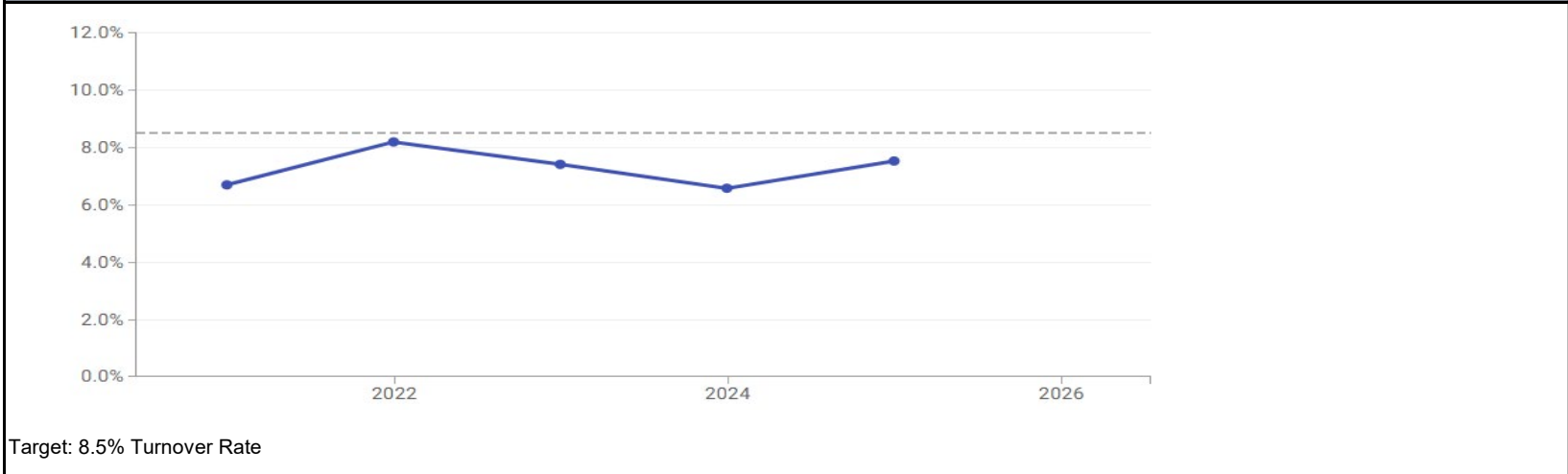
\*Offsets and Credits are not included.

## Human Resources

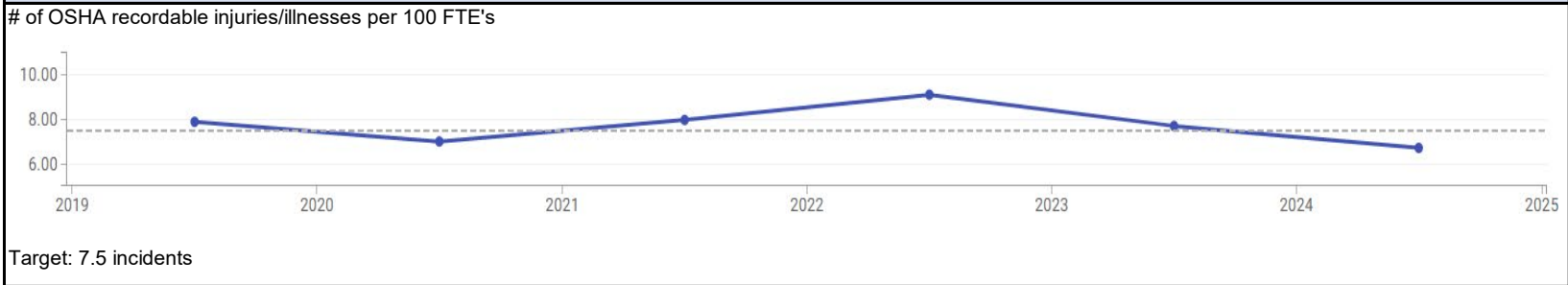
Public Purpose	Priorities
To ensure all City departments are supported and provided guidance in recruiting, hiring, and selecting the most qualified applicants into our diverse workforce and providing those employees with support, professional learning and development in a safe and healthy work environment with competitive, accurate salary and benefits compensation which aides in employee satisfaction and retention.	<ul style="list-style-type: none"> <li>- Employee Retention</li> <li>- Enhancing the Recruitment Process</li> </ul>

## Key Performance Indicators / Performance Measures

### KPI #1 Percentage of citywide employee turnover, other than retirement (Objective: Employee Retention)



### KPI #2 Safety Incident Rate (Objective: Support the safety of city employees)



## Library Services

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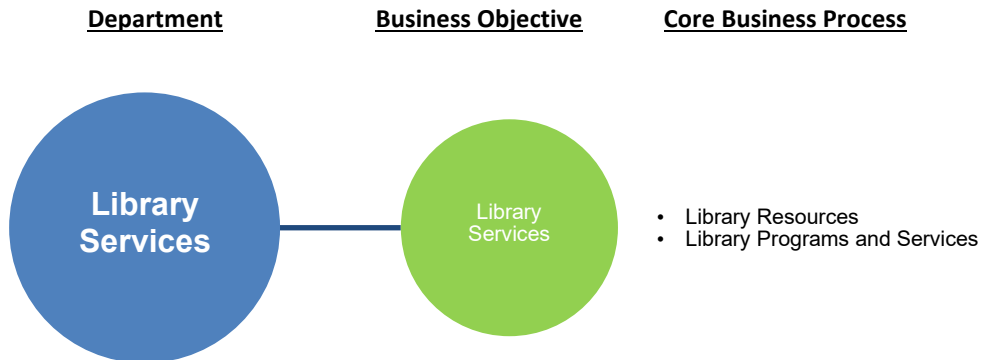
### **Contact Information**

Department Phone Number: 480-644-3100  
 Department Email: [Library.Info@mesaaz.gov](mailto: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. Through a growing network of locations, including the Main Library, Red Mountain Library, Dobson Ranch Library, the Mesa Express Library at Monterey Park, and with the newest addition of the Read Runner Bookmobile, MPL serves as a vital resource hub. This commitment to providing access to Library services and resources continues in the Fall of 2025 with the anticipated opening of the fifth MPL branch, Gateway Library, expanding MPL's reach into Southeast Mesa.

**City Council Strategic Priorities**    ***Strong Community Connections, Neighborhoods & Placemaking, Skilled & Talented Workforce***



### **Budgetary Highlights**

The FY2025/26 Adopted Budget includes reductions in branch operating budgets at Gateway and Red Mountain due to rightsizing with other branches. Additional reductions include two Library Page Part-time Non-benefitted positions for a total of (1.0) FTE and the discontinuation of several library subscriptions.

## Department Operational Plans

### Library Services

#### Library Services Business Objective

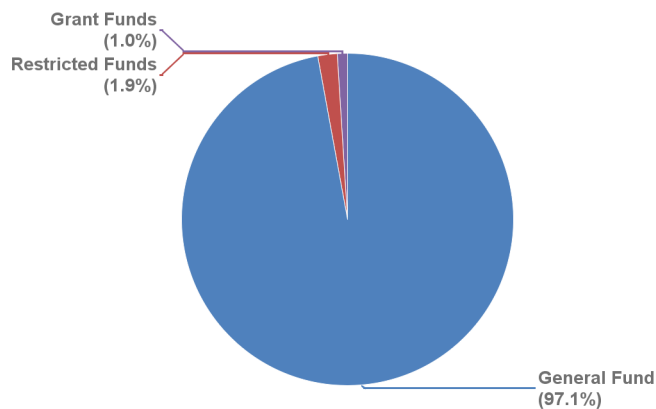
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$8,613,860	\$14,749,500	\$10,442,386	\$14,164,700
Restricted Funds	\$160,612	\$265,000	\$63,200	\$275,000
Grant Funds	\$30,657	\$115,000	\$81,060	\$145,000
<b>Totals</b>	<b>\$8,805,128</b>	<b>\$15,129,500</b>	<b>\$10,586,646</b>	<b>\$14,584,700</b>

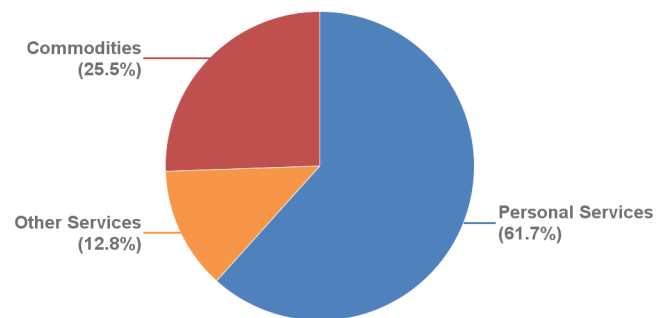
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		107.6		106.6
Personal Services	\$6,381,384	\$8,614,957	\$6,927,000	\$8,991,867
Other Services	\$1,494,128	\$1,964,413	\$1,835,772	\$1,866,653
Commodities	\$929,616	\$4,550,130	\$1,823,874	\$3,726,180
<b>Totals</b>	<b>\$8,805,128</b>	<b>\$15,129,500</b>	<b>\$10,586,646</b>	<b>\$14,584,700</b>

**Library Services**  
**FY 25/26 Operational Funding**  
**\$14,584,700**



**Library Services**  
**FY 25/26 Operational Category**  
**\$14,584,700**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Library Services

#### Library Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Library Programs and Services	\$9,745,413	\$27,850	-	\$115,000	-	\$9,888,263
	Library Resources	\$4,419,287	\$247,150	-	\$30,000	-	\$4,696,437
<b>Expenditure Total</b>		<b>\$14,164,700</b>	<b>\$275,000</b>	<b>-</b>	<b>\$145,000</b>	<b>-</b>	<b>\$14,584,700</b>
<b>Revenue</b>	Library Programs and Services	\$113,500	\$105,000	-	\$115,000	-	\$333,500
	Library Resources	-	-	-	\$30,000	-	\$30,000
<b>Revenue Total</b>		<b>\$113,500</b>	<b>\$105,000</b>	<b>-</b>	<b>\$145,000</b>	<b>-</b>	<b>\$363,500</b>
<b>Expenditures Net of Revenues</b>		<b>\$14,051,200</b>	<b>\$170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$14,221,200</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$14,164,700	\$113,500	\$14,051,200
<b>Restricted Funds</b>	Restricted Programs Fund	\$275,000	\$105,000	\$170,000
<b>Grant Funds</b>	Grants - Gen. Gov.	\$145,000	\$145,000	-
<b>Totals</b>		<b>\$14,584,700</b>	<b>\$363,500</b>	<b>\$14,221,200</b>

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Library Programs and Services	90.6	\$7,145,086	\$757,972	\$1,985,205	-	\$9,888,263
Library Resources	16.0	\$1,846,781	\$1,108,681	\$1,740,975	-	\$4,696,437
<b>Totals</b>	<b>106.6</b>	<b>\$8,991,867</b>	<b>\$1,866,653</b>	<b>\$3,726,180</b>	<b>-</b>	<b>\$14,584,700</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

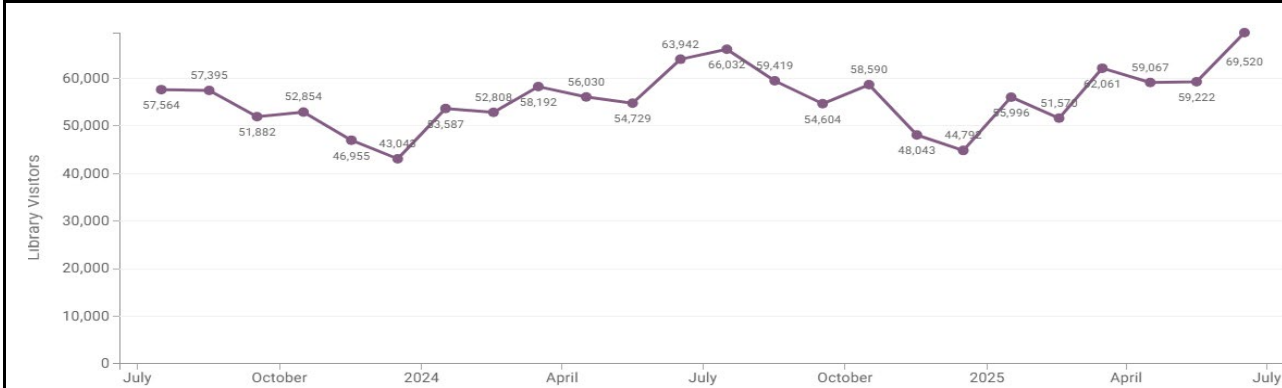
## Department Operational Plans

### Library Services

Public Purpose	Priorities
Mesa Public Library supports lifelong learning, empowers individuals, and strengthens the community by providing guidance to free information and resources.	<ul style="list-style-type: none"> <li>- Engagement and Access</li> <li>- Customer Experience</li> <li>- Community Literacy for All Learners</li> <li>- Employee Engagement</li> </ul>

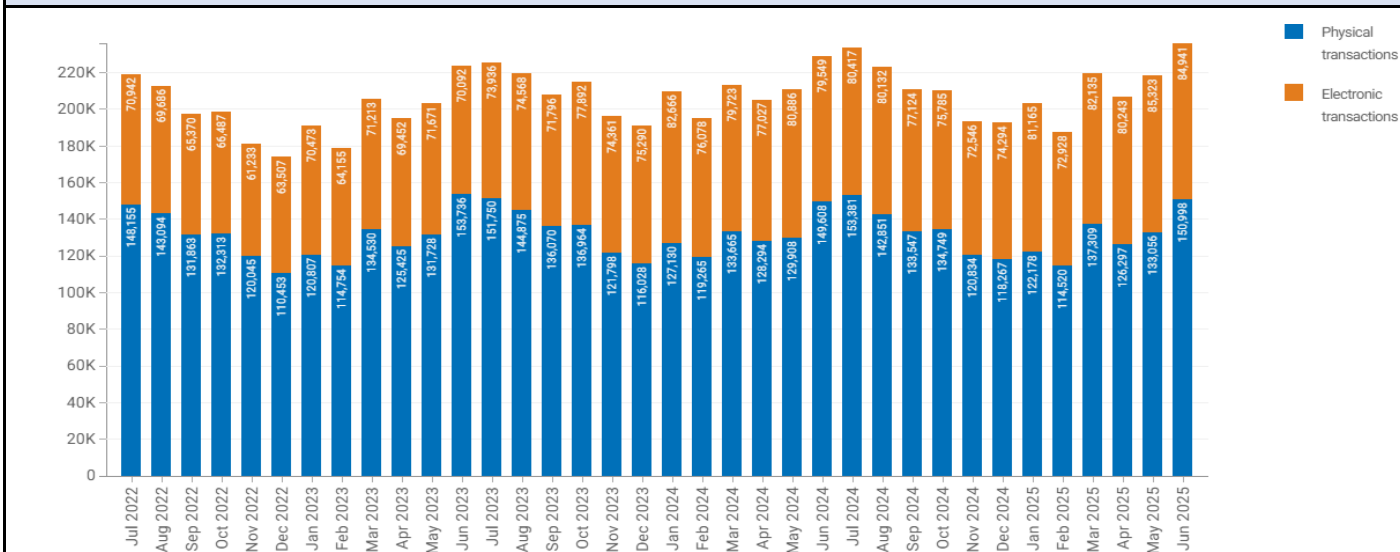
### Key Performance Indicators / Performance Measures

#### KPI #1 Library In-House Visits (Objective: Assess buildings to ensure safe and inclusive spaces)



Monthly Target: N/A

#### KPI #2 Monthly Library Circulation (Objective: Provide programs and resources to build literacy)



Monthly Target: N/A

## Mayor and Council

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### **Contact Information**

Department Phone Number: 480-644-3000  
Department Email: [council@mesaaz.gov](mailto: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**

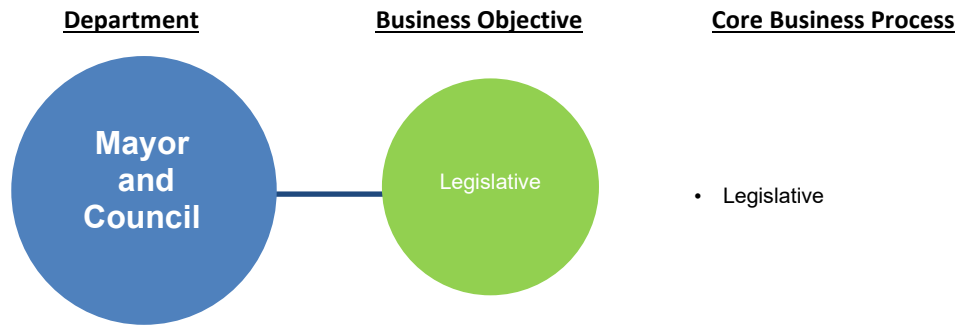
The Mayor and City Council constitute the elected legislative body and policy making body of the City. The Mayor is elected at-large every four years. Councilmembers are also elected to four-year terms from one of six electoral districts in Mesa. The City of Mesa is a council-manager form of government 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 2025/26 Adopted Budget is consistent with the FY 2024/25 Adopted Budget.

## Department Operational Plans

### Mayor and Council

#### Legislative Business Objective

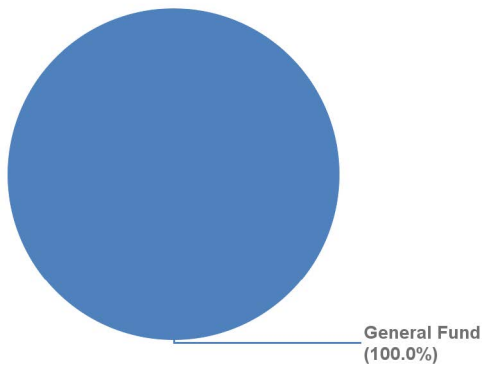
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$979,381	\$1,011,000	\$1,021,000	\$1,023,000
<b>Totals</b>	<b>\$979,381</b>	<b>\$1,011,000</b>	<b>\$1,021,000</b>	<b>\$1,023,000</b>

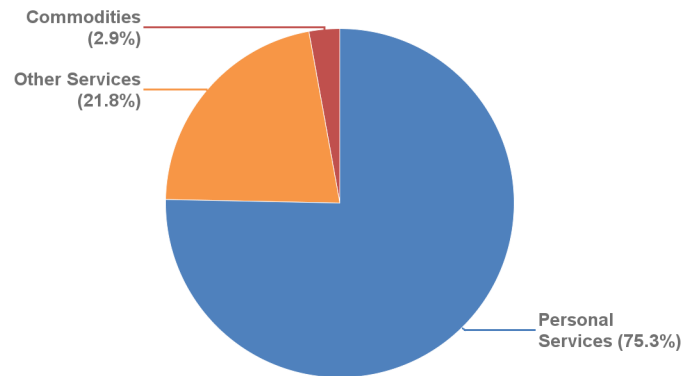
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		7.0		7.0
Personal Services	\$754,889	\$758,992	\$758,992	\$770,536
Other Services	\$193,635	\$222,822	\$232,822	\$223,278
Commodities	\$30,857	\$29,186	\$29,186	\$29,186
<b>Totals</b>	<b>\$979,381</b>	<b>\$1,011,000</b>	<b>\$1,021,000</b>	<b>\$1,023,000</b>

**Mayor and Council  
FY 25/26 Operational Funding  
\$1,023,000**



**Mayor and Council  
FY 25/26 Operational Category  
\$1,023,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Mayor and Council

### Legislative Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Legislative	\$1,023,000	-	-	-	-	\$1,023,000
<b>Expenditure Total</b>		<b>\$1,023,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,023,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$1,023,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,023,000</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$1,023,000	-	\$1,023,000
<b>Totals</b>		<b>\$1,023,000</b>	<b>-</b>	<b>\$1,023,000</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Legislative	7.0	\$770,536	\$223,278	\$29,186	-	\$1,023,000
<b>Totals</b>	<b>7.0</b>	<b>\$770,536</b>	<b>\$223,278</b>	<b>\$29,186</b>	<b>-</b>	<b>\$1,023,000</b>

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

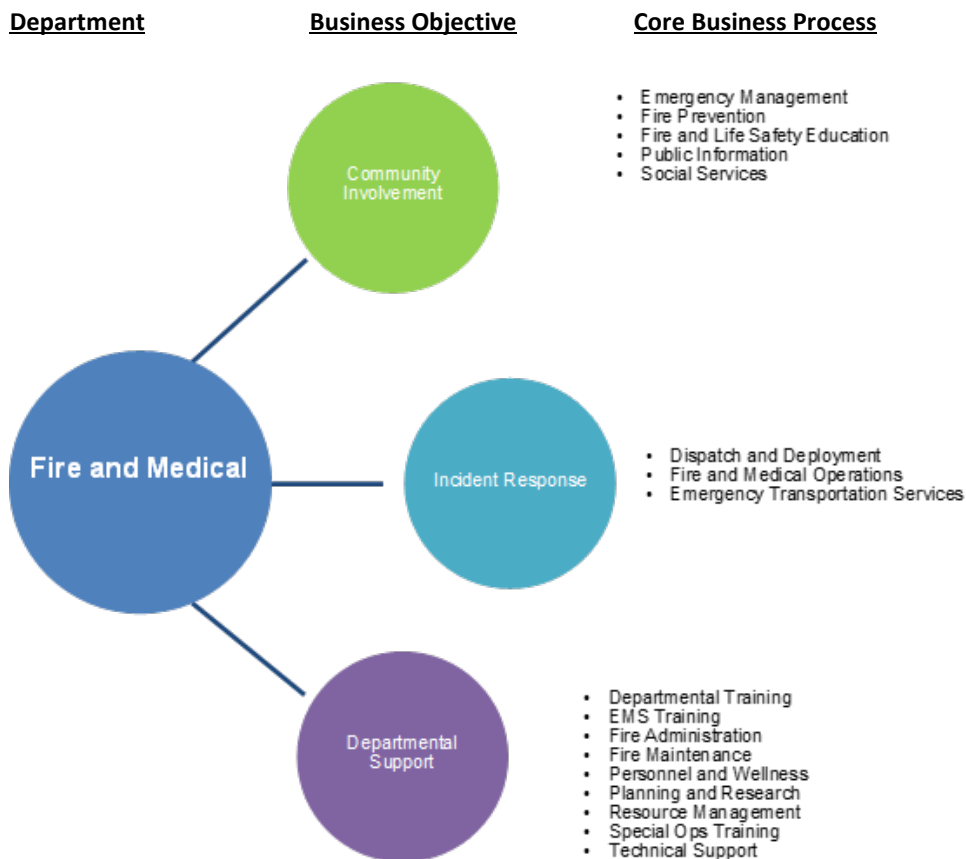
### Contact Information

Department Phone Number: 480-644-2101  
 Department Email: [fireinfo@mesaaz.gov](mailto:fireinfo@mesaaz.gov)  
 Department Address: City of Mesa, Mesa Fire and Medical  
 13 W. 1<sup>st</sup> 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 General Fund FY 2025/26 Adopted Budget includes continued support for the cancer screening program, in which MFMD Sworn members would be on a three-year screening schedule to prevent and detect cancer related illnesses. The Adopted Budget also includes funding for a Fall Firefighter Recruit Academy, two in-house Medic School Academies, and capacity for the City's contribution to the State's Municipal Firefighters Cancer Reimbursement Program.

During FY 2024/25, the City approved on-going funding for 3.0 FTE Fire Inspector IIs, 1.0 FTE Senior Program Assistant position, and other administrative costs including vehicle costs. This was added to cover the increase in commercial inspection demand, which is expected to be partially offset with an increase in fire inspection revenues. Additionally, 0.5 FTE Program Assistant was added to convert a part time position to full time for operational needs, offset with a reduction to the base budget. Also, 0.5 FTE Departmental Training and Safety Specialist PT NB was added to replace temporary services to maintain staffing needs.

The FY 2025/26 Budget reductions include foregoing the previously proposed hiring of 8.0 FTEs for a Medical Response (MR) Unit without disruption in operations. Additionally, 1.0 FTE Fire Pre-Recruit position will be removed, which allowed the department the ability to pre-hire qualified candidates for an upcoming recruit academy class who had not obtained an Emergency Medical Technician (EMT) Certification.

The Transport Fund's FY 2025/26 Adopted Budget includes on-going capacity for the build-out of the Emergency Transportation Services (ETS) program. During FY 2024/25 the ambulance provider sharing the system with Mesa ended service, accelerating the City's efforts to expand the ETS program to service all of Mesa. The expansion included the addition of 59 positions, including 29.0 FTE Civilian Paramedics, 24.0 FTE Civilian Emergency Medical Technicians, 5.0 FTE Medical Billers and 1.0 FTE Emergency Medical Services (EMS) Coordinator. The operations of the Transport Fund are self-sustaining.

## Department Operational Plans

### Mesa Fire and Medical

#### Fire and Medical Business Objective

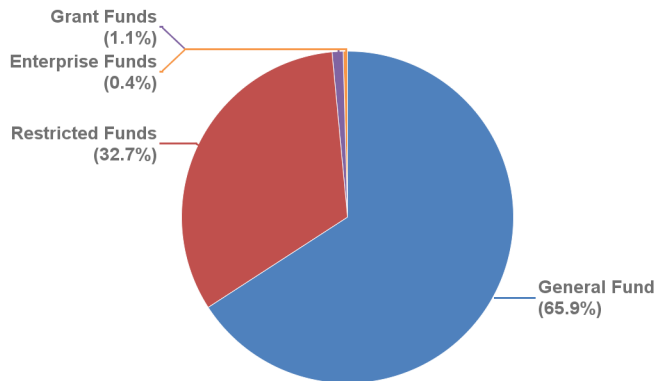
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$101,024,209	\$107,895,619	\$101,985,452	\$114,614,333
Restricted Funds	\$37,336,008	\$44,138,278	\$41,638,983	\$56,823,729
Grant Funds	\$389,587	\$884,945	\$629,564	\$1,863,291
Enterprise Funds	\$804,502	\$764,557	\$710,250	\$736,486
<b>Totals</b>	<b>\$139,554,307</b>	<b>\$153,683,399</b>	<b>\$144,964,249</b>	<b>\$174,037,839</b>

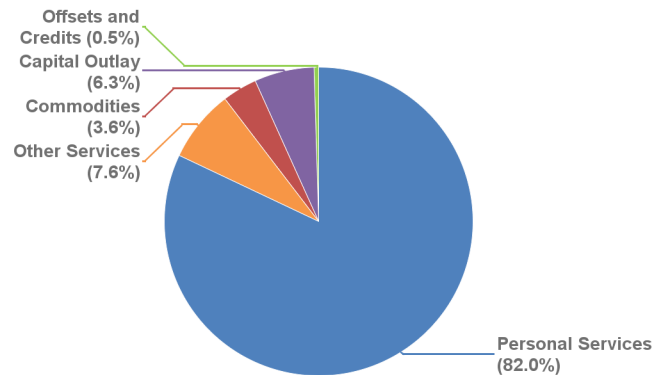
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		737.3		800.3
Personal Services	\$124,110,743	\$126,390,790	\$127,178,099	\$144,169,848
Other Services	\$8,613,519	\$11,104,931	\$10,218,630	\$13,303,343
Commodities	\$6,298,784	\$7,189,554	\$6,623,356	\$6,404,619
Capital Outlay	\$1,486,427	\$8,998,124	\$2,268,249	\$11,010,029
Offsets and Credits	-\$955,165	-	-\$1,324,085	-\$850,000
<b>Totals</b>	<b>\$139,554,307</b>	<b>\$153,683,399</b>	<b>\$144,964,249</b>	<b>\$174,037,839</b>

**Mesa Fire and Medical  
FY 25/26 Operational Funding  
\$174,037,839**



**Mesa Fire and Medical  
FY 25/26 Operational Category  
\$174,037,839**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Mesa Fire and Medical

### Fire and Medical Business Objective

FY 25/26 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure							
Community Involvement	Emergency Management	\$621,423	-	-	\$1,676,650	-	\$2,298,073
	Fire and Life Safety Education	\$372,013	\$28,844	-	-	-	\$400,857
	Fire Prevention	\$2,919,844	-	-	-	\$62,058	\$2,981,902
	Public Information	\$479,876	\$10,014	-	-	-	\$489,890
	Social Services	\$435,860	\$14,477	-	-	-	\$450,337
Departmental Support	Departmental Training	\$2,051,038	\$116,644	-	-	-	\$2,167,682
	EMS Training	\$4,163,671	\$84,364	-	\$186,641	-	\$4,434,676
	Fire Administration	\$5,130,944	\$63,080	-	-	-	\$5,194,024
	Fire Maintenance	\$3,829,060	-	-	-	-	\$3,829,060
	Personnel and Wellness	\$2,951,889	\$293,000	-	-	-	\$3,244,889
	Planning and Research	\$309,656	-	-	-	-	\$309,656
	Resource Management	\$9,941,969	\$396,401	-	-	-	\$10,338,370
	Special Ops Training	\$876,442	-	-	-	-	\$876,442
	Technical Support	\$4,931,949	-	-	-	-	\$4,931,949
	Incident Response	Dispatch and Deployment	\$3,839,740	\$1,499,878	-	-	-
Emergency Transportation Services		-	\$22,557,397	-	-	-	\$22,557,397
Fire and Medical Operations		\$71,758,959	\$31,759,630	-	-	\$674,428	\$104,193,017
Expenditure Total		\$114,614,333	\$56,823,729	-	\$1,863,291	\$736,486	\$174,037,839

## 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 25/26 Budget
<b>Revenue</b>							
<b>Community Involvement</b>	Emergency Management	-	-	-	\$1,676,650	-	<b>\$1,676,650</b>
	Fire and Life Safety Education	-	\$500	-	-	-	<b>\$500</b>
	Fire Prevention	\$894,978	-	-	-	-	<b>\$894,978</b>
<b>Departmental Support</b>	Departmental Training	\$112,500	\$33,600	-	-	-	<b>\$146,100</b>
	EMS Training	\$343,920	-	-	\$110,000	-	<b>\$453,920</b>
	Fire Administration	-	\$5,000	-	-	-	<b>\$5,000</b>
	Fire Maintenance	\$21,000	-	-	-	-	<b>\$21,000</b>
	Technical Support	\$531,198	-	-	-	-	<b>\$531,198</b>
<b>Incident Response</b>	Dispatch and Deployment	\$2,736,111	\$317,120	-	-	-	<b>\$3,053,231</b>
	Emergency Transportation Services	-	\$31,202,000	-	-	-	<b>\$31,202,000</b>
	Fire and Medical Operations	\$1,803,441	-	-	-	-	<b>\$1,803,441</b>
<b>Revenue Total</b>		<b>\$6,443,148</b>	<b>\$31,558,220</b>	<b>-</b>	<b>\$1,786,650</b>	<b>-</b>	<b>\$39,788,018</b>
<b>Expenditures Net of Revenues</b>		<b>\$108,171,185</b>	<b>\$25,265,509</b>	<b>-</b>	<b>\$76,641</b>	<b>\$736,486</b>	<b>\$134,249,821</b>

## Department Operational Plans

### Mesa Fire and Medical

### Fire and Medical Business Objective

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$9,616,282	-	\$9,616,282
	General Fund	\$104,998,051	\$6,443,148	\$98,554,903
<b>Restricted Funds</b>	Ambulance Transport	\$22,557,397	\$31,202,000	-\$8,644,603
	Public Safety Sales Tax	\$18,457,302	-	\$18,457,302
	Quality of Life Sales Tax	\$13,969,119	-	\$13,969,119
	Restricted Programs Fund	\$114,517	\$5,500	\$109,017
	Special Programs Fund	\$1,725,394	\$350,720	\$1,374,674
<b>Grant Funds</b>	Grants - Gen. Gov.	\$1,863,291	\$1,786,650	\$76,641
<b>Enterprise Funds</b>	Falcon Field Airport	\$736,486	-	\$736,486
<b>Totals</b>		<b>\$174,037,839</b>	<b>\$39,788,018</b>	<b>\$134,249,821</b>

## Department Operational Plans

### Mesa Fire and Medical

### Fire and Medical Business Objective

FY 25/26 Operational Budget By Core Business Process and Category*							
Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
<b>Community Involvement</b>	Emergency Management	3.0	\$711,289	\$734,307	\$127,704	\$724,773	\$2,298,073
	Fire and Life Safety Education	2.5	\$301,370	\$23,098	\$76,389	-	\$400,857
	Fire Prevention	24.0	\$2,816,441	\$155,102	\$10,359	-	\$2,981,902
	Public Information	3.0	\$429,388	\$33,588	\$26,914	-	\$489,890
	Social Services	3.0	\$373,155	\$33,152	\$44,030	-	\$450,337
<b>Departmental Support</b>	Departmental Training	4.5	\$1,781,881	\$92,653	\$293,148	-	\$2,167,682
	EMS Training	10.0	\$2,707,987	\$499,652	\$184,730	\$1,042,307	\$4,434,676
	Fire Administration	10.0	\$2,312,719	\$1,597,788	\$100,324	\$1,183,193	\$5,194,024
	Fire Maintenance	16.0	\$1,838,832	\$111,267	\$1,104,887	\$774,074	\$3,829,060
	Personnel and Wellness	8.0	\$1,790,298	\$1,396,936	\$57,655	-	\$3,244,889
	Planning and Research	2.0	\$290,075	\$19,281	\$300	-	\$309,656
	Resource Management	9.0	\$960,180	\$1,333,024	\$2,861,847	\$5,183,319	\$10,338,370
	Special Ops Training	2.5	\$765,531	\$39,519	\$71,392	-	\$876,442

## Department Operational Plans

### Mesa Fire and Medical

### Fire and Medical Business Objective

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
<b>Incident Response</b>	Technical Support	12.0	\$1,724,561	\$1,750,528	\$63,471	\$1,393,389	\$4,931,949
	Dispatch and Deployment	39.3	\$4,454,379	\$1,669,733	\$25,506	\$40,000	\$5,339,618
	Emergency Transportation Services	164.0	\$17,538,013	\$3,043,960	\$1,306,450	\$668,974	\$22,557,397
	Fire and Medical Operations	487.5	\$103,373,749	\$769,755	\$49,513	-	\$104,193,017
<b>Totals</b>		<b>800.3</b>	<b>\$144,169,848</b>	<b>\$13,303,343</b>	<b>\$6,404,619</b>	<b>\$11,010,029</b>	<b>\$174,037,839</b>

FTE count is rounded to the nearest tenth.

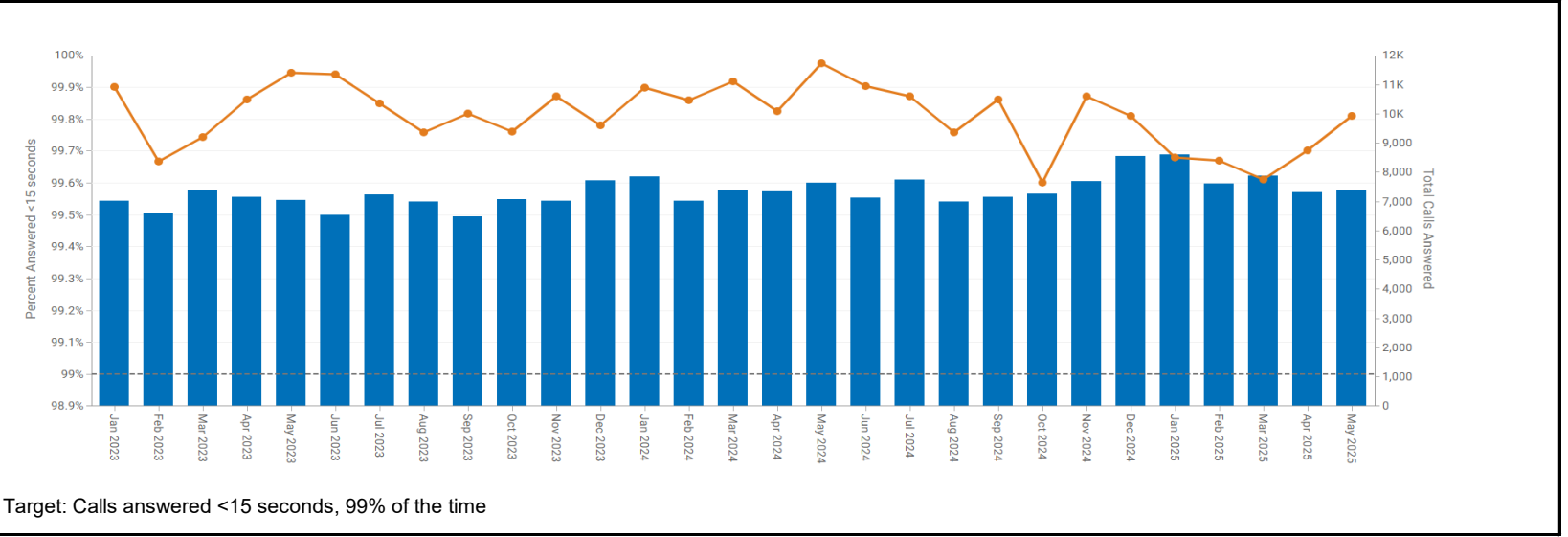
Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

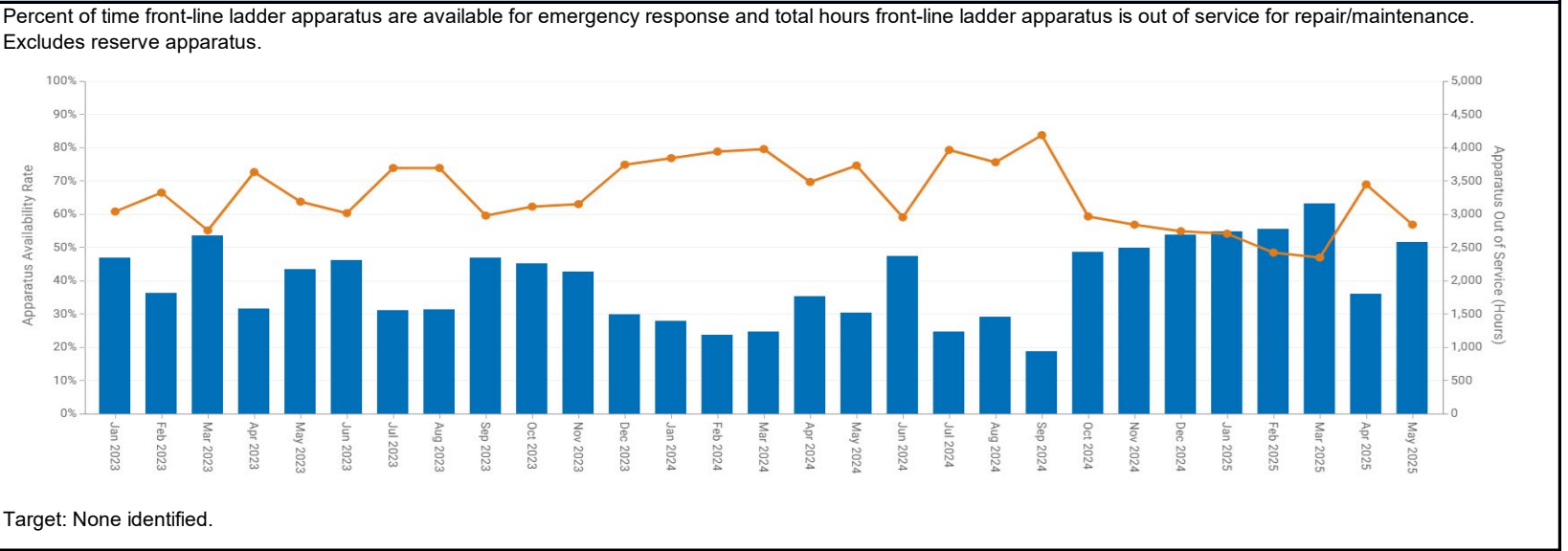
Mesa Fire and Medical	
Public Purpose	Priorities
To serve with CARE (Compassion, Accountability, Respect & Excellence)	<div>- Premier Service Delivery</div> <div>- Thriving and Resilient Workforce</div> <div>- Highly Skilled Workforce</div>

Key Performance Indicators / Performance Measures

KPI #1 Average Speed to Answer 911 Calls (Objective: Emergency Response to keep community safe)



KPI #2 Ladder Apparatus Availability (Provide sustainable Support Services that meet community needs)



## Municipal Court

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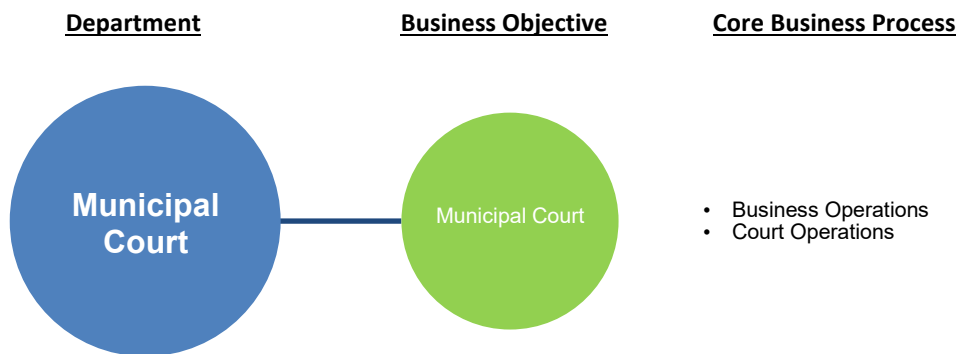
### **Contact Information**

Department Phone Number: 480-644-2255  
Department Email: [courtinfo@mesaaz.gov](mailto:courtinfo@mesaaz.gov)  
Department Address: City of Mesa, Municipal Court  
250 East 1<sup>st</sup> 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 2025/26 Adopted Budget includes 1.0 FTE Court Monitoring Officer (CMO), offset with the newly adopted Court Monitoring Fee applied to all Probation and DUI cases. This is the second CMO, which will expand the current program from Domestic Violence cases to a broader population. Program success will be determined by a reduction in recidivism of the monitored population.

Budget reductions include the elimination of 2.0 FTE Court Specialists and other administrative expenses.

## Department Operational Plans

### Municipal Court

#### Municipal Court Business Objective

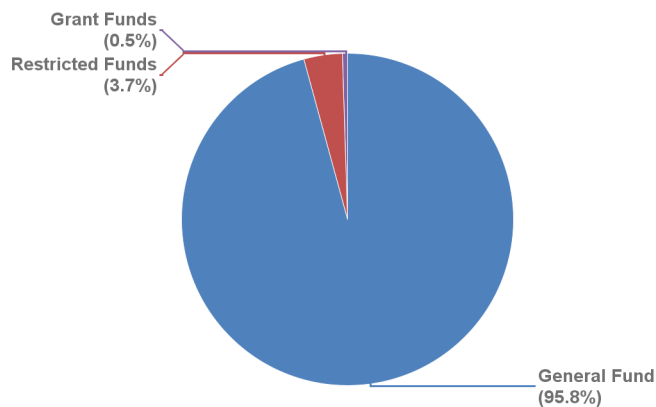
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$9,233,006	\$10,268,515	\$9,725,508	\$10,780,014
Restricted Funds	\$378,136	\$675,533	\$525,320	\$421,986
Grant Funds	\$599	-	\$25,000	\$56,000
<b>Totals</b>	<b>\$9,611,740</b>	<b>\$10,944,048</b>	<b>\$10,275,828</b>	<b>\$11,258,000</b>

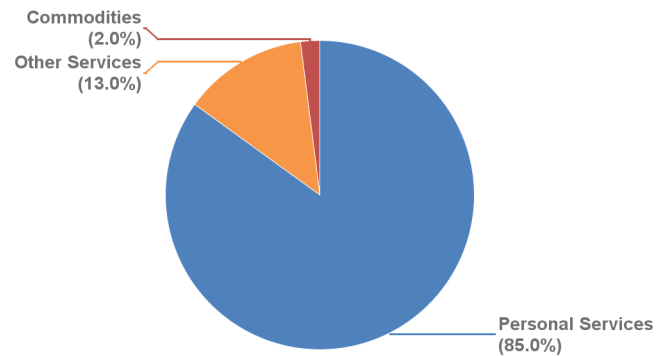
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		91.0		90.0
Personal Services	\$8,257,191	\$9,015,880	\$8,368,110	\$9,565,397
Other Services	\$1,079,302	\$1,568,011	\$1,552,911	\$1,465,920
Commodities	\$275,247	\$360,157	\$354,807	\$226,683
<b>Totals</b>	<b>\$9,611,740</b>	<b>\$10,944,048</b>	<b>\$10,275,828</b>	<b>\$11,258,000</b>

**Municipal Court  
FY 25/26 Operational Funding  
\$11,258,000**



**Municipal Court  
FY 25/26 Operational Category  
\$11,258,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Municipal Court

#### Municipal Court Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Business Operations	\$3,898,666	\$74,440	-	\$56,000	-	\$4,029,106
	Court Operations	\$6,881,348	\$347,546	-	-	-	\$7,228,894
<b>Expenditure Total</b>		<b>\$10,780,014</b>	<b>\$421,986</b>	<b>-</b>	<b>\$56,000</b>	<b>-</b>	<b>\$11,258,000</b>
<b>Revenue</b>	Business Operations	\$5,031,882	\$102,500	-	\$56,000	-	\$5,190,382
	Court Operations	-	\$310,000	-	-	-	\$310,000
<b>Revenue Total</b>		<b>\$5,031,882</b>	<b>\$412,500</b>	<b>-</b>	<b>\$56,000</b>	<b>-</b>	<b>\$5,500,382</b>
<b>Expenditures Net of Revenues</b>		<b>\$5,748,132</b>	<b>\$9,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,757,618</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$10,780,014	\$5,031,882	\$5,748,132
<b>Restricted Funds</b>	Restricted Programs Fund	\$421,986	\$410,000	\$11,986
	Special Programs Fund	-	\$2,500	-\$2,500
<b>Grant Funds</b>	Grants - Gen. Gov.	\$56,000	\$56,000	-
<b>Totals</b>		<b>\$11,258,000</b>	<b>\$5,500,382</b>	<b>\$5,757,618</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Business Operations	39.1	\$3,534,896	\$443,010	\$51,200	-	\$4,029,106
Court Operations	51.0	\$6,030,501	\$1,022,910	\$175,483	-	\$7,228,894
<b>Totals</b>	<b>90.0</b>	<b>\$9,565,397</b>	<b>\$1,465,920</b>	<b>\$226,683</b>	<b>-</b>	<b>\$11,258,000</b>

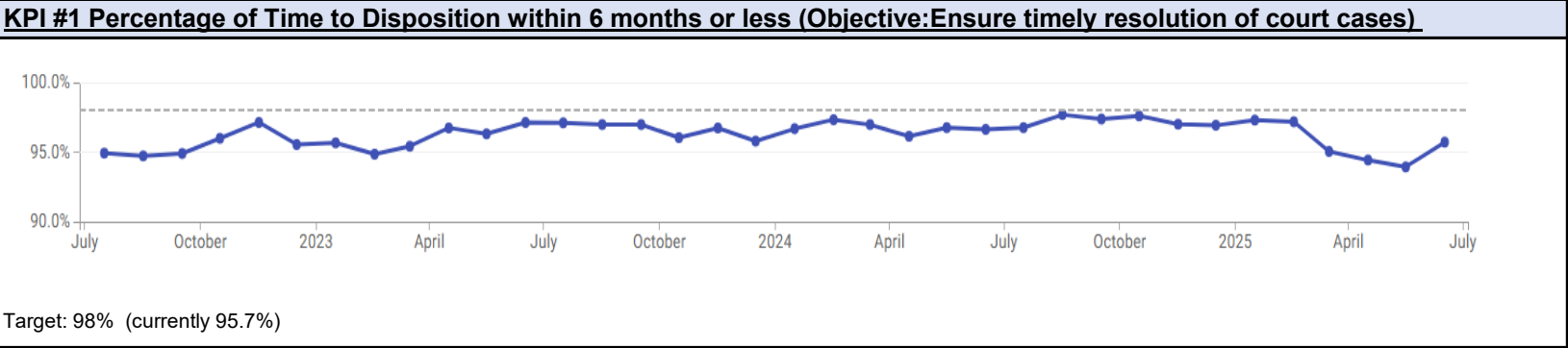
FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

Municipal Court	
Public Purpose	Priorities
The Mesa Municipal Court is dedicated to the fair and impartial administration of justice by upholding the rule of law with integrity, efficiency, and accountability.	<ul style="list-style-type: none"><li>- Increase access to Justice</li><li>- Innovative approaches to Justice</li><li>- Employee Engagement</li></ul>

Key Performance Indicators / Performance Measures



## Office of Enterprise Resource Planning (ERP) Management

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### **Contact Information**

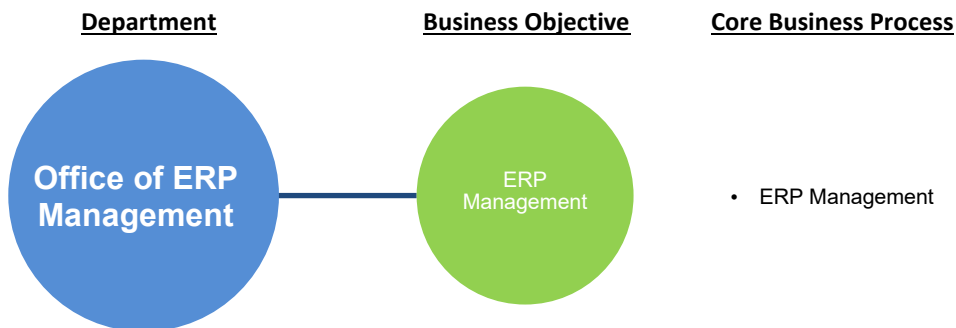
Department Address: City of Mesa, Office of ERP Management  
PO Box 1466  
Mesa, AZ 85211

### **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 2025/26 Adopted Budget includes additional capacity to support the UKG system upgrade.

## Department Operational Plans

### Office of ERP Management

### ERP Management Business Objective

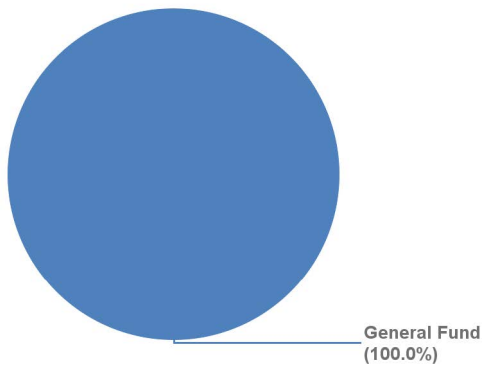
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$820,161	\$977,000	\$1,030,740	\$1,371,700
<b>Totals</b>	<b>\$820,161</b>	<b>\$977,000</b>	<b>\$1,030,740</b>	<b>\$1,371,700</b>

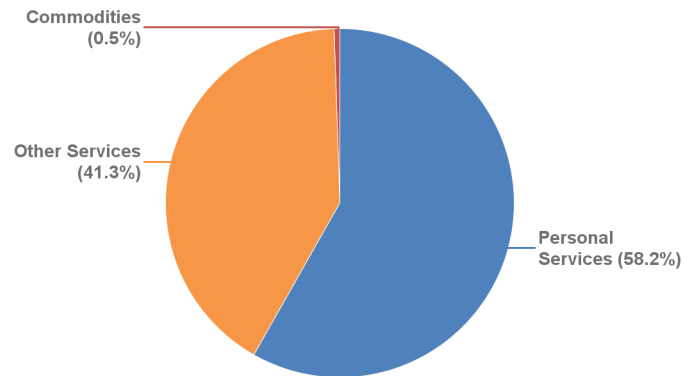
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		6.0		6.0
Personal Services	\$732,935	\$746,154	\$746,154	\$798,426
Other Services	\$77,783	\$223,586	\$283,386	\$566,014
Commodities	\$9,443	\$7,260	\$1,200	\$7,260
<b>Totals</b>	<b>\$820,161</b>	<b>\$977,000</b>	<b>\$1,030,740</b>	<b>\$1,371,700</b>

**Office of ERP Management  
FY 25/26 Operational Funding  
\$1,371,700**



**Office of ERP Management  
FY 25/26 Operational Category  
\$1,371,700**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Office of ERP Management

### ERP Management Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	ERP Management	\$1,371,700	-	-	-	-	\$1,371,700
<b>Expenditure Total</b>		<b>\$1,371,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,371,700</b>
<b>Expenditures Net of Revenues</b>		<b>\$1,371,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,371,700</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$1,371,700	-	\$1,371,700
<b>Totals</b>		<b>\$1,371,700</b>	<b>-</b>	<b>\$1,371,700</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
ERP Management	6.0	\$798,426	\$566,014	\$7,260	-	\$1,371,700
<b>Totals</b>	<b>6.0</b>	<b>\$798,426</b>	<b>\$566,014</b>	<b>\$7,260</b>	<b>-</b>	<b>\$1,371,700</b>

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

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### **Contact Information**

Department Phone Number: 480-644-5799  
Department Email: [Office of Management & Budget Email](#)  
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>

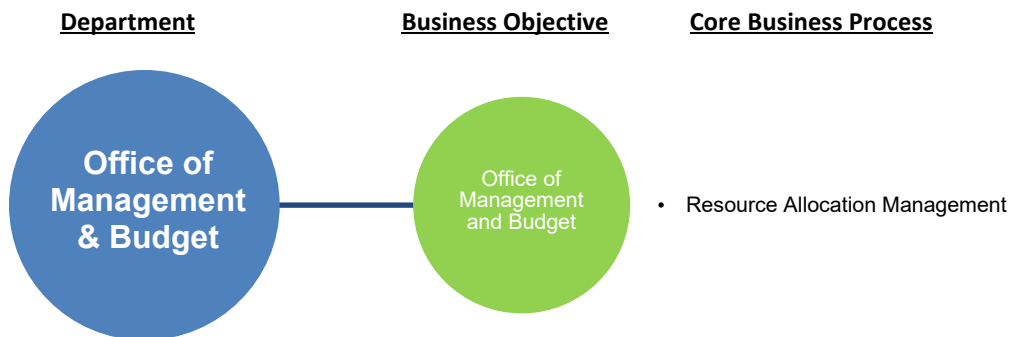
### **Department Description**

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. The department strives to ensure that policies and procedures are aligned 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 2025/26 Adopted Budget is consistent with the FY 2024/25 Adopted Budget.

## Department Operational Plans

### Office of Management and Budget

### Office of Management and Budget Business Objective

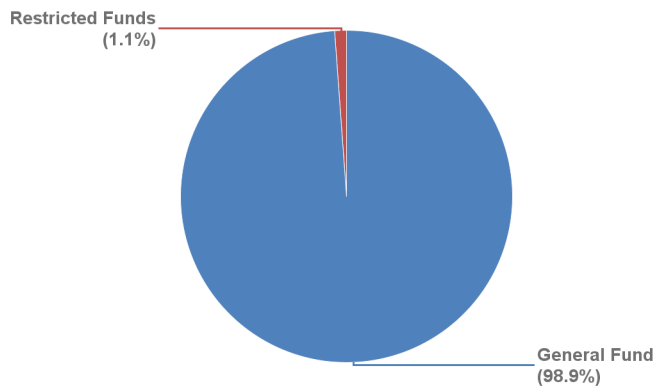
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$1,879,367	\$2,058,759	\$2,058,759	\$2,172,759
Restricted Funds	-	\$25,241	\$10,000	\$25,241
<b>Totals</b>	<b>\$1,879,367</b>	<b>\$2,084,000</b>	<b>\$2,068,759</b>	<b>\$2,198,000</b>

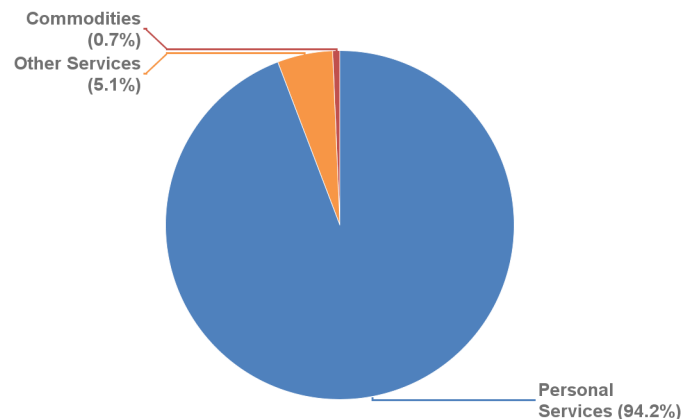
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		14.0		14.0
Personal Services	\$1,806,195	\$1,956,801	\$1,941,560	\$2,070,538
Other Services	\$38,797	\$89,090	\$89,090	\$112,835
Commodities	\$34,375	\$38,109	\$38,109	\$14,627
<b>Totals</b>	<b>\$1,879,367</b>	<b>\$2,084,000</b>	<b>\$2,068,759</b>	<b>\$2,198,000</b>

**Office of Management and Budget  
FY 25/26 Operational Funding  
\$2,198,000**



**Office of Management and Budget  
FY 25/26 Operational Category  
\$2,198,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Office of Management and Budget

### Office of Management and Budget Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Resource Allocation Management	\$2,172,759	\$25,241	-	-	-	\$2,198,000
<b>Expenditure Total</b>		<b>\$2,172,759</b>	<b>\$25,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,198,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$2,172,759</b>	<b>\$25,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,198,000</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$2,172,759	-	\$2,172,759
<b>Restricted Funds</b>	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
<b>Totals</b>		<b>\$2,198,000</b>	<b>-</b>	<b>\$2,198,000</b>

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Resource Allocation Management	14.0	\$2,070,538	\$112,835	\$14,627	-	\$2,198,000
<b>Totals</b>	<b>14.0</b>	<b>\$2,070,538</b>	<b>\$112,835</b>	<b>\$14,627</b>	<b>-</b>	<b>\$2,198,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

Office of Management and Budget	
Public Purpose	Priorities
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"><li>- Annually adopt a balanced budget with a sustainable forecast</li><li>- Provide accurate information to make informed decisions</li><li>- Communicate timely information to stakeholders</li><li>- Employee Engagement</li></ul>

## Parks, Recreation and Community Facilities

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### **Contact Information**

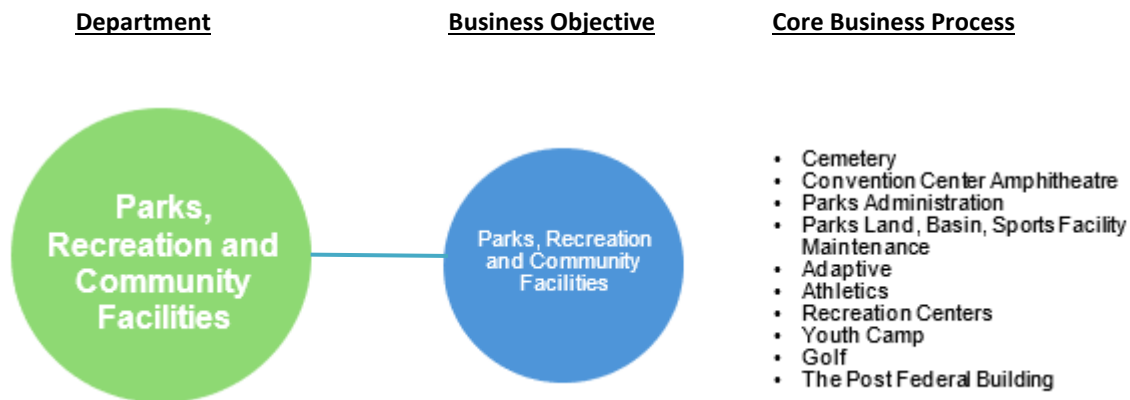
Department Phone Number: 480-644-7529  
Department Email: [parksrecinfo@mesaaz.gov](mailto:parksrecinfo@mesaaz.gov)  
Department Address: City of Mesa, Parks, Recreation and Community Facilities  
708 W. Baseline Rd., Building 4  
City of Mesa, AZ 85210  
Website: <http://www.mesaparks.com/home>

### **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 2025/26 Adopted Budget includes the addition of 2.6 FTE to support the Adaptive program area, youth programs, and Eagles Community Center ensuring these critical services can meet growing demand, including 1.5 FTE Recreation Assistant PT NB, 1.0 Recreation Trainee PT NB and 0.1 Recreation Specialist PT NB. Additionally, 22.1 FTE in the aquatic program to support year-round operations of the City's nine aquatic facilities, including 1.5 FTE Recreation Assistant PT NB, 1.0 FTE Recreation Trainee PT NB, 5.53 FTE Lifeguard Seasonal PT NB, 5.53 FTE Head Lifeguard PT NB, 5.53 FTE Lifeguard Seasonal, 3.31 FTE Recreation Assistant PT NB and 2.2 FTE Aquatics Specialist PT NB. Finally, 4.0 FTE were also added as project related operating positions, including 1.0 FTE Lead Service Worker for the Serrine House historic preservation, 1.0 FTE Trades Worker I and 1.0 FTE Parks Maintenance Assistant to support the Eastmark Park expansion, and 1.0 FTE Service Worker PT NB to support the Neon Garden.

The Adopted Budget also includes an increase in fees at commercial facilities as well as several programming fees. Most of the fees fall within the existing fee ranges on the Schedule. The others were approved by Council on March 17, 2025.

The 2025/26 Adopted Budget reductions include the elimination of 1.0 FTE FTE Parks Maintenance Worker II due to the Crismon/Elliott Project cancellation.

During FY 2024/25 various positions were shifted for the department reorganization with Facilities Management, including 2.6 FTE shifting to Facilities Management and 1.2 FTE shifting from Facilities Management an overall decrease of 1.4 FTE. Additionally, 1.0 FTE Recreation Specialist and 2.0 FTE Recreation Assistant PT NB were added for the opening of the Red Mountain Complex. 0.5 FTE Marketing/Communications Specialist II was also added as a position allocation split with Falcon Field.

## Department Operational Plans

### Parks, Recreation and Community Facilities

#### Parks, Recreation and Commercial Facilities Business Objective

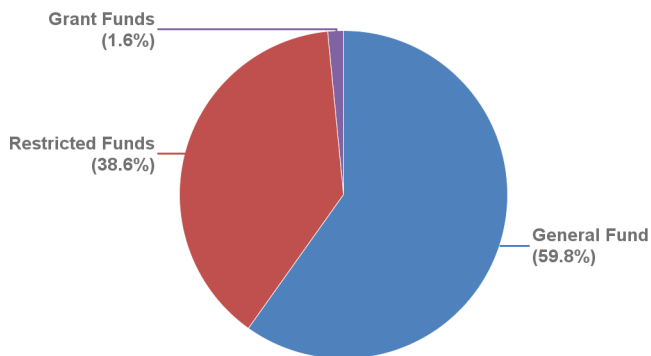
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$27,491,512	\$30,931,968	\$32,449,189	\$33,936,229
Restricted Funds	\$19,714,596	\$20,614,942	\$22,393,130	\$21,890,164
Grant Funds	\$100,428	\$1,505,626	\$702,372	\$880,431
<b>Totals</b>	<b>\$47,306,536</b>	<b>\$53,052,536</b>	<b>\$55,544,691</b>	<b>\$56,706,824</b>

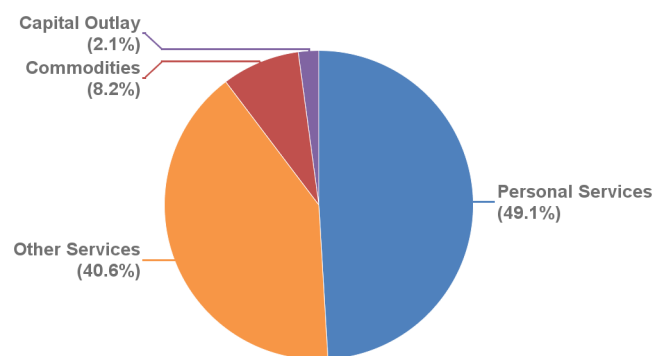
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		321.3		351.1
Personal Services	\$23,178,261	\$24,342,418	\$25,496,633	\$27,821,461
Other Services	\$20,189,292	\$22,597,196	\$25,032,078	\$23,039,583
Commodities	\$3,805,513	\$4,526,119	\$4,109,200	\$4,630,227
Capital Outlay	\$133,470	\$1,586,803	\$906,780	\$1,215,553
<b>Totals</b>	<b>\$47,306,536</b>	<b>\$53,052,536</b>	<b>\$55,544,691</b>	<b>\$56,706,824</b>

**Parks, Recreation and Community Facilities  
FY 25/26 Operational Funding  
\$56,706,824**



**Parks, Recreation and Community Facilities  
FY 25/26 Operational Category  
\$56,706,824**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Parks, Recreation and Community Facilities

### Parks, Recreation and Commercial Facilities Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Adaptive	\$866,739	-	-	-	-	\$866,739
	Aquatics	\$7,950,887	-	-	-	-	\$7,950,887
	Athletics	\$2,866,094	-	-	-	-	\$2,866,094
	Cemetery	-	\$1,571,915	-	-	-	\$1,571,915
	Convention Center/ Amphitheatre	-	\$6,432,243	-	-	-	\$6,432,243
	Golf	\$137,938	-	-	-	-	\$137,938
	Parks Administration	\$6,220,106	\$1,616,077	-	\$200,000	-	\$8,036,183
	Parks Land, Basin, Sports Facility Maintenance	\$10,951,293	\$12,269,929	-	\$659,596	-	\$23,880,818
	Recreation Centers	\$3,069,711	-	-	\$20,835	-	\$3,090,546
	The Post Federal Building	\$930,188	-	-	-	-	\$930,188
	Youth Camp	\$943,273	-	-	-	-	\$943,273
	<b>Expenditure Total</b>	<b>\$33,936,229</b>	<b>\$21,890,164</b>	<b>-</b>	<b>\$880,431</b>	<b>-</b>	<b>\$56,706,824</b>
<b>Revenue</b>	Adaptive	\$142,136	-	-	-	-	\$142,136
	Aquatics	\$2,409,197	-	-	-	-	\$2,409,197
	Athletics	\$2,422,179	-	-	-	-	\$2,422,179
	Cemetery	-	\$2,016,800	-	-	-	\$2,016,800
	Convention Center/ Amphitheatre	-	\$7,089,473	-	-	-	\$7,089,473
	Parks Administration	\$669,724	\$756,392	-	\$200,000	-	\$1,626,116

## 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 25/26 Budget
Parks Land, Basin, Sports Facility Maintenance	\$47,300	\$43,000	-	\$659,596	-	\$749,896
Recreation Centers	\$897,740	-	-	\$20,835	-	\$918,575
The Post Federal Building	\$105,650	-	-	-	-	\$105,650
Youth Camp	\$176,490	-	-	-	-	\$176,490
<b>Revenue Total</b>	<b>\$6,870,416</b>	<b>\$9,905,665</b>	<b>-</b>	<b>\$880,431</b>	<b>-</b>	<b>\$17,656,512</b>
<b>Expenditures Net of Revenues</b>	<b>\$27,065,813</b>	<b>\$11,984,499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$39,050,312</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>			
Capital - General Fund	\$744,968	-	\$744,968
General Fund	\$33,191,261	\$6,870,416	\$26,320,845
<b>Restricted Funds</b>			
Cemetery	\$1,571,915	\$1,866,800	-\$294,885
Cemetery Reserve	-	\$150,000	-\$150,000
Commercial Facilities Fund	\$9,610,284	\$7,168,865	\$2,441,419
Environmental Compliance Fee	\$9,725,210	-	\$9,725,210
Restricted Programs Fund	\$930,170	\$525,000	\$405,170
Special Programs Fund	\$52,585	\$195,000	-\$142,415
<b>Grant Funds</b>			
Grants - Gen. Gov.	\$880,431	\$880,431	-
<b>Totals</b>	<b>\$56,706,824</b>	<b>\$17,656,512</b>	<b>\$39,050,312</b>

## Department Operational Plans

### Parks, Recreation and Community Facilities

### Parks, Recreation and Commercial Facilities Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Adaptive	9.1	\$692,942	\$119,005	\$54,792	-	\$866,739
Aquatics	84.9	\$5,489,472	\$1,399,615	\$656,800	\$405,000	\$7,950,887
Athletics	32.8	\$2,223,842	\$427,704	\$214,548	-	\$2,866,094
Cemetery	13.0	\$1,206,914	\$236,552	\$128,449	-	\$1,571,915
Convention Center/ Amphitheatre	21.5	\$2,072,311	\$4,064,390	\$95,542	\$200,000	\$6,432,243
Golf	0.2	\$32,768	\$105,170	-	-	\$137,938
Parks Administration	48.3	\$4,764,120	\$2,092,784	\$1,026,694	\$152,585	\$8,036,183
Parks Land, Basin, Sports Facility Maintenance	85.8	\$7,609,223	\$13,650,307	\$2,163,320	\$457,968	\$23,880,818
Recreation Centers	37.2	\$2,591,947	\$382,397	\$116,202	-	\$3,090,546
The Post Federal Building	3.5	\$322,022	\$502,826	\$105,340	-	\$930,188
Youth Camp	14.9	\$815,900	\$58,833	\$68,540	-	\$943,273
<b>Totals</b>	<b>351.1</b>	<b>\$27,821,461</b>	<b>\$23,039,583</b>	<b>\$4,630,227</b>	<b>\$1,215,553</b>	<b>\$56,706,824</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

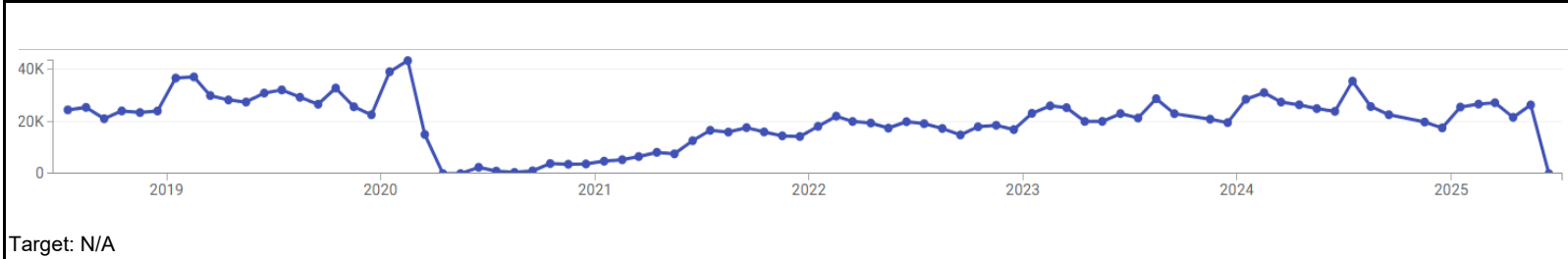
\*Offsets and Credits are not included.

## Parks, Recreation and Community Facilities

Public Purpose	Priorities
We contribute to a healthy and vibrant community by providing exceptional experiences and services to those who live, work and play in Mesa.	<ul style="list-style-type: none"> <li>- Provide exceptional parks and recreation facilities</li> <li>- Equitable access to quality programs for residents of all ages</li> <li>- Innovative processes to maximize efficiency and effectiveness</li> <li>- Maintain and expand strategic partnerships to ensure financial sustainability</li> </ul>

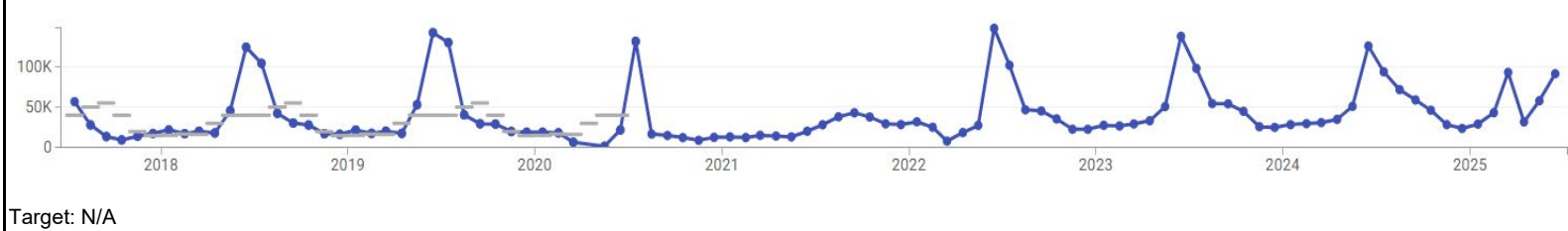
### Key Performance Indicators / Performance Measures

#### KPI #1 Recreation Center Utilization (Objective: Equitable access)



#### KPI #2 Total Aquatics Attendance (Objective: Equitable access)

Total number of registrants, paid admissions, and event attendance (special event, reservation, and coalition practice)



# Police

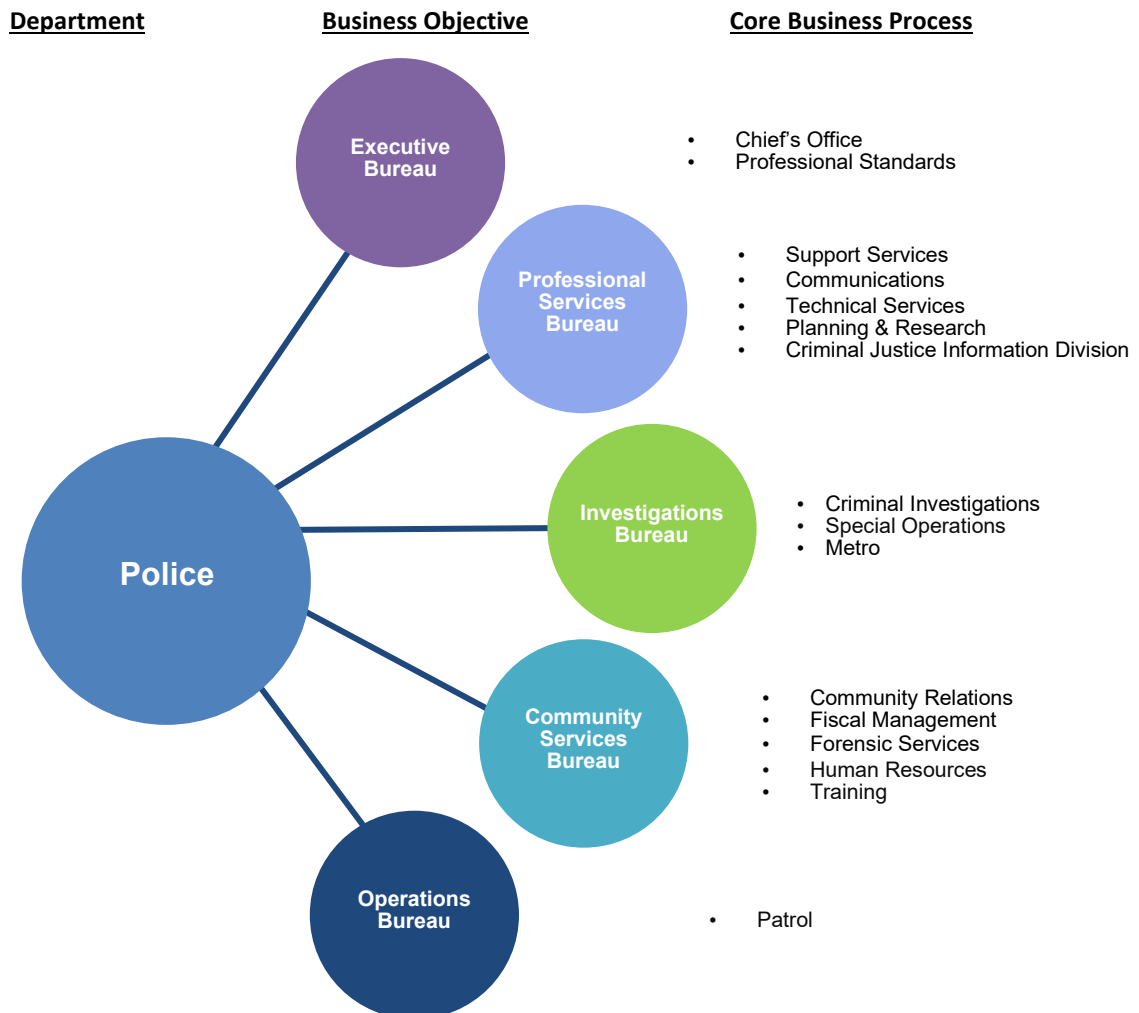
## Contact Information

Department Phone Number: 480-644-2324  
 Department Contact Form: [Policeinfo@mesaaz.gov](mailto:Policeinfo@mesaaz.gov)  
 Department Address: City of Mesa, Police  
 130 N. Robson  
 Mesa AZ 85201  
 Website: <https://www.mesaaz.gov/Public-Safety/Mesa-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 2025/26 Adopted Budget includes General Fund support for community crisis services through contracts with Solari, Community Bridges Incorporated (CBI), and La Frontera Empact. Additionally, 1.0 Police Sergeant and 1.0 FTE Management Assistant II were added to the Real Time Crime Center to allow for 24/7 support. Positions were added in preparation for the newly created Mesa Public Safety Support Department, including 2.0 FTE Public Safety Communications Shift Supervisors, 1.0 FTE Fiscal Analyst, 1.0 FTE Management Assistant II, 1.0 FTE Public Safety Communications Administrator, 1.0 FTE Deputy Director, and 1.0 FTE Director.

The FY 2025/26 budget reductions include eliminating 2.0 FTE Public Safety Telecommunicator III PT (4 positions) and 1.0 FTE Downtown Engagement Team Member PT (2 positions). The Perfect Attendance Incentive was also eliminated, along with reductions in sworn overtime and various materials, supplies and travel expenditures. Additionally, 12.0 FTE Police Officers (Traffic Enforcement) were reallocated from the General Fund to the Local Streets Sales Tax Fund.

During FY 2024/25, the position changes (no net change to FTE), include

- (1.0) FTE Program Assistant for The Studios was corrected and transferred to Economic Development.
- Converted (no net change to FTE) a Police Investigator II PT and Real Time Crime Center Operator PT into one full time Real Time Crime Center Operator to better align with department duties and employee retention.
- (1.0) FTE net decrease in a pilot program offering temporary part time Police Officer positions. Converted (2.0) FTE Police Officer PT (4 part time) into 1.0 FTE Police Sergeant.
- Converted (no net change to FTE) (2.0) FTE Police Officer PT (four part time positions) into 2.0 FTE Police Officer (full time) in a pilot program offering temporary part time Police Officer positions.
- 1.0 FTE Forensic Scientist I added as part of the Gilbert IGA.
- Converted (no net change to FTE) (1.0) FTE Police Records Specialist II into a 0.5 FTE Police Records Specialist II PTNB and 0.5 FTE Police Investigator I PT to assist with maintaining operational efficiency and retention of skilled personnel by providing flexibility within the current workforce.
- 1.0 FTE Forensic Scientist III added as part of the Forensics Regional Lab intergovernmental agreement between Mesa and Tempe. This position will assist with the expanded Public Safety Forensic Laboratory Services.

# Department Operational Plans

## Police

### Police Business Objective

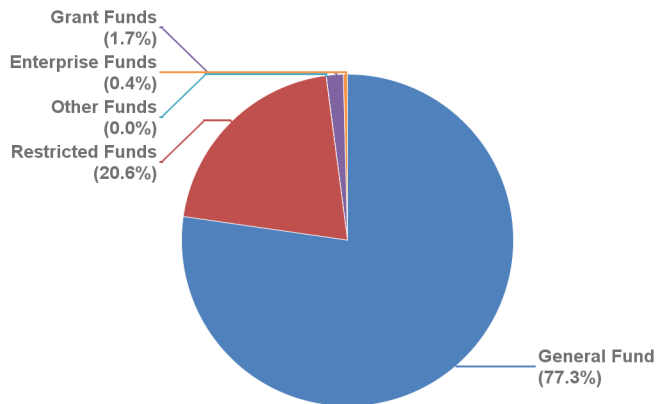
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$229,671,341	\$244,092,683	\$235,772,591	\$264,433,744
Restricted Funds	\$44,317,169	\$67,331,901	\$53,090,214	\$70,655,677
Other Funds	\$46,128	\$47,147	\$57,195	\$51,728
Grant Funds	\$2,449,002	\$6,570,935	\$3,133,892	\$5,652,790
Enterprise Funds	\$1,510,059	\$1,311,585	\$1,611,503	\$1,403,791
<b>Totals</b>	<b>\$277,993,699</b>	<b>\$319,354,251</b>	<b>\$293,665,395</b>	<b>\$342,197,730</b>

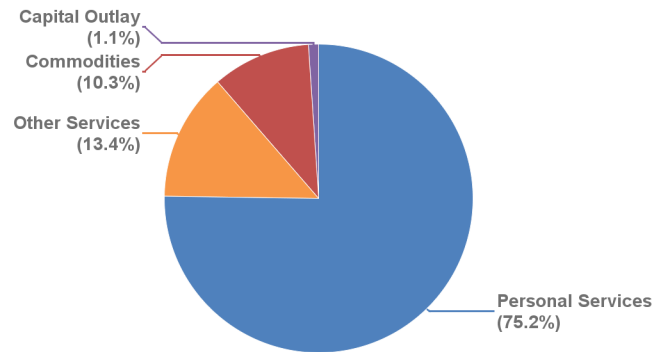
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		1,420.0		1,426.0
Personal Services	\$238,168,993	\$236,232,870	\$244,882,379	\$257,431,553
Other Services	\$30,126,717	\$45,101,279	\$37,470,731	\$45,870,751
Commodities	\$7,807,240	\$30,176,594	\$6,932,130	\$35,246,060
Capital Outlay	\$2,101,169	\$7,843,508	\$4,380,155	\$3,649,366
Offsets and Credits	-\$210,420	-	-	-
<b>Totals</b>	<b>\$277,993,699</b>	<b>\$319,354,251</b>	<b>\$293,665,395</b>	<b>\$342,197,730</b>

**Police  
FY 25/26 Operational Funding  
\$342,197,730**



**Police  
FY 25/26 Operational Category  
\$342,197,730**



Percentages are rounded to the nearest tenth.

# Department Operational Plans

## Police

### Police Business Objective

FY 25/26 Operational Budget By Core Business Process and Funding Source						
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds
Expenditure						
Community Services Bureau	Community Relations	\$2,628,450	-	-	-	-
	Fiscal Management	\$21,801,091	\$11,075,626	-	\$500,000	-
	Forensic Services	\$13,165,221	\$934,933	-	\$1,073,817	-
	Human Resources	\$5,066,307	\$460,521	-	-	-
	Training & Wellness	\$13,605,170	\$3,368,331	-	-	\$917
Executive Services Bureau	Chief's Office	\$9,310,750	\$2,183,561	-	\$175,665	-
	Professional Standards	\$1,826,531	\$135,318	-	-	-
Investigations Bureau	Criminal Investigations	\$16,209,252	\$694,136	-	\$830,395	-
	Metro	\$15,964,960	\$5,260,538	-	\$1,909,630	-
	Special Operations	\$19,203,162	\$1,695,955	-	\$655,199	-
Operations Bureau	Patrol	\$88,253,666	\$37,754,925	-	-	\$1,402,874
Professional Services Bureau	Communications	\$14,654,233	\$426,377	-	-	-
	Criminal Justice Information Division	\$7,482,507	\$288,104	-	-	-
	Planning & Research	\$1,284,834	\$481,635	-	\$297,330	-
	Support Services	\$13,836,811	\$988,392	\$51,728	-	-
	Technical Services	\$20,140,799	\$4,907,325	-	\$210,754	-
Expenditure Total		\$264,433,744	\$70,655,677	\$51,728	\$5,652,790	\$1,403,791

## Department Operational Plans

### Police

#### Police Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Revenue</b>							
<b>Community Services Bureau</b>	Fiscal Management	\$545,000	-	-	\$500,000	-	<b>\$1,045,000</b>
	Forensic Services	\$1,781,007	\$56,000	-	\$1,033,192	-	<b>\$2,870,199</b>
	Human Resources	\$70,000	-	-	-	-	<b>\$70,000</b>
	Training & Wellness	\$345,000	\$250,000	-	-	-	<b>\$595,000</b>
<b>Executive Services Bureau</b>	Chief's Office	-	\$1,275,000	-	\$148,021	-	<b>\$1,423,021</b>
<b>Investigations Bureau</b>	Criminal Investigations	\$200,000	-	-	\$801,514	-	<b>\$1,001,514</b>
	Metro	\$2,730,478	\$70,000	-	\$1,865,499	-	<b>\$4,665,977</b>
	Special Operations	\$487,820	-	-	\$655,199	-	<b>\$1,143,019</b>
<b>Operations Bureau</b>	Patrol	\$880,054	-	-	-	-	<b>\$880,054</b>
<b>Professional Services Bureau</b>	Communications	\$2,057,205	-	-	-	-	<b>\$2,057,205</b>
	Criminal Justice Information Division	\$380,000	-	-	-	-	<b>\$380,000</b>
	Planning & Research	-	-	-	\$139,776	-	<b>\$139,776</b>
	Support Services	\$300,000	-	-	-	-	<b>\$300,000</b>
	Technical Services	-	-	-	\$170,000	-	<b>\$170,000</b>
<b>Revenue Total</b>		<b>\$9,776,564</b>	<b>\$1,651,000</b>	<b>-</b>	<b>\$5,313,201</b>	<b>-</b>	<b>\$16,740,765</b>
<b>Expenditures Net of Revenues</b>		<b>\$254,657,180</b>	<b>\$69,004,677</b>	<b>\$51,728</b>	<b>\$339,589</b>	<b>\$1,403,791</b>	<b>\$325,456,965</b>

## Department Operational Plans

### Police

### Police Business Objective

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$1,360,165	-	\$1,360,165
	General Fund	\$263,073,579	\$9,776,564	\$253,297,015
<b>Restricted Funds</b>	Local Streets	\$2,367,480	-	\$2,367,480
	Public Safety Sales Tax	\$37,892,546	-	\$37,892,546
	Quality of Life Sales Tax	\$26,276,942	-	\$26,276,942
	Restricted Programs Fund	\$3,349,402	\$1,501,000	\$1,848,402
	Special Programs Fund	\$769,307	\$150,000	\$619,307
	Employee Benefit Trust	\$51,728	-	\$51,728
<b>Grant Funds</b>	Grants - Gen. Gov.	\$5,652,790	\$5,313,201	\$339,589
<b>Enterprise Funds</b>	Falcon Field Airport	\$272,574	-	\$272,574
	Utility Fund	\$1,131,217	-	\$1,131,217
<b>Totals</b>		<b>\$342,197,730</b>	<b>\$16,740,765</b>	<b>\$325,456,965</b>

## Department Operational Plans

### Police

### Police Business Objective

FY 25/26 Operational Budget By Core Business Process and Category*							
Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
<b>Community Services Bureau</b>	Community Relations	15.0	\$2,175,550	\$419,400	\$33,500	-	\$2,628,450
	Fiscal Management	14.0	\$1,671,143	\$10,903,468	\$20,367,499	\$434,607	\$33,376,717
	Forensic Services	88.0	\$11,671,253	\$1,384,891	\$1,696,267	\$421,560	\$15,173,971
	Human Resources	33.0	\$5,174,254	\$254,610	\$97,964	-	\$5,526,828
	Training & Wellness	40.0	\$12,727,422	\$240,480	\$4,006,516	-	\$16,974,418
<b>Executive Services Bureau</b>	Chief's Office	25.0	\$6,539,947	\$3,628,621	\$1,501,408	-	\$11,669,976
	Professional Standards	10.0	\$1,938,447	\$19,540	\$3,862	-	\$1,961,849
<b>Investigations Bureau</b>	Criminal Investigations	94.0	\$16,692,871	\$497,640	\$543,272	-	\$17,733,783
	Metro	97.0	\$17,496,520	\$2,411,092	\$1,688,561	\$1,538,955	\$23,135,128
	Special Operations	99.0	\$20,482,848	\$324,120	\$735,348	\$12,000	\$21,554,316
<b>Operations Bureau</b>	Patrol	592.0	\$125,440,418	\$421,261	\$1,529,696	\$20,090	\$127,411,465
<b>Professional Services Bureau</b>	Communications	113.0	\$12,121,857	\$2,655,682	\$203,071	\$100,000	\$15,080,610
	Criminal Justice Information Division	79.0	\$7,565,433	\$53,650	\$151,528	-	\$7,770,611

## Department Operational Plans

### Police

#### Police Business Objective

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Planning & Research	12.0	\$1,353,809	\$705,605	\$4,385	-	\$2,063,799
Support Services	70.0	\$7,672,595	\$6,211,496	\$892,840	\$100,000	\$14,876,931
Technical Services	45.0	\$6,707,186	\$15,739,195	\$1,790,343	\$1,022,154	\$25,258,878
<b>Totals</b>	<b>1,426.0</b>	<b>\$257,431,553</b>	<b>\$45,870,751</b>	<b>\$35,246,060</b>	<b>\$3,649,366</b>	<b>\$342,197,730</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

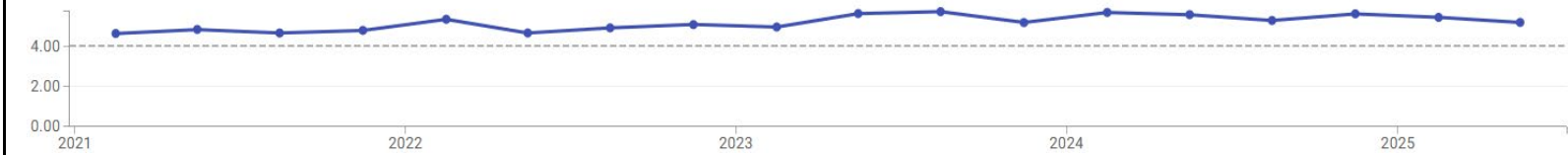
### Police

Public Purpose	Priorities
Setting a benchmark of excellence in policing through innovative practices, strong leadership, and community engagement by fostering relations, promoting transparency, and building trust in the community.	<ul style="list-style-type: none"> <li>- Reduce crime and increase safety</li> <li>- Organizational effectiveness</li> <li>- Increased community engagement</li> <li>- Innovative, integrated technology</li> <li>- Strategic staffing</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Emergency Calls Response (Objective: Exceptional customer service)

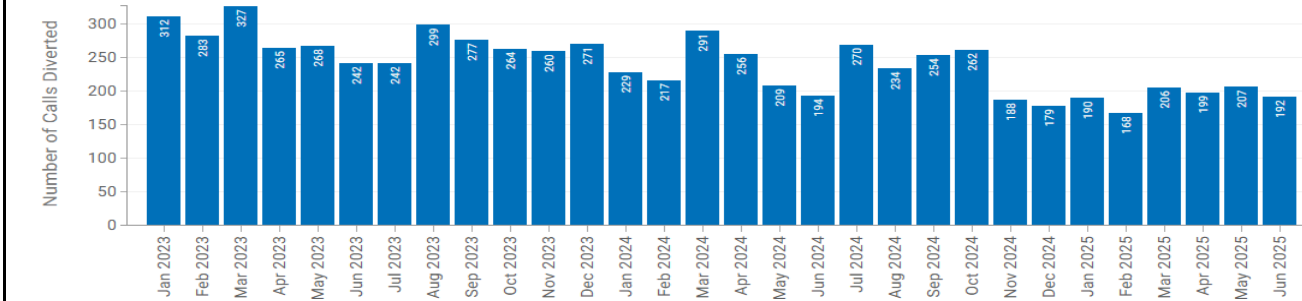
Average response time of emergency calls (Call Priority = P1)



Monthly Target: Less than 4 minutes

#### KPI #2 Calls for service diverted from PD to AZ Crisis (Objective: Diversion of non-police requests)

Reflect sustained use of diversion pathway which expands police availability to ongoing community needs



Monthly Target: N/A

## Project Management Program

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### **Contact Information**

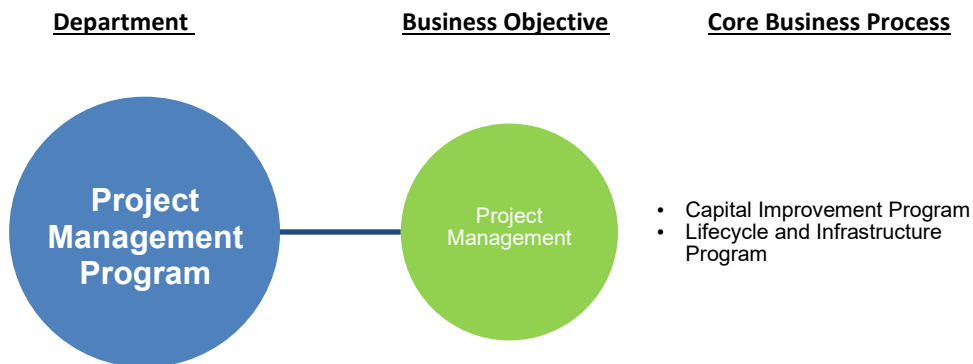
Department Phone Number: 480-644-5799  
Department Email: [omb@mesaaz.gov](mailto:omb@mesaaz.gov)  
Department Address: City of Mesa, Office of Management & Budget  
20 E Main St., Suite 650  
Mesa, AZ 85201  
Website: <https://www.mesaaz.gov/government/capital-improvement-program>

### **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.

## Department Operational Plans

### Project Management Program

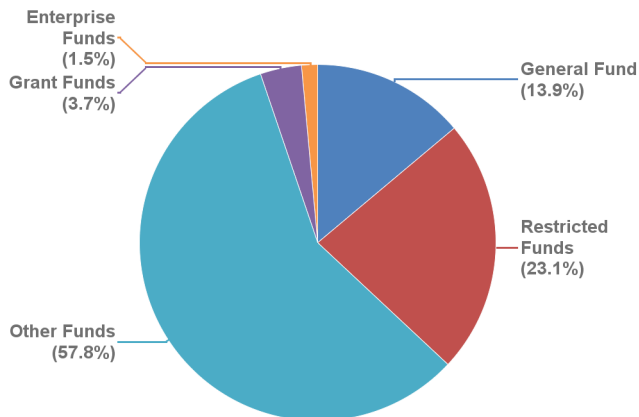
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$50,013,851	\$129,065,063	\$42,991,116	\$123,490,716
Enterprise Funds	\$12,196,986	\$21,789,394	\$9,751,020	\$12,976,658
Restricted Funds	\$71,422,331	\$228,333,410	\$138,965,476	\$205,163,983
Other Funds	\$209,204,411	\$428,904,863	\$341,447,360	\$514,127,178
Grant Funds	\$17,491,816	\$25,045,270	\$15,986,163	\$33,321,465
<b>Totals</b>	<b>\$360,329,395</b>	<b>\$833,138,000</b>	<b>\$549,141,135</b>	<b>\$889,080,000</b>

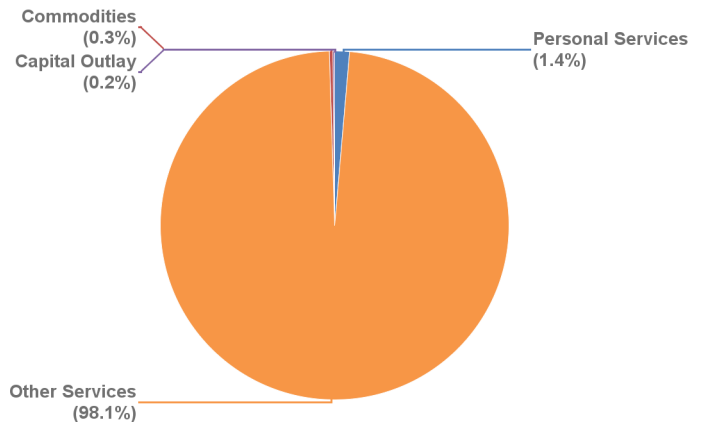
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		98.8		96.8
Personal Services	\$19,853,745	\$12,057,545	\$11,357,197	\$12,178,032
Other Services	\$51,069,475	\$773,882,985	\$506,222,920	\$872,515,368
Commodities	\$34,551,782	\$5,493,218	\$4,852,218	\$2,911,000
Capital Outlay	\$254,854,393	\$10,050,045	\$9,988,223	\$1,475,600
Offsets and Credits	-	\$31,654,207	\$16,720,577	-
<b>Totals</b>	<b>\$360,329,395</b>	<b>\$833,138,000</b>	<b>\$549,141,135</b>	<b>\$889,080,000</b>

**Project Management Program  
FY 25/26 Operational Funding  
\$889,080,000**



**Project Management Program  
FY 25/26 Operational Category  
\$889,080,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Project Management Program

FY 25/26 Operational Budget By Business Objective and Funding Source						
Business Objective	General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>						
Project Management	\$123,490,716	\$205,163,983	\$514,127,178	\$33,321,465	\$12,976,658	\$889,080,000
<b>Expenditure Total</b>	<b>\$123,490,716</b>	<b>\$205,163,983</b>	<b>\$514,127,178</b>	<b>\$33,321,465</b>	<b>\$12,976,658</b>	<b>\$889,080,000</b>
<b>Revenue</b>						
Project Management	\$2,400,000	\$45,223,470	-	\$21,564,306	\$915,156	\$70,102,932
<b>Revenue Total</b>	<b>\$2,400,000</b>	<b>\$45,223,470</b>	<b>-</b>	<b>\$21,564,306</b>	<b>\$915,156</b>	<b>\$70,102,932</b>
<b>Expenditures Net of Revenues</b>	<b>\$121,090,716</b>	<b>\$159,940,513</b>	<b>\$514,127,178</b>	<b>\$11,757,159</b>	<b>\$12,061,502</b>	<b>\$818,977,068</b>

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	Capital - General Fund	\$114,116,826	\$2,400,000	\$111,716,826
	General Fund	\$9,373,890	-	\$9,373,890
<b>Restricted Funds</b>	Ambulance Transport	\$1,517,954	-	\$1,517,954
	Arts & Culture Fund	\$4,790,345	-	\$4,790,345
	Cemetery	\$1,639,723	\$428,160	\$1,211,563
	Commercial Facilities Fund	\$1,332,104	-	\$1,332,104
	Environmental Compliance Fee	\$8,294,900	-	\$8,294,900
	Greenfield WRP Joint Venture	\$11,423,941	\$9,982,858	\$1,441,083
	Highway User Revenue Fund	\$27,130,326	-	\$27,130,326
	Local Streets	\$24,626,707	-	\$24,626,707
	Mesa Arts Center Restoration Fee	\$1,139,783	-	\$1,139,783
	Public Safety Sales Tax	\$2,840,923	-	\$2,840,923
	Quality of Life Sales Tax	\$6,380,140	-	\$6,380,140
	Restricted Programs Fund	\$9,674,271	\$800,000	\$8,874,271
	Special Programs Fund	\$8,952,197	-	\$8,952,197
	TOPAZ Joint Venture Fund	\$14,728,052	\$14,728,052	-
	Transit Fund	\$2,331,401	-	\$2,331,401
	Transportation	\$56,015,803	\$19,284,400	\$36,731,403
	Utility Replacement Extension and Renewal	\$22,345,413	-	\$22,345,413
<b>Other Funds</b>	Electric Bond Construction	\$14,477,594	-	\$14,477,594

## Department Operational Plans

### Project Management Program

	Employee Benefit Trust	\$8,883	-	\$8,883
	Fleet Internal Service	\$640,884	-	\$640,884
	Gas Bond Construction	\$39,163,963	-	\$39,163,963
	Library Bond Construction	\$6,315,735	-	\$6,315,735
	Parks Bond Construction	\$32,269,206	-	\$32,269,206
	Print Shop Internal Service	\$36,722	-	\$36,722
	Public Safety Bond Construction	\$107,574,420	-	\$107,574,420
	Streets Bond Construction	\$50,582,301	-	\$50,582,301
	Warehouse Internal Service	\$36,689	-	\$36,689
	Wastewater Bond Construction	\$48,939,468	-	\$48,939,468
	Water Bond Construction	\$214,081,313	-	\$214,081,313
<b>Grant Funds</b>	Community Development Block Grant	\$2,799,000	\$2,799,000	-
	Grants - Falcon Field	\$1,647,015	\$1,647,015	-
	Grants - Gen. Gov.	\$17,118,291	\$17,118,291	-
	Relief Fund	\$11,757,159	-	\$11,757,159
<b>Enterprise Funds</b>	Capital - Utility	\$6,808,275	-	\$6,808,275
	Falcon Field Airport	\$4,860,211	\$915,156	\$3,945,055
	Utility Fund	\$1,308,172	-	\$1,308,172
<b>Totals</b>		<b>\$889,080,000</b>	<b>\$70,102,932</b>	<b>\$818,977,068</b>

### FY 25/26 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Project Management	96.8	\$12,178,032	\$872,515,368	\$2,911,000	\$1,475,600	\$889,080,000
<b>Totals</b>	<b>96.8</b>	<b>\$12,178,032</b>	<b>\$872,515,368</b>	<b>\$2,911,000</b>	<b>\$1,475,600</b>	<b>\$889,080,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Public Information and Communications

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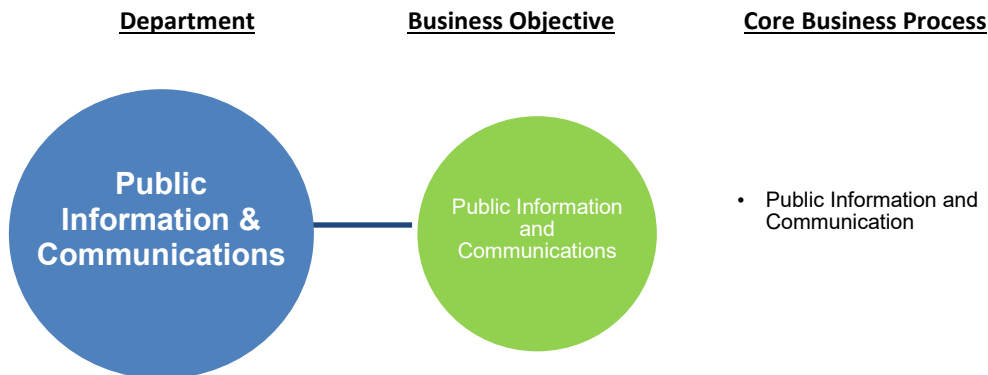
### **Contact Information**

Department Phone Number: 480-644-3333  
Department Email: [webinfo@mesaaz.gov](mailto: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 2025/26 Adopted Budget includes funding for two annual community surveys to provide city leadership better understanding of community needs satisfaction with the city.

The FY 2025/26 Adopted Budget includes reductions in temporary services and in professional services for a subscription product that did not meet the intended capabilities.

During FY 2025/26, 1.0 FTE Deputy Communications Director was added to support department priorities.

## Department Operational Plans

### Public Information and Communications

#### Public Information and Communications Business Objective

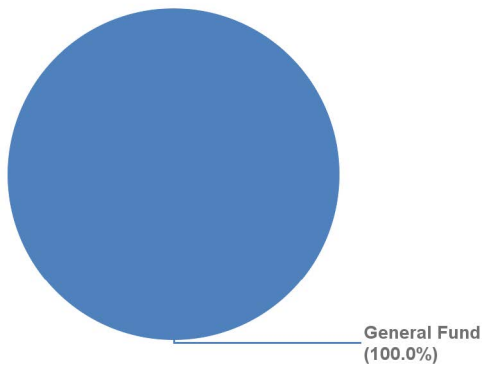
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$2,539,155	\$2,408,000	\$2,618,677	\$2,698,000
<b>Totals</b>	<b>\$2,539,155</b>	<b>\$2,408,000</b>	<b>\$2,618,677</b>	<b>\$2,698,000</b>

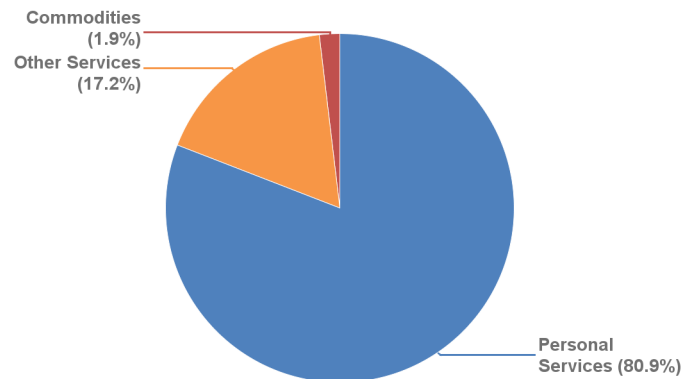
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		13.0		14.0
Personal Services	\$1,940,811	\$1,873,278	\$1,877,278	\$2,182,120
Other Services	\$388,429	\$483,716	\$679,253	\$464,874
Commodities	\$209,915	\$51,006	\$62,146	\$51,006
<b>Totals</b>	<b>\$2,539,155</b>	<b>\$2,408,000</b>	<b>\$2,618,677</b>	<b>\$2,698,000</b>

**Public Information and Communications  
FY 25/26 Operational Funding  
\$2,698,000**



**Public Information and Communications  
FY 25/26 Operational Category  
\$2,698,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Public Information and Communications

#### Public Information and Communications Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Citywide Special Events	\$5,000	-	-	-	-	\$5,000
	Public Information & Communication	\$2,693,000	-	-	-	-	\$2,693,000
<b>Expenditure Total</b>		<b>\$2,698,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,698,000</b>
<b>Expenditures Net of Revenues</b>		<b>\$2,698,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,698,000</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$2,698,000	-	\$2,698,000
<b>Totals</b>		<b>\$2,698,000</b>	<b>-</b>	<b>\$2,698,000</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Citywide Special Events		-	\$1,000	\$4,000	-	\$5,000
Public Information & Communication	14.0	\$2,182,120	\$463,874	\$47,006	-	\$2,693,000
<b>Totals</b>	<b>14.0</b>	<b>\$2,182,120</b>	<b>\$464,874</b>	<b>\$51,006</b>	<b>-</b>	<b>\$2,698,000</b>

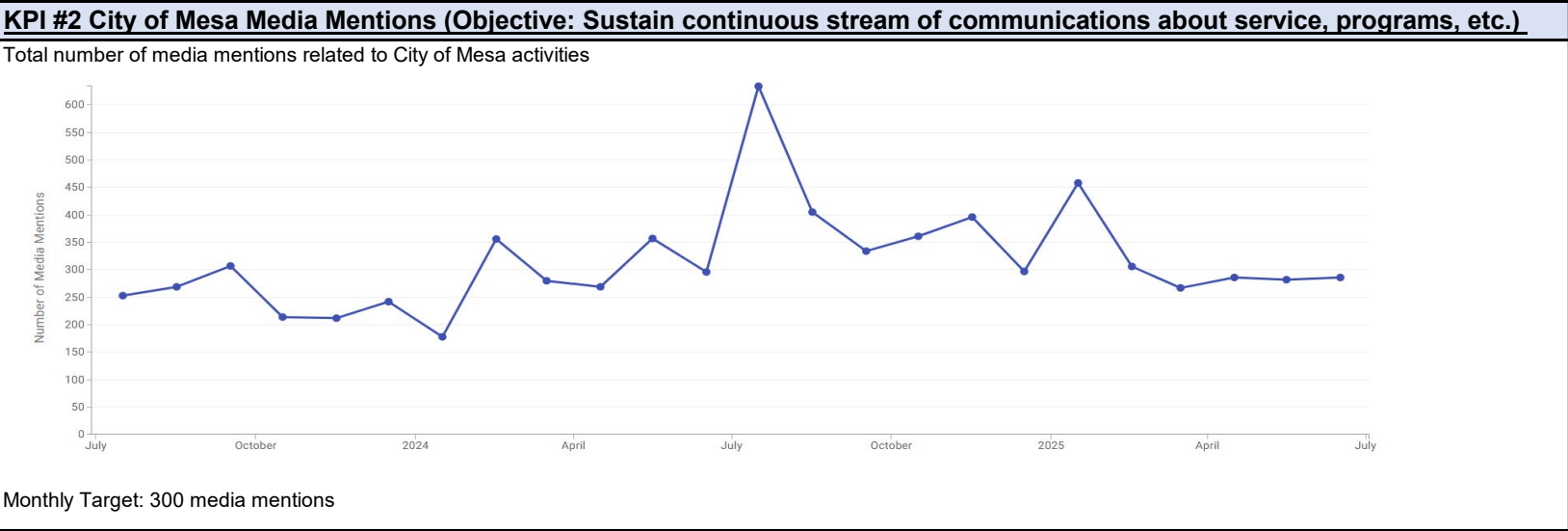
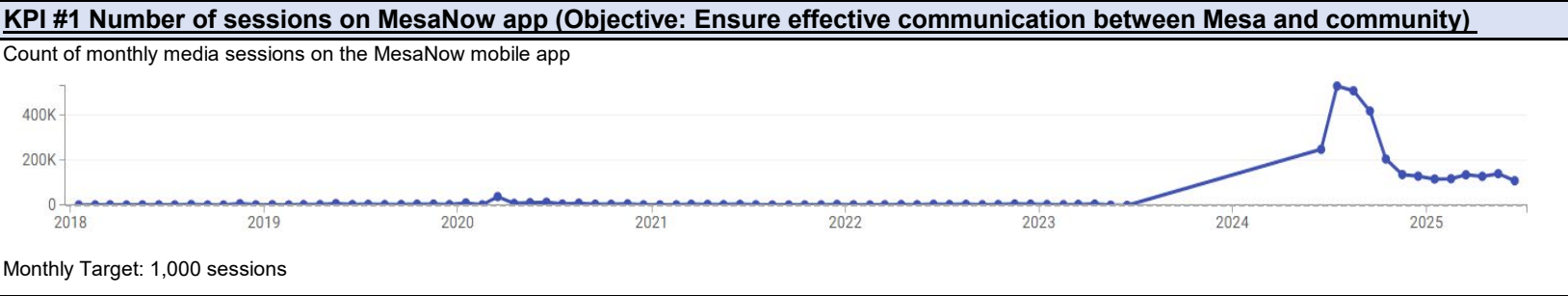
FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

Public Information and Communications	
Public Purpose	Priorities
Deliver clear, accurate, and engaging information about City policies, issues and activities; build trust through strategic marketing, creative content, and diverse storytelling.	<ul style="list-style-type: none"><li>- Communicate effectively with the public</li><li>- Strengthen and maintain positive CoM branding</li><li>- Serve as an Internal Communications Resource</li></ul>

Key Performance Indicators / Performance Measures



## Solid Waste

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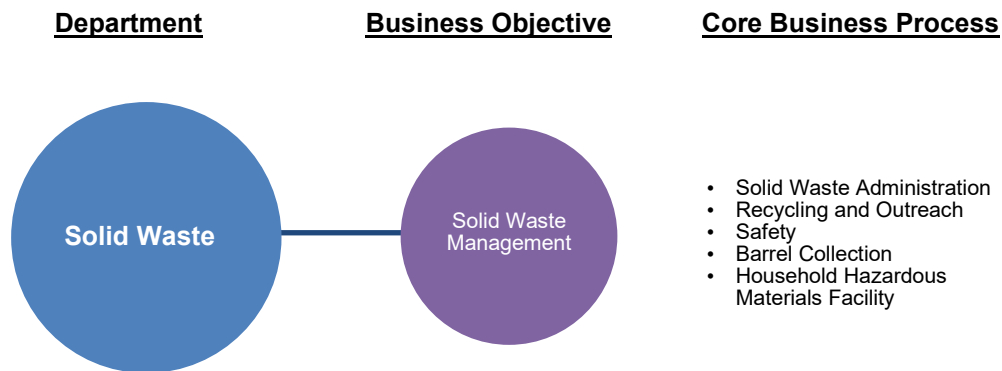
### **Contact Information**

Department Phone Number: 480-644-6789  
Department Email: [waste.info@mesaaz.gov](mailto: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 2025/26 Adopted Budget includes additional capacity for increased landfill tipping fees, along with labor, parts, and fuel for fleet maintenance costs.

## Department Operational Plans

### Solid Waste

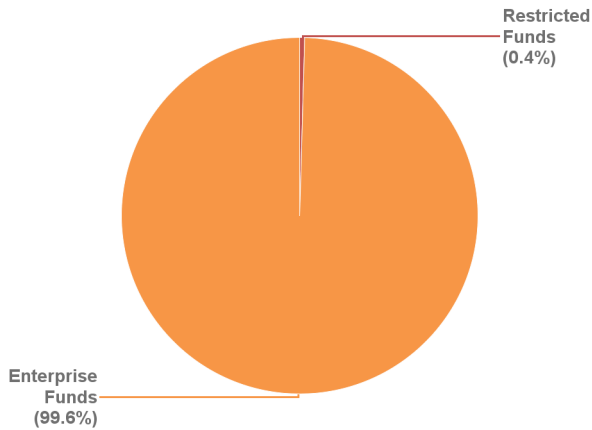
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Enterprise Funds	\$42,177,351	\$47,640,000	\$46,998,244	\$50,483,000
Restricted Funds	\$141,635	\$225,000	\$131,315	\$225,000
Grant Funds	\$119,889	\$135,500	-	-
<b>Totals</b>	<b>\$42,438,875</b>	<b>\$48,000,500</b>	<b>\$47,129,559</b>	<b>\$50,708,000</b>

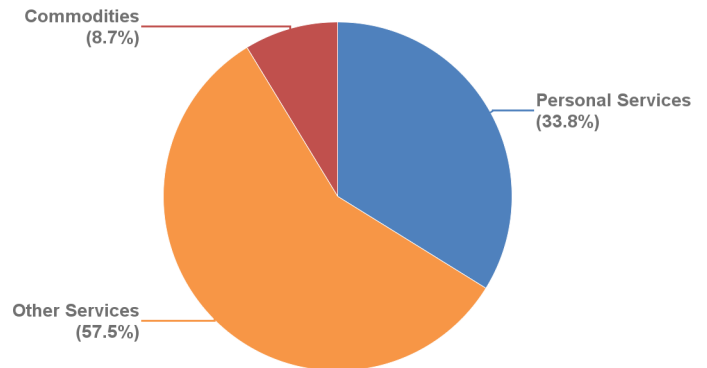
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		163.0		163.0
Personal Services	\$16,173,873	\$16,348,770	\$16,826,234	\$17,151,888
Other Services	\$24,050,590	\$27,346,439	\$27,580,497	\$29,136,769
Commodities	\$2,214,411	\$4,305,291	\$2,715,838	\$4,419,343
Capital Outlay	-	-	\$6,990	-
<b>Totals</b>	<b>\$42,438,875</b>	<b>\$48,000,500</b>	<b>\$47,129,559</b>	<b>\$50,708,000</b>

**Solid Waste  
FY 25/26 Operational Funding  
\$50,708,000**



**Solid Waste  
FY 25/26 Operational Category  
\$50,708,000**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Solid Waste

FY 25/26 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure	Solid Waste Management	-	\$225,000	-	-	\$50,483,000	\$50,708,000
Expenditure Total		-	\$225,000	-	-	\$50,483,000	\$50,708,000
Revenue	Solid Waste Management	-	-	-	-	\$2,565,872	\$2,565,872
Revenue Total		-	-	-	-	\$2,565,872	\$2,565,872
Expenditures Net of Revenues		-	\$225,000	-	-	\$47,917,128	\$48,142,128

FY 25/26 Operational Budget by Funding Source - Expenditures				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Solid Waste Development Fee	\$225,000	-	\$225,000
<b>Enterprise Funds</b>	Utility Fund	\$50,483,000	\$2,565,872	\$47,917,128
<b>Totals</b>		<b>\$50,708,000</b>	<b>\$2,565,872</b>	<b>\$48,142,128</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Solid Waste Management	163.0	\$17,151,888	\$29,136,769	\$4,419,343	-	\$50,708,000
<b>Totals</b>	<b>163.0</b>	<b>\$17,151,888</b>	<b>\$29,136,769</b>	<b>\$4,419,343</b>	-	<b>\$50,708,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Solid Waste

Public Purpose	Priorities
To protect public health and the environment by ensuring the sanitary handling of solid waste to keep our community clean, safe, and welcoming	<ul style="list-style-type: none"> <li>- Materials Management</li> <li>- Operational Excellence</li> <li>- Employee Investment and Engagement</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Percentage of Solid Waste Barrels Collected as Scheduled (Objective: Provide residents with community disposal options)

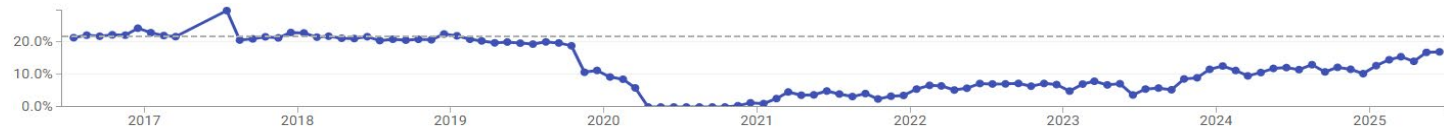
Trash, Recycle and Green Waste barrels placed out for collection by residents and businesses are collected weekly as scheduled.



Monthly Target: 100%

#### KPI #2 Recycle Blue Barrel Diversion Rate (Objective: Promote sustainable materials management )

% of total trash that is recycled. Includes the recycling of cardboard, paper and paperboard, packaging/containers including aluminum, glass and plastic.



Monthly Target: 21.5%

Tonnage of the recycle barrels / the sum of the total trash and recycle barrel tonnage

## Transit Services

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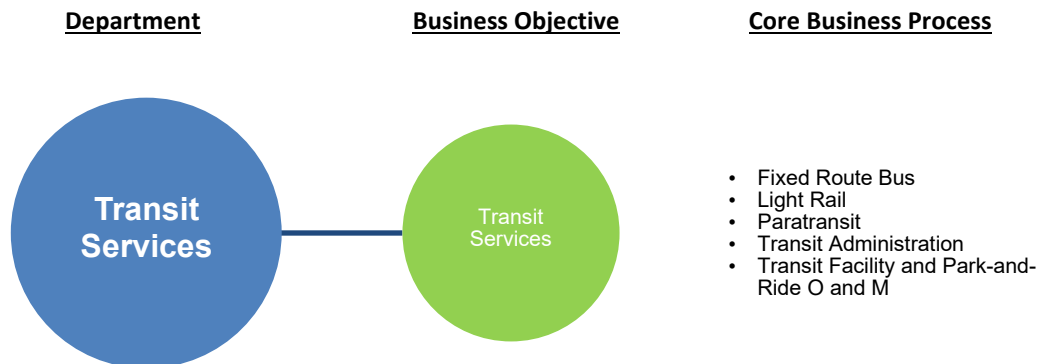
### **Contact Information**

Department Phone Number: 480-644-2160  
Department Email: [transit@mesaaz.gov](mailto:transit@mesaaz.gov)  
Department Address: City of Mesa, Transit Services  
300 E 6<sup>th</sup> St.  
Mesa, AZ 85201  
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 and Metro Light Rail for bus, paratransit, and light rail operations. The FY 2025/26 Adopted Budget includes an additional \$2.8M due to increases in contract and service agreement price increases, as well as increased maintenance costs. The Adopted Budget also includes a reduction in contractual services for various transit facilities operations.

## Department Operational Plans

### Transit Services

#### Transit Services Business Objective

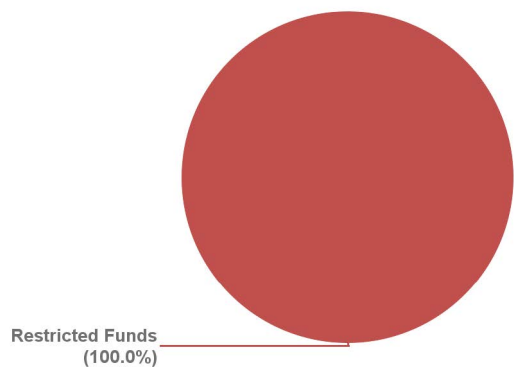
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
Restricted Funds	\$23,742,081	\$26,751,712	\$25,698,149	\$29,556,402
<b>Totals</b>	<b>\$23,742,081</b>	<b>\$26,751,712</b>	<b>\$25,698,149</b>	<b>\$29,556,402</b>

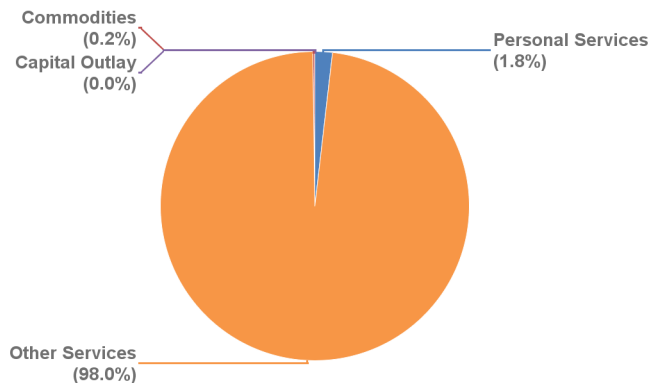
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		4.0		4.0
Personal Services	\$412,801	\$466,710	\$425,818	\$540,763
Other Services	\$23,285,680	\$26,220,537	\$25,215,047	\$28,951,174
Commodities	\$43,601	\$58,965	\$57,284	\$58,965
Capital Outlay	-	\$5,500	-	\$5,500
<b>Totals</b>	<b>\$23,742,081</b>	<b>\$26,751,712</b>	<b>\$25,698,149</b>	<b>\$29,556,402</b>

**Transit Services**  
**FY 25/26 Operational Funding**  
**\$29,556,402**



**Transit Services**  
**FY 25/26 Operational Category**  
**\$29,556,402**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Transit Services

#### Transit Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Fixed Route Bus	-	\$5,182,511	-	-	-	\$5,182,511
	Light Rail	-	\$18,670,000	-	-	-	\$18,670,000
	Para Transit	-	\$3,446,278	-	-	-	\$3,446,278
	Transit Administration	-	\$1,466,624	-	-	-	\$1,466,624
	Transit Facility and Park-and-Ride O and M	-	\$790,989	-	-	-	\$790,989
<b>Expenditure Total</b>		-	<b>\$29,556,402</b>	-	-	-	<b>\$29,556,402</b>
<b>Revenue</b>	Light Rail	-	\$1,606,794	-	-	-	\$1,606,794
	Transit Facility and Park-and-Ride O and M	-	\$57,000	-	-	-	\$57,000
<b>Revenue Total</b>		-	<b>\$1,663,794</b>	-	-	-	<b>\$1,663,794</b>
<b>Expenditures Net of Revenues</b>		-	<b>\$27,892,608</b>	-	-	-	<b>\$27,892,608</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>Restricted Funds</b>	Special Programs Fund	-	\$57,000	-\$57,000
	Transit Fund	\$29,556,402	\$1,606,794	\$27,949,608
<b>Totals</b>		<b>\$29,556,402</b>	<b>\$1,663,794</b>	<b>\$27,892,608</b>

## Department Operational Plans

### Transit Services

#### Transit Services Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Fixed Route Bus		-	\$5,182,511	-	-	\$5,182,511
Light Rail		-	\$18,670,000	-	-	\$18,670,000
Para Transit		-	\$3,446,278	-	-	\$3,446,278
Transit Administration	4.0	\$540,763	\$882,430	\$37,931	\$5,500	\$1,466,624
Transit Facility and Park-and-Ride O and M		-	\$769,955	\$21,034	-	\$790,989
<b>Totals</b>	<b>4.0</b>	<b>\$540,763</b>	<b>\$28,951,174</b>	<b>\$58,965</b>	<b>\$5,500</b>	<b>\$29,556,402</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

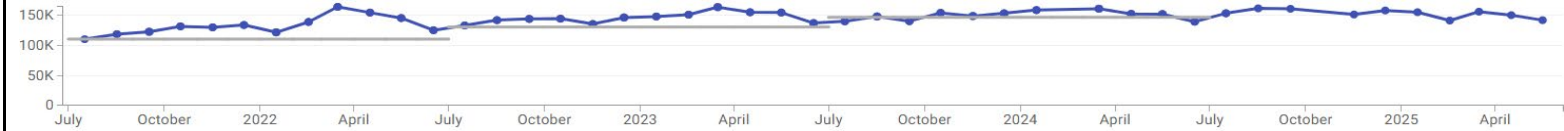
## Transit Services

Public Purpose	Priorities
To provide transit options that support mobility, accessibility, and economic vitality to the city.	<ul style="list-style-type: none"> <li>- Enhance mobile and reduce congestion</li> <li>- Offer a safe transit experience</li> <li>- Cost-effective transit services that address the needs of vulnerable populations</li> <li>- Employee Engagement</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Transit-LightRail Ridership (Objective: Reduce city traffic congestion)

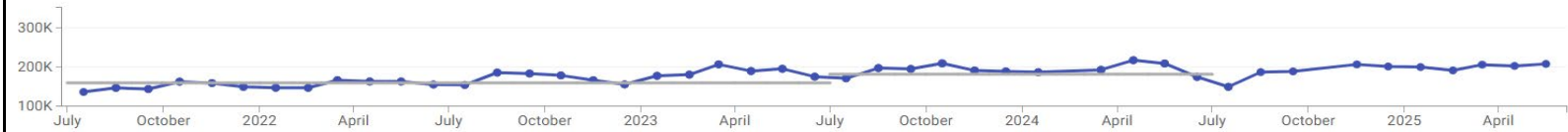
Total number of passengers boarding light rail at Mesa stops



Monthly Target: 146k

#### KPI #2 Fixed Route Bus Ridership (Objective: Reduce city traffic congestion)

Total number of passengers boarding Fixed Route service within the City of Mesa as reported by Valley Metro



Monthly Target: 182k

Sum of Public Meeting Notices by Date

## Transportation

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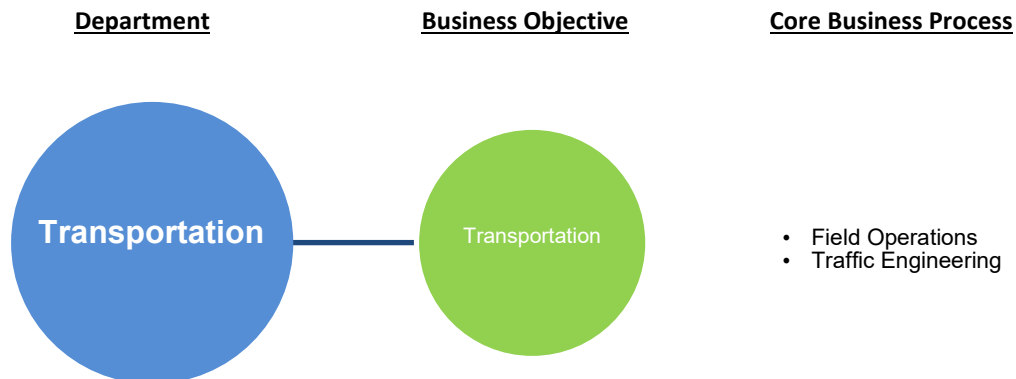
### **Contact Information**

Department Phone Number: 480-644-2160  
Department Email: [transportation.info@mesaaz.gov](mailto:transportation.info@mesaaz.gov)  
Department Address: City of Mesa, Transportation  
300 S. 6<sup>th</sup> St.  
Mesa, AZ 85201  
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 2025/26 Adopted Budget includes a van for the Bicycle & Pedestrian Program and an additional Airless Striping Truck to ensure that newly paved roads are marked within expected deadlines of project completion. Additionally, 1.0 FTE Sr. Planner was added to focus on urban planning and connecting development to the transportation network.

## Department Operational Plans

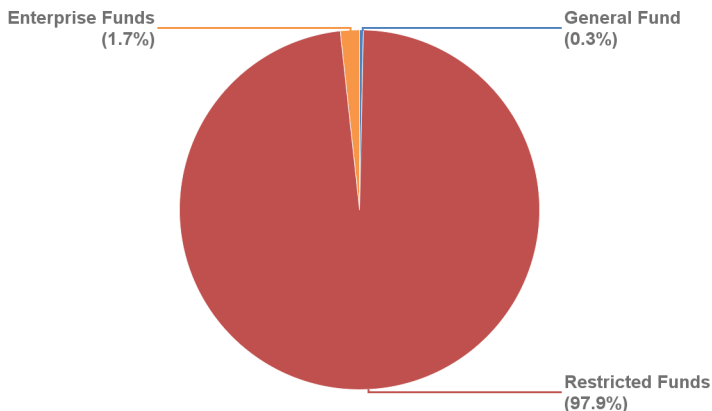
### Transportation

#### Transportation Business Objective

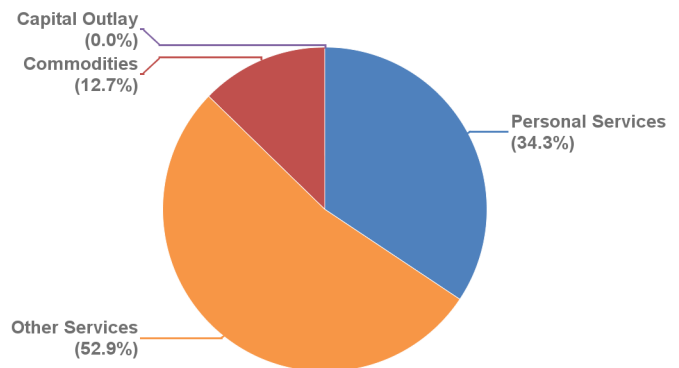
Operational History by Funding Source				
Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$25,536	\$199,727	\$199,727	\$199,727
Restricted Funds	\$50,600,557	\$55,727,387	\$53,077,445	\$57,053,626
Enterprise Funds	\$643,114	\$999,647	\$1,001,275	\$999,647
<b>Totals</b>	<b>\$51,269,208</b>	<b>\$56,926,761</b>	<b>\$54,278,447</b>	<b>\$58,253,000</b>

Operational History by Category				
Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		180.0		181.0
Personal Services	\$17,142,708	\$18,763,273	\$18,762,464	\$20,227,145
Other Services	\$29,565,567	\$30,764,077	\$30,306,596	\$31,171,539
Commodities	\$4,672,913	\$8,037,811	\$5,847,787	\$7,489,216
Capital Outlay	\$10	-	-	\$3,500
Offsets and Credits	-\$111,990	-\$638,400	-\$638,400	-\$638,400
<b>Totals</b>	<b>\$51,269,208</b>	<b>\$56,926,761</b>	<b>\$54,278,447</b>	<b>\$58,253,000</b>

**Transportation  
FY 25/26 Operational Funding  
\$58,253,000**



**Transportation  
FY 25/26 Operational Category  
\$58,891,400\***



Percentages are rounded to the nearest tenth.

\* Offsets and Credits are not included.

## Department Operational Plans

### Transportation

### Transportation Business Objective

FY 25/26 Operational Budget By Core Business Process and Funding Source							
Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Field Operations	\$199,727	\$47,258,669	-	-	\$999,647	\$48,458,043
	Traffic Engineering	-	\$9,794,957	-	-	-	\$9,794,957
<b>Expenditure Total</b>		<b>\$199,727</b>	<b>\$57,053,626</b>	<b>-</b>	<b>-</b>	<b>\$999,647</b>	<b>58,253,000</b>
<b>Revenue</b>	Field Operations	\$15,776	\$573,177	-	-	-	\$588,953
	Traffic Engineering	-	\$5,500,580	-	-	-	\$5,500,580
<b>Revenue Total</b>		<b>\$15,776</b>	<b>\$6,073,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,089,533</b>
<b>Expenditures Net of Revenues</b>		<b>\$183,951</b>	<b>\$50,979,869</b>	<b>-</b>	<b>-</b>	<b>\$999,647</b>	<b>\$52,163,467</b>

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$199,727	\$15,776	\$183,951
<b>Restricted Funds</b>	Environmental Compliance Fee	\$1,255,406	-	\$1,255,406
	Highway User Revenue Fund	\$26,903,190	-	\$26,903,190
	Local Streets	\$27,584,285	\$6,073,757	\$21,510,528
	Special Programs Fund	\$1,250,000	-	\$1,250,000
	Transit Fund	\$60,745	-	\$60,745
<b>Enterprise Funds</b>	Falcon Field Airport	\$15,986	-	\$15,986
	Utility Fund	\$983,661	-	\$983,661
<b>Totals</b>		<b>\$58,253,000</b>	<b>\$6,089,533</b>	<b>\$52,163,467</b>

## Department Operational Plans

### Transportation

#### Transportation Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Field Operations	133.9	\$14,209,903	\$28,679,614	\$6,203,426	\$3,500	\$48,458,043
Traffic Engineering	47.1	\$6,017,242	\$2,491,925	\$1,285,790	-	\$9,794,957
<b>Totals</b>	<b>181.0</b>	<b>\$20,227,145</b>	<b>\$31,171,539</b>	<b>\$7,489,216</b>	<b>\$3,500</b>	<b>\$58,253,000</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Transportation

Public Purpose	Priorities
To serve the public by planning, designing, operating, and maintaining a safe and efficient, multi-modal transportation system.	<ul style="list-style-type: none"> <li>- Well-Maintained Assets</li> <li>- Safety, Efficiency, and Capacity for All Users</li> <li>- Environmental Sustainability</li> <li>- Employee Engagement</li> </ul>

### Key Performance Indicators / Performance Measures

#### **KPI #1 Streets Pavement Condition Index (PCI) (Objective: Preventative measure to ensure safety)**

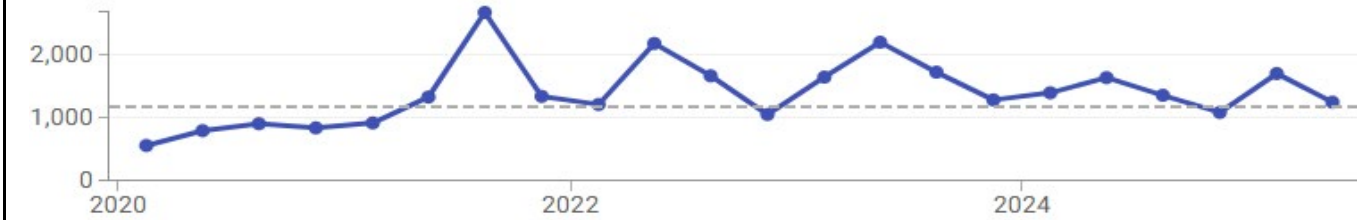
Weighted Average Pavement Condition Index (PCI) is measured on a scale of 1 to 100 where 100 is best. PCI is used to indicate the general condition of a pavement, is a statistical measure, and requires manual survey of the pavement.



Monthly Target: Score of 70

#### **KPI #2 Streetlight LED Conversion (Objective: Less energy consumption; efficient)**

Number of streetlight fixtures converted from HPS (High Pressure Sodium) and MH (Metal Halide) to LED (Light-Emitting Diode)



Monthly Target: 1,175 LED lights

## Water Resources

### **Contact Information**

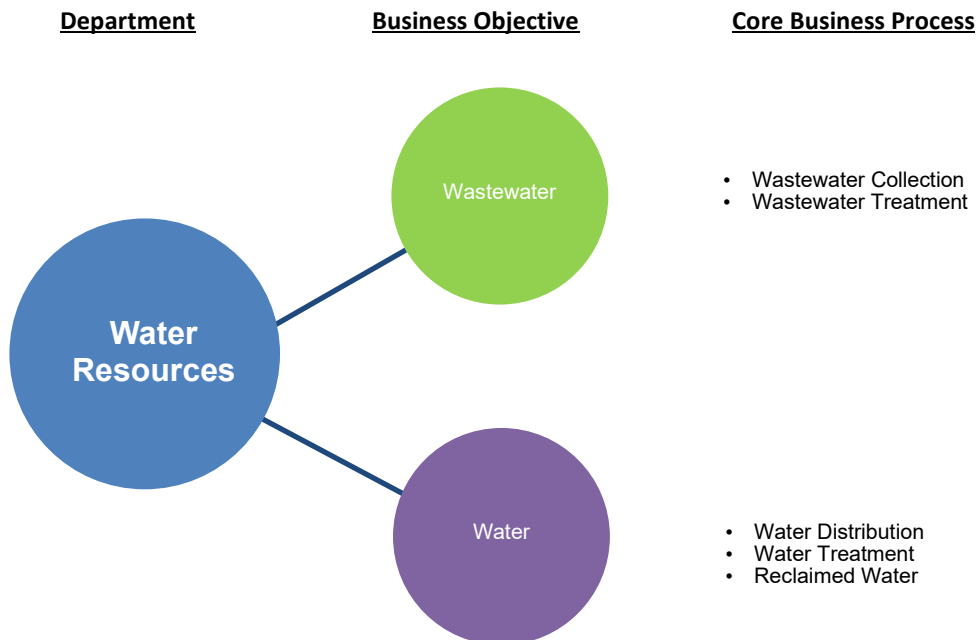
Department Phone Number: 480-644-2221  
 Department Email: [water.info@mesaaz.gov](mailto:water.info@mesaaz.gov)  
 Department Address: City of Mesa, Water Resources  
 P.O. Box 1466  
 Mesa, AZ 85211  
 Website: [www.mesaaz.gov/water](http://www.mesaaz.gov/water)

### **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 2025, the water system provides service to approximately 165,500 residential and commercial connections. The wastewater system provides service to approximately 136,500 residential and commercial connections.

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



## Department Operational Plans

### **Budgetary Highlights**

The FY 2025/26 Adopted Budget includes cost increases across both water and wastewater operations due to inflationary pressures. Both water and wastewater chemicals costs are expected to increase due to increased pricing and operational flows. Water commodity purchases are expected to remain at FY 2024/25 levels as the department has been able to reallocate water purchase orders from more expensive supplies to less expensive supplies. Additionally, 4.0 FTE Water Resources Plant Operator IIs were added to operate the reclaimed distribution control center.

The City participates in various joint ventures with other municipalities to provide water and wastewater services. Joint venture participation costs at the 91<sup>st</sup> Ave Wastewater Treatment Plant are expected to increase by \$2.4M due to increased operational costs. Similarly, the Val Vista Water Treatment Plant participation costs are expected to increase by \$1.3M. The City's percentage ownership of the Greenfield Wastewater Treatment Plant (GWRP) will remain at 35%, and participation costs for the plant are expected to remain at operational levels with no one time expenses.

The FY 2025/26 Adopted Budget includes on-going funding to maintain the City's fire hydrants and comply with current fire code. The FY 2025/26 Adopted Budget also includes one-time costs to comply with regulations associated with the Lead and Copper Rule Improvements program and National Primary Drinking Water Regulation established by the U.S. Environmental Protection Agency. Other one-time costs include the Bartlett Dam Modification Feasibility Study that would increase available surface water supplies and reduce dependence on Colorado River water, the technical review of Salt River Project/Central Arizona Project Interconnect Facility to plan for infrastructure that would provide sustainable water supplies to East Mesa and new developments, and a Joint Water Quality Study to assess the quality of water to be received from the Salt River/CAP Interconnect Facility.

Additionally, the FY 2025/26 Adopted Budget reallocates funding for the Compliance Lab from the Utility Fund to the Environmental Compliance Fee Fund for lab materials, supplies, third party contracted labor and permits expenses. The Environmental Compliance Fee Fund is used for unfunded federal, state, and county environmental mandates. The Water Resources Compliance Lab is required to meet water and wastewater quality regulations imposed by the federal and state governments.

Lastly, the FY 2025/26 Adopted Budget includes reductions to various items, including consulting services, print service charges, minor maintenance and third party contracted services for multiple treatment plants.

## Department Operational Plans

### Water Resources

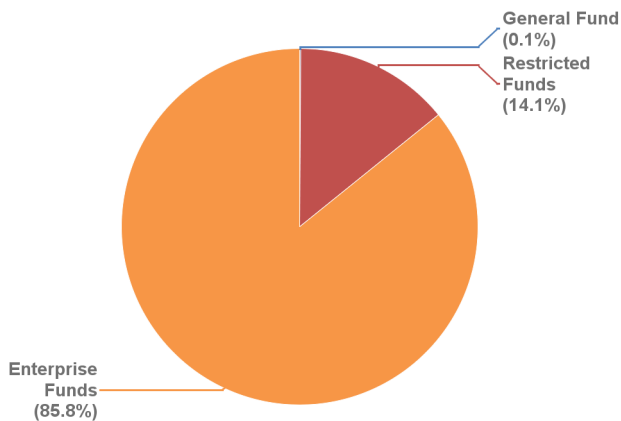
#### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$118,560	\$130,750	\$141,613	\$135,642
Enterprise Funds	\$99,080,573	\$113,656,436	\$111,754,150	\$120,129,469
Restricted Funds	\$13,700,344	\$17,375,642	\$14,922,953	\$19,737,129
<b>Totals</b>	<b>\$112,899,477</b>	<b>\$131,162,828</b>	<b>\$126,818,716</b>	<b>\$140,002,240</b>

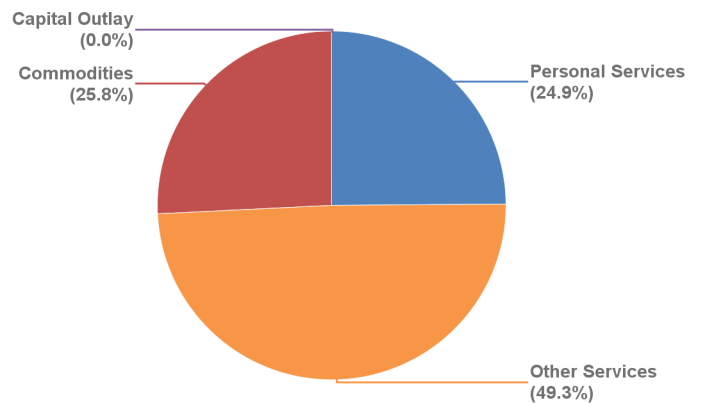
#### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		296.2		300.2
Personal Services	\$31,236,248	\$32,250,434	\$33,574,919	\$34,837,340
Other Services	\$51,902,891	\$62,877,615	\$62,375,022	\$69,084,702
Commodities	\$28,472,971	\$36,034,779	\$29,770,983	\$36,065,198
Capital Outlay	\$1,287,368	-	\$1,097,792	\$15,000
<b>Totals</b>	<b>\$112,899,477</b>	<b>\$131,162,828</b>	<b>\$126,818,716</b>	<b>\$140,002,240</b>

**Water Resources  
FY 25/26 Operational Funding  
\$140,002,240**



**Water Resources  
FY 25/26 Operational Category  
\$140,002,240**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Water Resources

FY 25/26 Operational Budget By Business Objective and Funding Source							
Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
Expenditure	Wastewater	\$12,263	\$14,407,989	-	-	\$34,881,208	\$49,301,460
	Water	\$123,379	\$5,329,140	-	-	\$85,248,261	\$90,700,780
Expenditure Total		\$135,642	\$19,737,129	-	-	\$120,129,469	\$140,002,240
Revenue	Wastewater	-	-	-	-	-	-
	Water	-	-	-	-	-	-
Revenue Total		-	-	-	-	-	-
Expenditures Net of Revenues		\$135,642	\$19,737,129	-	-	\$120,129,469	\$140,002,240

FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	Fund Name	FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$135,642	-	\$135,642
<b>Restricted Funds</b>	Environmental Compliance Fee	\$3,208,052	-	\$3,208,052
	Greenfield WRP Joint Venture	\$12,699,566	-	\$12,699,566
	Local Streets	\$133,327	-	\$133,327
	Special Programs Fund	\$752,217	-	\$752,217
	Utility Replacement Extension and Renewal	\$2,943,967	-	\$2,943,967
<b>Enterprise Funds</b>	Capital - Utility	\$15,000	-	\$15,000
	Utility Fund	\$120,114,469	-	\$120,114,469
<b>Totals</b>		<b>\$140,002,240</b>	<b>-</b>	<b>\$140,002,240</b>

FY 25/26 Operational Budget By Business Objective and Category						
Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Wastewater	102.1	\$11,993,534	\$27,886,296	\$9,421,630	-	\$49,301,460
Water	198.1	\$22,843,806	\$41,198,406	\$26,643,568	\$15,000	\$90,700,780
<b>Totals</b>	<b>300.2</b>	<b>\$34,837,340</b>	<b>\$69,084,702</b>	<b>\$36,065,198</b>	<b>\$15,000</b>	<b>\$140,002,240</b>

Water revenue is included within Centralized Appropriations.

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

## Department Operational Plans

### Water Resources

#### Wastewater Business Objective

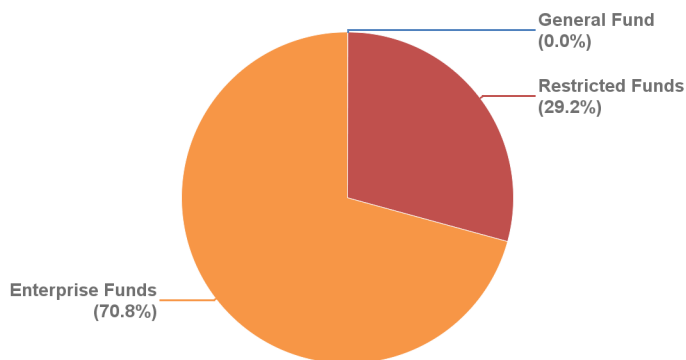
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	-	\$11,628	-	\$12,263
Restricted Funds	\$11,543,343	\$12,367,082	\$11,606,877	\$14,407,989
Enterprise Funds	\$26,895,616	\$32,314,660	\$29,981,346	\$34,881,208
<b>Totals</b>	<b>\$38,438,959</b>	<b>\$44,693,370</b>	<b>\$41,588,223</b>	<b>\$49,301,460</b>

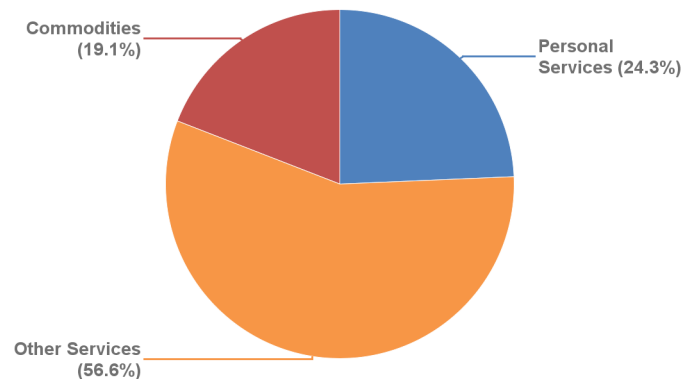
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		100.1		102.1
Personal Services	\$10,731,214	\$11,156,780	\$11,676,122	\$11,993,534
Other Services	\$19,411,497	\$24,378,503	\$21,284,496	\$27,886,296
Commodities	\$7,162,097	\$9,158,087	\$7,883,394	\$9,421,630
Capital Outlay	\$1,134,150	-	\$744,211	-
<b>Totals</b>	<b>\$38,438,959</b>	<b>\$44,693,370</b>	<b>\$41,588,223</b>	<b>\$49,301,460</b>

**Water Resources**  
**FY 25/26 Operational Funding**  
**\$49,301,460**



**Water Resources**  
**FY 25/26 Operational Category**  
**\$49,301,460**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Water Resources

#### Wastewater Business Objective

##### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Wastewater Collection	\$12,263	\$552,638	-	-	\$7,324,110	\$7,889,011
	Wastewater Treatment	-	\$13,855,351	-	-	\$27,557,098	\$41,412,449
<b>Expenditure Total</b>		<b>\$12,263</b>	<b>\$14,407,989</b>	<b>-</b>	<b>-</b>	<b>\$34,881,208</b>	<b>\$49,301,460</b>
<b>Expenditures Net of Revenues</b>		<b>\$12,263</b>	<b>\$14,407,989</b>	<b>-</b>	<b>-</b>	<b>\$34,881,208</b>	<b>\$49,301,460</b>

##### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$12,263	-	\$12,263
<b>Restricted Funds</b>	Environmental Compliance Fee	\$1,219,503	-	\$1,219,503
	Greenfield WRP Joint Venture	\$12,699,566	-	\$12,699,566
	Utility Replacement Extension and Renewal	\$488,920	-	\$488,920
<b>Enterprise Funds</b>	Utility Fund	\$34,881,208	-	\$34,881,208
<b>Totals</b>		<b>\$49,301,460</b>	<b>-</b>	<b>\$49,301,460</b>

##### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Wastewater Collection	31.7	\$3,891,376	\$1,317,579	\$2,680,056	-	\$7,889,011
Wastewater Treatment	70.4	\$8,102,158	\$26,568,717	\$6,741,574	-	\$41,412,449
<b>Totals</b>	<b>102.1</b>	<b>\$11,993,534</b>	<b>\$27,886,296</b>	<b>\$9,421,630</b>	<b>-</b>	<b>\$49,301,460</b>

Water revenue is included within Centralized Appropriations.

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

### Water Resources

#### Water Business Objective

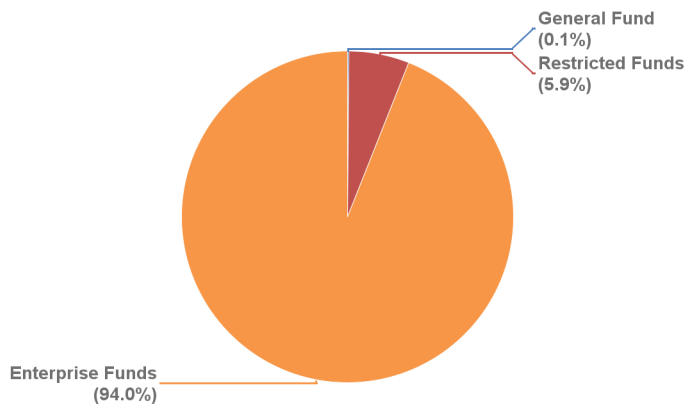
##### Operational History by Funding Source

Funding Source	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
General Fund	\$118,560	\$119,122	\$141,613	\$123,379
Restricted Funds	\$2,157,001	\$5,008,560	\$3,316,076	\$5,329,140
Enterprise Funds	\$72,184,957	\$81,341,776	\$81,772,804	\$85,248,261
<b>Totals</b>	<b>\$74,460,519</b>	<b>\$86,469,458</b>	<b>\$85,230,493</b>	<b>\$90,700,780</b>

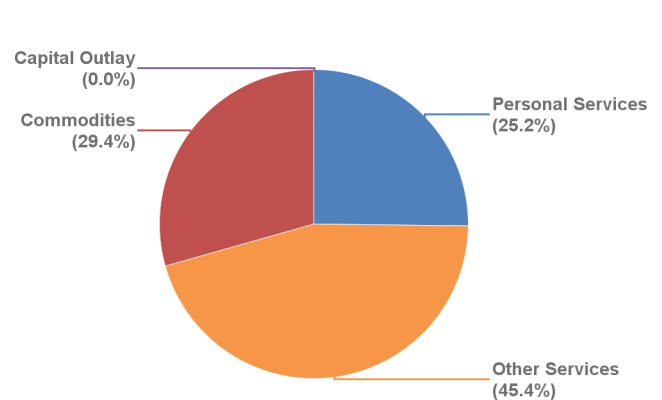
##### Operational History by Category

Category	FY 23/24 Actuals	FY 24/25 Budget	FY 24/25 Projected Expenditures	FY 25/26 Budget
FTE		196.1		198.1
Personal Services	\$20,505,034	\$21,093,654	\$21,898,797	\$22,843,806
Other Services	\$32,491,394	\$38,499,112	\$41,090,526	\$41,198,406
Commodities	\$21,310,874	\$26,876,692	\$21,887,589	\$26,643,568
Capital Outlay	\$153,217	-	\$353,581	\$15,000
<b>Totals</b>	<b>\$74,460,519</b>	<b>\$86,469,458</b>	<b>\$85,230,493</b>	<b>\$90,700,780</b>

**Water Resources**  
**FY 25/26 Operational Funding**  
**\$90,700,780**



**Water Resources**  
**FY 25/26 Operational Category**  
**\$90,700,780**



Percentages are rounded to the nearest tenth.

## Department Operational Plans

### Water Resources

### Water Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 25/26 Budget
<b>Expenditure</b>	Reclaimed	-	\$379,038	-	-	\$20,022,037	\$20,401,075
	Water Distribution	\$123,379	\$4,561,662	-	-	\$38,632,136	\$43,317,177
	Water Treatment	-	\$388,440	-	-	\$26,594,088	\$26,982,528
<b>Expenditure Total</b>		<b>\$123,379</b>	<b>\$5,329,140</b>	<b>-</b>	<b>-</b>	<b>\$85,248,261</b>	<b>\$90,700,780</b>
<b>Expenditures Net of Revenues</b>		<b>\$123,379</b>	<b>\$5,329,140</b>	<b>-</b>	<b>-</b>	<b>\$85,248,261</b>	<b>\$90,700,780</b>

#### FY 25/26 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 25/26 Expenditures	FY 25/26 Revenues	FY 25/26 Expenditures Net of Revenues
<b>General Fund</b>	General Fund	\$123,379	-	\$123,379
<b>Restricted Funds</b>	Environmental Compliance Fee	\$1,988,549	-	\$1,988,549
	Local Streets	\$133,327	-	\$133,327
	Special Programs Fund	\$752,217	-	\$752,217
	Utility Replacement Extension and Renewal	\$2,455,047	-	\$2,455,047
<b>Enterprise Funds</b>	Capital - Utility	\$15,000	-	\$15,000
	Utility Fund	\$85,233,261	-	\$85,233,261
<b>Totals</b>		<b>\$90,700,780</b>	<b>-</b>	<b>\$90,700,780</b>

Water revenue is included within Centralized Appropriations.

## Department Operational Plans

### Water Resources

### Water Business Objective

#### FY 25/26 Operational Budget By Core Business Process and Category\*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 25/26 Budget
Reclaimed	2.0	\$353,614	\$879,817	\$19,167,644	-	\$20,401,075
Water Distribution	151.4	\$17,077,294	\$21,567,402	\$4,657,481	\$15,000	\$43,317,177
Water Treatment	44.8	\$5,412,898	\$18,751,187	\$2,818,443	-	\$26,982,528
<b>Totals</b>	<b>198.1</b>	<b>\$22,843,806</b>	<b>\$41,198,406</b>	<b>\$26,643,568</b>	<b>\$15,000</b>	<b>\$90,700,780</b>

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

\*Offsets and Credits are not included.

## Department Operational Plans

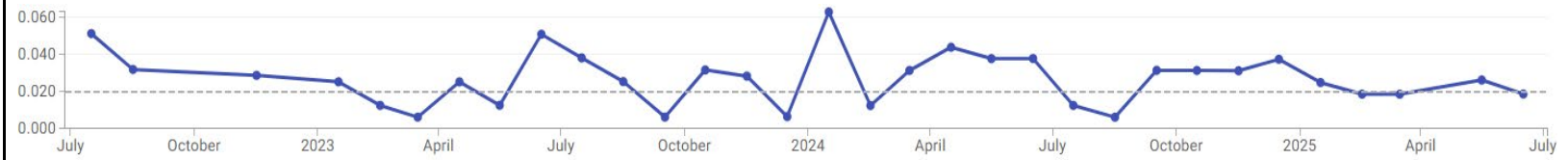
### Water Resources

Public Purpose	Priorities
To provide the community of Mesa with reliable, safe, economical, and environmentally sustainable water and wastewater services.	<ul style="list-style-type: none"> <li>- Ensure Operational Resiliency</li> <li>- Plan for Resource and Infrastructure Adequacy</li> </ul>

### Key Performance Indicators / Performance Measures

#### KPI #1 Water Disruption Ratio (Objective: Prevent loss of service, water loss, or property damage )

Disruptions of Water Service (outages/1,000 accounts) of duration of 4 hours or longer

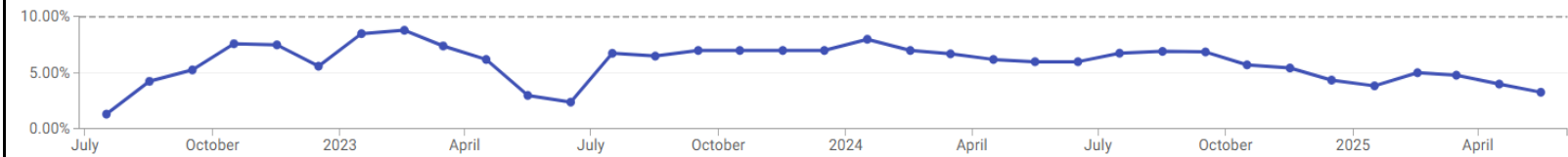


Monthly Target: 0.020

Calculated by dividing number Enumeration 1000 by number Service Interruption Ratio.

#### KPI #2 Distribution System Water Losses (Objective: Perform at highest levels of efficiency and cost effectiveness)

Percent of water lost from system. Amount of water produced divided by total water sold. Includes from evaporation, leaks, theft, unmetered water, meter inaccuracy

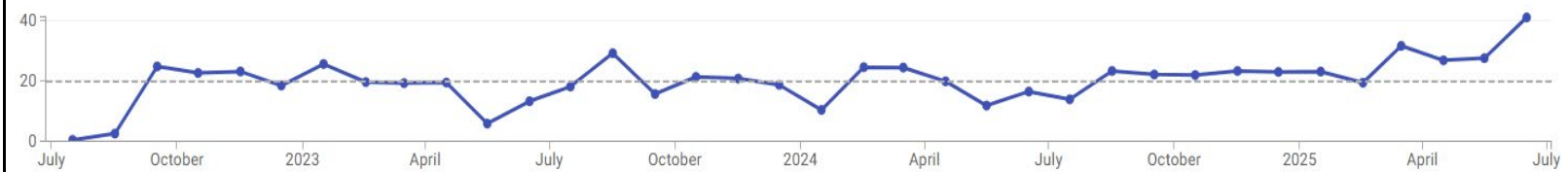


Monthly Target: 10%

Total Water Billed divided by the Total Water Produced

#### KPI #3 Miles of Sewer Lines Inspected (Objective: To prevent circulation of pollutants and provide a safe water supply)

The number of miles of sewer lines inspected comes from the Sewer Lines Cleaned and Inspected (Public) filtered view of the Sewer Lines Cleaned and Inspected (Private) data set.



Monthly Target: 20 miles

The measure is the sum of the Miles column where Action equals Inspected summarized by month using the Date column



# FINANCIAL SCHEDULES





# Fund Types

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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 idea 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 is set at a fixed amount each fiscal year and transferred to the fund.
- The *Cemetery Fund* accounts for Cemetery expenditures and revenues from 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 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 General Obligation (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 *Water Infrastructure Finance Authority (WIFA) Redemption Fund* accumulates resources for the payment of principal and interest requirements of using Arizona 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

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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 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 2025/26 - 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
2024/25	Adopted Budgeted Expenditures	E	\$895,737,531	\$301,901,124	\$702,493,431	\$10,372,926	-	\$148,674,619	\$176,323,923	\$423,765,000	\$86,277,000	\$2,690,000,000
2024/25	Projected Expenditures	E	\$578,307,632	\$279,590,371	\$450,458,706	\$11,565,210	-	\$67,414,633	\$194,923,670	\$336,834,247	-	\$2,076,762,511
2025/26	Estimated Fund Balance at July 1, 2025		\$290,135,505	\$119,136,726	\$565,470,997	\$1,149,307	\$63,351,149	\$26,467,347	\$5,752,104	\$128,935,395	-	\$1,256,708,171
2025/26	Primary Property Tax Levy	B	-	-	-	-	-	-	-	-	-	-
2025/26	Secondary Property Tax Levy	B	-	-	-	-	-	-	\$44,337,000	-	-	\$44,337,000
2025/26	Estimated Revenues Other than Property Taxes	C	\$472,492,237	\$543,216,812	\$354,864,202	\$12,151,971	\$2,092,008	\$90,402,746	-	-	-	\$1,622,127,988
2025/26	Other Financing Sources	D	-	-	\$25,000,000	-	-	-	-	\$402,607,998	-	\$427,607,998
2025/26	Interfund Transfers In	D	\$219,332,619	\$2,459,311	\$82,658,725	-	-	-	\$149,874,865	-	-	\$454,325,520
2025/26	Interfund Transfers Out	D	\$88,841,913	\$296,841,181	\$62,256,881	\$96,822	\$6,236,800	-	\$51,923	-	-	\$454,325,520
2025/26	Reduction for Fund Balance 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		-	-	-	-	-	-	-	-	-	-

2025/26	Total Financial Resources Available		\$893,118,448	\$367,971,668	\$965,737,043	\$13,204,456	\$59,206,357	\$116,870,093	\$203,165,729	\$199,963,969	\$531,543,393	\$3,360,781,157
2025/26	Budget Expenditures	E	\$740,542,242	\$289,127,070	\$692,688,455	\$12,141,355	-	\$113,059,488	\$157,038,207	\$192,562,051	\$70,000,000	\$2,790,000,000

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Expenditure Limitation Comparison		2024/25	2025/26
1. Budgeted expenditures		\$2,690,000,000	\$2,790,000,000
2. Add/subtract: estimated net reconciling items			
3. Budgeted expenditures adjusted for reconciling items		\$2,690,000,000	\$2,790,000,000
4. Less: estimated exclusions			
5. Amount subject to the expenditure limitation		\$2,690,000,000	\$2,790,000,000
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 Advancement Notes, Highway User Revenue Bond Redemption, Special Improvement District Bond Redemption, Transportation Project Advancement 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 2025/26 - Adopted

	FY 2024/25	FY 2025/26
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	\$42,006,022	\$44,337,000
Property tax judgement	-	-
Total property tax levy amounts	<u>\$42,006,022</u>	<u>\$44,337,000</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	\$42,006,022*	
Prior years' levies	-	
Total secondary property taxes	\$42,006,022	
Total property taxes collected	<u>\$42,006,022</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 2025/26 - Adopted**

Source	FY 2023/24 Actual Resources	FY 2024/25 Adopted Budget	FY 2024/25 Projected Resources	FY 2025/26 Adopted Budget
<b>Taxes</b>				
Sales and Use Taxes	\$329,820,937	\$314,283,000	\$321,086,833	\$306,354,000
Secondary Property Tax - City	\$39,081,311	\$42,007,000	\$42,007,000	\$44,337,000
Secondary Property Tax - Community Facility Districts	\$8,577,396	\$6,705,000	\$6,705,000	\$6,045,000
Transient Occupancy Taxes	\$6,835,603	\$5,500,000	\$6,700,000	\$5,648,000
Other Taxes	\$72,798	\$40,000	\$40,000	\$41,000
<b>Total Taxes</b>	<b>\$384,388,044</b>	<b>\$368,535,000</b>	<b>\$376,538,833</b>	<b>\$362,425,000</b>
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$46,581,408	\$91,448,260	\$43,801,791	\$82,145,015
State Shared Revenues	\$295,544,332	\$262,140,000	\$272,280,740	\$264,797,000
State Grants and Reimbursements	\$1,875,181	\$7,246,020	\$5,897,503	\$6,248,596
County and Other Governments Revenues	\$22,215,275	\$73,959,000	\$21,815,866	\$46,269,195
<b>Total Intergovernmental</b>	<b>\$366,216,197</b>	<b>\$434,793,280</b>	<b>\$343,795,900</b>	<b>\$399,459,806</b>
<b>Sales and Charges For Services</b>				
General	\$73,722,901	\$81,293,000	\$86,552,713	\$99,014,000
Culture and Recreation	\$13,601,786	\$11,948,000	\$13,921,827	\$14,574,000
Enterprise	\$487,421,134	\$545,712,000	\$549,010,515	\$567,252,903
<b>Total Sales and Charges For Services</b>	<b>\$574,745,821</b>	<b>\$638,953,000</b>	<b>\$649,485,055</b>	<b>\$680,840,903</b>
<b>Licenses Fees Permits</b>				
Business Licenses	\$4,205,870	\$4,250,000	\$3,914,992	\$4,202,000
Permits	\$16,013,728	\$8,232,000	\$18,303,564	\$14,404,000
Fees	\$12,122,438	\$13,121,000	\$9,489,349	\$4,221,000
Court Fees	\$3,763,023	\$4,366,000	\$3,347,604	\$3,930,000
Culture and Recreation Fees	\$1,446,915	\$939,000	\$1,126,387	\$733,000
<b>Total Licenses Fees Permits</b>	<b>\$37,551,974</b>	<b>\$30,908,000</b>	<b>\$36,181,896</b>	<b>\$27,490,000</b>
<b>Fines and Forfeitures</b>				
Court Fines	\$2,991,100	\$4,066,000	\$2,778,638	\$2,692,000
Other Fines	\$711,475	\$516,000	\$269,898	\$692,000
<b>Total Fines and Forfeitures</b>	<b>\$3,702,574</b>	<b>\$4,582,000</b>	<b>\$3,048,536</b>	<b>\$3,384,000</b>
<b>Self Insurance Contributions</b>				
Self Insurance Contributions	\$128,427,954	\$133,674,000	\$136,786,865	\$146,315,000
<b>Total Self Insurance Contributions</b>	<b>\$128,427,954</b>	<b>\$133,674,000</b>	<b>\$136,786,865</b>	<b>\$146,315,000</b>
<b>Other Revenues</b>				
Interest	\$39,014,862	\$14,467,000	\$41,845,976	\$16,463,000
Contributions and Donations	\$2,502,581	\$5,926,853	\$5,800,365	\$5,361,123
Sale of Property	\$721,139	\$200,000	\$465,192	\$250,000
Other Revenues	\$36,530,191	\$24,626,000	\$27,684,820	\$24,476,156
<b>Total Other Revenues</b>	<b>\$78,768,773</b>	<b>\$45,219,853</b>	<b>\$75,796,353</b>	<b>\$46,550,279</b>
<b>Operating Resources Subtotal</b>	<b>\$1,573,801,337</b>	<b>\$1,656,665,133</b>	<b>\$1,621,633,438</b>	<b>\$1,666,464,988</b>

*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 2025/26 - Adopted**

Source	FY 2023/24 Actual Resources	FY 2024/25 Adopted Budget	FY 2024/25 Projected Resources	FY 2025/26 Adopted Budget
<b>General Fund</b>				
Capital - General Fund	\$3,495,057	\$309,900	\$3,100,000	\$2,710,985
General Fund	\$519,432,573	\$468,447,424	\$490,692,413	\$469,781,252
<b>Total General Fund</b>	<b>\$522,927,630</b>	<b>\$468,757,324</b>	<b>\$493,792,413</b>	<b>\$472,492,237</b>
<b>Enterprise Funds</b>				
Capital - Utility	\$2,556,055	\$1,763,422	\$2,756,806	\$1,743,907
Falcon Field Airport	\$11,159,633	\$9,710,758	\$8,297,598	\$6,642,571
Utility Fund	\$467,931,206	\$501,639,178	\$509,593,519	\$534,830,334
<b>Total Enterprise Funds</b>	<b>\$481,646,894</b>	<b>\$513,113,358</b>	<b>\$520,647,923</b>	<b>\$543,216,812</b>
<b>Restricted Funds</b>				
Ambulance Transport	\$16,756,210	\$19,220,000	\$21,919,432	\$31,223,000
Arts & Culture Fund	\$10,138,304	\$9,800,107	\$10,840,750	\$12,134,337
Cadence CFD 1 - Debt	\$1,312,725	\$1,216,537	\$1,216,537	\$1,163,439
Cadence CFD - Operating	\$76,297	\$147,880	\$147,880	\$152,150
Cemetery	\$1,781,969	\$1,892,625	\$2,004,179	\$2,320,875
Cemetery Reserve	\$215,696	\$206,438	\$226,504	\$161,710
Commercial Facilities Fund	\$8,750,925	\$8,377,824	\$8,584,193	\$9,427,156
Court Construction Fee	\$635,091	\$705,165	\$569,031	\$722,637
Eastmark CFD 1 - Debt	\$8,062,514	\$6,044,771	\$6,044,771	\$5,369,435
Eastmark CFD 1 - Operating	\$536,123	\$567,045	\$567,045	\$618,766
Eastmark CFD 2-Debt	\$520,489	\$372,593	\$372,593	\$397,342
Eastmark Community Facilities District No. 2	\$85,021	\$118,109	\$118,109	\$119,474
Economic Investment Fund	\$3,339,280	\$3,223,126	\$3,466,854	\$3,223,379
Environmental Compliance Fee	\$18,564,255	\$18,313,415	\$19,106,357	\$19,033,140
Greenfield WRP Joint Venture	\$15,345,250	\$38,006,021	\$38,006,021	\$26,479,875
Highway User Revenue Fund	\$50,925,534	\$47,452,091	\$51,769,768	\$50,311,743
Local Streets	\$57,698,260	\$52,634,279	\$60,265,869	\$52,829,453
Mesa Arts Center Restoration Fee	\$599,893	\$489,464	\$532,192	\$557,665
Public Safety Sales Tax	\$42,937,083	\$39,702,838	\$42,535,854	\$38,713,238
Quality of Life Sales Tax	\$42,397,288	\$39,649,220	\$41,735,854	\$38,659,432
Restricted Programs Fund	\$16,919,545	\$16,425,602	\$16,644,774	\$15,998,794
Solid Waste Development Fee	\$368,680	\$235,670	\$431,471	\$377,219
Special Programs Fund	\$6,805,255	\$3,253,725	\$8,078,330	\$3,367,153
TOPAZ Joint Venture Fund	\$3,987,752	\$7,733,515	\$5,124,135	\$18,067,701
Transit Fund	\$6,996,985	\$2,906,794	\$2,754,507	\$2,752,605
Transportation	\$8,792,441	\$53,978,400	\$8,406,670	\$20,113,692
Utility Replacement Extension and Renewal	\$1,939,213	\$314,032	\$1,665,254	\$315,130
Vehicle Replacement	\$470,123	\$203,300	\$424,681	\$253,662
<b>Total Restricted Funds</b>	<b>\$326,958,200</b>	<b>\$373,190,586</b>	<b>\$353,559,615</b>	<b>\$354,864,202</b>

**City of Mesa, Arizona**  
**Summary of Resources by Fund**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Resources	FY 2024/25 Adopted Budget	FY 2024/25 Projected Resources	FY 2025/26 Adopted Budget
<b>Internal Service Funds</b>				
Fleet Internal Service	\$76,071	\$84,340	\$226,703	\$61,268
Print Shop Internal Service	\$1,046	(\$1,000)	\$93	(\$1,004)
Warehouse Internal Service	\$8,993,934	\$10,388,519	\$11,579,113	\$12,091,707
<b>Total Internal Service Funds</b>	<b>\$9,071,051</b>	<b>\$10,471,859</b>	<b>\$11,805,909</b>	<b>\$12,151,971</b>
<b>Impact Fees</b>				
Fire Impact Fee	\$567,162	\$1,343,906	\$179,729	-
Police Impact Fee	\$2,526,346	\$2,067,547	\$3,265,105	\$2,092,008
Wastewater Impact Fee	(\$2,076)	-	-	-
Water Impact Fees	\$6,637,706	\$7,236,416	\$3,359,128	-
<b>Total Impact Fees</b>	<b>\$9,729,138</b>	<b>\$10,647,869</b>	<b>\$6,803,962</b>	<b>\$2,092,008</b>
<b>Grant Funds</b>				
Community Development Block Grant	\$10,795,755	\$17,273,644	\$8,013,816	\$13,193,155
Grants - Falcon Field	\$1,588,827	\$5,308,633	\$6,554,167	\$1,647,015
Grants - Gen. Gov.	\$11,587,715	\$41,314,362	\$11,867,668	\$29,972,688
Grants - Utility	\$62,994	\$135,500	\$56,895	-
HOME	\$1,426,790	\$13,945,232	\$571,232	\$14,761,248
Relief Fund	\$1,413,097	-	\$1,100,000	-
Section 8	\$25,670,828	\$26,312,466	\$26,312,466	\$30,828,640
<b>Total Grant Funds</b>	<b>\$52,546,005</b>	<b>\$104,289,837</b>	<b>\$54,476,244</b>	<b>\$90,402,746</b>
<b>Trust Funds</b>				
Employee Benefit Trust	\$112,904,060	\$119,325,168	\$122,823,255	\$129,447,704
Property and Public Liability	\$9,262,511	\$10,462,058	\$10,652,596	\$11,181,465
Workers' Compensation	\$8,326,310	\$4,400,074	\$5,064,521	\$6,278,843
<b>Total Trust Funds</b>	<b>\$130,492,882</b>	<b>\$134,187,300</b>	<b>\$138,540,372</b>	<b>\$146,908,012</b>
<b>Debt Service Funds</b>				
Excise Tax Obligation Bond Redemption	\$104,048	-	-	-
General Obligation Bond Redemption	\$39,589,425	\$42,007,000	\$42,007,000	\$44,337,000
Utility System Obligation Redemption	\$186	-	-	-
Utility Systems Bond Redemption	\$653,399	-	-	-
Utility Systems GO Bond Redemption	\$15,770	-	-	-
WIFA Redemption	\$66,712	-	-	-
<b>Total Debt Service Funds</b>	<b>\$40,429,538</b>	<b>\$42,007,000</b>	<b>\$42,007,000</b>	<b>\$44,337,000</b>
<b>Total City Revenues</b>	<b>\$1,573,801,337</b>	<b>\$1,656,665,133</b>	<b>\$1,621,633,438</b>	<b>\$1,666,464,988</b>

*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 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>General Fund</b>				
<b>General Fund</b>				
<b>Taxes</b>				
Sales and Use Taxes	\$198,077,090	\$188,570,152	\$192,652,100	\$183,812,550
Other Taxes	\$62,798	\$40,000	\$40,000	\$41,000
<b>Total Taxes</b>	\$198,139,888	\$188,610,152	\$192,692,100	\$183,853,550
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$259,993	\$500,567	\$740,330	\$509,561
State Shared Revenues	\$241,301,010	\$210,244,510	\$217,170,798	\$209,370,025
State Grants and Reimbursements	\$260,315	-	-	-
County and Other Governments Revenues	\$7,661,510	\$9,472,095	\$8,178,165	\$9,483,887
<b>Total Intergovernmental</b>	\$249,482,828	\$220,217,172	\$226,089,293	\$219,363,473
<b>Sales and Charges For Services</b>				
General	\$28,547,974	\$31,577,876	\$30,340,774	\$33,607,759
Culture and Recreation	\$3,115,552	\$3,018,713	\$4,234,298	\$3,401,425
Enterprise	\$36,474	\$13,650	-	\$1,650
<b>Total Sales and Charges For Services</b>	\$31,699,999	\$34,610,239	\$34,575,072	\$37,010,834
<b>Licenses Fees Permits</b>				
Business Licenses	\$3,910,390	\$4,250,000	\$3,914,992	\$4,202,000
Permits	\$16,013,728	\$8,232,000	\$18,303,564	\$14,404,000
Fees	\$915,152	\$1,063,150	\$1,154,855	\$919,303
Court Fees	\$2,564,597	\$2,966,000	\$2,285,000	\$2,244,721
Culture and Recreation Fees	-	\$613	-	-
<b>Total Licenses Fees Permits</b>	\$23,403,866	\$16,511,763	\$25,658,411	\$21,770,024
<b>Fines and Forfeitures</b>				
Court Fines	\$2,782,995	\$3,675,100	\$2,591,500	\$2,431,125
Other Fines	\$590,022	\$415,746	\$269,898	\$541,805
<b>Total Fines and Forfeitures</b>	\$3,373,016	\$4,090,846	\$2,861,398	\$2,972,930
<b>Other Revenues</b>				
Interest	\$9,135,139	\$3,099,000	\$6,300,000	\$3,109,847
Contributions and Donations	\$84,253	\$216,000	\$95,984	\$316,000
Sale of Property	\$248,673	-	\$65,192	-
Other Revenues	\$3,864,909	\$1,092,252	\$2,354,963	\$1,384,594
<b>Total Other Revenues</b>	\$13,332,975	\$4,407,252	\$8,816,139	\$4,810,441
<b>Total General Fund</b>	\$519,432,573	\$468,447,424	\$490,692,413	\$469,781,252
<b>Capital - General Fund</b>				
<b>Sales and Charges For Services</b>				
Enterprise	-	-	-	\$2,400,000
<b>Total Sales and Charges For Services</b>	-	-	-	\$2,400,000
<b>Other Revenues</b>				
Interest	\$1,795,057	\$309,900	\$3,100,000	\$310,985
Other Revenues	\$1,700,000	-	-	-
<b>Total Other Revenues</b>	\$3,495,057	\$309,900	\$3,100,000	\$310,985

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>General Fund</b>				
<b>Capital - General Fund</b>				
<b>Total Capital - General Fund</b>	\$3,495,057	\$309,900	\$3,100,000	\$2,710,985
<b>Total General Fund</b>	\$522,927,630	\$468,757,324	\$493,792,413	\$472,492,237
<b>Enterprise Funds</b>				
<b>Capital - Utility</b>				
<b>Sales and Charges For Services</b>				
Enterprise	\$1,467,981	\$1,080,000	\$1,515,000	\$1,060,000
<b>Total Sales and Charges For Services</b>	\$1,467,981	\$1,080,000	\$1,515,000	\$1,060,000
<b>Other Revenues</b>				
Interest	\$483,265	\$138,422	\$653,437	\$138,907
Contributions and Donations	\$634,820	\$545,000	\$505,490	\$545,000
Other Revenues	(\$30,011)	-	\$82,879	-
<b>Total Other Revenues</b>	\$1,088,074	\$683,422	\$1,241,806	\$683,907
<b>Total Capital - Utility</b>	\$2,556,055	\$1,763,422	\$2,756,806	\$1,743,907
<b>Utility Fund</b>				
<b>Intergovernmental</b>				
County and Other Governments Revenues	\$172,500	-	\$207,500	\$192,500
<b>Total Intergovernmental</b>	\$172,500	-	\$207,500	\$192,500
<b>Sales and Charges For Services</b>				
General	\$472,968	\$437,375	\$446,262	\$656,839
Culture and Recreation	\$1,846,860	-	-	-
Enterprise	\$454,949,444	\$493,054,377	\$497,105,148	\$523,362,166
<b>Total Sales and Charges For Services</b>	\$457,269,272	\$493,491,752	\$497,551,410	\$524,019,005
<b>Other Revenues</b>				
Interest	\$5,077,827	\$3,736,233	\$6,060,363	\$4,901,263
Contributions and Donations	\$151,142	-	\$8,407	\$240,000
Other Revenues	\$5,260,466	\$4,411,193	\$5,765,839	\$5,477,566
<b>Total Other Revenues</b>	\$10,489,434	\$8,147,426	\$11,834,609	\$10,618,829
<b>Total Utility Fund</b>	\$467,931,206	\$501,639,178	\$509,593,519	\$534,830,334
<b>Falcon Field Airport</b>				
<b>Sales and Charges For Services</b>				
General	\$72,060	\$80,375	\$65,467	\$90,201
Enterprise	\$4,812,730	\$5,510,583	\$4,882,391	\$5,519,550
<b>Total Sales and Charges For Services</b>	\$4,884,790	\$5,590,958	\$4,947,858	\$5,609,751
<b>Other Revenues</b>				
Interest	\$222,927	\$103,300	\$250,000	\$103,662
Other Revenues	\$6,051,917	\$4,016,500	\$3,099,740	\$929,158
<b>Total Other Revenues</b>	\$6,274,843	\$4,119,800	\$3,349,740	\$1,032,820
<b>Total Falcon Field Airport</b>	\$11,159,633	\$9,710,758	\$8,297,598	\$6,642,571
<b>Total Enterprise Funds</b>	\$481,646,894	\$513,113,358	\$520,647,923	\$543,216,812

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Arts &amp; Culture Fund</b>				
<b>Sales and Charges For Services</b>				
General	\$543,078	\$405,821	\$403,250	\$467,600
Culture and Recreation	\$8,427,123	\$8,734,287	\$9,492,529	\$10,977,575
Enterprise	\$12,504	\$39,000	\$5,000	\$42,000
<b>Total Sales and Charges For Services</b>	\$8,982,704	\$9,179,108	\$9,900,779	\$11,487,175
<b>Licenses Fees Permits</b>				
Culture and Recreation Fees	\$894,876	\$460,592	\$648,592	\$486,000
<b>Total Licenses Fees Permits</b>	\$894,876	\$460,592	\$648,592	\$486,000
<b>Other Revenues</b>				
Interest	\$201,457	\$103,300	\$234,272	\$103,662
Other Revenues	\$59,266	\$57,107	\$57,107	\$57,500
<b>Total Other Revenues</b>	\$260,723	\$160,407	\$291,379	\$161,162
<b>Total Arts &amp; Culture Fund</b>	\$10,138,304	\$9,800,107	\$10,840,750	\$12,134,337
<b>Cadence CFD 1 - Debt</b>				
<b>Taxes</b>				
Property Taxes	\$965,941	\$899,907	\$899,907	\$834,031
<b>Total Taxes</b>	\$965,941	\$899,907	\$899,907	\$834,031
<b>Other Revenues</b>				
Interest	\$22,669	-	-	-
Other Revenues	\$324,116	\$316,630	\$316,630	\$329,408
<b>Total Other Revenues</b>	\$346,784	\$316,630	\$316,630	\$329,408
<b>Total Cadence CFD 1 - Debt</b>	\$1,312,725	\$1,216,537	\$1,216,537	\$1,163,439
<b>Cadence CFD - Operating</b>				
<b>Taxes</b>				
Property Taxes	\$75,268	\$126,155	\$126,155	\$133,802
<b>Total Taxes</b>	\$75,268	\$126,155	\$126,155	\$133,802
<b>Other Revenues</b>				
Interest	\$1,029	-	-	-
Contributions and Donations	-	\$21,725	\$21,725	\$18,348
<b>Total Other Revenues</b>	\$1,029	\$21,725	\$21,725	\$18,348
<b>Total Cadence CFD - Operating</b>	\$76,297	\$147,880	\$147,880	\$152,150
<b>Cemetery</b>				
<b>Sales and Charges For Services</b>				
General	\$1,680,621	\$1,866,800	\$1,854,555	\$2,294,960
<b>Total Sales and Charges For Services</b>	\$1,680,621	\$1,866,800	\$1,854,555	\$2,294,960
<b>Other Revenues</b>				
Interest	\$101,348	\$25,825	\$149,624	\$25,915
<b>Total Other Revenues</b>	\$101,348	\$25,825	\$149,624	\$25,915
<b>Total Cemetery</b>	\$1,781,969	\$1,892,625	\$2,004,179	\$2,320,875

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Cemetery Reserve</b>				
<b>Sales and Charges For Services</b>				
General	\$118,500	\$150,000	\$118,500	\$150,000
<b>Total Sales and Charges For Services</b>	\$118,500	\$150,000	\$118,500	\$150,000
<b>Other Revenues</b>				
Interest	\$97,196	\$56,438	\$108,004	\$11,710
<b>Total Other Revenues</b>	\$97,196	\$56,438	\$108,004	\$11,710
<b>Total Cemetery Reserve</b>	\$215,696	\$206,438	\$226,504	\$161,710
<b>Commercial Facilities Fund</b>				
<b>Taxes</b>				
Transient Occupancy Taxes	\$2,321,409	\$1,900,000	\$2,300,000	\$1,959,012
<b>Total Taxes</b>	\$2,321,409	\$1,900,000	\$2,300,000	\$1,959,012
<b>Sales and Charges For Services</b>				
General	\$355,989	\$115,000	\$350,037	\$725,865
Enterprise	\$5,902,429	\$6,294,575	\$5,783,951	\$6,673,868
<b>Total Sales and Charges For Services</b>	\$6,258,417	\$6,409,575	\$6,133,988	\$7,399,733
<b>Other Revenues</b>				
Interest	\$133,347	\$46,249	\$128,205	\$46,411
Other Revenues	\$37,751	\$22,000	\$22,000	\$22,000
<b>Total Other Revenues</b>	\$171,098	\$68,249	\$150,205	\$68,411
<b>Total Commercial Facilities Fund</b>	\$8,750,925	\$8,377,824	\$8,584,193	\$9,427,156
<b>Court Construction Fee</b>				
<b>Licenses Fees Permits</b>				
Court Fees	\$623,800	\$700,000	\$560,536	\$717,454
<b>Total Licenses Fees Permits</b>	\$623,800	\$700,000	\$560,536	\$717,454
<b>Other Revenues</b>				
Interest	\$11,291	\$5,165	\$8,495	\$5,183
<b>Total Other Revenues</b>	\$11,291	\$5,165	\$8,495	\$5,183
<b>Total Court Construction Fee</b>	\$635,091	\$705,165	\$569,031	\$722,637
<b>Eastmark CFD 1 - Debt</b>				
<b>Taxes</b>				
Property Taxes	\$6,528,551	\$4,740,093	\$4,740,093	\$4,063,276
<b>Total Taxes</b>	\$6,528,551	\$4,740,093	\$4,740,093	\$4,063,276
<b>Other Revenues</b>				
Interest	\$169,736	-	-	-
Other Revenues	\$1,364,227	\$1,304,678	\$1,304,678	\$1,306,159
<b>Total Other Revenues</b>	\$1,533,963	\$1,304,678	\$1,304,678	\$1,306,159
<b>Total Eastmark CFD 1 - Debt</b>	\$8,062,514	\$6,044,771	\$6,044,771	\$5,369,435

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Eastmark CFD 1 - Operating</b>				
<b>Taxes</b>				
Property Taxes	\$508,718	\$567,045	\$567,045	\$618,766
<b>Total Taxes</b>	\$508,718	\$567,045	\$567,045	\$618,766
<b>Other Revenues</b>				
Interest	\$27,405	-	-	-
<b>Total Other Revenues</b>	\$27,405	-	-	-
<b>Total Eastmark CFD 1 - Operating</b>	\$536,123	\$567,045	\$567,045	\$618,766
<b>Eastmark CFD 2-Debt</b>				
<b>Taxes</b>				
Property Taxes	\$462,851	\$329,868	\$329,868	\$350,562
<b>Total Taxes</b>	\$462,851	\$329,868	\$329,868	\$350,562
<b>Other Revenues</b>				
Interest	\$9,520	-	-	-
Other Revenues	\$48,117	\$42,725	\$42,725	\$46,780
<b>Total Other Revenues</b>	\$57,637	\$42,725	\$42,725	\$46,780
<b>Total Eastmark CFD 2-Debt</b>	\$520,489	\$372,593	\$372,593	\$397,342
<b>Eastmark Community Facilities District No. 2</b>				
<b>Taxes</b>				
Property Taxes	\$36,066	\$41,932	\$41,932	\$44,563
<b>Total Taxes</b>	\$36,066	\$41,932	\$41,932	\$44,563
<b>Other Revenues</b>				
Interest	(\$576)	-	-	-
Contributions and Donations	-	\$76,177	\$76,177	\$74,911
Other Revenues	\$49,530	-	-	-
<b>Total Other Revenues</b>	\$48,954	\$76,177	\$76,177	\$74,911
<b>Total Eastmark Community Facilities District No. 2</b>	\$85,021	\$118,109	\$118,109	\$119,474
<b>Economic Investment Fund</b>				
<b>Sales and Charges For Services</b>				
General	\$1,367,052	\$1,318,816	\$1,395,595	\$1,318,816
Enterprise	\$1,647,289	\$1,700,000	\$1,700,000	\$1,700,000
<b>Total Sales and Charges For Services</b>	\$3,014,341	\$3,018,816	\$3,095,595	\$3,018,816
<b>Other Revenues</b>				
Interest	\$203,336	\$72,310	\$205,774	\$72,563
Other Revenues	\$121,603	\$132,000	\$165,485	\$132,000
<b>Total Other Revenues</b>	\$324,939	\$204,310	\$371,259	\$204,563
<b>Total Economic Investment Fund</b>	\$3,339,280	\$3,223,126	\$3,466,854	\$3,223,379
<b>Environmental Compliance Fee</b>				
<b>Sales and Charges For Services</b>				
General	\$17,889,836	\$18,003,834	\$18,256,357	\$18,273,891
<b>Total Sales and Charges For Services</b>	\$17,889,836	\$18,003,834	\$18,256,357	\$18,273,891

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Environmental Compliance Fee</b>				
<b>Other Revenues</b>				
Interest	\$672,937	\$309,581	\$850,000	\$759,249
Contributions and Donations	\$1,481	-	-	-
<b>Total Other Revenues</b>	\$674,419	\$309,581	\$850,000	\$759,249
<b>Total Environmental Compliance Fee</b>	\$18,564,255	\$18,313,415	\$19,106,357	\$19,033,140
<b>Greenfield WRP Joint Venture</b>				
<b>Sales and Charges For Services</b>				
Enterprise	\$15,345,250	\$38,006,021	\$38,006,021	\$26,479,875
<b>Total Sales and Charges For Services</b>	\$15,345,250	\$38,006,021	\$38,006,021	\$26,479,875
<b>Total Greenfield WRP Joint Venture</b>	\$15,345,250	\$38,006,021	\$38,006,021	\$26,479,875
<b>Highway User Revenue Fund</b>				
<b>Intergovernmental</b>				
State Shared Revenues	\$49,343,632	\$46,695,490	\$50,069,768	\$49,552,495
County and Other Governments Revenues	\$111,373	-	-	-
<b>Total Intergovernmental</b>	\$49,455,004	\$46,695,490	\$50,069,768	\$49,552,495
<b>Other Revenues</b>				
Interest	\$1,470,530	\$756,601	\$1,700,000	\$759,248
<b>Total Other Revenues</b>	\$1,470,530	\$756,601	\$1,700,000	\$759,248
<b>Total Highway User Revenue Fund</b>	\$50,925,534	\$47,452,091	\$51,769,768	\$50,311,743
<b>Local Streets</b>				
<b>Taxes</b>				
Sales and Use Taxes	\$49,407,031	\$47,142,318	\$48,163,025	\$45,953,044
<b>Total Taxes</b>	\$49,407,031	\$47,142,318	\$48,163,025	\$45,953,044
<b>Intergovernmental</b>				
County and Other Governments Revenues	\$89,386	\$513,320	\$513,320	-
<b>Total Intergovernmental</b>	\$89,386	\$513,320	\$513,320	-
<b>Sales and Charges For Services</b>				
General	\$4,099,479	\$3,600,000	\$6,925,299	\$5,500,000
<b>Total Sales and Charges For Services</b>	\$4,099,479	\$3,600,000	\$6,925,299	\$5,500,000
<b>Licenses Fees Permits</b>				
Business Licenses	\$161,137	-	-	-
Fees	\$104,618	\$48,006	\$109,171	\$43,217
<b>Total Licenses Fees Permits</b>	\$265,755	\$48,006	\$109,171	\$43,217
<b>Other Revenues</b>				
Interest	\$2,996,819	\$757,458	\$4,300,000	\$760,015
Other Revenues	\$839,791	\$573,177	\$255,054	\$573,177
<b>Total Other Revenues</b>	\$3,836,609	\$1,330,635	\$4,555,054	\$1,333,192
<b>Total Local Streets</b>	\$57,698,260	\$52,634,279	\$60,265,869	\$52,829,453

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Mesa Arts Center Restoration Fee</b>				
<b>Licenses Fees Permits</b>				
Culture and Recreation Fees	\$552,039	\$477,795	\$477,795	\$247,000
<b>Total Licenses Fees Permits</b>	\$552,039	\$477,795	\$477,795	\$247,000
<b>Other Revenues</b>				
Interest	\$47,854	\$11,669	\$54,397	\$310,665
<b>Total Other Revenues</b>	\$47,854	\$11,669	\$54,397	\$310,665
<b>Total Mesa Arts Center Restoration Fee</b>	\$599,893	\$489,464	\$532,192	\$557,665
<b>Public Safety Sales Tax</b>				
<b>Taxes</b>				
Sales and Use Taxes	\$41,164,286	\$39,285,265	\$40,135,854	\$38,294,203
<b>Total Taxes</b>	\$41,164,286	\$39,285,265	\$40,135,854	\$38,294,203
<b>Other Revenues</b>				
Interest	\$1,772,797	\$417,573	\$2,400,000	\$419,035
<b>Total Other Revenues</b>	\$1,772,797	\$417,573	\$2,400,000	\$419,035
<b>Total Public Safety Sales Tax</b>	\$42,937,083	\$39,702,838	\$42,535,854	\$38,713,238
<b>Quality of Life Sales Tax</b>				
<b>Taxes</b>				
Sales and Use Taxes	\$41,172,530	\$39,285,265	\$40,135,854	\$38,294,203
<b>Total Taxes</b>	\$41,172,530	\$39,285,265	\$40,135,854	\$38,294,203
<b>Licenses Fees Permits</b>				
Business Licenses	\$134,343	-	-	-
<b>Total Licenses Fees Permits</b>	\$134,343	-	-	-
<b>Other Revenues</b>				
Interest	\$1,090,415	\$363,955	\$1,600,000	\$365,229
<b>Total Other Revenues</b>	\$1,090,415	\$363,955	\$1,600,000	\$365,229
<b>Total Quality of Life Sales Tax</b>	\$42,397,288	\$39,649,220	\$41,735,854	\$38,659,432
<b>Restricted Programs Fund</b>				
<b>Taxes</b>				
Transient Occupancy Taxes	\$4,516,414	\$3,600,000	\$4,400,000	\$3,688,988
<b>Total Taxes</b>	\$4,516,414	\$3,600,000	\$4,400,000	\$3,688,988
<b>Intergovernmental</b>				
State Shared Revenues	\$3,623,741	\$4,000,000	\$3,840,174	\$4,674,480
County and Other Governments Revenues	\$3,418,284	\$60,353	\$57,500	\$917,756
<b>Total Intergovernmental</b>	\$7,042,026	\$4,060,353	\$3,897,674	\$5,592,236
<b>Sales and Charges For Services</b>				
General	\$25	-	\$19,680	\$19,680
Culture and Recreation	\$12,830	-	-	-
Enterprise	\$2,447	-	-	-
<b>Total Sales and Charges For Services</b>	\$15,302	-	\$19,680	\$19,680

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Restricted Programs Fund</b>				
<b>Licenses Fees Permits</b>				
Fees	\$722,983	\$824,175	\$744,014	\$482,840
Court Fees	\$574,626	\$700,000	\$502,068	\$967,825
<b>Total Licenses Fees Permits</b>	\$1,297,609	\$1,524,175	\$1,246,082	\$1,450,665
<b>Fines and Forfeitures</b>				
Court Fines	\$208,105	\$390,900	\$187,138	\$260,875
<b>Total Fines and Forfeitures</b>	\$208,105	\$390,900	\$187,138	\$260,875
<b>Other Revenues</b>				
Interest	\$536,768	\$190,941	\$480,395	\$56,636
Contributions and Donations	\$1,560,894	\$4,702,278	\$4,508,805	\$2,970,500
Other Revenues	\$1,742,427	\$1,956,955	\$1,905,000	\$1,959,214
<b>Total Other Revenues</b>	\$3,840,088	\$6,850,174	\$6,894,200	\$4,986,350
<b>Total Restricted Programs Fund</b>	\$16,919,545	\$16,425,602	\$16,644,774	\$15,998,794
<b>Solid Waste Development Fee</b>				
<b>Licenses Fees Permits</b>				
Fees	\$346,342	\$225,000	\$403,347	\$366,512
<b>Total Licenses Fees Permits</b>	\$346,342	\$225,000	\$403,347	\$366,512
<b>Other Revenues</b>				
Interest	\$22,338	\$10,670	\$28,124	\$10,707
<b>Total Other Revenues</b>	\$22,338	\$10,670	\$28,124	\$10,707
<b>Total Solid Waste Development Fee</b>	\$368,680	\$235,670	\$431,471	\$377,219
<b>Special Programs Fund</b>				
<b>Taxes</b>				
Other Taxes	\$10,000	-	-	-
<b>Total Taxes</b>	\$10,000	-	-	-
<b>Sales and Charges For Services</b>				
General	\$478,121	\$382,300	\$300,232	\$444,340
Culture and Recreation	\$199,422	\$195,000	\$195,000	\$195,000
<b>Total Sales and Charges For Services</b>	\$677,544	\$577,300	\$495,232	\$639,340
<b>Licenses Fees Permits</b>				
Fees	\$301,985	\$312,800	\$274,000	\$317,120
<b>Total Licenses Fees Permits</b>	\$301,985	\$312,800	\$274,000	\$317,120
<b>Fines and Forfeitures</b>				
Other Fines	\$121,453	\$100,254	-	\$150,195
<b>Total Fines and Forfeitures</b>	\$121,453	\$100,254	-	\$150,195
<b>Other Revenues</b>				
Interest	\$5,195,555	\$2,036,371	\$7,000,000	\$2,043,498
Other Revenues	\$498,718	\$227,000	\$309,098	\$217,000
<b>Total Other Revenues</b>	\$5,694,273	\$2,263,371	\$7,309,098	\$2,260,498
<b>Total Special Programs Fund</b>	\$6,805,255	\$3,253,725	\$8,078,330	\$3,367,153

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>TOPAZ Joint Venture Fund</b>				
<b>Intergovernmental</b>				
County and Other Governments Revenues	\$755,431	\$4,796,712	\$2,187,332	\$14,747,652
<b>Total Intergovernmental</b>	\$755,431	\$4,796,712	\$2,187,332	\$14,747,652
<b>Sales and Charges For Services</b>				
General	-	\$2,936,803	\$2,936,803	\$3,320,049
Enterprise	\$3,232,321	-	-	-
<b>Total Sales and Charges For Services</b>	\$3,232,321	\$2,936,803	\$2,936,803	\$3,320,049
<b>Total TOPAZ Joint Venture Fund</b>	\$3,987,752	\$7,733,515	\$5,124,135	\$18,067,701
<b>Transit Fund</b>				
<b>Intergovernmental</b>				
State Shared Revenues	\$1,275,949	\$1,200,000	\$1,200,000	\$1,200,000
County and Other Governments Revenues	-	\$307,000	\$307,000	\$429,000
<b>Total Intergovernmental</b>	\$1,275,949	\$1,507,000	\$1,507,000	\$1,629,000
<b>Sales and Charges For Services</b>				
General	\$1,143,059	\$1,218,000	\$1,199,000	\$942,000
Enterprise	\$12,264	\$13,794	\$13,004	\$13,794
<b>Total Sales and Charges For Services</b>	\$1,155,323	\$1,231,794	\$1,212,004	\$955,794
<b>Other Revenues</b>				
Interest	(\$102,502)	(\$54,000)	(\$200,000)	(\$54,189)
Other Revenues	\$4,668,215	\$222,000	\$235,503	\$222,000
<b>Total Other Revenues</b>	\$4,565,713	\$168,000	\$35,503	\$167,811
<b>Total Transit Fund</b>	\$6,996,985	\$2,906,794	\$2,754,507	\$2,752,605
<b>Transportation</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$1,362,752	-	-	-
State Grants and Reimbursements	\$2,448	-	-	-
County and Other Governments Revenues	\$5,680,904	\$53,152,000	\$6,606,670	\$19,284,400
<b>Total Intergovernmental</b>	\$7,046,104	\$53,152,000	\$6,606,670	\$19,284,400
<b>Sales and Charges For Services</b>				
General	\$119,296	-	-	-
<b>Total Sales and Charges For Services</b>	\$119,296	-	-	-
<b>Other Revenues</b>				
Interest	\$1,627,041	\$826,400	\$1,800,000	\$829,292
<b>Total Other Revenues</b>	\$1,627,041	\$826,400	\$1,800,000	\$829,292
<b>Total Transportation</b>	\$8,792,441	\$53,978,400	\$8,406,670	\$20,113,692
<b>Utility Replacement Extension and Renewal</b>				
<b>Other Revenues</b>				
Interest	\$1,409,445	\$314,032	\$1,665,254	\$315,130
Other Revenues	\$529,768	-	-	-
<b>Total Other Revenues</b>	\$1,939,213	\$314,032	\$1,665,254	\$315,130

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>				
<b>Utility Replacement Extension and Renewal</b>				
<b>Total Utility Replacement Extension and Renewal</b>	\$1,939,213	\$314,032	\$1,665,254	\$315,130
<b>Vehicle Replacement</b>				
<b>Other Revenues</b>				
Interest	\$149,500	\$103,300	\$124,681	\$103,662
Sale of Property	\$330,319	\$100,000	\$300,000	\$150,000
Other Revenues	(\$9,696)	-	-	-
<b>Total Other Revenues</b>	\$470,123	\$203,300	\$424,681	\$253,662
<b>Total Vehicle Replacement</b>	\$470,123	\$203,300	\$424,681	\$253,662
<b>Ambulance Transport</b>				
<b>Sales and Charges For Services</b>				
General	\$16,728,104	\$19,200,000	\$21,939,432	\$31,202,000
<b>Total Sales and Charges For Services</b>	\$16,728,104	\$19,200,000	\$21,939,432	\$31,202,000
<b>Other Revenues</b>				
Interest	\$28,106	\$20,000	(\$20,000)	\$21,000
<b>Total Other Revenues</b>	\$28,106	\$20,000	(\$20,000)	\$21,000
<b>Total Ambulance Transport</b>	\$16,756,210	\$19,220,000	\$21,919,432	\$31,223,000
<b>Total Restricted Funds</b>	\$326,958,200	\$373,190,586	\$353,559,615	\$354,864,202
<b>Internal Service Funds</b>				
<b>Fleet Internal Service</b>				
<b>Other Revenues</b>				
Interest	(\$146,213)	(\$20,660)	(\$131,600)	(\$20,732)
Sale of Property	(\$160)	-	-	-
Other Revenues	\$222,445	\$105,000	\$358,303	\$82,000
<b>Total Other Revenues</b>	\$76,071	\$84,340	\$226,703	\$61,268
<b>Total Fleet Internal Service</b>	\$76,071	\$84,340	\$226,703	\$61,268
<b>Print Shop Internal Service</b>				
<b>Sales and Charges For Services</b>				
General	\$2,430	-	\$1,470	-
<b>Total Sales and Charges For Services</b>	\$2,430	-	\$1,470	-
<b>Other Revenues</b>				
Interest	(\$1,385)	(\$1,000)	(\$1,377)	(\$1,004)
<b>Total Other Revenues</b>	(\$1,385)	(\$1,000)	(\$1,377)	(\$1,004)
<b>Total Print Shop Internal Service</b>	\$1,046	(\$1,000)	\$93	(\$1,004)
<b>Warehouse Internal Service</b>				
<b>Sales and Charges For Services</b>				
General	\$202	-	-	-
<b>Total Sales and Charges For Services</b>	\$202	-	-	-

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Internal Service Funds</b>				
<b>Warehouse Internal Service</b>				
<b>Other Revenues</b>				
Interest	(\$35,884)	(\$8,264)	(\$80,703)	(\$8,293)
Sale of Property	\$142,306	\$100,000	\$100,000	\$100,000
Other Revenues	\$8,887,309	\$10,296,783	\$11,559,816	\$12,000,000
<b>Total Other Revenues</b>	\$8,993,732	\$10,388,519	\$11,579,113	\$12,091,707
<b>Total Warehouse Internal Service</b>	\$8,993,934	\$10,388,519	\$11,579,113	\$12,091,707
<b>Total Internal Service Funds</b>	\$9,071,051	\$10,471,859	\$11,805,909	\$12,151,971
<b>Impact Fees</b>				
<b>Fire Impact Fee</b>				
<b>Licenses Fees Permits</b>				
Fees	\$567,162	\$1,343,906	\$179,729	-
<b>Total Licenses Fees Permits</b>	\$567,162	\$1,343,906	\$179,729	-
<b>Total Fire Impact Fee</b>	\$567,162	\$1,343,906	\$179,729	-
<b>Police Impact Fee</b>				
<b>Licenses Fees Permits</b>				
Fees	\$2,526,346	\$2,067,547	\$3,265,105	\$2,092,008
<b>Total Licenses Fees Permits</b>	\$2,526,346	\$2,067,547	\$3,265,105	\$2,092,008
<b>Total Police Impact Fee</b>	\$2,526,346	\$2,067,547	\$3,265,105	\$2,092,008
<b>Wastewater Impact Fee</b>				
<b>Licenses Fees Permits</b>				
Fees	(\$2,076)	-	-	-
<b>Total Licenses Fees Permits</b>	(\$2,076)	-	-	-
<b>Total Wastewater Impact Fee</b>	(\$2,076)	-	-	-
<b>Water Impact Fees</b>				
<b>Taxes</b>				
Transient Occupancy Taxes	(\$2,220)	-	-	-
<b>Total Taxes</b>	(\$2,220)	-	-	-
<b>Licenses Fees Permits</b>				
Fees	\$6,639,926	\$7,236,416	\$3,359,128	-
<b>Total Licenses Fees Permits</b>	\$6,639,926	\$7,236,416	\$3,359,128	-
<b>Total Water Impact Fees</b>	\$6,637,706	\$7,236,416	\$3,359,128	-
<b>Total Impact Fees</b>	\$9,729,138	\$10,647,869	\$6,803,962	\$2,092,008
<b>Grant Funds</b>				
<b>Community Development Block Grant</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$10,736,338	\$17,273,644	\$8,013,816	\$13,193,155
<b>Total Intergovernmental</b>	\$10,736,338	\$17,273,644	\$8,013,816	\$13,193,155

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Grant Funds</b>				
<b>Community Development Block Grant</b>				
<b>Other Revenues</b>				
Interest	\$59,417	-	-	-
<b>Total Other Revenues</b>	\$59,417	-	-	-
<b>Total Community Development Block Grant</b>	\$10,795,755	\$17,273,644	\$8,013,816	\$13,193,155
<b>Grants - Falcon Field</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$1,417,624	\$900,492	\$2,060,889	\$923,887
State Grants and Reimbursements	\$171,203	\$4,408,141	\$4,493,278	\$619,128
County and Other Governments Revenues	-	-	-	\$104,000
<b>Total Intergovernmental</b>	\$1,588,827	\$5,308,633	\$6,554,167	\$1,647,015
<b>Total Grants - Falcon Field</b>	\$1,588,827	\$5,308,633	\$6,554,167	\$1,647,015
<b>Grants - Gen. Gov.</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$5,794,174	\$32,588,790	\$6,175,989	\$22,036,856
State Grants and Reimbursements	\$1,378,222	\$2,702,379	\$1,347,330	\$5,629,468
County and Other Governments Revenues	\$4,325,888	\$5,657,520	\$3,758,379	\$1,110,000
<b>Total Intergovernmental</b>	\$11,498,283	\$40,948,689	\$11,281,698	\$28,776,324
<b>Other Revenues</b>				
Interest	\$19,441	-	\$2,193	-
Contributions and Donations	\$69,991	\$365,673	\$583,777	\$1,196,364
<b>Total Other Revenues</b>	\$89,432	\$365,673	\$585,970	\$1,196,364
<b>Total Grants - Gen. Gov.</b>	\$11,587,715	\$41,314,362	\$11,867,668	\$29,972,688
<b>HOME</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$1,426,790	\$13,945,232	\$571,232	\$14,761,248
<b>Total Intergovernmental</b>	\$1,426,790	\$13,945,232	\$571,232	\$14,761,248
<b>Total HOME</b>	\$1,426,790	\$13,945,232	\$571,232	\$14,761,248
<b>Relief Fund</b>				
<b>Other Revenues</b>				
Interest	\$1,413,097	-	\$1,100,000	-
<b>Total Other Revenues</b>	\$1,413,097	-	\$1,100,000	-
<b>Total Relief Fund</b>	\$1,413,097	-	\$1,100,000	-
<b>Section 8</b>				
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$25,583,737	\$26,239,535	\$26,239,535	\$30,720,308
<b>Total Intergovernmental</b>	\$25,583,737	\$26,239,535	\$26,239,535	\$30,720,308
<b>Sales and Charges For Services</b>				
General	\$60	-	-	-
<b>Total Sales and Charges For Services</b>	\$60	-	-	-

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Grant Funds</b>				
<b>Section 8</b>				
<b>Other Revenues</b>				
Interest	\$87,030	\$72,931	\$72,931	\$108,332
<b>Total Other Revenues</b>	\$87,030	\$72,931	\$72,931	\$108,332
<b>Total Section 8</b>	\$25,670,828	\$26,312,466	\$26,312,466	\$30,828,640
<b>Grants - Utility</b>				
<b>Intergovernmental</b>				
State Grants and Reimbursements	\$62,994	\$135,500	\$56,895	-
<b>Total Intergovernmental</b>	\$62,994	\$135,500	\$56,895	-
<b>Total Grants - Utility</b>	\$62,994	\$135,500	\$56,895	-
<b>Total Grant Funds</b>	\$52,546,005	\$104,289,837	\$54,476,244	\$90,402,746
<b>Trust Funds</b>				
<b>Employee Benefit Trust</b>				
<b>Other Revenues</b>				
Interest	\$1,260,857	\$500,000	\$1,308,880	\$501,750
Self Insurance Contributions	\$111,344,064	\$118,975,168	\$121,664,375	\$129,208,354
Other Revenues	\$299,138	(\$150,000)	(\$150,000)	(\$262,400)
<b>Total Other Revenues</b>	\$112,904,060	\$119,325,168	\$122,823,255	\$129,447,704
<b>Total Employee Benefit Trust</b>	\$112,904,060	\$119,325,168	\$122,823,255	\$129,447,704
<b>Property and Public Liability</b>				
<b>Other Revenues</b>				
Interest	\$223,829	\$103,300	\$293,838	\$103,662
Self Insurance Contributions	\$9,038,682	\$10,358,758	\$10,358,758	\$11,077,803
<b>Total Other Revenues</b>	\$9,262,511	\$10,462,058	\$10,652,596	\$11,181,465
<b>Total Property and Public Liability</b>	\$9,262,511	\$10,462,058	\$10,652,596	\$11,181,465
<b>Workers' Compensation</b>				
<b>Other Revenues</b>				
Interest	\$281,103	\$60,000	\$300,789	\$250,000
Self Insurance Contributions	\$8,045,207	\$4,340,074	\$4,763,732	\$6,028,843
<b>Total Other Revenues</b>	\$8,326,310	\$4,400,074	\$5,064,521	\$6,278,843
<b>Total Workers' Compensation</b>	\$8,326,310	\$4,400,074	\$5,064,521	\$6,278,843
<b>Total Trust Funds</b>	\$130,492,882	\$134,187,300	\$138,540,372	\$146,908,012
<b>Debt Service Funds</b>				
<b>General Obligation Bond Redemption</b>				
<b>Taxes</b>				
Property Taxes	\$39,081,311	\$42,007,000	\$42,007,000	\$44,337,000
<b>Total Taxes</b>	\$39,081,311	\$42,007,000	\$42,007,000	\$44,337,000
<b>Other Revenues</b>				
Interest	\$508,114	-	-	-
<b>Total Other Revenues</b>	\$508,114	-	-	-

**City of Mesa, Arizona**  
**Summary of Revenues by Fund and Source**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Revenues	FY 2024/25 Adopted Budget	FY 2024/25 Projected Revenues	FY 2025/26 Adopted Budget
<b>Debt Service Funds</b>				
<b>General Obligation Bond Redemption</b>				
<b>Total General Obligation Bond Redemption</b>	\$39,589,425	\$42,007,000	\$42,007,000	\$44,337,000
<b>Utility Systems Bond Redemption</b>				
<b>Other Revenues</b>				
Interest	\$653,399	-	-	-
<b>Total Other Revenues</b>	\$653,399	-	-	-
<b>Total Utility Systems Bond Redemption</b>	\$653,399	-	-	-
<b>Utility Systems GO Bond Redemption</b>				
<b>Other Revenues</b>				
Interest	\$15,770	-	-	-
<b>Total Other Revenues</b>	\$15,770	-	-	-
<b>Total Utility Systems GO Bond Redemption</b>	\$15,770	-	-	-
<b>WIFA Redemption</b>				
<b>Other Revenues</b>				
Interest	\$66,712	-	-	-
<b>Total Other Revenues</b>	\$66,712	-	-	-
<b>Total WIFA Redemption</b>	\$66,712	-	-	-
<b>Excise Tax Obligation Bond Redemption</b>				
<b>Sales and Charges For Services</b>				
General	\$104,048	-	-	-
<b>Total Sales and Charges For Services</b>	\$104,048	-	-	-
<b>Total Excise Tax Obligation Bond Redemption</b>	\$104,048	-	-	-
<b>Utility System Obligation Redemption</b>				
<b>Other Revenues</b>				
Other Revenues	\$186	-	-	-
<b>Total Other Revenues</b>	\$186	-	-	-
<b>Total Utility System Obligation Redemption</b>	\$186	-	-	-
<b>Total Debt Service Funds</b>	\$40,429,538	\$42,007,000	\$42,007,000	\$44,337,000
<b>Total City Revenues</b>	\$1,573,801,337	\$1,656,665,133	\$1,621,633,438	\$1,666,464,988

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 Expenditures by Department**  
**Fiscal Year 2025/26 - Adopted**

Department	FY 2023/2024 Actual Expenditures	FY 2024/2025 Adopted Budget	FY 2024/2025 Projected Expenditures	FY 2025/2026 Adopted Budget
Arts and Culture	\$21,287,362	\$25,441,900	\$24,502,174	\$26,934,180
Business Services	\$14,876,150	\$16,011,738	\$15,378,837	\$16,721,000
Centralized Appropriations	\$210,403,445	\$356,159,000	\$242,247,521	\$361,139,000
City Attorney	\$16,353,817	\$19,337,000	\$18,350,211	\$20,331,000
City Auditor	\$871,821	\$855,000	\$884,464	\$880,000
City Clerk	\$1,034,980	\$1,606,000	\$1,571,935	\$1,173,000
City Manager	\$10,912,318	\$12,267,000	\$11,009,463	\$12,444,000
Code Compliance	\$2,034,037	\$2,415,000	\$2,273,923	\$2,499,200
Community Services	\$42,074,868	\$63,745,263	\$41,209,119	\$65,369,763
Contingencies	-	\$86,277,000	-	\$70,000,000
Data and Performance Management	\$1,868,457	\$2,294,000	\$2,087,532	\$2,453,500
Department of Innovation & Technology	\$44,241,129	\$63,839,097	\$52,423,443	\$72,444,578
Development Services	\$10,943,931	\$12,572,500	\$11,563,605	\$13,050,687
Economic Development	\$7,254,672	\$8,568,000	\$7,826,971	\$8,451,400
Energy Resources	\$64,536,848	\$70,996,000	\$64,880,005	\$66,163,000
Engineering	\$10,474,716	\$15,248,141	\$14,495,268	\$15,126,811
Environmental and Sustainability	\$2,757,971	\$22,259,372	\$3,303,980	\$4,907,788
Facilities Management	\$15,300,215	\$25,616,722	\$19,154,363	\$26,939,870
Falcon Field Airport	\$2,119,665	\$3,405,000	\$2,436,999	\$2,523,000
Financial Services	\$4,822,375	\$4,800,000	\$4,938,661	\$5,047,000
Fleet Services	\$47,900,398	\$90,784,732	\$68,238,339	\$71,939,788
Human Resources	\$126,045,303	\$130,878,000	\$144,081,022	\$149,786,000
Library Services	\$8,805,128	\$15,129,500	\$10,586,646	\$14,584,700
Mayor and Council	\$979,381	\$1,011,000	\$1,021,000	\$1,023,000
Mesa Fire and Medical	\$139,554,307	\$153,683,399	\$144,964,249	\$174,037,839
Municipal Court	\$9,611,740	\$10,944,048	\$10,275,828	\$11,258,000
Office of ERP Management	\$820,161	\$977,000	\$1,030,740	\$1,371,700
Office of Management and Budget	\$1,879,367	\$2,084,000	\$2,068,759	\$2,198,000
Parks, Recreation and Community Facilities	\$47,306,536	\$53,052,536	\$55,544,691	\$56,706,824
Police	\$277,993,699	\$319,354,251	\$293,665,395	\$342,197,730
Project Management Program	\$360,329,395	\$833,138,000	\$547,193,820	\$889,080,000
Public Information and Communications	\$2,539,155	\$2,408,000	\$2,618,677	\$2,698,000
Solid Waste	\$42,438,875	\$48,000,500	\$47,129,559	\$50,708,000
Transit Services	\$23,742,081	\$26,751,712	\$25,698,149	\$29,556,402
Transportation	\$51,269,208	\$56,926,761	\$54,278,447	\$58,253,000
Water Resources	\$112,899,477	\$131,162,828	\$126,818,716	\$140,002,240
<b>Total Expenditures</b>	<b>\$1,738,282,989</b>	<b>\$2,690,000,000</b>	<b>\$2,075,752,511</b>	<b>\$2,790,000,000</b>

*Changes in accounting presentation affect comparisons between years.*

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>General Fund</b>				
General Fund	\$497,876,941	\$554,544,033	\$529,609,519	\$603,850,261
Capital - General Fund	\$53,808,719	\$141,193,498	\$48,698,113	\$136,691,981
<b>Total General Fund</b>	<b>\$551,685,660</b>	<b>\$695,737,531</b>	<b>\$578,307,632</b>	<b>\$740,542,242</b>
<b>Enterprise Funds</b>				
Falcon Field Airport	\$10,857,992	\$14,048,401	\$10,178,731	\$9,630,470
Utility Fund	\$233,292,489	\$262,504,855	\$254,934,450	\$266,688,756
Capital - Utility	\$8,693,072	\$25,347,868	\$14,477,190	\$12,807,844
<b>Total Enterprise Funds</b>	<b>\$252,843,554</b>	<b>\$301,901,124</b>	<b>\$279,590,371</b>	<b>\$289,127,070</b>
<b>Restricted Funds</b>				
Arts & Culture Fund	\$22,978,944	\$28,134,361	\$24,889,917	\$27,641,291
Cadence CFD 1 - Debt	\$1,235,569	\$1,236,393	\$1,236,393	\$1,239,746
Cadence CFD - Operating	\$34,940	\$147,880	\$95,578	\$152,150
Cemetery	\$2,114,831	\$3,410,390	\$2,037,181	\$3,609,277
Eastmark CFD 1 - Capital	-	\$17,000,000	-	\$20,000,000
Eastmark CFD 1 - Debt	\$8,200,495	\$8,125,491	\$8,125,491	\$5,521,947
Eastmark CFD 1 - Operating	\$219,131	\$567,045	\$575,511	\$618,766
Eastmark CFD 2-Capital	-	\$1,500,000	-	\$5,000,000
Eastmark CFD 2-Debt	\$454,363	\$444,788	\$444,788	\$444,193
Eastmark Community Facilities District No. 2	\$9,338	\$118,109	\$113,040	\$119,474
Economic Investment Fund	\$3,584,236	\$4,805,529	\$6,035,823	\$3,831,280
Environmental Compliance Fee	\$18,709,247	\$30,490,494	\$21,368,669	\$26,952,654
Greenfield WRP Joint Venture	\$15,381,139	\$38,006,021	\$35,711,371	\$25,740,085
Highway User Revenue Fund	\$48,428,830	\$65,648,861	\$60,399,352	\$54,269,946
Local Streets	\$42,081,451	\$89,120,799	\$69,405,442	\$71,407,950
Mesa Arts Center Restoration Fee	\$356,979	\$971,403	\$772,505	\$1,139,783
Public Safety Sales Tax	\$36,628,397	\$67,370,335	\$45,254,562	\$62,925,930
Quality of Life Sales Tax	\$32,780,723	\$34,028,697	\$37,125,440	\$52,200,405
Restricted Programs Fund	\$13,850,228	\$18,816,166	\$16,411,837	\$31,881,008
Solid Waste Development Fee	\$141,635	\$1,042,300	\$963,615	\$230,200
Special Programs Fund	\$12,642,325	\$122,616,172	\$14,108,010	\$99,835,460
TOPAZ Joint Venture Fund	\$3,969,037	\$15,030,392	\$4,397,219	\$18,067,701
Transit Fund	\$24,963,180	\$30,301,432	\$26,833,959	\$32,754,515
Transportation	\$6,797,518	\$45,233,564	\$14,957,781	\$56,205,307
Utility Replacement Extension and Renewal	\$9,633,941	\$32,417,141	\$16,563,415	\$35,183,610
Vehicle Replacement	\$5,750,473	\$12,519,315	\$4,666,994	\$11,575,669
Ambulance Transport	\$20,764,815	\$18,858,528	\$24,725,819	\$29,676,781
Commercial Facilities Fund	\$10,715,058	\$14,531,825	\$13,238,994	\$14,463,327
<b>Total Restricted Funds</b>	<b>\$342,426,822</b>	<b>\$702,493,431</b>	<b>\$450,458,706</b>	<b>\$692,688,455</b>
<b>Internal Service Funds</b>				
Fleet Internal Service	(\$141,762)	-	\$298,457	\$61,281
Print Shop Internal Service	\$42,007	(\$15,593)	(\$140,144)	(\$11,147)
Warehouse Internal Service	\$9,613,146	\$10,388,519	\$11,406,897	\$12,091,221
<b>Total Internal Service Funds</b>	<b>\$9,513,391</b>	<b>\$10,372,926</b>	<b>\$11,565,210</b>	<b>\$12,141,355</b>
<b>Grant Funds</b>				
Community Development Block Grant	\$10,677,192	\$17,273,644	\$8,013,816	\$13,193,155
Grants - Gen. Gov.	\$10,322,397	\$42,114,620	\$12,987,993	\$30,158,952
HOME	\$823,399	\$13,945,232	\$571,232	\$14,761,248
Section 8	\$24,841,990	\$26,312,466	\$26,312,466	\$30,828,640
Relief Fund	\$15,401,391	\$43,584,524	\$14,515,499	\$22,470,478
Grants - Falcon Field	\$3,231,714	\$5,308,633	\$5,013,627	\$1,647,015
Grants - Utility	\$119,889	\$135,500	-	-
<b>Total Grant Funds</b>	<b>\$65,417,972</b>	<b>\$148,674,619</b>	<b>\$67,414,633</b>	<b>\$113,059,488</b>
<b>Trust Funds</b>				
Employee Benefit Trust	\$117,374,171	\$126,806,561	\$140,365,247	\$138,909,453
Property and Public Liability	\$8,255,861	\$10,406,358	\$9,588,417	\$11,056,465
Workers' Compensation	\$6,545,196	\$7,241,527	\$6,704,378	\$7,072,289
<b>Total Trust Funds</b>	<b>\$132,175,228</b>	<b>\$144,454,446</b>	<b>\$156,658,042</b>	<b>\$157,038,207</b>

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund**  
**Fiscal Year 2025/26 - Adopted**

Source	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Debt Service Funds</b>				
General Obligation Bond Redemption	\$44,498,778	\$42,943,458	\$47,335,229	\$47,918,195
Highway User Revenue Bond Redemption	\$11,802,688	\$11,666,050	\$11,666,050	\$4,099,400
Utility Systems Bond Redemption	\$95,054,375	\$94,044,485	\$108,263,780	\$92,569,652
WIFA Redemption	\$177,665	\$184,986	\$184,986	\$190,686
Excise Tax Obligation Bond Redemption	\$2,695,900	\$2,698,900	\$2,698,900	\$2,696,900
Utility System Obligation Redemption	\$20,634,097	\$24,786,044	\$24,774,725	\$45,087,218
<b>Total Debt Service Funds</b>	<b>\$174,863,503</b>	<b>\$176,323,923</b>	<b>\$194,923,670</b>	<b>\$192,562,051</b>
<b>Bond and Obligation Funds</b>				
Electric Bond Construction	\$5,202,816	\$11,080,187	\$7,136,898	\$14,907,835
Gas Bond Construction	\$18,630,242	\$40,844,946	\$29,164,904	\$40,219,969
Library Bond Construction	\$657,892	\$12,860,497	\$9,872,155	\$6,371,172
Parks Bond Construction	\$17,503,017	\$23,915,289	\$14,903,944	\$33,049,819
Public Safety Bond Construction	\$41,236,401	\$83,096,223	\$35,672,221	\$109,362,200
Solid Waste Bond Construction	(\$0)	-	-	-
Streets Bond Construction	\$8,252,854	\$39,401,297	\$11,932,487	\$51,397,025
Wastewater Bond Construction	\$29,132,846	\$69,005,395	\$31,079,016	\$50,657,855
Water Bond Construction	\$88,740,791	\$143,561,166	\$197,072,622	\$216,875,257
<b>Total Bond and Obligation Funds</b>	<b>\$209,356,859</b>	<b>\$423,765,000</b>	<b>\$336,834,247</b>	<b>\$522,841,132</b>
<b>Contingency</b>				
Contingency	-	\$86,277,000	-	\$70,000,000
<b>Total Contingency</b>	<b>-</b>	<b>\$86,277,000</b>	<b>-</b>	<b>\$70,000,000</b>
<b>Total Expenditures</b>	<b>\$1,738,282,989</b>	<b>\$2,690,000,000</b>	<b>\$2,075,752,511</b>	<b>\$2,790,000,000</b>

*Changes in accounting presentation affect comparisons between years.*

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>General Fund</b>					
<b>General Fund</b>					
Arts and Culture	\$183,252	\$201,900	-	\$201,900	\$202,183
Business Services	\$12,893,147	\$14,075,181	-	\$13,581,022	\$14,722,576
Centralized Appropriations	(\$12,329,912)	(\$21,339,685)	\$4,181,765	(\$14,516,960)	(\$15,031,903)
City Attorney	\$7,073,572	\$7,911,698	\$209,956	\$7,782,121	\$8,275,815
City Auditor	\$871,821	\$855,000	-	\$884,464	\$880,000
City Clerk	\$1,034,308	\$1,601,242	-	\$1,567,177	\$1,168,242
City Manager	\$10,284,054	\$10,915,557	(\$342,500)	\$10,063,486	\$10,954,905
Code Compliance	\$1,986,369	\$2,219,908	-	\$2,115,854	\$2,335,756
Community Services	\$4,535,584	\$5,688,604	\$265,000	\$5,652,368	\$8,493,349
Data and Performance Management	\$1,738,370	\$2,076,800	\$50,000	\$1,840,332	\$2,192,598
Department of Innovation & Technology	\$38,684,096	\$52,424,484	\$1,540,808	\$46,424,525	\$58,855,125
Development Services	\$9,316,130	\$10,427,139	\$45,000	\$9,498,949	\$11,053,475
Economic Development	\$4,504,597	\$5,259,034	-	\$5,098,155	\$5,358,691
Energy Resources	\$268,689	\$280,768	\$256,820	\$416,596	\$563,990
Engineering	\$10,157,666	\$14,129,113	(\$140,000)	\$13,989,113	\$13,926,191
Environmental and Sustainability	\$65,168	\$211,367	-	\$152,000	\$193,188
Facilities Management	\$14,245,104	\$24,498,873	(\$4,509,778)	\$17,487,488	\$25,730,342
Financial Services	\$4,623,057	\$4,544,242	-	\$4,601,043	\$4,772,440
Human Resources	\$5,077,655	\$5,678,352	\$12,735	\$5,704,585	\$6,020,975
Library Services	\$8,613,860	\$14,749,500	(\$127,100)	\$10,442,386	\$14,164,700
Mayor and Council	\$979,381	\$1,011,000	\$39,564	\$1,021,000	\$1,023,000
Mesa Fire and Medical	\$99,831,483	\$99,037,139	\$2,320,302	\$99,856,847	\$104,998,051
Municipal Court	\$9,233,006	\$10,268,515	\$58,577	\$9,725,508	\$10,780,014
Office of ERP Management	\$820,161	\$977,000	\$402,500	\$1,030,740	\$1,371,700
Office of Management and Budget	\$1,879,367	\$2,058,759	\$9,500	\$2,058,759	\$2,172,759
Parks, Recreation and Community Facilities	\$27,363,209	\$29,647,750	\$1,580,562	\$31,816,564	\$33,191,261
Police	\$228,691,180	\$242,626,633	(\$6,857,574)	\$235,372,840	\$263,073,579
Project Management Program	\$2,569,315	\$9,769,683	\$4,037,265	\$2,780,640	\$9,373,890
Public Information and Communications	\$2,539,155	\$2,408,000	\$147,000	\$2,618,677	\$2,698,000
Transportation	\$25,536	\$199,727	-	\$199,727	\$199,727
Water Resources	\$118,560	\$130,750	-	\$141,613	\$135,642
<b>Total General Fund</b>	<b>\$497,876,941</b>	<b>\$554,544,033</b>	<b>\$3,180,402</b>	<b>\$529,609,519</b>	<b>\$603,850,261</b>
<b>Capital - General Fund</b>					
Business Services	\$131,542	-	-	-	-
Centralized Appropriations	(\$617,227)	(\$2,196,390)	-	(\$1,233,525)	(\$1,373,623)
City Attorney	\$14,946	-	-	-	-
City Manager	-	\$20,000	\$42,500	\$62,912	-
Department of Innovation & Technology	\$3,409,229	\$7,742,114	\$144,961	\$3,672,578	\$9,541,671
Engineering	\$2,470	\$227,821	(\$22,880)	\$97,778	\$147,843
Facilities Management	-	-	-	-	\$2,000
Fleet Services	\$1,122,034	\$4,495,825	\$208,258	\$2,726,913	\$2,535,849
Mesa Fire and Medical	\$1,192,726	\$8,858,480	\$617,502	\$2,128,605	\$9,616,282
Parks, Recreation and Community Facilities	\$128,302	\$1,284,218	(\$125,200)	\$632,625	\$744,968
Police	\$980,161	\$1,466,050	(\$96,213)	\$399,751	\$1,360,165
Project Management Program	\$47,444,536	\$119,295,380	\$31,272,867	\$40,210,476	\$114,116,826
<b>Total Capital - General Fund</b>	<b>\$53,808,719</b>	<b>\$141,193,498</b>	<b>\$32,041,795</b>	<b>\$48,698,113</b>	<b>\$136,691,981</b>
<b>Total General Fund</b>	<b>\$551,685,660</b>	<b>\$695,737,531</b>	<b>\$35,222,198</b>	<b>\$578,307,632</b>	<b>\$740,542,242</b>
<b>Enterprise Funds</b>					
<b>Capital - Utility</b>					
Centralized Appropriations	\$375,737	\$962,299	-	\$458,562	\$1,218,560
Department of Innovation & Technology	\$28,572	\$638,704	(\$30,735)	-	\$662,968
Energy Resources	(\$80)	-	-	-	-
Fleet Services	\$3,177,002	\$11,000,247	\$2,782,570	\$10,336,079	\$4,103,041

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Enterprise Funds</b>					
<b>Capital - Utility</b>					
Project Management Program	\$5,111,841	\$12,746,618	(\$1,273,558)	\$3,682,549	\$6,808,275
Water Resources	-	-	-	-	\$15,000
<b>Total Capital - Utility</b>	<b>\$8,693,072</b>	<b>\$25,347,868</b>	<b>\$1,478,277</b>	<b>\$14,477,190</b>	<b>\$12,807,844</b>
<b>Utility Fund</b>					
Business Services	-	\$37,738	-	\$37,738	-
Centralized Appropriations	\$23,504,774	\$25,769,481	(\$545,522)	\$26,343,709	\$25,439,218
City Attorney	\$394,027	\$390,423	\$38,700	\$430,423	\$313,672
Data and Performance Management	\$130,088	\$217,200	\$32,000	\$247,200	\$260,902
Department of Innovation & Technology	(\$5,681)	-	-	-	-
Development Services	\$183,133	\$240,510	-	\$246,100	\$255,205
Energy Resources	\$63,416,530	\$69,883,930	(\$687,053)	\$63,535,569	\$64,358,308
Engineering	\$33,901	\$69,778	-	\$69,778	\$72,535
Environmental and Sustainability	\$907,384	\$882,367	\$90,000	\$932,557	\$897,282
Facilities Management	\$1,055,111	\$885,037	\$450,000	\$1,327,845	\$897,771
Human Resources	\$164,210	\$167,454	-	\$163,734	\$173,344
Police	\$1,132,585	\$983,675	\$25,900	\$1,213,656	\$1,131,217
Project Management Program	\$491,255	\$697,165	\$744,752	\$650,086	\$1,308,172
Solid Waste	\$42,177,351	\$47,640,000	\$115,000	\$46,998,244	\$50,483,000
Transportation	\$627,248	\$983,661	-	\$983,661	\$983,661
Water Resources	\$99,080,573	\$113,656,436	(\$457,605)	\$111,754,150	\$120,114,469
<b>Total Utility Fund</b>	<b>\$233,292,489</b>	<b>\$262,504,855</b>	<b>(\$193,828)</b>	<b>\$254,934,450</b>	<b>\$266,688,756</b>
<b>Falcon Field Airport</b>					
Centralized Appropriations	\$830,717	\$1,407,055	(\$83,894)	\$1,149,031	\$1,056,640
Engineering	\$58,485	\$72,871	-	\$30,336	-
Falcon Field Airport	\$2,119,665	\$3,040,911	(\$600,000)	\$2,436,999	\$2,523,000
Fleet Services	\$57,393	\$73,500	\$108,902	\$18,269	\$165,573
Mesa Fire and Medical	\$804,502	\$764,557	-	\$710,250	\$736,486
Police	\$377,474	\$327,910	\$6,800	\$397,847	\$272,574
Project Management Program	\$6,593,890	\$8,345,611	\$434,054	\$5,418,385	\$4,860,211
Transportation	\$15,866	\$15,986	-	\$17,614	\$15,986
<b>Total Falcon Field Airport</b>	<b>\$10,857,992</b>	<b>\$14,048,401</b>	<b>(\$134,138)</b>	<b>\$10,178,731</b>	<b>\$9,630,470</b>
<b>Total Enterprise Funds</b>	<b>\$252,843,554</b>	<b>\$301,901,124</b>	<b>\$1,150,311</b>	<b>\$279,590,371</b>	<b>\$289,127,070</b>
<b>Restricted Funds</b>					
<b>Ambulance Transport</b>					
Centralized Appropriations	\$4,584,356	\$1,891,459	-	\$6,677,805	\$5,601,430
Mesa Fire and Medical	\$13,726,728	\$13,120,506	\$2,598,899	\$15,719,405	\$22,557,397
Project Management Program	\$2,453,730	\$3,846,563	\$300,000	\$2,328,609	\$1,517,954
<b>Total Ambulance Transport</b>	<b>\$20,764,815</b>	<b>\$18,858,528</b>	<b>\$2,898,899</b>	<b>\$24,725,819</b>	<b>\$29,676,781</b>
<b>Arts &amp; Culture Fund</b>					
Arts and Culture	\$19,764,287	\$21,163,862	\$1,716,222	\$21,854,246	\$23,121,123
Centralized Appropriations	\$3,043,312	\$5,390,999	(\$397,815)	\$4,473,274	(\$449,377)
Facilities Management	-	\$25,000	(\$25,000)	-	\$25,000
Fleet Services	-	-	\$136,000	\$56,800	\$154,200
Project Management Program	\$171,346	\$1,554,500	\$2,060,416	(\$1,494,403)	\$4,790,345
<b>Total Arts &amp; Culture Fund</b>	<b>\$22,978,944</b>	<b>\$28,134,361</b>	<b>\$3,489,823</b>	<b>\$24,889,917</b>	<b>\$27,641,291</b>
<b>Cadence CFD 1 - Debt</b>					
Centralized Appropriations	\$1,235,569	\$1,236,393	-	\$1,236,393	\$1,239,746
<b>Total Cadence CFD 1 - Debt</b>	<b>\$1,235,569</b>	<b>\$1,236,393</b>	<b>-</b>	<b>\$1,236,393</b>	<b>\$1,239,746</b>
<b>Cadence CFD - Operating</b>					
Centralized Appropriations	-	\$20,000	-	\$20,000	\$20,000

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>					
<b>Cadence CFD - Operating</b>					
City Attorney	-	\$10,000	-	\$2,000	\$10,000
City Clerk	\$71	\$1,586	-	\$1,586	\$1,586
City Manager	\$501	\$10,517	-	\$1,500	\$10,517
Engineering	\$119	\$46,233	-	-	\$47,935
Financial Services	\$34,249	\$52,182	-	\$67,992	\$54,750
Office of Management and Budget	-	\$7,362	-	\$2,500	\$7,362
<b>Total Cadence CFD - Operating</b>	<b>\$34,940</b>	<b>\$147,880</b>	<b>-</b>	<b>\$95,578</b>	<b>\$152,150</b>
<b>Cemetery</b>					
Centralized Appropriations	\$206,299	\$376,252	\$31,497	\$280,783	\$397,639
Parks, Recreation and Community Facilities	\$1,321,869	\$1,471,112	-	\$1,414,630	\$1,571,915
Project Management Program	\$586,663	\$1,563,026	(\$31,497)	\$341,768	\$1,639,723
<b>Total Cemetery</b>	<b>\$2,114,831</b>	<b>\$3,410,390</b>	<b>-</b>	<b>\$2,037,181</b>	<b>\$3,609,277</b>
<b>Commercial Facilities Fund</b>					
Centralized Appropriations	\$1,305,379	\$3,595,137	(\$673,649)	\$1,710,236	\$3,520,939
Parks, Recreation and Community Facilities	\$9,013,843	\$8,284,929	\$1,849,565	\$10,030,384	\$9,610,284
Project Management Program	\$395,836	\$2,651,759	\$368,014	\$1,498,374	\$1,332,104
<b>Total Commercial Facilities Fund</b>	<b>\$10,715,058</b>	<b>\$14,531,825</b>	<b>\$1,543,930</b>	<b>\$13,238,994</b>	<b>\$14,463,327</b>
<b>Eastmark CFD 1 - Capital</b>					
Centralized Appropriations	-	\$17,000,000	-	-	\$20,000,000
<b>Total Eastmark CFD 1 - Capital</b>	<b>-</b>	<b>\$17,000,000</b>	<b>-</b>	<b>-</b>	<b>\$20,000,000</b>
<b>Eastmark CFD 1 - Debt</b>					
Centralized Appropriations	\$8,200,495	\$8,125,491	-	\$8,125,491	\$5,521,947
<b>Total Eastmark CFD 1 - Debt</b>	<b>\$8,200,495</b>	<b>\$8,125,491</b>	<b>-</b>	<b>\$8,125,491</b>	<b>\$5,521,947</b>
<b>Eastmark CFD 1 - Operating</b>					
Centralized Appropriations	-	\$349,496	-	\$349,496	\$385,808
City Attorney	-	\$10,000	-	\$2,000	\$10,000
City Clerk	\$108	\$1,586	-	\$1,586	\$1,586
City Manager	\$1,419	\$10,517	-	\$2,500	\$10,517
Engineering	\$62,274	\$25,199	-	\$25,199	\$26,901
Financial Services	\$154,767	\$159,730	-	\$189,730	\$173,437
Office of Management and Budget	-	\$10,517	-	\$5,000	\$10,517
Project Management Program	\$562	-	-	-	-
<b>Total Eastmark CFD 1 - Operating</b>	<b>\$219,131</b>	<b>\$567,045</b>	<b>-</b>	<b>\$575,511</b>	<b>\$618,766</b>
<b>Eastmark CFD 2-Capital</b>					
Centralized Appropriations	-	\$1,500,000	-	-	\$5,000,000
<b>Total Eastmark CFD 2-Capital</b>	<b>-</b>	<b>\$1,500,000</b>	<b>-</b>	<b>-</b>	<b>\$5,000,000</b>
<b>Eastmark CFD 2-Debt</b>					
Centralized Appropriations	\$454,363	\$444,788	-	\$444,788	\$444,193
<b>Total Eastmark CFD 2-Debt</b>	<b>\$454,363</b>	<b>\$444,788</b>	<b>-</b>	<b>\$444,788</b>	<b>\$444,193</b>
<b>Eastmark Community Facilities District No. 2</b>					
Centralized Appropriations	-	\$40,000	(\$30,000)	\$10,000	\$40,000
City Attorney	-	\$10,000	-	\$2,000	\$10,000
City Clerk	\$493	\$1,586	-	\$1,586	\$1,586
City Manager	\$1,266	\$10,517	-	\$2,500	\$10,517
Engineering	-	\$21,034	-	\$21,034	\$21,034
Financial Services	\$7,579	\$27,610	\$30,000	\$73,420	\$28,975
Office of Management and Budget	-	\$7,362	-	\$2,500	\$7,362
<b>Total Eastmark Community Facilities District No. 2</b>	<b>\$9,338</b>	<b>\$118,109</b>	<b>-</b>	<b>\$113,040</b>	<b>\$119,474</b>
<b>Economic Investment Fund</b>					

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>					
<b>Economic Investment Fund</b>					
Centralized Appropriations	\$525,320	\$828,117	(\$58,500)	\$801,074	\$738,571
Economic Development	\$2,750,074	\$3,308,966	-	\$2,728,816	\$3,092,709
Facilities Management	-	\$204,346	-	-	-
Project Management Program	\$308,842	\$464,100	-	\$2,505,933	-
<b>Total Economic Investment Fund</b>	<b>\$3,584,236</b>	<b>\$4,805,529</b>	<b>(\$58,500)</b>	<b>\$6,035,823</b>	<b>\$3,831,280</b>
<b>Environmental Compliance Fee</b>					
Centralized Appropriations	\$1,080,217	\$1,530,346	(\$776)	\$1,326,511	\$1,537,932
Energy Resources	-	\$95,452	-	\$94,649	\$96,108
Environmental and Sustainability	\$1,635,433	\$2,170,646	-	\$1,723,811	\$2,240,530
Fleet Services	\$519,014	\$679,049	\$19,008	\$620,737	\$560,540
Human Resources	\$32,128	\$32,816	-	\$31,876	\$33,976
Parks, Recreation and Community Facilities	\$9,053,800	\$9,376,146	(\$21,000)	\$9,494,253	\$9,725,210
Project Management Program	\$1,692,390	\$11,022,217	\$391,747	\$2,280,844	\$8,294,900
Transportation	\$2,505,310	\$3,246,496	(\$391,461)	\$3,253,813	\$1,255,406
Water Resources	\$2,190,954	\$2,337,326	\$310,281	\$2,542,175	\$3,208,052
<b>Total Environmental Compliance Fee</b>	<b>\$18,709,247</b>	<b>\$30,490,494</b>	<b>\$307,799</b>	<b>\$21,368,669</b>	<b>\$26,952,654</b>
<b>Greenfield WRP Joint Venture</b>					
Centralized Appropriations	\$1,075,582	\$1,832,726	(\$78,116)	\$1,543,688	\$1,611,182
Financial Services	\$430	\$1,476	-	\$1,476	\$1,560
Fleet Services	\$24,390	\$30,000	-	\$26,164	\$3,836
Project Management Program	\$4,133,721	\$24,746,762	\$73,116	\$23,331,210	\$11,423,941
Water Resources	\$10,147,016	\$11,395,057	(\$39,832)	\$10,808,833	\$12,699,566
<b>Total Greenfield WRP Joint Venture</b>	<b>\$15,381,139</b>	<b>\$38,006,021</b>	<b>(\$44,832)</b>	<b>\$35,711,371</b>	<b>\$25,740,085</b>
<b>Highway User Revenue Fund</b>					
Centralized Appropriations	\$40,501	\$122,881	-	\$40,776	\$44,202
Engineering	\$41,473	\$54,710	-	\$50,710	\$90,534
Human Resources	\$96,385	\$98,282	-	\$95,366	\$101,694
Project Management Program	\$25,913,487	\$41,754,207	\$842,629	\$36,466,510	\$27,130,326
Transportation	\$22,336,986	\$23,618,781	-	\$23,745,990	\$26,903,190
<b>Total Highway User Revenue Fund</b>	<b>\$48,428,830</b>	<b>\$65,648,861</b>	<b>\$842,629</b>	<b>\$60,399,352</b>	<b>\$54,269,946</b>
<b>Local Streets</b>					
Centralized Appropriations	\$6,174,375	\$8,719,761	(\$92,091)	\$7,714,003	\$9,020,538
Development Services	\$274,701	\$360,851	-	\$369,625	\$382,820
Energy Resources	\$805,729	\$728,850	\$90,314	\$833,191	\$976,543
Engineering	\$59,744	\$245,882	-	\$140,820	\$243,690
Fleet Services	\$2,718,140	\$9,075,968	\$20,169	\$4,523,302	\$6,072,560
Police	\$188,717	\$163,861	\$3,900	\$208,935	\$2,367,480
Project Management Program	\$6,018,744	\$42,594,716	\$495,984	\$30,425,643	\$24,626,707
Transportation	\$25,714,399	\$27,103,388	(\$1,251,955)	\$25,037,525	\$27,584,285
Water Resources	\$126,905	\$127,522	\$5,000	\$152,398	\$133,327
<b>Total Local Streets</b>	<b>\$42,081,451</b>	<b>\$89,120,799</b>	<b>(\$728,679)</b>	<b>\$69,405,442</b>	<b>\$71,407,950</b>
<b>Mesa Arts Center Restoration Fee</b>					
Project Management Program	\$356,979	\$971,403	-	\$772,505	\$1,139,783
<b>Total Mesa Arts Center Restoration Fee</b>	<b>\$356,979</b>	<b>\$971,403</b>	<b>-</b>	<b>\$772,505</b>	<b>\$1,139,783</b>
<b>Public Safety Sales Tax</b>					
Centralized Appropriations	\$265,642	\$295,976	-	\$526,181	\$424,982
Fleet Services	\$431,127	\$4,315,128	\$49,957	\$1,454,908	\$3,310,177
Mesa Fire and Medical	\$11,470,105	\$17,589,727	-	\$13,495,005	\$18,457,302
Police	\$21,597,960	\$41,894,937	(\$791,692)	\$26,624,892	\$37,892,546
Project Management Program	\$2,863,563	\$3,274,567	\$2,682,932	\$3,153,576	\$2,840,923
<b>Total Public Safety Sales Tax</b>	<b>\$36,628,397</b>	<b>\$67,370,335</b>	<b>\$1,941,197</b>	<b>\$45,254,562</b>	<b>\$62,925,930</b>

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>					
<b>Quality of Life Sales Tax</b>					
Centralized Appropriations	\$265,642	\$295,975	-	\$526,181	\$5,574,204
Mesa Fire and Medical	\$11,908,201	\$11,901,716	\$357,760	\$12,259,476	\$13,969,119
Police	\$20,606,880	\$21,616,280	\$2,713,276	\$24,329,556	\$26,276,942
Project Management Program	-	\$214,726	\$190,553	\$10,227	\$6,380,140
<b>Total Quality of Life Sales Tax</b>	<b>\$32,780,723</b>	<b>\$34,028,697</b>	<b>\$3,261,589</b>	<b>\$37,125,440</b>	<b>\$52,200,405</b>
<b>Restricted Programs Fund</b>					
Arts and Culture	\$1,187,443	\$3,076,138	(\$400,000)	\$2,287,278	\$2,610,874
Centralized Appropriations	\$6,934,776	\$6,751,667	-	\$7,211,174	\$12,500,026
City Manager	-	-	\$11,400	\$8,231	\$16,847
Code Compliance	-	-	\$3,272	-	\$3,500
Community Services	\$138,376	\$289,853	(\$39,853)	\$217,180	\$302,500
Department of Innovation & Technology	-	\$108,552	-	\$108,552	\$125,267
Development Services	\$739,398	\$669,000	\$460,500	\$1,000,183	\$906,500
Engineering	\$58,584	\$355,500	(\$352)	\$70,500	\$550,148
Environmental and Sustainability	-	\$75,000	-	-	-
Fleet Services	-	\$70,000	\$100,000	-	\$100,000
Library Services	\$160,612	\$265,000	-	\$63,200	\$275,000
Mesa Fire and Medical	\$97,806	\$106,845	-	\$59,997	\$114,517
Municipal Court	\$378,136	\$675,533	(\$125,000)	\$525,320	\$421,986
Parks, Recreation and Community Facilities	\$325,083	\$1,430,170	(\$56,274)	\$1,431,733	\$930,170
Police	\$1,728,219	\$3,112,666	-	\$1,776,214	\$3,349,402
Project Management Program	\$2,101,795	\$1,830,242	\$5,498,911	\$1,652,275	\$9,674,271
<b>Total Restricted Programs Fund</b>	<b>\$13,850,228</b>	<b>\$18,816,166</b>	<b>\$5,452,603</b>	<b>\$16,411,837</b>	<b>\$31,881,008</b>
<b>Solid Waste Development Fee</b>					
Fleet Services	-	\$817,300	\$20,200	\$832,300	\$5,200
Solid Waste	\$141,635	\$225,000	(\$20,200)	\$131,315	\$225,000
<b>Total Solid Waste Development Fee</b>	<b>\$141,635</b>	<b>\$1,042,300</b>	<b>-</b>	<b>\$963,615</b>	<b>\$230,200</b>
<b>Special Programs Fund</b>					
Centralized Appropriations	\$301,081	\$100,000,000	(\$44,173,174)	\$537,280	\$84,862,646
City Manager	\$435,459	\$493,413	-	\$493,413	\$533,413
Code Compliance	\$47,668	\$195,092	-	\$158,069	\$159,944
Environmental and Sustainability	\$125,748	\$283,372	(\$11,341)	\$128,500	\$398,000
Facilities Management	-	\$3,466	\$254,948	\$246,890	\$284,757
Fleet Services	-	-	\$90,000	-	\$90,000
Human Resources	\$2,275	\$10,000	-	\$10,000	\$5,000
Mesa Fire and Medical	\$133,169	\$1,419,484	-	\$105,100	\$1,725,394
Parks, Recreation and Community Facilities	-	\$52,585	-	\$22,130	\$52,585
Police	\$195,393	\$544,157	\$100,000	\$150,617	\$769,307
Project Management Program	\$11,231,081	\$17,043,377	\$2,679,583	\$10,995,763	\$8,952,197
Transportation	\$887	\$1,700,761	(\$1,408,063)	\$992,698	\$1,250,000
Water Resources	\$169,564	\$870,465	(\$169,564)	\$267,550	\$752,217
<b>Total Special Programs Fund</b>	<b>\$12,642,325</b>	<b>\$122,616,172</b>	<b>(\$42,637,611)</b>	<b>\$14,108,010</b>	<b>\$99,835,460</b>
<b>TOPAZ Joint Venture Fund</b>					
Centralized Appropriations	-	\$9,700	-	-	\$66,980
City Manager	\$5,139	\$6,479	-	\$6,479	\$7,284
Department of Innovation & Technology	\$2,124,913	\$2,925,243	-	\$2,217,788	\$3,249,547
Financial Services	\$2,293	\$14,760	-	\$5,000	\$15,838
Project Management Program	\$1,836,692	\$12,074,210	-	\$2,167,952	\$14,728,052
<b>Total TOPAZ Joint Venture Fund</b>	<b>\$3,969,037</b>	<b>\$15,030,392</b>	<b>-</b>	<b>\$4,397,219</b>	<b>\$18,067,701</b>
<b>Transit Fund</b>					
Centralized Appropriations	\$560,478	\$662,042	(\$14)	\$629,277	\$708,716
Development Services	\$86,114	\$175,000	(\$31,114)	\$53,350	\$90,536

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>					
<b>Transit Fund</b>					
Fleet Services	-	\$85,000	-	\$78,285	\$6,715
Project Management Program	\$531,531	\$2,569,717	\$14	\$327,479	\$2,331,401
Transit Services	\$23,742,081	\$26,751,712	-	\$25,698,149	\$29,556,402
Transportation	\$42,976	\$57,961	-	\$47,419	\$60,745
<b>Total Transit Fund</b>	<b>\$24,963,180</b>	<b>\$30,301,432</b>	<b>(\$31,114)</b>	<b>\$26,833,959</b>	<b>\$32,754,515</b>
<b>Transportation</b>					
Centralized Appropriations	-	-	-	-	\$189,504
Project Management Program	\$6,797,518	\$45,233,564	-	\$14,957,781	\$56,015,803
<b>Total Transportation</b>	<b>\$6,797,518</b>	<b>\$45,233,564</b>	<b>-</b>	<b>\$14,957,781</b>	<b>\$56,205,307</b>
<b>Utility Replacement Extension and Renewal</b>					
Centralized Appropriations	-	\$1,300,000	-	\$1,300,000	\$1,324,091
Energy Resources	\$45,980	\$7,000	-	-	\$168,051
Fleet Services	\$4,494,203	\$13,541,115	\$1,163,456	\$8,815,303	\$8,402,088
Project Management Program	\$4,027,853	\$14,923,754	(\$200,000)	\$5,296,115	\$22,345,413
Water Resources	\$1,065,905	\$2,645,272	(\$803,769)	\$1,151,997	\$2,943,967
<b>Total Utility Replacement Extension and Renewal</b>	<b>\$9,633,941</b>	<b>\$32,417,141</b>	<b>\$159,687</b>	<b>\$16,563,415</b>	<b>\$35,183,610</b>
<b>Vehicle Replacement</b>					
Fleet Services	\$5,750,473	\$12,519,315	(\$866,142)	\$4,666,994	\$11,575,669
<b>Total Vehicle Replacement</b>	<b>\$5,750,473</b>	<b>\$12,519,315</b>	<b>(\$866,142)</b>	<b>\$4,666,994</b>	<b>\$11,575,669</b>
<b>Total Restricted Funds</b>	<b>\$342,426,822</b>	<b>\$702,493,431</b>	<b>(\$24,468,722)</b>	<b>\$450,458,706</b>	<b>\$692,688,455</b>
<b>Internal Service Funds</b>					
<b>Fleet Internal Service</b>					
Centralized Appropriations	(\$30,008,769)	(\$34,934,101)	(\$70,598)	(\$34,092,614)	(\$35,433,943)
Fleet Services	\$29,606,623	\$34,082,285	\$40,000	\$34,082,285	\$34,854,340
Project Management Program	\$260,384	\$851,816	\$30,478	\$308,786	\$640,884
<b>Total Fleet Internal Service</b>	<b>(\$141,762)</b>	<b>-</b>	<b>(\$120)</b>	<b>\$298,457</b>	<b>\$61,281</b>
<b>Print Shop Internal Service</b>					
Business Services	\$855,131	\$801,580	-	\$797,478	\$844,945
Centralized Appropriations	(\$813,374)	(\$817,173)	(\$14,207)	(\$951,544)	(\$892,814)
Project Management Program	\$250	-	\$14,087	\$13,922	\$36,722
<b>Total Print Shop Internal Service</b>	<b>\$42,007</b>	<b>(\$15,593)</b>	<b>(\$120)</b>	<b>(\$140,144)</b>	<b>(\$11,147)</b>
<b>Warehouse Internal Service</b>					
Business Services	\$996,330	\$1,097,239	-	\$962,599	\$1,153,479
Centralized Appropriations	\$8,616,567	\$9,291,280	(\$14,198)	\$10,444,298	\$10,901,053
Project Management Program	\$250	-	\$14,078	-	\$36,689
<b>Total Warehouse Internal Service</b>	<b>\$9,613,146</b>	<b>\$10,388,519</b>	<b>(\$120)</b>	<b>\$11,406,897</b>	<b>\$12,091,221</b>
<b>Total Internal Service Funds</b>	<b>\$9,513,391</b>	<b>\$10,372,926</b>	<b>(\$360)</b>	<b>\$11,565,210</b>	<b>\$12,141,355</b>
<b>Grant Funds</b>					
<b>Community Development Block Grant</b>					
Community Services	\$10,677,192	\$17,273,644	(\$4,104,111)	\$8,013,816	\$10,394,155
Project Management Program	-	-	\$1,447,955	-	\$2,799,000
<b>Total Community Development Block Grant</b>	<b>\$10,677,192</b>	<b>\$17,273,644</b>	<b>(\$2,656,156)</b>	<b>\$8,013,816</b>	<b>\$13,193,155</b>
<b>Grants - Gen. Gov.</b>					
Arts and Culture	\$152,381	\$1,000,000	-	\$158,750	\$1,000,000
City Attorney	\$615,410	\$602,012	-	\$543,250	\$655,048
City Manager	\$184,479	\$800,000	(\$300,000)	\$368,442	\$900,000
Community Services	\$1,075,055	\$235,464	-	\$133,766	\$337,162

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Grant Funds</b>					
<b>Grants - Gen. Gov.</b>					
Department of Innovation & Technology	-	-	-	-	\$10,000
Development Services	\$344,456	\$700,000	(\$124,451)	\$395,398	\$362,151
Environmental and Sustainability	\$24,237	\$18,636,620	(\$16,558,520)	\$367,112	\$1,178,788
Facilities Management	-	-	\$92,140	\$92,140	-
Library Services	\$30,657	\$115,000	-	\$81,060	\$145,000
Mesa Fire and Medical	\$389,587	\$884,945	(\$93,582)	\$629,564	\$1,863,291
Municipal Court	\$599	-	\$19,000	\$25,000	\$56,000
Parks, Recreation and Community Facilities	\$13,409	\$1,311,626	(\$3,400)	\$653,408	\$880,431
Police	\$2,449,002	\$6,570,935	-	\$3,133,892	\$5,652,790
Project Management Program	\$5,043,126	\$11,258,018	\$15,717,413	\$6,406,211	\$17,118,291
<b>Total Grants - Gen. Gov.</b>	<b>\$10,322,397</b>	<b>\$42,114,620</b>	<b>(\$1,251,400)</b>	<b>\$12,987,993</b>	<b>\$30,158,952</b>
<b>HOME</b>					
Community Services	\$823,399	\$13,945,232	-	\$571,232	\$14,761,248
<b>Total HOME</b>	<b>\$823,399</b>	<b>\$13,945,232</b>	<b>-</b>	<b>\$571,232</b>	<b>\$14,761,248</b>
<b>Relief Fund</b>					
Centralized Appropriations	\$6,117,472	\$34,547,816	(\$8,070,665)	\$9,591,919	\$10,460,610
Community Services	(\$20,077)	-	\$559,170	\$308,291	\$252,709
Parks, Recreation and Community Facilities	\$87,019	\$194,000	(\$16,898)	\$48,964	-
Project Management Program	\$9,216,976	\$8,842,708	\$7,528,393	\$4,566,325	\$11,757,159
<b>Total Relief Fund</b>	<b>\$15,401,391</b>	<b>\$43,584,524</b>	<b>-</b>	<b>\$14,515,499</b>	<b>\$22,470,478</b>
<b>Section 8</b>					
Centralized Appropriations	(\$3,349)	-	-	-	-
Community Services	\$24,845,339	\$26,312,466	\$1,008,000	\$26,312,466	\$30,828,640
<b>Total Section 8</b>	<b>\$24,841,990</b>	<b>\$26,312,466</b>	<b>\$1,008,000</b>	<b>\$26,312,466</b>	<b>\$30,828,640</b>
<b>Grants - Falcon Field</b>					
Falcon Field Airport	-	\$364,089	(\$364,089)	-	-
Project Management Program	\$3,231,714	\$4,944,544	\$364,089	\$5,013,627	\$1,647,015
<b>Total Grants - Falcon Field</b>	<b>\$3,231,714</b>	<b>\$5,308,633</b>	<b>-</b>	<b>\$5,013,627</b>	<b>\$1,647,015</b>
<b>Grants - Utility</b>					
Solid Waste	\$119,889	\$135,500	(\$135,500)	-	-
<b>Total Grants - Utility</b>	<b>\$119,889</b>	<b>\$135,500</b>	<b>(\$135,500)</b>	<b>-</b>	<b>-</b>
<b>Total Grant Funds</b>	<b>\$65,417,972</b>	<b>\$148,674,619</b>	<b>(\$3,035,056)</b>	<b>\$67,414,633</b>	<b>\$113,059,488</b>
<b>Trust Funds</b>					
<b>Employee Benefit Trust</b>					
Centralized Appropriations	\$2,409,901	\$2,630,787	(\$11,108)	\$2,470,564	\$2,470,120
Human Resources	\$114,127,454	\$117,664,580	\$14,200,000	\$131,371,083	\$136,378,722
Police	\$46,128	\$47,147	-	\$57,195	\$51,728
Project Management Program	\$790,687	\$6,464,047	\$11,108	\$6,466,405	\$8,883
<b>Total Employee Benefit Trust</b>	<b>\$117,374,171</b>	<b>\$126,806,561</b>	<b>\$14,200,000</b>	<b>\$140,365,247</b>	<b>\$138,909,453</b>
<b>Property and Public Liability</b>					
Centralized Appropriations	-	\$3,491	-	-	-
City Attorney	\$8,255,861	\$10,402,867	-	\$9,588,417	\$11,056,465
<b>Total Property and Public Liability</b>	<b>\$8,255,861</b>	<b>\$10,406,358</b>	<b>-</b>	<b>\$9,588,417</b>	<b>\$11,056,465</b>
<b>Workers' Compensation</b>					
Centralized Appropriations	-	\$15,011	-	-	-
Human Resources	\$6,545,196	\$7,226,516	-	\$6,704,378	\$7,072,289
<b>Total Workers' Compensation</b>	<b>\$6,545,196</b>	<b>\$7,241,527</b>	<b>-</b>	<b>\$6,704,378</b>	<b>\$7,072,289</b>
<b>Total Trust Funds</b>	<b>\$132,175,228</b>	<b>\$144,454,446</b>	<b>\$14,200,000</b>	<b>\$156,658,042</b>	<b>\$157,038,207</b>

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Debt Service Funds</b>					
<b>Excise Tax Obligation Bond Redemption</b>					
Centralized Appropriations	\$2,695,900	\$2,698,900	-	\$2,698,900	\$2,696,900
<b>Total Excise Tax Obligation Bond Redemption</b>	\$2,695,900	\$2,698,900	-	\$2,698,900	\$2,696,900
<b>General Obligation Bond Redemption</b>					
Centralized Appropriations	\$44,498,778	\$42,943,458	-	\$47,335,229	\$47,918,195
<b>Total General Obligation Bond Redemption</b>	\$44,498,778	\$42,943,458	-	\$47,335,229	\$47,918,195
<b>Highway User Revenue Bond Redemption</b>					
Centralized Appropriations	\$11,802,688	\$11,666,050	-	\$11,666,050	\$4,099,400
<b>Total Highway User Revenue Bond Redemption</b>	\$11,802,688	\$11,666,050	-	\$11,666,050	\$4,099,400
<b>Utility Systems Bond Redemption</b>					
Centralized Appropriations	\$95,054,375	\$94,044,485	\$14,600,000	\$108,263,780	\$92,569,652
<b>Total Utility Systems Bond Redemption</b>	\$95,054,375	\$94,044,485	\$14,600,000	\$108,263,780	\$92,569,652
<b>WIFA Redemption</b>					
Centralized Appropriations	\$177,665	\$184,986	-	\$184,986	\$190,686
<b>Total WIFA Redemption</b>	\$177,665	\$184,986	-	\$184,986	\$190,686
<b>Utility System Obligation Redemption</b>					
Centralized Appropriations	\$20,634,097	\$24,786,044	-	\$24,774,725	\$45,087,218
<b>Total Utility System Obligation Redemption</b>	\$20,634,097	\$24,786,044	-	\$24,774,725	\$45,087,218
<b>Total Debt Service Funds</b>	\$174,863,503	\$176,323,923	\$14,600,000	\$194,923,670	\$192,562,051
<b>Bond and Obligation Funds</b>					
<b>Electric Bond Construction</b>					
Centralized Appropriations	\$11,301	\$56,000	-	\$56,000	\$430,241
Project Management Program	\$5,191,515	\$11,024,187	-	\$7,080,898	\$14,477,594
<b>Total Electric Bond Construction</b>	\$5,202,816	\$11,080,187	-	\$7,136,898	\$14,907,835
<b>Gas Bond Construction</b>					
Centralized Appropriations	\$114,233	\$201,000	-	\$201,000	\$1,056,006
Project Management Program	\$18,516,009	\$40,643,946	-	\$28,963,904	\$39,163,963
<b>Total Gas Bond Construction</b>	\$18,630,242	\$40,844,946	-	\$29,164,904	\$40,219,969
<b>Library Bond Construction</b>					
Centralized Appropriations	\$27,070	\$54,000	-	\$54,000	\$55,437
Project Management Program	\$630,822	\$12,806,497	-	\$9,818,155	\$6,315,735
<b>Total Library Bond Construction</b>	\$657,892	\$12,860,497	-	\$9,872,155	\$6,371,172
<b>Parks Bond Construction</b>					
Centralized Appropriations	\$249,037	\$166,000	-	\$166,000	\$780,613
Project Management Program	\$17,253,980	\$23,749,289	\$967,200	\$14,737,944	\$32,269,206
<b>Total Parks Bond Construction</b>	\$17,503,017	\$23,915,289	\$967,200	\$14,903,944	\$33,049,819
<b>Public Safety Bond Construction</b>					
Centralized Appropriations	\$108,280	\$504,000	-	\$504,000	\$1,787,780
Project Management Program	\$41,128,121	\$82,592,223	\$4,412,026	\$35,168,221	\$107,574,420
<b>Total Public Safety Bond Construction</b>	\$41,236,401	\$83,096,223	\$4,412,026	\$35,672,221	\$109,362,200
<b>Streets Bond Construction</b>					
Centralized Appropriations	\$97,447	\$166,000	-	\$166,000	\$814,724
Project Management Program	\$8,155,407	\$39,235,297	-	\$11,766,487	\$50,582,301
<b>Total Streets Bond Construction</b>	\$8,252,854	\$39,401,297	-	\$11,932,487	\$51,397,025

**City of Mesa, Arizona**  
**Summary of Expenditures by Fund and Department**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Bond and Obligation Funds</b>					
<b>Wastewater Bond Construction</b>					
Centralized Appropriations	\$199,933	\$311,000	-	\$311,000	\$1,718,387
Project Management Program	\$28,932,913	\$68,694,395	(\$4,500,000)	\$30,768,016	\$48,939,466
<b>Total Wastewater Bond Construction</b>	\$29,132,846	\$69,005,395	(\$4,500,000)	\$31,079,016	\$50,657,853
<b>Water Bond Construction</b>					
Centralized Appropriations	\$396,718	\$718,000	-	\$718,000	\$2,793,944
Project Management Program	\$88,344,073	\$142,843,166	(\$10,100,000)	\$196,354,622	\$214,081,313
<b>Total Water Bond Construction</b>	\$88,740,791	\$143,561,166	(\$10,100,000)	\$197,072,622	\$216,875,257
<b>Total Bond and Obligation Funds</b>	\$209,356,859	\$423,765,000	(\$9,220,774)	\$336,834,247	\$522,841,132
<b>Contingency</b>					
<b>Contingency</b>					
Contingencies	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Total Contingency</b>	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Total Contingency</b>	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Total Expenditures</b>	\$1,738,282,989	\$2,690,000,000	-	\$2,075,752,511	\$2,790,000,000

Changes in accounting presentation affect comparisons between years.

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Arts and Culture</b>					
<b>General Fund</b>					
General Fund	\$183,252	\$201,900	-	\$201,900	\$202,183
<b>Total General Fund</b>	\$183,252	\$201,900	-	\$201,900	\$202,183
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$152,381	\$1,000,000	-	\$158,750	\$1,000,000
<b>Total Grant Funds</b>	\$152,381	\$1,000,000	-	\$158,750	\$1,000,000
<b>Restricted Funds</b>					
Arts & Culture Fund	\$19,764,287	\$21,163,862	\$1,716,222	\$21,854,246	\$23,121,123
Restricted Programs Fund	\$1,187,443	\$3,076,138	(\$400,000)	\$2,287,278	\$2,610,874
<b>Total Restricted Funds</b>	\$20,951,730	\$24,240,000	\$1,316,222	\$24,141,524	\$25,731,997
<b>Total Arts and Culture</b>	\$21,287,362	\$25,441,900	\$1,316,222	\$24,502,174	\$26,934,180
<b>Business Services</b>					
<b>General Fund</b>					
General Fund	\$12,893,147	\$14,075,181	-	\$13,581,022	\$14,722,576
Capital - General Fund	\$131,542	-	-	-	-
<b>Total General Fund</b>	\$13,024,689	\$14,075,181	-	\$13,581,022	\$14,722,576
<b>Enterprise Funds</b>					
Utility Fund	-	\$37,738	-	\$37,738	-
<b>Total Enterprise Funds</b>	-	\$37,738	-	\$37,738	-
<b>Internal Service Funds</b>					
Print Shop Internal Service	\$855,131	\$801,580	-	\$797,478	\$844,945
Warehouse Internal Service	\$996,330	\$1,097,239	-	\$962,599	\$1,153,479
<b>Total Internal Service Funds</b>	\$1,851,461	\$1,898,819	-	\$1,760,077	\$1,998,424
<b>Total Business Services</b>	\$14,876,150	\$16,011,738	-	\$15,378,837	\$16,721,000
<b>Centralized Appropriations</b>					
<b>General Fund</b>					
General Fund	(\$12,329,912)	(\$21,339,685)	\$4,181,765	(\$14,516,960)	(\$15,031,903)
Capital - General Fund	(\$617,227)	(\$2,196,390)	-	(\$1,233,525)	(\$1,373,623)
<b>Total General Fund</b>	(\$12,947,139)	(\$23,536,075)	\$4,181,765	(\$15,750,485)	(\$16,405,526)
<b>Enterprise Funds</b>					
Capital - Utility	\$375,737	\$962,299	-	\$458,562	\$1,218,560
Utility Fund	\$23,504,774	\$25,769,481	(\$545,522)	\$26,343,709	\$25,439,218
Falcon Field Airport	\$830,717	\$1,407,055	(\$83,894)	\$1,149,031	\$1,056,640
<b>Total Enterprise Funds</b>	\$24,711,228	\$28,138,835	(\$629,416)	\$27,951,302	\$27,714,418
<b>Grant Funds</b>					
Relief Fund	\$6,117,472	\$34,547,816	(\$8,070,665)	\$9,591,919	\$10,460,610
Section 8	(\$3,349)	-	-	-	-
<b>Total Grant Funds</b>	\$6,114,123	\$34,547,816	(\$8,070,665)	\$9,591,919	\$10,460,610
<b>Debt Service Funds</b>					
Excise Tax Obligation Bond Redemption	\$2,695,900	\$2,698,900	-	\$2,698,900	\$2,696,900
General Obligation Bond Redemption	\$44,498,778	\$42,943,458	-	\$47,335,229	\$47,918,195
Highway User Revenue Bond Redemption	\$11,802,688	\$11,666,050	-	\$11,666,050	\$4,099,400
Utility Systems Bond Redemption	\$95,054,375	\$94,044,485	\$14,600,000	\$108,263,780	\$92,569,652
WIFA Redemption	\$177,665	\$184,986	-	\$184,986	\$190,686
Utility System Obligation Redemption	\$20,634,097	\$24,786,044	-	\$24,774,725	\$45,087,218
<b>Total Debt Service Funds</b>	\$174,863,503	\$176,323,923	\$14,600,000	\$194,923,670	\$192,562,051

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Centralized Appropriations</b>					
<b>Internal Service Funds</b>					
Fleet Internal Service	(\$30,008,769)	(\$34,934,101)	(\$70,598)	(\$34,092,614)	(\$35,433,943)
Print Shop Internal Service	(\$813,374)	(\$817,173)	(\$14,207)	(\$951,544)	(\$892,814)
Warehouse Internal Service	\$8,616,567	\$9,291,280	(\$14,198)	\$10,444,298	\$10,901,053
<b>Total Internal Service Funds</b>	(\$22,205,576)	(\$26,459,994)	(\$99,003)	(\$24,599,860)	(\$25,425,704)
<b>Restricted Funds</b>					
Ambulance Transport	\$4,584,356	\$1,891,459	-	\$6,677,805	\$5,601,430
Arts & Culture Fund	\$3,043,312	\$5,390,999	(\$397,815)	\$4,473,274	(\$449,377)
Cemetery	\$206,299	\$376,252	\$31,497	\$280,783	\$397,639
Commercial Facilities Fund	\$1,305,379	\$3,595,137	(\$673,649)	\$1,710,236	\$3,520,939
Economic Investment Fund	\$525,320	\$828,117	(\$58,500)	\$801,074	\$738,571
Environmental Compliance Fee	\$1,080,217	\$1,530,346	(\$776)	\$1,326,511	\$1,537,932
Greenfield WRP Joint Venture	\$1,075,582	\$1,832,726	(\$78,116)	\$1,543,688	\$1,611,182
Highway User Revenue Fund	\$40,501	\$122,881	-	\$40,776	\$44,202
Local Streets	\$6,174,375	\$8,719,761	(\$92,091)	\$7,714,003	\$9,020,538
Public Safety Sales Tax	\$265,642	\$295,976	-	\$526,181	\$424,982
Quality of Life Sales Tax	\$265,642	\$295,975	-	\$526,181	\$5,574,204
Restricted Programs Fund	\$6,934,776	\$6,751,667	-	\$7,211,174	\$12,500,026
Special Programs Fund	\$301,081	\$100,000,000	(\$44,173,174)	\$537,280	\$84,862,646
TOPAZ Joint Venture Fund	-	\$9,700	-	-	\$66,980
Transit Fund	\$560,478	\$662,042	(\$14)	\$629,277	\$708,716
Transportation	-	-	-	-	\$189,504
Utility Replacement Extension and Renewal	-	\$1,300,000	-	\$1,300,000	\$1,324,091
<b>Total Restricted Funds</b>	\$26,362,961	\$133,603,038	(\$45,442,638)	\$35,298,243	\$127,674,205
<b>Bond and Obligation Funds</b>					
Electric Bond Construction	\$11,301	\$56,000	-	\$56,000	\$430,241
Gas Bond Construction	\$114,233	\$201,000	-	\$201,000	\$1,056,006
Library Bond Construction	\$27,070	\$54,000	-	\$54,000	\$55,437
Parks Bond Construction	\$249,037	\$166,000	-	\$166,000	\$780,613
Public Safety Bond Construction	\$108,280	\$504,000	-	\$504,000	\$1,787,780
Streets Bond Construction	\$97,447	\$166,000	-	\$166,000	\$814,724
Wastewater Bond Construction	\$199,933	\$311,000	-	\$311,000	\$1,718,387
Water Bond Construction	\$396,718	\$718,000	-	\$718,000	\$2,793,944
<b>Total Bond and Obligation Funds</b>	\$1,204,019	\$2,176,000	-	\$2,176,000	\$9,437,132
<b>Trust Funds</b>					
Employee Benefit Trust	\$2,409,901	\$2,630,787	(\$11,108)	\$2,470,564	\$2,470,120
Property and Public Liability	-	\$3,491	-	-	-
Workers' Compensation	-	\$15,011	-	-	-
<b>Total Trust Funds</b>	\$2,409,901	\$2,649,289	(\$11,108)	\$2,470,564	\$2,470,120
<b>Community Facilities District</b>					
Cadence CFD 1 - Debt	\$1,235,569	\$1,236,393	-	\$1,236,393	\$1,239,746
Cadence CFD - Operating	-	\$20,000	-	\$20,000	\$20,000
Eastmark CFD 1 - Capital	-	\$17,000,000	-	-	\$20,000,000
Eastmark CFD 1 - Debt	\$8,200,495	\$8,125,491	-	\$8,125,491	\$5,521,947
Eastmark CFD 1 - Operating	-	\$349,496	-	\$349,496	\$385,808
Eastmark CFD 2-Capital	-	\$1,500,000	-	-	\$5,000,000
Eastmark CFD 2-Debt	\$454,363	\$444,788	-	\$444,788	\$444,193
Eastmark Community Facilities District No. 2	-	\$40,000	(\$30,000)	\$10,000	\$40,000
<b>Total Community Facilities District</b>	\$9,890,426	\$28,716,168	(\$30,000)	\$10,186,168	\$32,651,694
<b>Total Centralized Appropriations</b>	\$210,403,445	\$356,159,000	(\$35,501,065)	\$242,247,521	\$361,139,000

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>City Attorney</b>					
<b>General Fund</b>					
General Fund	\$7,073,572	\$7,911,698	\$209,956	\$7,782,121	\$8,275,815
Capital - General Fund	\$14,946	-	-	-	-
<b>Total General Fund</b>	\$7,088,518	\$7,911,698	\$209,956	\$7,782,121	\$8,275,815
<b>Enterprise Funds</b>					
Utility Fund	\$394,027	\$390,423	\$38,700	\$430,423	\$313,672
<b>Total Enterprise Funds</b>	\$394,027	\$390,423	\$38,700	\$430,423	\$313,672
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$615,410	\$602,012	-	\$543,250	\$655,048
<b>Total Grant Funds</b>	\$615,410	\$602,012	-	\$543,250	\$655,048
<b>Trust Funds</b>					
Property and Public Liability	\$8,255,861	\$10,402,867	-	\$9,588,417	\$11,056,465
<b>Total Trust Funds</b>	\$8,255,861	\$10,402,867	-	\$9,588,417	\$11,056,465
<b>Community Facilities District</b>					
Cadence CFD - Operating	-	\$10,000	-	\$2,000	\$10,000
Eastmark CFD 1 - Operating	-	\$10,000	-	\$2,000	\$10,000
Eastmark Community Facilities District No. 2	-	\$10,000	-	\$2,000	\$10,000
<b>Total Community Facilities District</b>	-	\$30,000	-	\$6,000	\$30,000
<b>Total City Attorney</b>	\$16,353,817	\$19,337,000	\$248,656	\$18,350,211	\$20,331,000
<b>City Auditor</b>					
<b>General Fund</b>					
General Fund	\$871,821	\$855,000	-	\$884,464	\$880,000
<b>Total General Fund</b>	\$871,821	\$855,000	-	\$884,464	\$880,000
<b>Total City Auditor</b>	\$871,821	\$855,000	-	\$884,464	\$880,000
<b>City Clerk</b>					
<b>General Fund</b>					
General Fund	\$1,034,308	\$1,601,242	-	\$1,567,177	\$1,168,242
<b>Total General Fund</b>	\$1,034,308	\$1,601,242	-	\$1,567,177	\$1,168,242
<b>Community Facilities District</b>					
Cadence CFD - Operating	\$71	\$1,586	-	\$1,586	\$1,586
Eastmark CFD 1 - Operating	\$108	\$1,586	-	\$1,586	\$1,586
Eastmark Community Facilities District No. 2	\$493	\$1,586	-	\$1,586	\$1,586
<b>Total Community Facilities District</b>	\$672	\$4,758	-	\$4,758	\$4,758
<b>Total City Clerk</b>	\$1,034,980	\$1,606,000	-	\$1,571,935	\$1,173,000
<b>City Manager</b>					
<b>General Fund</b>					
General Fund	\$10,284,054	\$10,915,557	(\$342,500)	\$10,063,486	\$10,954,905
Capital - General Fund	-	\$20,000	\$42,500	\$62,912	-
<b>Total General Fund</b>	\$10,284,054	\$10,935,557	(\$300,000)	\$10,126,398	\$10,954,905
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$184,479	\$800,000	(\$300,000)	\$368,442	\$900,000
<b>Total Grant Funds</b>	\$184,479	\$800,000	(\$300,000)	\$368,442	\$900,000
<b>Restricted Funds</b>					
Restricted Programs Fund	-	-	\$11,400	\$8,231	\$16,847
Special Programs Fund	\$435,459	\$493,413	-	\$493,413	\$533,413

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>City Manager</b>					
<b>Restricted Funds</b>					
TOPAZ Joint Venture Fund	\$5,139	\$6,479	-	\$6,479	\$7,284
<b>Total Restricted Funds</b>	\$440,598	\$499,892	\$11,400	\$508,123	\$557,544
<b>Community Facilities District</b>					
Cadence CFD - Operating	\$501	\$10,517	-	\$1,500	\$10,517
Eastmark CFD 1 - Operating	\$1,419	\$10,517	-	\$2,500	\$10,517
Eastmark Community Facilities District No. 2	\$1,266	\$10,517	-	\$2,500	\$10,517
<b>Total Community Facilities District</b>	\$3,187	\$31,551	-	\$6,500	\$31,551
<b>Total City Manager</b>	\$10,912,318	\$12,267,000	(\$588,600)	\$11,009,463	\$12,444,000
<b>Code Compliance</b>					
<b>General Fund</b>					
General Fund	\$1,986,369	\$2,219,908	-	\$2,115,854	\$2,335,756
<b>Total General Fund</b>	\$1,986,369	\$2,219,908	-	\$2,115,854	\$2,335,756
<b>Restricted Funds</b>					
Restricted Programs Fund	-	-	\$3,272	-	\$3,500
Special Programs Fund	\$47,668	\$195,092	-	\$158,069	\$159,944
<b>Total Restricted Funds</b>	\$47,668	\$195,092	\$3,272	\$158,069	\$163,444
<b>Total Code Compliance</b>	\$2,034,037	\$2,415,000	\$3,272	\$2,273,923	\$2,499,200
<b>Community Services</b>					
<b>General Fund</b>					
General Fund	\$4,535,584	\$5,688,604	\$265,000	\$5,652,368	\$8,493,349
<b>Total General Fund</b>	\$4,535,584	\$5,688,604	\$265,000	\$5,652,368	\$8,493,349
<b>Grant Funds</b>					
Community Development Block Grant	\$10,677,192	\$17,273,644	(\$4,104,111)	\$8,013,816	\$10,394,155
Grants - Gen. Gov.	\$1,075,055	\$235,464	-	\$133,766	\$337,162
HOME	\$823,399	\$13,945,232	-	\$571,232	\$14,761,248
Relief Fund	(\$20,077)	-	\$559,170	\$308,291	\$252,709
Section 8	\$24,845,339	\$26,312,466	\$1,008,000	\$26,312,466	\$30,828,640
<b>Total Grant Funds</b>	\$37,400,908	\$57,766,806	(\$2,536,941)	\$35,339,571	\$56,573,914
<b>Restricted Funds</b>					
Restricted Programs Fund	\$138,376	\$289,853	(\$39,853)	\$217,180	\$302,500
<b>Total Restricted Funds</b>	\$138,376	\$289,853	(\$39,853)	\$217,180	\$302,500
<b>Total Community Services</b>	\$42,074,868	\$63,745,263	(\$2,311,794)	\$41,209,119	\$65,369,763
<b>Contingencies</b>					
<b>Contingency</b>					
Contingency	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Total Contingency</b>	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Total Contingencies</b>	-	\$86,277,000	(\$28,447,597)	-	\$70,000,000
<b>Data and Performance Management</b>					
<b>General Fund</b>					
General Fund	\$1,738,370	\$2,076,800	\$50,000	\$1,840,332	\$2,192,598
<b>Total General Fund</b>	\$1,738,370	\$2,076,800	\$50,000	\$1,840,332	\$2,192,598
<b>Enterprise Funds</b>					
Utility Fund	\$130,088	\$217,200	\$32,000	\$247,200	\$260,902

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Data and Performance Management</b>					
<b>Enterprise Funds</b>					
<b>Total Enterprise Funds</b>	\$130,088	\$217,200	\$32,000	\$247,200	\$260,902
<b>Total Data and Performance Management</b>	\$1,868,457	\$2,294,000	\$82,000	\$2,087,532	\$2,453,500
<b>Department of Innovation &amp; Technology</b>					
<b>General Fund</b>					
General Fund	\$38,684,096	\$52,424,484	\$1,540,808	\$46,424,525	\$58,855,125
Capital - General Fund	\$3,409,229	\$7,742,114	\$144,961	\$3,672,578	\$9,541,671
<b>Total General Fund</b>	\$42,093,325	\$60,166,598	\$1,685,769	\$50,097,103	\$68,396,796
<b>Enterprise Funds</b>					
Capital - Utility	\$28,572	\$638,704	(\$30,735)	-	\$662,968
Utility Fund	(\$5,681)	-	-	-	-
<b>Total Enterprise Funds</b>	\$22,891	\$638,704	(\$30,735)	-	\$662,968
<b>Grant Funds</b>					
Grants - Gen. Gov.	-	-	-	-	\$10,000
<b>Total Grant Funds</b>	-	-	-	-	\$10,000
<b>Restricted Funds</b>					
Restricted Programs Fund	-	\$108,552	-	\$108,552	\$125,267
TOPAZ Joint Venture Fund	\$2,124,913	\$2,925,243	-	\$2,217,788	\$3,249,547
<b>Total Restricted Funds</b>	\$2,124,913	\$3,033,795	-	\$2,326,340	\$3,374,814
<b>Total Department of Innovation &amp; Technology</b>	\$44,241,129	\$63,839,097	\$1,655,034	\$52,423,443	\$72,444,578
<b>Development Services</b>					
<b>General Fund</b>					
General Fund	\$9,316,130	\$10,427,139	\$45,000	\$9,498,949	\$11,053,475
<b>Total General Fund</b>	\$9,316,130	\$10,427,139	\$45,000	\$9,498,949	\$11,053,475
<b>Enterprise Funds</b>					
Utility Fund	\$183,133	\$240,510	-	\$246,100	\$255,205
<b>Total Enterprise Funds</b>	\$183,133	\$240,510	-	\$246,100	\$255,205
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$344,456	\$700,000	(\$124,451)	\$395,398	\$362,151
<b>Total Grant Funds</b>	\$344,456	\$700,000	(\$124,451)	\$395,398	\$362,151
<b>Restricted Funds</b>					
Local Streets	\$274,701	\$360,851	-	\$369,625	\$382,820
Restricted Programs Fund	\$739,398	\$669,000	\$460,500	\$1,000,183	\$906,500
Transit Fund	\$86,114	\$175,000	(\$31,114)	\$53,350	\$90,536
<b>Total Restricted Funds</b>	\$1,100,212	\$1,204,851	\$429,386	\$1,423,158	\$1,379,856
<b>Total Development Services</b>	\$10,943,931	\$12,572,500	\$349,935	\$11,563,605	\$13,050,687
<b>Economic Development</b>					
<b>General Fund</b>					
General Fund	\$4,504,597	\$5,259,034	-	\$5,098,155	\$5,358,691
<b>Total General Fund</b>	\$4,504,597	\$5,259,034	-	\$5,098,155	\$5,358,691
<b>Restricted Funds</b>					
Economic Investment Fund	\$2,750,074	\$3,308,966	-	\$2,728,816	\$3,092,709
<b>Total Restricted Funds</b>	\$2,750,074	\$3,308,966	-	\$2,728,816	\$3,092,709
<b>Total Economic Development</b>	\$7,254,672	\$8,568,000	-	\$7,826,971	\$8,451,400

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Energy Resources</b>					
<b>General Fund</b>					
General Fund	\$268,689	\$280,768	\$256,820	\$416,596	\$563,990
<b>Total General Fund</b>	\$268,689	\$280,768	\$256,820	\$416,596	\$563,990
<b>Enterprise Funds</b>					
Capital - Utility	(\$80)	-	-	-	-
Utility Fund	\$63,416,530	\$69,883,930	(\$687,053)	\$63,535,569	\$64,358,308
<b>Total Enterprise Funds</b>	\$63,416,450	\$69,883,930	(\$687,053)	\$63,535,569	\$64,358,308
<b>Restricted Funds</b>					
Environmental Compliance Fee	-	\$95,452	-	\$94,649	\$96,108
Local Streets	\$805,729	\$728,850	\$90,314	\$833,191	\$976,543
Utility Replacement Extension and Renewal	\$45,980	\$7,000	-	-	\$168,051
<b>Total Restricted Funds</b>	\$851,709	\$831,302	\$90,314	\$927,840	\$1,240,702
<b>Total Energy Resources</b>	\$64,536,848	\$70,996,000	(\$339,919)	\$64,880,005	\$66,163,000
<b>Engineering</b>					
<b>General Fund</b>					
General Fund	\$10,157,666	\$14,129,113	(\$140,000)	\$13,989,113	\$13,926,191
Capital - General Fund	\$2,470	\$227,821	(\$22,880)	\$97,778	\$147,843
<b>Total General Fund</b>	\$10,160,136	\$14,356,934	(\$162,880)	\$14,086,891	\$14,074,034
<b>Enterprise Funds</b>					
Utility Fund	\$33,901	\$69,778	-	\$69,778	\$72,535
Falcon Field Airport	\$58,485	\$72,871	-	\$30,336	-
<b>Total Enterprise Funds</b>	\$92,386	\$142,649	-	\$100,114	\$72,535
<b>Restricted Funds</b>					
Highway User Revenue Fund	\$41,473	\$54,710	-	\$50,710	\$90,534
Local Streets	\$59,744	\$245,882	-	\$140,820	\$243,690
Restricted Programs Fund	\$58,584	\$355,500	(\$352)	\$70,500	\$550,148
<b>Total Restricted Funds</b>	\$159,801	\$656,092	(\$352)	\$262,030	\$884,372
<b>Community Facilities District</b>					
Cadence CFD - Operating	\$119	\$46,233	-	-	\$47,935
Eastmark CFD 1 - Operating	\$62,274	\$25,199	-	\$25,199	\$26,901
Eastmark Community Facilities District No. 2	-	\$21,034	-	\$21,034	\$21,034
<b>Total Community Facilities District</b>	\$62,393	\$92,466	-	\$46,233	\$95,870
<b>Total Engineering</b>	\$10,474,716	\$15,248,141	(\$163,232)	\$14,495,268	\$15,126,811
<b>Environmental and Sustainability</b>					
<b>General Fund</b>					
General Fund	\$65,168	\$211,367	-	\$152,000	\$193,188
<b>Total General Fund</b>	\$65,168	\$211,367	-	\$152,000	\$193,188
<b>Enterprise Funds</b>					
Utility Fund	\$907,384	\$882,367	\$90,000	\$932,557	\$897,282
<b>Total Enterprise Funds</b>	\$907,384	\$882,367	\$90,000	\$932,557	\$897,282
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$24,237	\$18,636,620	(\$16,558,520)	\$367,112	\$1,178,788
<b>Total Grant Funds</b>	\$24,237	\$18,636,620	(\$16,558,520)	\$367,112	\$1,178,788
<b>Restricted Funds</b>					
Environmental Compliance Fee	\$1,635,433	\$2,170,646	-	\$1,723,811	\$2,240,530
Restricted Programs Fund	-	\$75,000	-	-	-
Special Programs Fund	\$125,748	\$283,372	(\$11,341)	\$128,500	\$398,000
<b>Total Restricted Funds</b>	\$1,761,181	\$2,529,018	(\$11,341)	\$1,852,311	\$2,638,530
<b>Total Environmental and Sustainability</b>	\$2,757,971	\$22,259,372	(\$16,479,861)	\$3,303,980	\$4,907,788

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Facilities Management</b>					
<b>General Fund</b>					
General Fund	\$14,245,104	\$24,498,873	(\$4,509,778)	\$17,487,488	\$25,730,342
Capital - General Fund	-	-	-	-	\$2,000
<b>Total General Fund</b>	\$14,245,104	\$24,498,873	(\$4,509,778)	\$17,487,488	\$25,732,342
<b>Enterprise Funds</b>					
Utility Fund	\$1,055,111	\$885,037	\$450,000	\$1,327,845	\$897,771
<b>Total Enterprise Funds</b>	\$1,055,111	\$885,037	\$450,000	\$1,327,845	\$897,771
<b>Grant Funds</b>					
Grants - Gen. Gov.	-	-	\$92,140	\$92,140	-
<b>Total Grant Funds</b>	-	-	\$92,140	\$92,140	-
<b>Restricted Funds</b>					
Arts & Culture Fund	-	\$25,000	(\$25,000)	-	\$25,000
Economic Investment Fund	-	\$204,346	-	-	-
Special Programs Fund	-	\$3,466	\$254,948	\$246,890	\$284,757
<b>Total Restricted Funds</b>	-	\$232,812	\$229,948	\$246,890	\$309,757
<b>Total Facilities Management</b>	\$15,300,215	\$25,616,722	(\$3,737,690)	\$19,154,363	\$26,939,870
<b>Falcon Field Airport</b>					
<b>Enterprise Funds</b>					
Falcon Field Airport	\$2,119,665	\$3,040,911	(\$600,000)	\$2,436,999	\$2,523,000
<b>Total Enterprise Funds</b>	\$2,119,665	\$3,040,911	(\$600,000)	\$2,436,999	\$2,523,000
<b>Grant Funds</b>					
Grants - Falcon Field	-	\$364,089	(\$364,089)	-	-
<b>Total Grant Funds</b>	-	\$364,089	(\$364,089)	-	-
<b>Total Falcon Field Airport</b>	\$2,119,665	\$3,405,000	(\$964,089)	\$2,436,999	\$2,523,000
<b>Financial Services</b>					
<b>General Fund</b>					
General Fund	\$4,623,057	\$4,544,242	-	\$4,601,043	\$4,772,440
<b>Total General Fund</b>	\$4,623,057	\$4,544,242	-	\$4,601,043	\$4,772,440
<b>Restricted Funds</b>					
Greenfield WRP Joint Venture	\$430	\$1,476	-	\$1,476	\$1,560
TOPAZ Joint Venture Fund	\$2,293	\$14,760	-	\$5,000	\$15,838
<b>Total Restricted Funds</b>	\$2,723	\$16,236	-	\$6,476	\$17,398
<b>Community Facilities District</b>					
Cadence CFD - Operating	\$34,249	\$52,182	-	\$67,992	\$54,750
Eastmark CFD 1 - Operating	\$154,767	\$159,730	-	\$189,730	\$173,437
Eastmark Community Facilities District No. 2	\$7,579	\$27,610	\$30,000	\$73,420	\$28,975
<b>Total Community Facilities District</b>	\$196,595	\$239,522	\$30,000	\$331,142	\$257,162
<b>Total Financial Services</b>	\$4,822,375	\$4,800,000	\$30,000	\$4,938,661	\$5,047,000

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Fleet Services</b>					
<b>General Fund</b>					
Capital - General Fund	\$1,122,034	\$4,495,825	\$208,258	\$2,726,913	\$2,535,849
<b>Total General Fund</b>	\$1,122,034	\$4,495,825	\$208,258	\$2,726,913	\$2,535,849
<b>Enterprise Funds</b>					
Capital - Utility	\$3,177,002	\$11,000,247	\$2,782,570	\$10,336,079	\$4,103,041
Falcon Field Airport	\$57,393	\$73,500	\$108,902	\$18,269	\$165,573
<b>Total Enterprise Funds</b>	\$3,234,395	\$11,073,747	\$2,891,472	\$10,354,348	\$4,268,614
<b>Internal Service Funds</b>					
Fleet Internal Service	\$29,606,623	\$34,082,285	\$40,000	\$34,082,285	\$34,854,340
<b>Total Internal Service Funds</b>	\$29,606,623	\$34,082,285	\$40,000	\$34,082,285	\$34,854,340
<b>Restricted Funds</b>					
Arts & Culture Fund	-	-	\$136,000	\$56,800	\$154,200
Environmental Compliance Fee	\$519,014	\$679,049	\$19,008	\$620,737	\$560,540
Greenfield WRP Joint Venture	\$24,390	\$30,000	-	\$26,164	\$3,836
Local Streets	\$2,718,140	\$9,075,968	\$20,169	\$4,523,302	\$6,072,560
Public Safety Sales Tax	\$431,127	\$4,315,128	\$49,957	\$1,454,908	\$3,310,177
Restricted Programs Fund	-	\$70,000	\$100,000	-	\$100,000
Solid Waste Development Fee	-	\$817,300	\$20,200	\$832,300	\$5,200
Special Programs Fund	-	-	\$90,000	-	\$90,000
Transit Fund	-	\$85,000	-	\$78,285	\$6,715
Utility Replacement Extension and Renewal	\$4,494,203	\$13,541,115	\$1,163,456	\$8,815,303	\$8,402,088
Vehicle Replacement	\$5,750,473	\$12,519,315	(\$866,142)	\$4,666,994	\$11,575,669
<b>Total Restricted Funds</b>	\$13,937,346	\$41,132,875	\$732,648	\$21,074,793	\$30,280,985
<b>Total Fleet Services</b>	\$47,900,398	\$90,784,732	\$3,872,378	\$68,238,339	\$71,939,788
<b>Human Resources</b>					
<b>General Fund</b>					
General Fund	\$5,077,655	\$5,678,352	\$12,735	\$5,704,585	\$6,020,975
<b>Total General Fund</b>	\$5,077,655	\$5,678,352	\$12,735	\$5,704,585	\$6,020,975
<b>Enterprise Funds</b>					
Utility Fund	\$164,210	\$167,454	-	\$163,734	\$173,344
<b>Total Enterprise Funds</b>	\$164,210	\$167,454	-	\$163,734	\$173,344
<b>Restricted Funds</b>					
Environmental Compliance Fee	\$32,128	\$32,816	-	\$31,876	\$33,976
Highway User Revenue Fund	\$96,385	\$98,282	-	\$95,366	\$101,694
Special Programs Fund	\$2,275	\$10,000	-	\$10,000	\$5,000
<b>Total Restricted Funds</b>	\$130,788	\$141,098	-	\$137,242	\$140,670
<b>Trust Funds</b>					
Employee Benefit Trust	\$114,127,454	\$117,664,580	\$14,200,000	\$131,371,083	\$136,378,722
Workers' Compensation	\$6,545,196	\$7,226,516	-	\$6,704,378	\$7,072,289
<b>Total Trust Funds</b>	\$120,672,650	\$124,891,096	\$14,200,000	\$138,075,461	\$143,451,011
<b>Total Human Resources</b>	\$126,045,303	\$130,878,000	\$14,212,735	\$144,081,022	\$149,786,000
<b>Library Services</b>					
<b>General Fund</b>					
General Fund	\$8,613,860	\$14,749,500	(\$127,100)	\$10,442,386	\$14,164,700
<b>Total General Fund</b>	\$8,613,860	\$14,749,500	(\$127,100)	\$10,442,386	\$14,164,700
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$30,657	\$115,000	-	\$81,060	\$145,000
<b>Total Grant Funds</b>	\$30,657	\$115,000	-	\$81,060	\$145,000

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Library Services</b>					
<b>Restricted Funds</b>					
Restricted Programs Fund	\$160,612	\$265,000	-	\$63,200	\$275,000
<b>Total Restricted Funds</b>	\$160,612	\$265,000	-	\$63,200	\$275,000
<b>Total Library Services</b>	\$8,805,128	\$15,129,500	(\$127,100)	\$10,586,646	\$14,584,700
<b>Mayor and Council</b>					
<b>General Fund</b>					
General Fund	\$979,381	\$1,011,000	\$39,564	\$1,021,000	\$1,023,000
<b>Total General Fund</b>	\$979,381	\$1,011,000	\$39,564	\$1,021,000	\$1,023,000
<b>Total Mayor and Council</b>	\$979,381	\$1,011,000	\$39,564	\$1,021,000	\$1,023,000
<b>Mesa Fire and Medical</b>					
<b>General Fund</b>					
General Fund	\$99,831,483	\$99,037,139	\$2,320,302	\$99,856,847	\$104,998,051
Capital - General Fund	\$1,192,726	\$8,858,480	\$617,502	\$2,128,605	\$9,616,282
<b>Total General Fund</b>	\$101,024,209	\$107,895,619	\$2,937,805	\$101,985,452	\$114,614,333
<b>Enterprise Funds</b>					
Falcon Field Airport	\$804,502	\$764,557	-	\$710,250	\$736,486
<b>Total Enterprise Funds</b>	\$804,502	\$764,557	-	\$710,250	\$736,486
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$389,587	\$884,945	(\$93,582)	\$629,564	\$1,863,291
<b>Total Grant Funds</b>	\$389,587	\$884,945	(\$93,582)	\$629,564	\$1,863,291
<b>Restricted Funds</b>					
Ambulance Transport	\$13,726,728	\$13,120,506	\$2,598,899	\$15,719,405	\$22,557,397
Public Safety Sales Tax	\$11,470,105	\$17,589,727	-	\$13,495,005	\$18,457,302
Quality of Life Sales Tax	\$11,908,201	\$11,901,716	\$357,760	\$12,259,476	\$13,969,119
Restricted Programs Fund	\$97,806	\$106,845	-	\$59,997	\$114,517
Special Programs Fund	\$133,169	\$1,419,484	-	\$105,100	\$1,725,394
<b>Total Restricted Funds</b>	\$37,336,008	\$44,138,278	\$2,956,659	\$41,638,983	\$56,823,729
<b>Total Mesa Fire and Medical</b>	\$139,554,307	\$153,683,399	\$5,800,882	\$144,964,249	\$174,037,839
<b>Municipal Court</b>					
<b>General Fund</b>					
General Fund	\$9,233,006	\$10,268,515	\$58,577	\$9,725,508	\$10,780,014
<b>Total General Fund</b>	\$9,233,006	\$10,268,515	\$58,577	\$9,725,508	\$10,780,014
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$599	-	\$19,000	\$25,000	\$56,000
<b>Total Grant Funds</b>	\$599	-	\$19,000	\$25,000	\$56,000
<b>Restricted Funds</b>					
Restricted Programs Fund	\$378,136	\$675,533	(\$125,000)	\$525,320	\$421,986
<b>Total Restricted Funds</b>	\$378,136	\$675,533	(\$125,000)	\$525,320	\$421,986
<b>Total Municipal Court</b>	\$9,611,740	\$10,944,048	(\$47,423)	\$10,275,828	\$11,258,000
<b>Office of ERP Management</b>					
<b>General Fund</b>					
General Fund	\$820,161	\$977,000	\$402,500	\$1,030,740	\$1,371,700
<b>Total General Fund</b>	\$820,161	\$977,000	\$402,500	\$1,030,740	\$1,371,700
<b>Total Office of ERP Management</b>	\$820,161	\$977,000	\$402,500	\$1,030,740	\$1,371,700

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Office of Management and Budget</b>					
<b>General Fund</b>					
General Fund	\$1,879,367	\$2,058,759	\$9,500	\$2,058,759	\$2,172,759
<b>Total General Fund</b>	\$1,879,367	\$2,058,759	\$9,500	\$2,058,759	\$2,172,759
<b>Community Facilities District</b>					
Cadence CFD - Operating	-	\$7,362	-	\$2,500	\$7,362
Eastmark CFD 1 - Operating	-	\$10,517	-	\$5,000	\$10,517
Eastmark Community Facilities District No. 2	-	\$7,362	-	\$2,500	\$7,362
<b>Total Community Facilities District</b>	-	\$25,241	-	\$10,000	\$25,241
<b>Total Office of Management and Budget</b>	\$1,879,367	\$2,084,000	\$9,500	\$2,068,759	\$2,198,000
<b>Parks, Recreation and Community Facilities</b>					
<b>General Fund</b>					
General Fund	\$27,363,209	\$29,647,750	\$1,580,562	\$31,816,564	\$33,191,261
Capital - General Fund	\$128,302	\$1,284,218	(\$125,200)	\$632,625	\$744,968
<b>Total General Fund</b>	\$27,491,512	\$30,931,968	\$1,455,362	\$32,449,189	\$33,936,229
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$13,409	\$1,311,626	(\$3,400)	\$653,408	\$880,431
Relief Fund	\$87,019	\$194,000	(\$16,898)	\$48,964	-
<b>Total Grant Funds</b>	\$100,428	\$1,505,626	(\$20,298)	\$702,372	\$880,431
<b>Restricted Funds</b>					
Cemetery	\$1,321,869	\$1,471,112	-	\$1,414,630	\$1,571,915
Commercial Facilities Fund	\$9,013,843	\$8,284,929	\$1,849,565	\$10,030,384	\$9,610,284
Environmental Compliance Fee	\$9,053,800	\$9,376,146	(\$21,000)	\$9,494,253	\$9,725,210
Restricted Programs Fund	\$325,083	\$1,430,170	(\$56,274)	\$1,431,733	\$930,170
Special Programs Fund	-	\$52,585	-	\$22,130	\$52,585
<b>Total Restricted Funds</b>	\$19,714,596	\$20,614,942	\$1,772,291	\$22,393,130	\$21,890,164
<b>Total Parks, Recreation and Community Facilities</b>	\$47,306,536	\$53,052,536	\$3,207,356	\$55,544,691	\$56,706,824
<b>Police</b>					
<b>General Fund</b>					
General Fund	\$228,691,180	\$242,626,633	(\$6,857,574)	\$235,372,840	\$263,073,579
Capital - General Fund	\$980,161	\$1,466,050	(\$96,213)	\$399,751	\$1,360,165
<b>Total General Fund</b>	\$229,671,341	\$244,092,683	(\$6,953,787)	\$235,772,591	\$264,433,744
<b>Enterprise Funds</b>					
Utility Fund	\$1,132,585	\$983,675	\$25,900	\$1,213,656	\$1,131,217
Falcon Field Airport	\$377,474	\$327,910	\$6,800	\$397,847	\$272,574
<b>Total Enterprise Funds</b>	\$1,510,059	\$1,311,585	\$32,700	\$1,611,503	\$1,403,791
<b>Grant Funds</b>					
Grants - Gen. Gov.	\$2,449,002	\$6,570,935	-	\$3,133,892	\$5,652,790
<b>Total Grant Funds</b>	\$2,449,002	\$6,570,935	-	\$3,133,892	\$5,652,790
<b>Restricted Funds</b>					
Local Streets	\$188,717	\$163,861	\$3,900	\$208,935	\$2,367,480
Public Safety Sales Tax	\$21,597,960	\$41,894,937	(\$791,692)	\$26,624,892	\$37,892,546
Quality of Life Sales Tax	\$20,606,880	\$21,616,280	\$2,713,276	\$24,329,556	\$26,276,942

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Police</b>					
<b>Restricted Funds</b>					
Restricted Programs Fund	\$1,728,219	\$3,112,666	-	\$1,776,214	\$3,349,402
Special Programs Fund	\$195,393	\$544,157	\$100,000	\$150,617	\$769,307
<b>Total Restricted Funds</b>	\$44,317,169	\$67,331,901	\$2,025,484	\$53,090,214	\$70,655,677
<b>Trust Funds</b>					
Employee Benefit Trust	\$46,128	\$47,147	-	\$57,195	\$51,728
<b>Total Trust Funds</b>	\$46,128	\$47,147	-	\$57,195	\$51,728
<b>Total Police</b>	\$277,993,699	\$319,354,251	(\$4,895,602)	\$293,665,395	\$342,197,730
<b>Project Management Program</b>					
<b>General Fund</b>					
General Fund	\$2,569,315	\$9,769,683	\$4,037,265	\$2,780,640	\$9,373,890
Capital - General Fund	\$47,444,536	\$119,295,380	\$31,272,867	\$40,210,476	\$114,116,826
<b>Total General Fund</b>	\$50,013,851	\$129,065,063	\$35,310,132	\$42,991,116	\$123,490,716
<b>Enterprise Funds</b>					
Capital - Utility	\$5,111,841	\$12,746,618	(\$1,273,558)	\$3,682,549	\$6,808,275
Utility Fund	\$491,255	\$697,165	\$744,752	\$650,086	\$1,308,172
Falcon Field Airport	\$6,593,890	\$8,345,611	\$434,054	\$5,418,385	\$4,860,211
<b>Total Enterprise Funds</b>	\$12,196,986	\$21,789,394	(\$94,752)	\$9,751,020	\$12,976,658
<b>Grant Funds</b>					
Community Development Block Grant	-	-	\$1,447,955	-	\$2,799,000
Grants - Gen. Gov.	\$5,043,126	\$11,258,018	\$15,717,413	\$6,406,211	\$17,118,291
Relief Fund	\$9,216,976	\$8,842,708	\$7,528,393	\$4,566,325	\$11,757,159
Grants - Falcon Field	\$3,231,714	\$4,944,544	\$364,089	\$5,013,627	\$1,647,015
<b>Total Grant Funds</b>	\$17,491,816	\$25,045,270	\$25,057,850	\$15,986,163	\$33,321,465
<b>Internal Service Funds</b>					
Fleet Internal Service	\$260,384	\$851,816	\$30,478	\$308,786	\$640,884
Print Shop Internal Service	\$250	-	\$14,087	\$13,922	\$36,722
Warehouse Internal Service	\$250	-	\$14,078	-	\$36,689
<b>Total Internal Service Funds</b>	\$260,884	\$851,816	\$58,643	\$322,708	\$714,295
<b>Restricted Funds</b>					
Ambulance Transport	\$2,453,730	\$3,846,563	\$300,000	\$2,328,609	\$1,517,954
Arts & Culture Fund	\$171,346	\$1,554,500	\$2,060,416	(\$1,494,403)	\$4,790,345
Cemetery	\$586,663	\$1,563,026	(\$31,497)	\$341,768	\$1,639,723
Commercial Facilities Fund	\$395,836	\$2,651,759	\$368,014	\$1,498,374	\$1,332,104
Economic Investment Fund	\$308,842	\$464,100	-	\$2,505,933	-
Environmental Compliance Fee	\$1,692,390	\$11,022,217	\$391,747	\$2,280,844	\$8,294,900
Greenfield WRP Joint Venture	\$4,133,721	\$24,746,762	\$73,116	\$23,331,210	\$11,423,941
Highway User Revenue Fund	\$25,913,487	\$41,754,207	\$842,629	\$36,466,510	\$27,130,326
Local Streets	\$6,018,744	\$42,594,716	\$495,984	\$30,425,643	\$24,626,707
Mesa Arts Center Restoration Fee	\$356,979	\$971,403	-	\$772,505	\$1,139,783
Public Safety Sales Tax	\$2,863,563	\$3,274,567	\$2,682,932	\$3,153,576	\$2,840,923
Quality of Life Sales Tax	-	\$214,726	\$190,553	\$10,227	\$6,380,140
Restricted Programs Fund	\$2,101,795	\$1,830,242	\$5,498,911	\$1,652,275	\$9,674,271
Special Programs Fund	\$11,231,081	\$17,043,377	\$2,679,583	\$10,995,763	\$8,952,197
TOPAZ Joint Venture Fund	\$1,836,692	\$12,074,210	-	\$2,167,952	\$14,728,052
Transit Fund	\$531,531	\$2,569,717	\$14	\$327,479	\$2,331,401
Transportation	\$6,797,518	\$45,233,564	-	\$14,957,781	\$56,015,803
Utility Replacement Extension and Renewal	\$4,027,853	\$14,923,754	(\$200,000)	\$5,296,115	\$22,345,413
<b>Total Restricted Funds</b>	\$71,421,769	\$228,333,410	\$15,352,401	\$137,018,161	\$205,163,983

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Project Management Program</b>					
<b>Bond and Obligation Funds</b>					
Electric Bond Construction	\$5,191,515	\$11,024,187	-	\$7,080,898	\$14,477,594
Gas Bond Construction	\$18,516,009	\$40,643,946	-	\$28,963,904	\$39,163,963
Library Bond Construction	\$630,822	\$12,806,497	-	\$9,818,155	\$6,315,735
Parks Bond Construction	\$17,253,980	\$23,749,289	\$967,200	\$14,737,944	\$32,269,206
Public Safety Bond Construction	\$41,128,121	\$82,592,223	\$4,412,026	\$35,168,221	\$107,574,420
Streets Bond Construction	\$8,155,407	\$39,235,297	-	\$11,766,487	\$50,582,301
Wastewater Bond Construction	\$28,932,913	\$68,694,395	(\$4,500,000)	\$30,768,016	\$48,939,468
Water Bond Construction	\$88,344,073	\$142,843,166	(\$10,100,000)	\$196,354,622	\$214,081,313
<b>Total Bond and Obligation Funds</b>	\$208,152,840	\$421,589,000	(\$9,220,774)	\$334,658,247	\$513,404,000
<b>Trust Funds</b>					
Employee Benefit Trust	\$790,687	\$6,464,047	\$11,108	\$6,466,405	\$8,883
<b>Total Trust Funds</b>	\$790,687	\$6,464,047	\$11,108	\$6,466,405	\$8,883
<b>Community Facilities District</b>					
Eastmark CFD 1 - Operating	\$562	-	-	-	-
<b>Total Community Facilities District</b>	\$562	-	-	-	-
<b>Total Project Management Program</b>	\$360,329,395	\$833,138,000	\$66,474,608	\$547,193,820	\$889,080,000
<b>Public Information and Communications</b>					
<b>General Fund</b>					
General Fund	\$2,539,155	\$2,408,000	\$147,000	\$2,618,677	\$2,698,000
<b>Total General Fund</b>	\$2,539,155	\$2,408,000	\$147,000	\$2,618,677	\$2,698,000
<b>Total Public Information and Communications</b>	\$2,539,155	\$2,408,000	\$147,000	\$2,618,677	\$2,698,000
<b>Solid Waste</b>					
<b>Enterprise Funds</b>					
Utility Fund	\$42,177,351	\$47,640,000	\$115,000	\$46,998,244	\$50,483,000
<b>Total Enterprise Funds</b>	\$42,177,351	\$47,640,000	\$115,000	\$46,998,244	\$50,483,000
<b>Grant Funds</b>					
Grants - Utility	\$119,889	\$135,500	(\$135,500)	-	-
<b>Total Grant Funds</b>	\$119,889	\$135,500	(\$135,500)	-	-
<b>Restricted Funds</b>					
Solid Waste Development Fee	\$141,635	\$225,000	(\$20,200)	\$131,315	\$225,000
<b>Total Restricted Funds</b>	\$141,635	\$225,000	(\$20,200)	\$131,315	\$225,000
<b>Total Solid Waste</b>	\$42,438,875	\$48,000,500	(\$40,700)	\$47,129,559	\$50,708,000
<b>Transit Services</b>					
<b>Restricted Funds</b>					
Transit Fund	\$23,742,081	\$26,751,712	-	\$25,698,149	\$29,556,402
<b>Total Restricted Funds</b>	\$23,742,081	\$26,751,712	-	\$25,698,149	\$29,556,402
<b>Total Transit Services</b>	\$23,742,081	\$26,751,712	-	\$25,698,149	\$29,556,402
<b>Transportation</b>					
<b>General Fund</b>					
General Fund	\$25,536	\$199,727	-	\$199,727	\$199,727
<b>Total General Fund</b>	\$25,536	\$199,727	-	\$199,727	\$199,727
<b>Enterprise Funds</b>					
Utility Fund	\$627,248	\$983,661	-	\$983,661	\$983,661
Falcon Field Airport	\$15,866	\$15,986	-	\$17,614	\$15,986
<b>Enterprise Funds</b>					
<b>Total Enterprise Funds</b>	\$643,114	\$999,647	-	\$1,001,275	\$999,647

**City of Mesa, Arizona**  
**Summary of Expenditures by Department and Fund**  
**Fiscal Year 2025/26 - Adopted**

Department/Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Budget Adjustments	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Restricted Funds</b>					
Environmental Compliance Fee	\$2,505,310	\$3,246,496	(\$391,461)	\$3,253,813	\$1,255,406
Highway User Revenue Fund	\$22,336,986	\$23,618,781	-	\$23,745,990	\$26,903,190
Local Streets	\$25,714,399	\$27,103,388	(\$1,251,955)	\$25,037,525	\$27,584,285
Special Programs Fund	\$887	\$1,700,761	(\$1,408,063)	\$992,698	\$1,250,000
Transit Fund	\$42,976	\$57,961	-	\$47,419	\$60,745
<b>Total Restricted Funds</b>	<b>\$50,600,557</b>	<b>\$55,727,387</b>	<b>(\$3,051,479)</b>	<b>\$53,077,445</b>	<b>\$57,053,626</b>
<b>Total Transportation</b>	<b>\$51,269,208</b>	<b>\$56,926,761</b>	<b>(\$3,051,479)</b>	<b>\$54,278,447</b>	<b>\$58,253,000</b>
<b>Water Resources</b>					
<b>General Fund</b>					
General Fund	\$118,560	\$130,750	-	\$141,613	\$135,642
<b>Total General Fund</b>	<b>\$118,560</b>	<b>\$130,750</b>	<b>-</b>	<b>\$141,613</b>	<b>\$135,642</b>
<b>Enterprise Funds</b>					
Capital - Utility	-	-	-	-	\$15,000
Utility Fund	\$99,080,573	\$113,656,436	(\$457,605)	\$111,754,150	\$120,114,469
<b>Total Enterprise Funds</b>	<b>\$99,080,573</b>	<b>\$113,656,436</b>	<b>(\$457,605)</b>	<b>\$111,754,150</b>	<b>\$120,129,469</b>
<b>Restricted Funds</b>					
Environmental Compliance Fee	\$2,190,954	\$2,337,326	\$310,281	\$2,542,175	\$3,208,052
Greenfield WRP Joint Venture	\$10,147,016	\$11,395,057	(\$39,832)	\$10,808,833	\$12,699,566
Local Streets	\$126,905	\$127,522	\$5,000	\$152,398	\$133,327
Special Programs Fund	\$169,564	\$870,465	(\$169,564)	\$267,550	\$752,217
Utility Replacement Extension and Renewal	\$1,065,905	\$2,645,272	(\$803,769)	\$1,151,997	\$2,943,967
<b>Total Restricted Funds</b>	<b>\$13,700,344</b>	<b>\$17,375,642</b>	<b>(\$697,884)</b>	<b>\$14,922,953</b>	<b>\$19,737,129</b>
<b>Total Water Resources</b>	<b>\$112,899,477</b>	<b>\$131,162,828</b>	<b>(\$1,155,489)</b>	<b>\$126,818,716</b>	<b>\$140,002,240</b>
<b>Total Expenditures</b>	<b>\$1,738,282,989</b>	<b>\$2,690,000,000</b>	<b>-</b>	<b>\$2,075,752,511</b>	<b>\$2,790,000,000</b>

Changes in accounting presentation affect comparisons between years.

**City of Mesa, Arizona**  
**Other Financing Sources/Uses and Interfund Transfers**  
**Fiscal Year 2025/26 - Adopted**

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
<b>General Fund</b>				
Capital - General Fund	-	-	\$34,311,113	-
General Fund	-	-	\$185,021,506	\$88,841,913
<b>Total General Fund</b>	-	-	<b>\$219,332,619</b>	<b>\$88,841,913</b>
<b>Enterprise Funds</b>				
Capital - Utility	-	-	\$2,335,940	\$123,371
Falcon Field Airport	-	-	-	\$14,729
Utility Fund	-	-	\$123,371	\$296,703,081
<b>Total Enterprise Funds</b>	-	-	<b>\$2,459,311</b>	<b>\$296,841,181</b>
<b>Restricted Funds</b>				
Arts & Culture Fund	-	-	\$13,233,026	\$64,242
Cemetery	-	-	-	\$754
Commercial Facilities Fund	-	-	\$2,744,773	\$54,789
Court Construction Fee	-	-	-	\$723,000
Eastmark CFD 1 - Capital	\$20,000,000	-	-	-
Eastmark CFD 2-Capital	\$5,000,000	-	-	-
Environmental Compliance Fee	-	-	-	\$8,562
Highway User Revenue Fund	-	-	-	\$4,121,514
Local Streets	-	-	-	\$155,211
Restricted Programs Fund	-	-	\$45,000	-
Special Programs Fund	-	-	\$26,109,998	\$57,117,845
Transit Fund	-	-	\$26,855,417	\$10,964
Utility Replacement Extension and Renewal	-	-	\$10,670,511	-
Vehicle Replacement	-	-	\$3,000,000	-
<b>Total Restricted Funds</b>	<b>\$25,000,000</b>	-	<b>\$82,658,725</b>	<b>\$62,256,881</b>
<b>Internal Service Funds</b>				
Fleet Internal Service	-	-	-	\$95,934
Print Shop Internal Service	-	-	-	\$403
Warehouse Internal Service	-	-	-	\$485
<b>Total Internal Service Funds</b>	-	-	-	<b>\$96,822</b>
<b>Impact Fees</b>				
Fire Impact Fee	-	-	-	\$799,341
Library Impact Fee	-	-	-	\$10,987
Parks Impact Fee	-	-	-	\$191,072
Police Impact Fee	-	-	-	\$2,596,656
Stormwater Drainage Impact Fee	-	-	-	\$818,634
Wastewater Impact Fee	-	-	-	\$940,450
Water Impact Fees	-	-	-	\$879,660
<b>Total Impact Fees</b>	-	-	-	<b>\$6,236,800</b>
<b>Trust Funds</b>				
Employee Benefit Trust	-	-	-	\$51,923
<b>Total Trust Funds</b>	-	-	-	<b>\$51,923</b>

**City of Mesa, Arizona**  
**Other Financing Sources/Uses and Interfund Transfers**  
**Fiscal Year 2025/26 - Adopted**

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
<b>Debt Service Funds</b>				
Excise Tax Obligation Bond Redemption	-	-	\$2,696,900	-
General Obligation Bond Redemption	-	-	\$5,253,865	-
Highway User Revenue Bond Redemption	-	-	\$4,098,950	-
Utility System Obligation Redemption	-	-	\$45,077,461	-
Utility Systems Bond Redemption	-	-	\$92,570,024	-
WIFA Redemption	-	-	\$177,665	-
<b>Total Debt Service Funds</b>	-	-	<b>\$149,874,865</b>	-
<b>Bond and Obligation Funds</b>				
Electric Bond Construction	\$7,064,111	-	-	-
Gas Bond Construction	\$23,111,335	-	-	-
Library Bond Construction	\$1,120,232	-	-	-
Parks Bond Construction	\$21,419,066	-	-	-
Public Safety Bond Construction	\$63,155,459	-	-	-
Streets Bond Construction	\$29,101,569	-	-	-
Wastewater Bond Construction	\$34,481,174	-	-	-
Water Bond Construction	\$223,155,052	-	-	-
<b>Total Bond and Obligation Funds</b>	<b>\$402,607,998</b>	-	-	-
<b>Total</b>	<b>\$427,607,998</b>	-	<b>\$454,325,520</b>	<b>\$454,325,520</b>

**City of Mesa, Arizona**  
**Transfers In and Transfers Out**  
**Fiscal Year 2025/26 - Adopted**

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Net Transfers In &amp; (Out)</b>
<b>General Fund</b>			
<b>General Fund</b>			
Arts & Culture Fund	-	\$(13,233,026)	\$(13,233,026)
Capital - General Fund	-	\$(15,087,947)	\$(15,087,947)
Commercial Facilities Fund	-	\$(2,744,774)	\$(2,744,774)
Excise Tax Obligation Redemption	-	\$(2,696,900)	\$(2,696,900)
General Obligation Bond Redemption	-	\$(114,175)	\$(114,175)
Special Programs Fund	\$37,894,679	\$(25,109,675)	\$12,785,004
Transit Fund	-	\$(26,855,417)	\$(26,855,417)
Utility Fund	\$147,126,827	-	\$147,126,827
Vehicle Replacement	-	\$(3,000,000)	\$(3,000,000)
<b>Total General Fund</b>	<u>\$185,021,506</u>	<u>\$(88,841,913)</u>	<u>\$96,179,592</u>
<b>Capital - General Fund</b>			
General Fund	\$15,087,947	-	\$15,087,947
Special Programs Fund	\$19,223,166	-	\$19,223,166
<b>Total Capital - General Fund</b>	<u>\$34,311,113</u>	<u>-</u>	<u>\$34,311,113</u>
<b>Total General Fund</b>	<u><b>\$219,332,619</b></u>	<u><b>\$(88,841,913)</b></u>	<u><b>\$130,490,705</b></u>
<b>Enterprise Fund</b>			
<b>Capital - Utility</b>			
Utility Fund	\$2,335,940	\$(123,371)	\$2,212,569
<b>Total Capital - Utility</b>	<u>\$2,335,940</u>	<u>\$(123,371)</u>	<u>\$2,212,569</u>
<b>Falcon Field</b>			
Falcon Field	-	\$(14,729)	\$(14,729)
<b>Falcon Field Fund</b>	<u>-</u>	<u>\$(14,729)</u>	<u>\$(14,729)</u>
<b>Utility Fund</b>			
Capital - Utility Fund	\$123,371	\$(2,335,940)	\$(2,212,569)
General Fund	-	\$(147,126,827)	\$(147,126,827)
Special Programs Fund	-	\$(564,764)	\$(564,764)
Utility Replacement Extension & Renewal	-	\$(10,670,511)	\$(10,670,511)
Utility System Obligation Redemption	-	\$(45,077,461)	\$(45,077,461)
Utility Systems Bond Redemption	-	\$(90,749,914)	\$(90,749,914)
WIFA Redemption	-	\$(177,665)	\$(177,665)
<b>Total Utility Fund</b>	<u>\$123,371</u>	<u>\$(296,703,081)</u>	<u>\$(296,579,711)</u>
<b>Total Enterprise Fund</b>	<u><b>\$2,459,311</b></u>	<u><b>\$(296,841,181)</b></u>	<u><b>\$(294,381,871)</b></u>

**City of Mesa, Arizona**  
**Transfers In and Transfers Out**  
**Fiscal Year 2025/26 - Adopted**

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Net Transfers In &amp; (Out)</b>
<b>Restricted Funds</b>			
<b>Arts &amp; Culture Fund</b>			
General Fund	\$13,233,026	-	\$13,233,026
Special Programs Fund	-	\$(64,242)	\$(64,242)
<b>Total Arts &amp; Culture Fund</b>	<u>\$13,233,026</u>	<u>\$(64,242)</u>	<u>\$13,168,784</u>
<b>Cemetery Fund</b>			
Special Programs Fund	-	\$(754)	\$(754)
<b>Total Cemetery Fund</b>	<u>-</u>	<u>\$(754)</u>	<u>\$(754)</u>
<b>Commercial Facilities Fund</b>			
General Fund	\$2,744,773	-	\$2,744,773
Restricted Programs Fund	-	\$(45,000)	\$(45,000)
Special Programs Fund	-	\$(9,789)	\$(9,789)
<b>Total Commercial Facilities Fund</b>	<u>\$2,744,773</u>	<u>\$(54,789)</u>	<u>\$2,689,984</u>
<b>Court Construction Fee</b>			
General Obligation Bond Redemption	-	\$(723,000)	\$(723,000)
<b>Total Court Construction Fee</b>	<u>-</u>	<u>\$(723,000)</u>	<u>\$(723,000)</u>
<b>Environmental Compliance Fee (ECF) Fund</b>			
Environmental Compliance Fee (ECF)	-	\$(8,562)	\$(8,562)
<b>Total Environmental Compliance Fee (ECF) Fund</b>	<u>-</u>	<u>\$(8,562)</u>	<u>\$(8,562)</u>
<b>Highway User Revenue Fund</b>			
Highway User Revenue Bond Redemption		\$(4,098,950)	\$(4,098,950)
Special Programs Fund	-	\$(22,564)	\$(22,564)
<b>Total Highway User Revenue Fund</b>	<u>-</u>	<u>\$(4,121,514)</u>	<u>\$(4,121,514)</u>
<b>Local Streets Fund</b>			
Local Streets		\$(155,211)	\$(155,211)
<b>Total Streets Fund</b>	<u>-</u>	<u>\$(155,211)</u>	<u>\$(155,211)</u>
<b>Restricted Programs</b>			
Commercial Facilities Fund	\$45,000	-	\$45,000
<b>Total Restricted Programs</b>	<u>\$45,000</u>	<u>-</u>	<u>\$45,000</u>
<b>Special Programs Fund</b>			
Capital - General Fund	-	\$(19,223,166)	\$(19,223,166)
Commercial Facilities Fund	\$9,789	-	\$9,789
General Fund	\$25,109,675	\$(37,894,679)	\$(12,785,004)
Highway User Revenue Fund	\$22,564	-	\$22,564
Utility Fund	\$564,764	-	\$564,764
Other	\$403,208	-	\$403,208
<b>Total Special Programs Fund</b>	<u>\$26,109,998</u>	<u>\$(57,117,845)</u>	<u>\$(31,007,845)</u>

**City of Mesa, Arizona**  
**Transfers In and Transfers Out**  
**Fiscal Year 2025/26 - Adopted**

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Net Transfers In &amp; (Out)</b>
<b>Transit Fund</b>			
General Fund	\$26,855,417	-	\$26,855,417
Special Programs Fund	-	\$(10,964)	\$(10,964)
<b>Total Transit Fund</b>	<u>\$26,855,417</u>	<u>\$(10,964)</u>	<u>\$26,844,453</u>
<b>Utility Replacement Extension and Renewal</b>			
Utility Fund	\$10,670,511	-	\$10,670,511
<b>Total Utility Replacement Extension and Renewal</b>	<u>\$10,670,511</u>	<u>-</u>	<u>\$10,670,511</u>
<b>Vehicle Replacement</b>			
General Fund	\$3,000,000	-	\$3,000,000
<b>Total Vehicle Replacement</b>	<u>\$3,000,000</u>	<u>-</u>	<u>\$3,000,000</u>
<b>Total Restricted Funds</b>	<u><b>\$82,658,725</b></u>	<u><b>\$(62,256,881)</b></u>	<u><b>\$20,401,845</b></u>
<b>Impact Fee Funds</b>			
<b>Fire Impact Fee</b>			
General Obligation Bond Redemption	-	\$(799,341)	\$(799,341)
<b>Total Fire Impact Fee</b>	<u>-</u>	<u>\$(799,341)</u>	<u>\$(799,341)</u>
<b>Library Impact Fee</b>			
General Obligation Bond Redemption	-	\$(10,987)	\$(10,987)
<b>Total Library Impact Fee</b>	<u>-</u>	<u>\$(10,987)</u>	<u>\$(10,987)</u>
<b>Parks Impact Fee</b>			
General Obligation Bond Redemption	-	\$(191,072)	\$(191,072)
<b>Total Parks Impact Fee</b>	<u>-</u>	<u>\$(191,072)</u>	<u>\$(191,072)</u>
<b>Police Impact Fee</b>			
General Obligation Bond Redemption	-	\$(2,596,656)	\$(2,596,656)
<b>Total Police Impact Fee</b>	<u>-</u>	<u>\$(2,596,656)</u>	<u>\$(2,596,656)</u>
<b>Storm Sewer Impact Fee</b>			
General Obligation Bond Redemption	-	\$(818,634)	\$(818,634)
<b>Total Storm Sewer Impact Fee</b>	<u>-</u>	<u>\$(818,634)</u>	<u>\$(818,634)</u>
<b>Wastewater Impact Fee</b>			
Utility Systems Bond Redemption	-	\$(940,450)	\$(940,450)
<b>Total Wastewater Impact Fee</b>	<u>-</u>	<u>\$(940,450)</u>	<u>\$(940,450)</u>
<b>Water Impact Fees</b>			
Utility Systems Bond Redemption	-	\$(879,660)	\$(879,660)
<b>Total Water Impact Fees</b>	<u>-</u>	<u>\$(879,660)</u>	<u>\$(879,660)</u>
<b>Total Impact Fee Funds</b>	<u><b>-</b></u>	<u><b>\$(6,236,800)</b></u>	<u><b>\$(6,236,800)</b></u>

**City of Mesa, Arizona**  
**Transfers In and Transfers Out**  
**Fiscal Year 2025/26 - Adopted**

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Net Transfers In &amp; (Out)</b>
<b>Debt Service Funds</b>			
<b>Excise Tax Obligation Bond Redemption</b>			
General Fund	\$2,696,900	-	\$2,696,900
Special Programs Fund	-	-	-
<b>Total Excise Tax Obligation Bond Redemption</b>	<u>\$2,696,900</u>	<u>-</u>	<u>\$2,696,900</u>
<b>General Obligation Bond Redemption</b>			
Court Construction Fee	\$723,000	-	\$723,000
General Fund	\$114,175	-	\$114,175
Impact Fee Funds	\$4,416,690	-	\$4,416,690
<b>Total General Obligation Bond Redemption</b>	<u>\$5,253,865</u>	<u>-</u>	<u>\$5,253,864</u>
<b>Highway User Revenue Bond Redemption</b>			
Highway User Revenue Fund	\$4,098,950	-	\$4,098,950
<b>Total Highway User Revenue Bond Redemption</b>	<u>\$4,098,950</u>	<u>-</u>	<u>\$4,098,950</u>
<b>Utility System Obligation Redemption</b>			
Utility Fund	\$45,077,461	-	\$45,077,461
<b>Total Utility System Obligation Redemption</b>	<u>\$45,077,461</u>	<u>-</u>	<u>\$45,077,461</u>
<b>Utility Systems Bond Redemption</b>			
Utility Fund	\$90,749,914	-	\$90,749,914
Impact Fee Funds	\$1,820,110	-	\$1,820,110
<b>Total Utility Systems Bond Redemption</b>	<u>\$92,570,024</u>	<u>-</u>	<u>\$92,570,024</u>
<b>WIFA Redemption</b>			
Utility Fund	\$177,665	-	\$177,665
<b>WIFA Redemption</b>	<u>\$177,665</u>	<u>-</u>	<u>\$177,665</u>
<b>Total Debt Service Funds</b>	<u><b>\$149,874,865</b></u>	<u><b>-</b></u>	<u><b>\$149,874,865</b></u>
<b>Trust Funds</b>			
Employee Benefit Trust	-	\$(51,923)	\$(51,923)
<b>Total Trust Funds</b>	<u>-</u>	<u>\$(51,923)</u>	<u>\$(51,923)</u>
<b>Internal Service Funds</b>			
Fleet Internal Service	-	\$(95,934)	\$(95,934)
Print Shop Internal Service	-	\$(403)	\$(403)
Warehouse Internal Services	-	\$(485)	\$(485)
<b>Total Internal Service Funds</b>	<u>-</u>	<u>\$(96,822)</u>	<u>\$(96,823)</u>
<b>Total Transfers</b>	<u><b>\$454,325,520</b></u>	<u><b>\$(454,325,520)</b></u>	<u><b>-</b></u>

City of Mesa, Arizona  
Interfund Transfers Totals by Fund  
Fiscal Year 2025/26 - 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	Other	Total
General Fund			37,894,679				147,126,827			\$ 185,021,506
Transit Fund	26,855,417									\$ 26,855,417
Commercial Facilities Fund	2,744,774									\$ 2,744,773
Arts & Culture Fund	13,233,026									\$ 13,233,026
Special Programs Fund	25,109,675	9,789		22,564			564,764		403,208	\$ 26,109,998
Restricted Programs Fund		45,000								\$ 45,000
Capital - General Fund	15,087,947		19,223,166							\$ 34,311,113
Vehicle Replacement	3,000,000									\$ 3,000,000
General Obligation Bond Redemption	114,175				4,416,690	723,000				\$ 5,253,865
Highway User Revenue Bond Redemption				4,098,950						\$ 4,098,950
Excise Tax Obligation Redemption	2,696,900									\$ 2,696,900
Utility Fund								123,371		\$ 123,371
Capital - Utility Fund							2,335,940			\$ 2,335,940
Utility Replacement Extension & Renewal							10,670,511			\$ 10,670,511
Utility Systems Bond Redemption					1,820,110		90,749,914			\$ 92,570,024
WIFA Redemption							177,665			\$ 177,665
Utility System Obligation Redemption							45,077,461			\$ 45,077,461
Total	\$ 88,841,913	\$ 54,789	\$ 57,117,845	\$ 4,121,514	\$ 6,236,800	\$ 723,000	\$ 296,703,081	\$ 123,371	\$ 403,208	\$ 454,325,520

Transfers In

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2025/26

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		
General Fund											
General Fund	\$190,465,623	\$469,781,252	\$96,179,592	\$756,426,467	\$578,166,634	\$25,683,627	-	-	\$603,850,261	\$152,576,206	
Capital - General Fund	\$99,669,883	\$2,710,985	\$34,311,113	\$136,691,981	\$13,457,378	\$50,308,676	\$3,786,567	\$69,139,360	\$136,691,981	\$0	
Enterprise Fund											
Capital - Utility	\$10,972,623	\$1,743,907	\$2,212,569	\$14,929,099	\$2,275,385	\$5,151,257	\$1,381,091	\$4,000,111	\$12,807,844	\$2,121,255	
Falcon Field Fund	\$3,726,228	\$6,642,571	\$(14,729)	\$10,354,070	\$5,572,057	\$1,924,558	\$487,885	\$1,645,970	\$9,630,470	\$723,600	
Utility Fund	\$104,437,875	\$534,830,334	\$(296,579,711)	\$342,688,498	\$264,442,428	\$2,246,328	-	-	\$266,688,756	\$75,999,742	
Restricted Funds											
Ambulance Transport	\$(798,849)	\$31,223,000	-	\$30,424,151	\$27,940,075	\$1,736,706	-	-	\$29,676,781	\$747,370	
Arts and Culture Fund	\$4,292,940	\$12,134,337	\$13,168,784	\$29,596,062	\$22,066,819	\$3,551,458	\$1,783,300	\$239,714	\$27,641,291	\$1,954,771	
Cadence CFD - Capital	\$256,544	-	-	\$256,544	-	-	-	-	-	\$256,544	
Cadence CFD - Debt	\$425,109	\$1,163,439	-	\$1,588,548	\$1,239,746	-	-	-	\$1,239,746	\$348,802	
Cadence CFD - Operating	\$121,640	\$152,150	-	\$273,790	\$152,150	-	-	-	\$152,150	\$121,640	
Cemetery	\$3,819,543	\$2,320,875	\$(754)	\$6,139,663	\$2,392,821	\$240,461	-	\$975,995	\$3,609,277	\$2,530,386	
Cemetery Reserve	\$3,341,939	\$161,710	-	\$3,503,649	-	-	-	-	-	\$3,503,649	
Commercial Facilities Fund	\$2,346,188	\$9,427,156	\$2,689,984	\$14,463,328	\$12,117,140	\$2,301,489	-	\$44,698	\$14,463,327	\$0	
Court Construction Fee	\$32,942	\$722,637	\$(723,000)	\$32,579	-	-	-	-	-	\$32,579	
Customer Deposit Trust	\$458,619	-	-	\$458,619	-	-	-	-	-	\$458,619	
Eastmark CFD 1 - Capital	\$92,670	\$20,000,000	-	\$20,092,670	\$20,000,000	-	-	-	\$20,000,000	\$92,670	
Eastmark CFD 1 - Debt	\$688,376	\$5,369,435	-	\$6,057,811	\$5,521,947	-	-	-	\$5,521,947	\$535,864	
Eastmark CFD 1 - Operating	\$1,027,808	\$618,766	-	\$1,646,574	\$618,766	-	-	-	\$618,766	\$1,027,808	
Eastmark CFD 2 - Capital	\$27,067	\$5,000,000	-	\$5,027,067	\$5,000,000	-	-	-	\$5,000,000	\$27,067	
Eastmark CFD 2 - Debt	\$153,842	\$397,342	-	\$551,184	\$444,193	-	-	-	\$444,193	\$106,991	
Eastmark CFD 2 - Operating	\$44,689	\$119,474	-	\$164,163	\$119,474	-	-	-	\$119,474	\$44,689	
Economic Investment Fund	\$1,768,257	\$3,223,379	-	\$4,991,636	\$3,830,764	\$516	-	-	\$3,831,280	\$1,160,356	
Environmental Compliance Fee	\$19,144,449	\$19,033,140	\$(8,562)	\$38,169,026	\$18,674,225	\$593,634	-	\$7,684,795	\$26,952,654	\$11,216,372	
Greenfield WRP Joint Venture	\$(739,790)	\$26,479,875	-	\$25,740,085	\$15,056,558	\$1,031,556	\$9,651,971	-	\$25,740,085	\$0	
Highway User Revenue Fund	\$20,829,042	\$50,311,743	\$(4,121,514)	\$67,019,271	\$48,137,418	\$4,300,000	\$2,202	\$1,830,326	\$54,269,946	\$12,749,325	
Investment Pool Fund	\$105,855	-	-	\$105,855	-	-	-	-	-	\$105,855	
Local Streets Sales Tax	\$95,801,035	\$52,829,453	\$(155,211)	\$148,475,277	\$46,701,584	\$7,357,248	\$8,112,773	\$9,236,345	\$71,407,950	\$77,067,327	
Mesa Arts Center Restoration Fee	\$1,205,510	\$557,665	-	\$1,763,175	\$840,885	-	-	\$298,898	\$1,139,783	\$623,392	
Public Safety Sales Tax	\$67,172,693	\$38,713,238	-	\$105,885,931	\$44,448,351	\$18,340,833	\$113,061	\$23,685	\$62,925,930	\$42,960,001	
Quality of Life Sales Tax	\$52,458,123	\$38,659,432	-	\$91,117,555	\$45,699,943	\$190,552	\$6,105,410	\$204,500	\$52,200,405	\$38,917,150	
Restricted Programs Fund	\$18,805,770	\$15,998,794	\$45,000	\$34,849,564	\$25,013,205	\$5,933,329	\$801,780	\$132,694	\$31,881,008	\$2,968,556	
Solid Waste Development Fee	\$338,293	\$377,219	-	\$715,512	\$225,000	\$5,200	-	-	\$230,200	\$485,312	
Special Programs Fund	\$183,760,690	\$3,367,153	\$(31,007,845)	\$156,119,998	\$91,476,312	\$2,405,141	\$100,000	\$5,854,007	\$99,835,460	\$56,284,538	
TOPAZ Joint Venture Fund	\$764,677	\$18,067,701	-	\$18,832,378	\$5,983,521	\$3,033,746	\$2,765,985	\$6,284,449	\$18,067,701	\$764,677	
Transit Fund	\$3,157,457	\$2,752,605	\$26,844,453	\$32,754,515	\$29,592,846	\$2,106,723	\$4,212	\$1,050,734	\$32,754,515	\$0	
Transportation	\$38,607,174	\$20,113,692	-	\$58,720,866	\$2,400,000	-	\$23,529,524	\$30,275,783	\$56,205,307	\$2,515,559	
Utility Replacement Extension & Renewal	\$43,859,265	\$315,130	\$10,670,511	\$54,844,905	\$9,821,518	\$11,859,140	\$9,356,265	\$4,146,687	\$35,183,610	\$19,661,295	
Vehicle Replacement	\$2,133,844	\$253,662	\$3,000,000	\$5,387,506	\$4,589,490	\$6,986,179	-	-	\$11,575,669	\$(6,188,163)	

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2025/26

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	\$1,159,047	\$61,268	\$(95,934)	\$1,124,381	\$(787,352)	\$750,471	-	\$98,162	\$61,281
Print Shop Internal Service	\$(9,739)	\$(1,004)	\$(403)	\$(11,147)	\$(55,965)	\$44,818	-	-	\$(11,147)
Warehouse Internal Service	\$0	\$12,091,707	\$(485)	\$12,091,221	\$12,032,306	\$58,915	-	-	\$12,091,221
Impact Fee Funds									
Cultural Facility Impact Fee	\$14,717	-	-	\$14,717	-	-	-	-	\$14,717
Fire Impact Fee	\$6,850,391	-	\$(799,341)	\$6,051,049	-	-	-	-	\$6,051,049
Gen Govt Facility Impact Fee	\$0	-	-	\$0	-	-	-	-	\$0
Library Impact Fee	\$53,989	-	\$(10,987)	\$43,002	-	-	-	-	\$43,002
Parks Impact Fee	\$631,314	-	\$(191,072)	\$440,242	-	-	-	-	\$440,242
Police Impact Fee	\$10,022,075	\$2,092,008	\$(2,596,656)	\$9,517,427	-	-	-	-	\$9,517,427
Stormwater Drainage Impact Fee	\$2,939,464	-	\$(818,634)	\$2,120,830	-	-	-	-	\$2,120,830
Wastewater Impact Fee	\$19,313,347	-	\$(940,450)	\$18,372,897	-	-	-	-	\$18,372,897
Water Impact Fees	\$23,525,852	-	\$(879,660)	\$22,646,192	-	-	-	-	\$22,646,192
Grant Funds									
Community Development Block Grant	\$(93,768)	\$13,193,155	-	\$13,099,387	\$5,238,437	\$7,590,718	\$364,000	-	\$13,193,155
Grants - Enterprise	\$223,721	\$1,647,015	-	\$1,870,736	\$104,000	-	\$1,248,009	\$295,006	\$1,647,015
Grants - Utility	\$0	-	-	\$0	-	-	-	-	-
Grants - Gen. Gov.	\$(1,263,615)	\$29,972,688	-	\$28,709,073	\$17,702,090	\$5,488,191	\$2,246,971	\$4,721,700	\$30,158,952
HOME	\$(788,738)	\$14,761,248	-	\$13,972,510	\$1,387,248	\$13,374,000	-	-	\$14,761,248
Relief Fund	\$26,176,225	-	-	\$26,176,225	\$10,460,610	\$1,934,487	-	\$10,075,381	\$22,470,478
Section 8 - Mainstream Voucher	\$2,213,509	\$30,828,640	-	\$33,042,149	\$30,828,640	-	-	-	\$30,828,640
Section 8 - Choice Voucher	\$13	-	-	\$13	-	-	-	-	-
Trust Funds									
Employee Benefit Trust	\$35,170,501	\$129,447,704	\$(51,923)	\$164,566,282	\$138,811,416	\$68,043	\$29,994	-	\$138,909,453
Employee Benefit Trust GOA	\$(413)	-	-	\$(413)	-	-	-	-	\$(413)
Property and Public Liability	\$12,717,779	\$11,181,465	-	\$23,899,244	\$11,056,465	-	-	-	\$11,056,465
Workers' Compensation	\$8,421,361	\$6,278,843	-	\$14,700,204	\$7,072,289	-	-	-	\$7,072,289
Debt Service Funds									
General Obligation Bond Redemption	\$5,350,426	\$44,337,000	\$5,253,864	\$54,941,290	\$47,918,195	-	-	-	\$47,918,195
Excise Tax Obligation Redemption	\$0	-	\$2,696,900	\$2,696,901	\$2,696,900	-	-	-	\$2,696,900
Highway Project Advancement Notes	\$654,577	-	-	\$654,577	-	-	-	-	-
Highway User Revenue Bond Redemption	\$450	-	\$4,098,950	\$4,099,400	\$4,099,400	-	-	-	\$4,099,400
Non-Utility Bond Redemption	\$(40,050)	-	-	\$(40,050)	-	-	-	-	\$(40,050)
Special Improvement District Bond Redemption	\$0	-	-	\$0	-	-	-	-	\$0
Transportation Project Advancement Notes	-	-	-	-	-	-	-	-	-
Utility Systems Bond Redemption	\$230	-	\$92,570,025	\$92,570,255	\$92,569,652	-	-	-	\$92,569,652
Utility Systems GO Bond Redemption	\$(253,133)	-	-	\$(253,133)	-	-	-	-	\$(253,133)
Utility Systems Obligation Redemption	\$11,317	-	\$45,077,461	\$45,088,779	\$45,087,218	-	-	-	\$45,087,218
WIFA Redemption	\$28,285	-	\$177,665	\$205,950	\$190,686	-	-	-	\$190,686

City of Mesa, Arizona

Summary of Changes in Fund Balance

Fiscal Year 2025/26

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
Bond Funds										
Electric Bond Construction	\$7,843,724	\$7,064,111	-	\$14,907,835	\$53,039	-	\$14,854,796	-	\$14,907,835	\$0
Fire Bond Construction	\$0	-	-	\$0	-	-	-	-	-	\$0
Excise Tax Obligation Construction	\$623	-	-	\$623	-	-	-	-	-	\$623
Gas Bond Construction	\$26,090,126	\$23,111,335	-	\$49,201,461	\$147,751	-	\$35,552,325	\$4,519,893	\$40,219,969	\$8,981,492
Library Bond Construction	\$5,250,940	\$1,120,232	-	\$6,371,172	\$55,437	-	-	\$6,315,735	\$6,371,172	\$0
Parks Bond Construction	\$11,630,753	\$21,419,066	-	\$33,049,819	\$119,083	-	\$20,845,502	\$12,085,234	\$33,049,819	\$0
Public Safety Bond Construction	\$46,206,741	\$63,155,459	-	\$109,362,200	\$507,950	-	\$99,902,281	\$8,951,969	\$109,362,200	\$0
Solid Waste Bond Construction	\$0	-	-	\$0	-	-	-	-	-	\$0
Spring Training Bond Construction	\$(279,855)	-	-	\$(279,855)	-	-	-	-	-	\$(279,855)
Storm Sewer Bond Construction	\$0	-	-	\$0	-	-	-	-	-	\$0
Streets Bond Construction	\$22,295,456	\$29,101,569	-	\$51,397,025	\$118,964	-	\$43,021,892	\$8,256,169	\$51,397,025	\$0
Wastewater Bond Construction	\$16,176,681	\$34,481,174	-	\$50,657,855	\$189,425	-	\$50,468,430	-	\$50,657,855	\$0
Water Bond Construction	\$(6,279,795)	\$223,155,052	-	\$216,875,257	\$773,351	-	\$216,101,906	-	\$216,875,257	\$0
Subtotal	\$1,256,740,171	\$2,094,072,986	\$0	\$3,350,813,157	\$1,782,395,868	\$186,598,000	\$552,618,132	\$198,388,000	\$2,720,000,000	\$630,813,157
Contingency*	-	-	-	-	\$70,000,000	-	-	-	\$70,000,000	\$(70,000,000)
Total	\$1,256,740,171	\$2,094,072,986	\$0	\$3,350,813,157	\$1,852,395,868	\$186,598,000	\$552,618,132	\$198,388,000	\$2,790,000,000	\$560,813,157

**City of Mesa, Arizona**  
**Summary of Bond and Reserve Expenditures by Fund and Sub-Fund**  
**Fiscal Year 2025/26 - Adopted**

Fund / Sub-Fund	FY 2023/24 Actual Expenditures	FY 2024/25 Adopted Budget	FY 2024/25 Projected Expenditures	FY 2025/26 Adopted Budget
<b>Electric Bond Construction</b>				
2010 Electric Bond	\$16,107	-	-	-
2014 Electric Bond	\$970,220	-	-	-
Electric Utility Revenue Pledge	\$4,216,489	\$11,080,187	\$7,136,898	\$14,907,835
<b>Total Electric Bond Construction</b>	<b>\$5,202,816</b>	<b>\$11,080,187</b>	<b>\$7,136,898</b>	<b>\$14,907,835</b>
<b>Gas Bond Construction</b>				
2010 Gas Bond	\$1,201,023	-	-	-
2014 Gas Bond	(\$392)	-	-	-
Gas Taxable Obligations	\$383,918	\$12,222,092	\$7,467,263	\$4,519,893
Gas Utility Revenue Pledge	\$17,045,693	\$28,622,854	\$21,697,641	\$35,700,076
<b>Total Gas Bond Construction</b>	<b>\$18,630,242</b>	<b>\$40,844,946</b>	<b>\$29,164,904</b>	<b>\$40,219,969</b>
<b>Library Bond Construction</b>				
2018 Library Bond	\$657,892	\$12,860,497	\$9,872,155	\$6,371,172
<b>Total Library Bond Construction</b>	<b>\$657,892</b>	<b>\$12,860,497</b>	<b>\$9,872,155</b>	<b>\$6,371,172</b>
<b>Parks Bond Construction</b>				
2018 Parks Bond	\$17,503,017	\$23,915,289	\$14,479,806	\$11,637,462
2024 Parks Bond	-	-	\$424,138	\$21,412,357
<b>Total Parks Bond Construction</b>	<b>\$17,503,017</b>	<b>\$23,915,289</b>	<b>\$14,903,944</b>	<b>\$33,049,819</b>
<b>Public Safety Bond Construction</b>				
2018 Public Safety Bond	\$27,421,025	\$33,840,523	\$2,134,483	\$3,046,298
2022 Public Safety Bond	\$13,815,376	\$49,255,700	\$33,537,738	\$92,123,526
2024 Public Safety Bond	-	-	-	\$14,192,376
<b>Total Public Safety Bond Construction</b>	<b>\$41,236,401</b>	<b>\$83,096,223</b>	<b>\$35,672,221</b>	<b>\$109,362,200</b>
<b>Streets Bond Construction</b>				
2013 Street Bond	\$103,090	\$750,000	-	-
2020 Street Bond	\$8,149,764	\$38,651,297	\$11,932,487	\$51,397,025
<b>Total Streets Bond Construction</b>	<b>\$8,252,854</b>	<b>\$39,401,297</b>	<b>\$11,932,487</b>	<b>\$51,397,025</b>
<b>Water Bond Construction</b>				
2014 Water Bond	\$238,374	-	-	-
Water Utility Revenue Pledge	\$88,502,417	\$143,561,166	\$197,072,622	\$216,875,257
<b>Total Water Bond Construction</b>	<b>\$88,740,791</b>	<b>\$143,561,166</b>	<b>\$197,072,622</b>	<b>\$216,875,257</b>
<b>Wastewater Bond Construction</b>				
2014 Wastewater Bond	(\$817,765)	-	-	-
Wastewater Utility Revenue Pledge	\$29,950,611	\$69,005,395	\$31,079,016	\$50,657,855
<b>Total Wastewater Bond Construction</b>	<b>\$29,132,846</b>	<b>\$69,005,395</b>	<b>\$31,079,016</b>	<b>\$50,657,855</b>
<b>Total Expenditures</b>	<b>\$209,356,859</b>	<b>\$423,765,000</b>	<b>\$336,834,247</b>	<b>\$522,841,132</b>

*Changes in accounting presentation affect comparisons between years.*

# Full-Time Employees and Personnel Compensation

Fiscal Year 2025/26 - 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
<b>General Fund</b>							
Capital - General Fund	1.8	\$162,227	\$18,916	\$29,198	\$13,116	-	\$223,457
*General Fund	2,890.7	\$267,515,910	\$90,939,674	\$65,811,092	\$37,537,519	(\$28,581,427)	\$433,222,768
<b>Total General Fund</b>	2,892.4	\$267,678,137	\$90,958,590	\$65,840,290	\$37,550,635	(\$28,581,427)	\$433,446,225
<b>Enterprise Funds</b>							
Capital - Utility	0.9	\$80,821	\$9,424	\$14,547	\$6,534	-	\$111,326
Falcon Field Airport	20.2	\$1,826,633	\$462,802	\$424,482	\$135,422	\$403,097	\$3,252,436
Utility Fund	547.4	\$43,662,495	\$5,628,184	\$12,982,318	\$5,023,152	\$15,567,025	\$82,863,174
<b>Total Enterprise Funds</b>	568.4	\$45,569,949	\$6,100,410	\$13,421,347	\$5,165,108	\$15,970,122	\$86,226,936
<b>Restricted Funds</b>							
Ambulance Transport	164.0	\$8,579,164	\$1,708,554	\$2,399,172	\$4,896,233	\$912,731	\$18,495,854
Arts & Culture Fund	66.6	\$8,608,588	\$936,570	\$2,093,989	\$699,510	(\$3,392,289)	\$8,946,368
Cadence CFD - Operating	0.2	\$65,513	\$3,872	\$3,564	\$2,591	-	\$75,540
Cemetery	13.0	\$840,567	\$94,483	\$207,325	\$70,408	\$114,747	\$1,327,530
Commercial Facilities Fund	42.4	\$2,630,789	\$290,298	\$711,316	\$241,215	\$754,153	\$4,627,751
Eastmark CFD 1 - Operating	0.5	\$72,842	\$7,232	\$6,132	\$4,872	-	\$91,078
Eastmark Community Facilities District No. 2	0.0	\$41,839	\$1,054	\$276	\$695	-	\$43,864
Economic Investment Fund	1.3	\$162,697	\$18,048	\$35,602	\$13,186	\$339,307	\$568,840
Environmental Compliance Fee	61.8	\$4,867,165	\$553,712	\$991,289	\$489,273	\$719,660	\$7,621,099
Greenfield WRP Joint Venture	34.7	\$2,738,898	\$318,860	\$549,078	\$276,263	\$751,932	\$4,635,031
Highway User Revenue Fund	150.0	\$11,719,383	\$1,334,426	\$2,380,908	\$988,578	-	\$16,403,295
Local Streets	54.3	\$5,183,533	\$1,193,285	\$2,156,873	\$412,127	\$2,824,609	\$11,770,427
Public Safety Sales Tax	212.0	\$21,359,574	\$11,722,341	\$3,602,004	\$3,079,678	\$275,467	\$40,039,064
Quality of Life Sales Tax	243.5	\$22,812,599	\$13,008,205	\$3,528,611	\$896,645	\$5,141,962	\$45,388,022
Restricted Programs Fund	19.3	\$1,105,979	\$4,790,025	\$255,894	\$96,826	-	\$6,248,724
Special Programs Fund	3.2	\$302,203	\$35,510	\$55,658	\$24,392	-	\$417,764
TOPAZ Joint Venture Fund	6.3	\$690,180	\$80,188	\$102,912	\$55,361	-	\$928,641
Transit Fund	4.5	\$448,303	\$50,940	\$108,648	\$36,943	\$508,126	\$1,152,960
Transportation	7.8	\$721,263	\$84,100	\$129,817	\$58,312	-	\$993,492
Utility Replacement Extension and Renewal	2.2	\$204,994	\$23,902	\$36,896	\$16,573	-	\$282,366
<b>Total Restricted Funds</b>	1,087.6	\$93,156,053	\$36,255,606	\$19,355,963	\$12,339,682	\$8,950,405	\$170,057,710

**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2025/26 - Adopted**

<b>Fund</b>	<b>Full-Time Equivalent (FTE)**</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Allocated Personnel Costs</b>	<b>Total Estimated Personnel Compensation</b>
<b>Internal Service Funds</b>							
Fleet Internal Service	88.9	\$7,009,552	\$859,143	\$2,074,224	\$943,493	\$1,633,227	\$12,579,640
Print Shop Internal Service	3.8	\$240,600	\$29,513	\$54,634	\$31,085	\$75,352	\$431,184
Warehouse Internal Service	10.6	\$686,416	\$80,542	\$153,155	\$61,672	\$159,241	\$1,141,026
<b>Total Internal Service Funds</b>	<b>103.3</b>	<b>\$7,996,568</b>	<b>\$969,198</b>	<b>\$2,282,013</b>	<b>\$1,036,250</b>	<b>\$1,867,820</b>	<b>\$14,151,850</b>
<b>Grant Funds</b>							
Community Development Block Grant	11.2	\$949,225	\$110,956	\$198,119	\$76,267	-	\$1,334,567
Grants - Falcon Field	0.0	\$492	\$57	\$89	\$40	-	\$678
Grants - Gen. Gov.	14.1	\$964,967	\$658,256	\$207,866	\$1,190,321	-	\$3,021,410
HOME	2.0	\$147,097	\$16,655	\$38,184	\$11,171	-	\$213,107
Relief Fund	1.1	\$103,353	\$12,051	\$18,602	\$8,356	-	\$142,362
Section 8	17.5	\$1,126,188	\$129,325	\$264,252	\$87,199	-	\$1,606,964
<b>Total Grant Funds</b>	<b>46.0</b>	<b>\$3,291,323</b>	<b>\$927,300</b>	<b>\$727,111</b>	<b>\$1,373,354</b>	<b>-</b>	<b>\$6,319,088</b>
<b>Trust Funds</b>							
Employee Benefit Trust	12.1	\$1,044,370	\$120,952	\$392,622	\$89,116	\$1,793,080	\$3,440,140
Property and Public Liability	9.3	\$1,157,008	\$133,605	\$139,860	\$100,037	-	\$1,530,510
Workers' Compensation	7.3	\$689,558	\$79,537	\$106,332	\$58,639	-	\$934,066
<b>Total Trust Funds</b>	<b>28.6</b>	<b>\$2,890,936</b>	<b>\$334,094</b>	<b>\$638,814</b>	<b>\$247,792</b>	<b>\$1,793,080</b>	<b>\$5,904,716</b>
<b>Bond and Obligation Funds</b>							
Electric Bond Construction	6.5	\$594,565	\$69,327	\$107,013	\$48,069	-	\$818,973
Gas Bond Construction	20.6	\$1,892,898	\$220,713	\$340,693	\$153,036	-	\$2,607,340
Parks Bond Construction	0.2	\$18,357	\$2,140	\$3,304	\$1,484	-	\$25,285
Public Safety Bond Construction	0.0	\$713	\$83	\$128	\$58	-	\$982
Streets Bond Construction	6.9	\$633,022	\$73,811	\$113,934	\$51,178	-	\$871,946
Wastewater Bond Construction	5.7	\$524,273	\$61,131	\$94,361	\$42,386	-	\$722,151
Water Bond Construction	34.7	\$3,195,597	\$372,608	\$575,159	\$258,356	-	\$4,401,721
<b>Total Bond and Obligation Funds</b>	<b>74.5</b>	<b>\$6,859,425</b>	<b>\$799,812</b>	<b>\$1,234,593</b>	<b>\$554,568</b>	<b>-</b>	<b>\$9,448,398</b>
<b>Total All Funds</b>	<b>4,800.8</b>	<b>\$427,442,391</b>	<b>\$136,345,011</b>	<b>\$103,500,132</b>	<b>\$58,267,389</b>	<b>-</b>	<b>\$725,554,923</b>

\*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 2025/26 - Adopted**

Object Code	Object Name	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2025/26 Budget
<b>Personal Services</b>				
1101	Wages	\$14,930	-	-
110110	Salaries-Regular Full Time	\$293,037,231	\$379,541,960	\$418,503,180
110111	Special Pay-Certification Pay	\$3,852,310	\$3,473,237	\$4,057,548
110112	Vacation Leave - Civilian	\$24,687,484	-	-
110113	Sick Leave	\$12,067,093	-	-
110114	Holiday Leave	\$10,149,403	\$8,303,565	\$8,753,717
110115	Special Pay - Longevity	\$173,217	\$175,868	\$139,377
110116	Special Pay Other	\$2,121,582	\$6,822,195	\$5,200,610
110117	Compensatory Leave	\$2,210,592	-	-
110118	Other Compensatory Leave	\$5,453,860	-	-
110119	IIP Pay Event	\$550,901	-	-
110121	Holiday - Critical and Essential	\$7,268,771	-	-
110122	Holiday - Worked	\$1,308,989	\$150,000	\$150,000
110123	Shift Differential	\$2,170,563	\$870,007	\$72,287
110125	Workers Compensation Directed Care	\$37,959	-	-
1102	Call Back and Standby	\$4,748,314	-	-
110224	Stand By Pay	-	\$59,533	\$79,433
1103	Overtime	\$33,513,267	-	-
110351	Overtime - Civilian	-	\$3,423,525	\$6,597,038
110352	Overtime - Sworn (PD)	-	\$10,504,995	\$10,907,025
110360	Overtime - Sworn (MFMD)	-	\$6,323,377	\$5,829,191
1104	Allowances	\$1,554,461	-	-
110443	Allowances - Uniform	-	\$1,138,751	\$1,137,385
110444	Allowances - Vehicle	-	\$122,598	\$108,186
110445	Allowances - Phone	-	\$220,403	\$231,383
1110	Insurance Benefits	\$84,639,088	-	-
111036	Medical Insurance - City Contribution	-	\$82,910,557	\$91,378,804
111037	Dental Insurance - City Contribution	-	\$9,547,805	\$9,651,132
111038	Vision/Life - City Contribution	-	\$899,596	\$883,341
111042	Long Term Disability - Sworn	-	\$244,797	\$216,591
111046	Other Benefits and Costs	-	\$81,437	\$81,581
1120	Payroll Taxes	\$20,254,985	-	-
112030	FICA - City Contribution	-	\$15,287,454	\$16,368,485
112031	Medicare - City Contribution	-	\$5,828,110	\$6,312,396
1130	Pension - ASRS	\$28,419,510	-	-
113032	Pension - ASRS	-	\$29,099,675	\$30,404,998
113041	Long Term Disability - Civilian	-	\$357,757	\$356,593
1131	Pension - Fire	\$31,837,995	-	-
113133	Pension - PSPRS - Fire	-	\$29,521,551	\$30,004,671
113153	Fire Defined Cont Plan	-	\$651,524	\$856,543
113158	PSPRS - Unfunded Liability Fire	-	\$4,180,455	\$5,514,705
1132	Pension - Police	\$63,224,919	-	-
113234	Pension - PSPRS - Police	-	\$50,980,696	\$52,352,317
113254	Police Defined Cont Plan	-	\$1,186,381	\$1,490,971
113259	PSPRS - Unfunded Liability Police	-	\$12,416,184	\$14,442,058
1133	Pension - Elected Officials	\$244,121	-	-
113347	Pension-Elected Officials	-	\$262,368	\$235,272
113355	Defined Cont Plan	-	\$11,280	\$14,256
1135	Miscellaneous Benefits	\$11,296,544	-	(\$2,000)
113535	Deferred Compensation	-	\$3,187,455	\$3,221,150
113539	Workers Compensation - City Contribution	-	\$4,323,623	\$6,004,903
113546	Other Benefits & Costs	-	\$102,264	\$103,248

**City of Mesa, Arizona**  
**Summary of Expenditures by Object**  
**Fiscal Year 2025/26 - Adopted**

Object Code	Object Name	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2025/26 Budget
113549	Retiree Benefits Trust	-	-	\$1,200
1994	CIP P/S Overhead Charges	\$8,415,797	-	\$9,770,132
1995	CIP P/S Overhead Credit	(\$8,415,797)	(\$5,553,664)	(\$6,106,652)
1998	Personal Services Citywide Overhead Charge	\$91,900,866	\$98,212,954	\$110,407,471
1999	Personal Services Citywide Overhead Credit	(\$91,900,866)	(\$98,212,954)	(\$110,407,471)
	<b>Total Personal Services</b>	<b>\$644,838,090</b>	<b>\$666,657,319</b>	<b>\$735,323,055</b>
<b>Other Services</b>				
2101	Accounting and Auditing	\$133,886	\$181,000	\$141,509
2102	Advertising	\$1,383,899	\$1,369,115	\$1,577,630
2103	Collections	\$14,429	\$19,997	\$20,198
2104	Commercial Facilities	\$1,774,039	\$1,105,170	\$2,105,170
2105	Concessions and Catering	\$1,298,937	\$1,328,922	\$1,405,465
2106	Consulting	\$1,229,010	\$2,765,145	\$2,464,513
2107	Damages/Tort Claims	\$115,592	-	-
2108	Engineering	\$97,831	-	-
2109	Insurance	\$3,483,379	\$3,994,286	\$4,568,754
2110	Janitorial	\$2,922,599	\$2,172,030	\$2,304,147
2111	Legal	\$2,126,662	\$2,332,794	\$2,475,219
2112	Print Service Charges	\$847,816	\$840,770	\$809,350
2113	Printing and Publishing - Outside	\$425,390	\$488,096	\$334,315
2115	Temp Services	\$5,232,915	\$4,537,459	\$4,994,546
2116	Managed Print Services	\$331,448	\$488,360	\$441,869
2117	Pro Tem Judges	\$227,500	\$241,959	\$241,959
2130	Rents/Leases - Equipment/Vehicles	\$2,420,980	\$988,450	\$1,816,702
2131	Rents/Leases - Land/Buildings	\$2,811,423	\$3,311,640	\$1,816,732
2135	Software License Renewal and Maintenance	\$12,216,058	\$21,724,087	\$24,273,711
2136	Technology Services	\$824,440	\$593,571	\$593,031
2137	Credit Card Fees	\$537,678	\$438,427	\$455,825
2180	Other Professional Services	\$49,707,485	\$798,014,969	\$880,730,948
2181	Other Contractual Services	\$129,681,589	\$194,895,416	\$175,663,730
2201	Utilities	\$24,987,326	\$29,623,396	\$30,193,038
2210	Telecommunications	\$6,153,900	\$5,523,413	\$5,586,420
2215	Building Maintenance and Repair	\$2,240,283	\$13,134,566	\$13,538,953
2216	Grounds Maintenance and Repair	\$8,003,352	\$6,972,781	\$7,345,134
2217	Office Equipment Repair	\$272,751	\$298,426	\$316,899
2224	Other Maintenance and Repair	\$5,382,343	\$7,893,699	\$7,042,888
2225	Vehicle and Operational Equipment Usage	\$32,589,974	\$33,177,312	\$34,855,642
2226	Vehicle and Operational Equipment Repair	\$34,760	\$154,217	\$94,319
2240	Green Waste Disposal	\$285,460	\$579,600	\$595,870
2241	Solid Waste Recycling	\$144,114	\$1,457,103	\$1,492,000
2242	Landfill	\$9,146,758	\$12,329,310	\$12,745,486
2301	Medical Claims-Employee/Retiree	\$48,839,982	\$47,174,537	\$60,654,900
2302	Medical Claims-Dependent	\$48,968,866	\$51,756,374	\$55,695,100
2305	Dental Claims-Employee/Retiree	\$2,832,308	\$2,940,215	\$3,011,371
2306	Dental Claims-Dependent	\$3,632,350	\$4,179,874	\$3,849,767
2307	Workers Comp Claims	\$4,160,222	\$4,800,000	\$4,500,000
2308	Property and Public Liability Claims	\$3,475,585	\$5,000,000	\$5,000,000
2310	Miscellaneous Claims	\$2,275	\$10,000	\$5,000
2315	Stop Loss Premium	\$1,787,942	\$2,840,592	\$3,082,671
2316	Life Insurance Premium	\$1,667,263	\$1,704,816	\$1,772,494
2318	EAP Premium	\$90,127	\$92,700	\$94,000
2325	Other Ins Premiums	\$9,038,682	\$10,358,758	\$11,077,803
2350	Administrative Fees	\$1,455	-	-

**City of Mesa, Arizona**  
**Summary of Expenditures by Object**  
**Fiscal Year 2025/26 - Adopted**

Object Code	Object Name	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2025/26 Budget
2351	Network Access Fee	\$583,601	\$480,000	\$600,000
2352	FSA Administration Fees	\$46,379	\$47,380	\$49,000
2353	Medical Administration Fees	\$2,024,514	\$2,085,750	\$2,105,000
2354	Dental Administration Fees	\$227,935	\$233,810	\$235,850
2801	Association Dues	\$957,521	\$1,072,943	\$1,160,234
2802	Subscriptions and Educational Materials	\$4,224,896	\$6,435,932	\$13,553,929
2803	Training	\$1,336,022	\$2,134,329	\$2,074,490
2804	Meetings and Conferences	\$411,017	\$361,269	\$363,738
2805	Education Reimbursement	\$594,163	\$963,617	\$914,083
2806	Other Staff Development	\$32,194	\$21,150	\$23,400
2807	Travel	\$1,185,087	\$1,253,946	\$1,380,477
2808	Bus Pass Reimbursement	\$9,993	\$27,945	\$27,790
2809	Mileage Reimbursement	\$54,610	\$70,428	\$66,610
2810	Moving and Related Expenses	\$1,473	-	-
2811	Fees and Charges	\$455,245	\$425,102	\$438,176
2812	Deferred Compensation	\$29,973	-	-
2813	In-Lieu Franchise Fees	\$14,614,046	\$16,147,210	\$17,268,251
2820	Scholarships - Parks	\$168,232	\$174,372	-
2850	Housing Assistance Payments	\$23,100,769	\$24,201,554	\$26,165,997
2851	Utility Assistance Payments	\$1,857,730	\$1,056,113	\$441,411
2852	Housing Admin Fees	\$11,457	\$72,983	\$71,632
2853	FSS Escrow HAP	\$76,644	\$108,727	\$83,990
2854	Housing Interest Expense	\$193	-	-
2855	Housing Assistance Deposits	\$351,153	\$230,846	\$356,499
2856	Utility Assistance Deposits	\$22,252	\$19,562	\$23,968
2857	Rental Assistance Payments	(\$54,272)	-	-
2858	Other Housing Assistance	\$164,609	\$437,507	\$19,422
2879	Cash Over/Short	\$99,738	\$3,976,352	\$4,493,761
2881	Bad Debt Expense	\$3,995,755	\$1,612,000	\$5,155,240
2899	Internal Charges	\$2,256,547	\$2,856,164	\$4,403,605
2998	Other Services Citywide Overhead Charge	\$23,184,851	\$40,699,186	\$46,531,315
2999	Other Services Citywide Overhead Credit	(\$23,184,710)	(\$41,850,397)	(\$47,697,931)
<b>Total Other Services</b>		<b>\$492,422,676</b>	<b>\$1,349,189,132</b>	<b>\$1,452,095,015</b>
<b>Commodities</b>				
3101	Office Supplies	\$438,400	\$955,374	\$522,905
3102	Postage/Shipping	\$1,143,983	\$1,399,456	\$1,410,454
3103	Safety Supplies	\$390,723	\$478,197	\$491,540
3109	Other Supplies	\$282,098	\$1,382,469	\$1,737,810
3115	Minor Equipment - Computer	\$3,072,067	\$5,986,833	\$5,294,701
3116	Minor Equipment - Other	\$7,212,233	\$10,404,409	\$12,445,210
3117	Library Materials	\$534,468	\$3,655,228	\$2,198,094
3118	Software	\$2,375,426	\$9,238,838	\$7,152,074
3125	STAR Awards	\$68,335	\$740,835	\$305,187
3126	Safety Awards	\$4,474	\$167,522	\$181,500
3129	Other Recognition Awards	\$377,922	\$1,132,360	\$1,400,208
3130	Materials and Supplies Warehouse	\$8,684,615	\$4,104,211	\$4,144,533
3131	Materials and Supplies Outside	\$53,396,501	\$51,584,107	\$58,723,401
3132	Merchandise for Resale	\$42,176	\$15,001	\$20,001
3133	Warehouse Cost of Goods Sold	\$8,857,687	\$10,000,000	\$12,000,000
3134	Warehouse Internal Charge	\$962,567	\$809,372	\$733,598
3150	Electricity	\$28,623,752	\$31,716,927	\$24,994,061
3151	Natural Gas	\$14,951,461	\$17,205,727	\$17,441,294
3152	Water	\$16,780,714	\$19,318,246	\$19,170,536

**City of Mesa, Arizona**  
**Summary of Expenditures by Object**  
**Fiscal Year 2025/26 - Adopted**

Object Code	Object Name	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2025/26 Budget
3153	Chemicals	\$7,066,712	\$8,845,046	\$9,657,548
3160	Ammunition	\$843,647	\$986,261	\$1,104,481
3170	Aviation Fuel and Lubricants	\$137,121	\$181,250	\$181,250
3175	Vehicle and Equipment Parts and Supplies - Fleet Services	\$9,174,057	\$10,788,295	\$12,447,530
3176	Vehicle and Equipment Fuel - Fleet Services	\$5,583,209	\$7,458,562	\$7,078,469
3199	Warehouse Inventory Adjustments	\$460,096	-	-
3998	Commodities Citywide Overhead Charge	\$4,699,107	\$12,354,002	\$12,037,093
3999	Commodities Citywide Overhead Credit	(\$4,699,107)	(\$12,645,322)	(\$12,321,588)
<b>Total Commodities</b>		<b>\$171,464,445</b>	<b>\$198,263,206</b>	<b>\$200,551,890</b>
<b>Capital Outlay</b>				
4101	Land Acquisition	\$2,093,282	-	-
4102	Right of Way Acquisition	(\$4,374)	-	-
4103	Easements and Extraction Rights	\$88,533	-	-
4201	Water Rights	\$16,137	-	-
4301	Building and Improvements Acquisition	\$17,108,838	\$616,179	\$516,630
4305	Architectural Services	\$5,772	-	-
4315	Construction - Buildings	\$401,366	\$96,726	-
4330	Construction - Other	\$149,800,281	\$118,689,286	\$85,092,513
4401	Office Equipment and Furniture	\$447,222	\$714,844	\$1,329,283
4402	Computer Equipment	\$3,777,411	\$9,928,550	\$10,242,569
4403	Telecommunication Equipment	\$622,737	\$601,052	\$1,263,528
4404	Other Machinery and Equipment	\$6,613,223	\$19,192,534	\$12,998,409
4405	Vehicles	\$28,686,106	\$62,564,173	\$37,926,902
4501	Streets and Signals	\$7,750,367	-	-
4502	Transit Systems	\$10	-	-
4503	Electric Systems	\$613,394	-	-
4504	Gas Systems	\$5,551,975	-	-
4505	Water Systems	\$37,425,591	-	-
4506	Waste Water Systems	\$13,803,477	-	-
4510	Joint Equity Multi-City Assets	\$5,867,954	-	-
4512	Falcon Field	\$43,804	-	-
4703	Licenses and Permits	\$1,230	-	-
4705	Other Intangibles	\$150,000	-	-
4998	Capital Citywide Overhead Charge	\$2,717,116	\$7,217,851	\$8,974,577
4999	Capital Citywide Overhead Credit	(\$2,717,116)	(\$7,217,851)	(\$8,974,577)
<b>Total Capital Outlay</b>		<b>\$280,864,336</b>	<b>\$212,403,344</b>	<b>\$149,369,834</b>
<b>Debt Service</b>				
5101	Bonds - General Obligation Principal	\$33,618,000	\$31,560,001	\$30,434,501
5102	Bonds - Utility Revenue Principal	\$57,850,000	\$59,629,999	\$65,510,003
5103	Bonds - Highway Revenue Principal	\$10,490,000	\$10,880,000	\$3,755,000
5104	Bonds - Special Assessment Principal	\$5,976,000	\$3,697,657	\$3,622,657
5122	Notes - WIFA Principal	\$156,010	\$156,010	\$162,950
5201	Bonds - General Obligation Interest	\$13,579,103	\$14,078,532	\$20,174,644
5202	Bonds - Utility Revenue Interest	\$57,829,272	\$59,195,280	\$72,131,492
5203	Bonds - Highway Revenue Interest	\$1,311,788	\$785,150	\$343,950
5204	Bonds - Special Assessment Interest	\$3,899,451	\$3,770,915	\$3,576,254
5222	Notes - WIFA Interest	\$21,655	\$10,828	\$14,717
5901	Bank Services Charges	\$24,400	\$36,223	\$41,769
5902	Bond Issuance Costs	\$1,202,269	\$2,176,000	\$1,965,000
5904	Refunding Advance	-	\$2,330,000	-
<b>Total Debt Service</b>		<b>\$185,957,948</b>	<b>\$188,306,595</b>	<b>\$201,732,937</b>
<b>Offsets and Credits</b>				
9213	CIP Overhead Charge	-	\$31,654,207	-

**City of Mesa, Arizona**  
**Summary of Expenditures by Object**  
**Fiscal Year 2025/26 - Adopted**

Object Code	Object Name	FY 2023/24 Actuals	FY 2024/25 Budget	FY 2025/26 Budget
9215	Pass Through Telecom	\$24,891	-	-
9298	Warehouse Internal Reimbursement	(\$962,543)	-	-
9299	Internal Reimbursement	(\$36,326,854)	(\$43,160,299)	(\$44,518,539)
	<b>Total Offsets and Credits</b>	(\$37,264,506)	(\$11,506,092)	(\$44,518,539)
<b>Contingency</b>				
9311	Contingency	-	\$86,686,496	\$95,445,808
	<b>Total Contingency</b>	-	\$86,686,496	\$95,445,808
	<b>Total Expenditures</b>	\$1,738,282,989	\$2,690,000,000	\$2,790,000,000

*Changes in accounting presentation affect comparisons between years.*

**General Obligation Bonds**  
**Outstanding Debt Service by Annual Period**

<b>Period Ending</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Due</b>
07/01/2026	\$28,775,000	\$19,138,988	\$47,913,988
07/01/2027	\$29,860,000	\$18,127,670	\$47,987,670
07/01/2028	\$31,000,000	\$17,008,620	\$48,008,620
07/01/2029	\$32,135,000	\$15,853,943	\$47,988,943
07/01/2030	\$33,440,000	\$14,655,088	\$48,095,088
07/01/2031	\$34,425,000	\$13,154,300	\$47,579,300
07/01/2032	\$32,735,000	\$11,708,513	\$44,443,513
07/01/2033	\$30,815,000	\$10,492,063	\$41,307,063
07/01/2034	\$28,770,000	\$9,395,613	\$38,165,613
07/01/2035	\$26,845,000	\$8,187,563	\$35,032,563
07/01/2036	\$24,890,000	\$7,001,463	\$31,891,463
07/01/2037	\$22,845,000	\$5,911,738	\$28,756,738
07/01/2038	\$20,740,000	\$4,874,113	\$25,614,113
07/01/2039	\$18,590,000	\$3,890,100	\$22,480,100
07/01/2040	\$16,335,000	\$3,006,150	\$19,341,150
07/01/2041	\$13,990,000	\$2,212,600	\$16,202,600
07/01/2042	\$11,550,000	\$1,516,000	\$13,066,000
07/01/2043	\$8,990,000	\$938,500	\$9,928,500
07/01/2044	\$6,300,000	\$489,000	\$6,789,000
07/01/2045	\$3,480,000	\$174,000	\$3,654,000
<b>Grand Total</b>	<b>\$456,510,000</b>	<b>\$167,736,022</b>	<b>\$624,246,022</b>

**Streets and Highways**  
**Outstanding Debt Service by Annual Period**

<b>Period Ending</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Due</b>
07/02/2026	\$3,755,000	\$343,950	\$4,098,950
07/02/2027	\$3,905,000	\$156,200	\$4,061,200
<b>Grand Total</b>	<b>\$7,660,000</b>	<b>\$500,150</b>	<b>\$8,160,150</b>

**Utility Revenue**  
**Outstanding Debt Service by Annual Period**

<b>Period Ending</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Due</b>
07/01/2026	\$64,755,000	\$71,772,829	\$136,527,829
07/01/2027	\$67,710,000	\$67,364,498	\$135,074,498
07/01/2028	\$69,885,000	\$64,451,223	\$134,336,223
07/01/2029	\$71,595,000	\$61,460,213	\$133,055,213
07/01/2030	\$71,045,000	\$58,351,850	\$129,396,850
07/01/2031	\$83,730,000	\$55,143,125	\$138,873,125
07/01/2032	\$85,985,000	\$51,507,825	\$137,492,825
07/01/2033	\$68,275,000	\$47,781,513	\$116,056,513
07/01/2034	\$82,550,000	\$45,143,838	\$127,693,838
07/01/2035	\$81,795,000	\$41,616,838	\$123,411,838
07/01/2036	\$84,205,000	\$38,141,763	\$122,346,763
07/01/2037	\$87,440,000	\$34,038,513	\$121,478,513
07/01/2038	\$89,750,000	\$30,493,975	\$120,243,975
07/01/2039	\$92,175,000	\$27,005,313	\$119,180,313
07/01/2040	\$85,295,000	\$23,226,813	\$108,521,813
07/01/2041	\$78,180,000	\$19,775,125	\$97,955,125
07/01/2042	\$71,105,000	\$16,238,875	\$87,343,875
07/01/2043	\$63,895,000	\$12,776,625	\$76,671,625
07/01/2044	\$56,200,000	\$9,863,875	\$66,063,875
07/01/2045	\$48,005,000	\$7,418,875	\$55,423,875
07/01/2046	\$39,745,000	\$5,036,425	\$44,781,425
07/01/2047	\$31,075,000	\$3,107,175	\$34,182,175
07/01/2048	\$21,880,000	\$1,602,425	\$23,482,425
07/01/2049	\$12,165,000	\$547,425	\$12,712,425
<b>Grand Total</b>	<b>\$1,608,440,000</b>	<b>\$793,866,949</b>	<b>\$2,402,306,949</b>

**Water Infrastructure Finance Authority Loans**  
**Outstanding Debt Service by Annual Period**

<b>Period Ending</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Due</b>
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
<b>Grand Total</b>	<b>\$667,065</b>	<b>\$36,997</b>	<b>\$704,061</b>

**Excise Tax Revenue Obligations**  
**Outstanding Debt Service by Annual Period**

<b>Period Ending</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Due</b>
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
<b>Grand Total</b>	<b>\$30,255,000</b>	<b>\$10,195,450</b>	<b>\$40,450,450</b>

# Financial Policies

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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 with 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. 12378**

**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, 2026.**

WHEREAS, on May 19, 2025, the City Council of the City of Mesa proposed a budget for the City of Mesa for the fiscal year ending June 30, 2026;

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 2, 2025 at 5:50 p.m., at which meeting all interested persons were invited to appear 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, 2026.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 2<sup>nd</sup> day of June, 2025.



APPROVED:

Mark A. Friel  
Mayor

ATTEST:

Holly Moseley  
City Clerk

**CITY OF MESA, ARIZONA**  
**FINAL BUDGET**  
**FOR FISCAL YEAR ENDING JUNE 30, 2026**  
**SUMMARY OF RESOURCES BY SOURCE**

Source	FY 2023/24	FY 2024/25	FY 2024/25	FY 2025/26
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
<b>Taxes</b>				
Sales and Use Taxes	\$329,820,937	\$314,283,000	\$321,086,833	\$306,354,000
Secondary Property Tax - City	\$39,081,311	\$42,007,000	\$42,007,000	\$44,337,000
Secondary Property Tax - Community Facility Districts	\$8,577,396	\$6,705,000	\$6,705,000	\$6,045,000
Transient Occupancy Taxes	\$6,835,603	\$5,500,000	\$6,700,000	\$5,648,000
Other Taxes	\$72,798	\$40,000	\$40,000	\$41,000
<b>Total Taxes</b>	<b>\$384,388,044</b>	<b>\$368,535,000</b>	<b>\$376,538,833</b>	<b>\$362,425,000</b>
<b>Intergovernmental</b>				
Federal Grants & Reimbursements	\$46,581,408	\$65,677,000	\$43,801,791	\$53,258,000
State Shared Revenues	\$295,544,332	\$262,140,000	\$272,280,740	\$264,797,000
State Grants and Reimbursements	\$1,875,181	\$1,586,000	\$5,897,503	\$5,544,000
County and Other Governments Revenues	\$22,215,275	\$73,959,000	\$21,815,866	\$36,451,000
<b>Total Intergovernmental</b>	<b>\$366,216,197</b>	<b>\$403,362,000</b>	<b>\$343,795,900</b>	<b>\$360,050,000</b>
<b>Sales and Charges For Services</b>				
General	\$73,722,901	\$81,293,000	\$86,552,713	\$99,014,000
Culture and Recreation	\$13,601,786	\$11,948,000	\$13,921,827	\$14,574,000
Enterprise	\$487,421,134	\$545,712,000	\$549,010,515	\$564,852,903
<b>Total Sales and Charges For Services</b>	<b>\$574,745,821</b>	<b>\$638,953,000</b>	<b>\$649,485,055</b>	<b>\$678,440,903</b>
<b>Licenses Fees Permits</b>				
Business Licenses	\$4,205,870	\$4,250,000	\$3,914,992	\$4,202,000
Permits	\$16,013,728	\$8,232,000	\$18,303,564	\$14,404,000
Fees	\$12,122,438	\$13,121,000	\$9,489,349	\$4,221,000
Court Fees	\$3,763,023	\$4,366,000	\$3,347,604	\$3,930,000
Culture and Recreation Fees	\$1,446,915	\$939,000	\$1,126,387	\$733,000
<b>Total Licenses Fees Permits</b>	<b>\$37,551,974</b>	<b>\$30,908,000</b>	<b>\$36,181,896</b>	<b>\$27,490,000</b>
<b>Fines and Forfeitures</b>				
Court Fines	\$2,991,100	\$4,066,000	\$2,778,638	\$2,692,000
Other Fines	\$711,475	\$516,000	\$269,898	\$692,000
<b>Total Fines and Forfeitures</b>	<b>\$3,702,574</b>	<b>\$4,582,000</b>	<b>\$3,048,536</b>	<b>\$3,384,000</b>
<b>Self Insurance Contributions</b>				
Self Insurance Contributions	\$128,427,954	\$133,674,000	\$136,786,865	\$146,315,000
<b>Total Self Insurance Contributions</b>	<b>\$128,427,954</b>	<b>\$133,674,000</b>	<b>\$136,786,865</b>	<b>\$146,315,000</b>
<b>Other Revenue</b>				
Interest	\$39,014,862	\$14,467,000	\$41,845,976	\$16,463,000
Contributions and Donations	\$2,502,581	\$5,837,000	\$5,800,365	\$4,119,000
Other Financing Sources	\$2,402	\$18,500,000	-	\$25,000,000
Sale of Property	\$721,139	\$200,000	\$465,192	\$250,000
Other Revenues	\$36,530,191	\$20,626,000	\$27,684,820	\$23,561,000
<b>Total Other Revenue</b>	<b>\$78,771,175</b>	<b>\$59,630,000</b>	<b>\$75,796,353</b>	<b>\$69,393,000</b>
<b>Operating Resources Subtotal</b>	<b>\$1,573,803,740</b>	<b>\$1,639,644,000</b>	<b>\$1,621,633,438</b>	<b>\$1,647,497,903</b>
Reimbursements/Previous Grant Awards Carried Over	-	\$35,521,133	-	\$43,967,085
(Increase)/Use of Reserve Balance	\$41,179,572	\$591,069,867	(\$117,864,367)	\$575,693,880
<b>Total Non-Bond Resources</b>	<b>\$1,614,983,312</b>	<b>\$2,266,235,000</b>	<b>\$1,503,769,071</b>	<b>\$2,267,158,868</b>
Existing Bond Proceeds	(\$99,364,117)	(\$17,928,590)	(\$16,350,977)	\$128,935,395
New Bond Proceeds	\$292,729,638	\$441,414,198	\$482,120,619	\$402,607,998
(Less) Remaining Bond Proceeds	\$16,350,977	(\$128,935,395)	(\$128,935,395)	(\$8,702,261)
<b>Total Bond Resources</b>	<b>\$209,716,498</b>	<b>\$294,550,213</b>	<b>\$336,834,247</b>	<b>\$522,841,132</b>
<b>City Total Resources</b>	<b>\$1,824,699,810</b>	<b>\$2,690,000,000</b>	<b>\$1,840,603,318</b>	<b>\$2,790,000,000</b>

## SUMMARY OF RESOURCES BY FUND

Fund	FY 2023/24	FY 2024/25	FY 2024/25	FY 2025/26
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
<b>General Funds</b>				
Capital - General Fund	\$3,495,057	\$309,900	\$3,100,000	\$310,985
General Fund	\$519,432,573	\$468,447,424	\$490,692,413	\$469,781,252
<b>Enterprise Funds</b>				
Capital - Utility	\$2,556,055	\$1,763,422	\$2,756,806	\$1,743,907
Falcon Field Airport	\$11,159,633	\$5,710,758	\$8,297,598	\$5,727,415
Utility Fund	\$467,931,206	\$501,639,178	\$509,593,519	\$534,830,334
<b>Restricted Funds</b>				
Ambulance Transport	\$16,756,210	\$19,220,000	\$21,919,432	\$31,223,000
Arts & Culture Fund	\$10,138,304	\$9,800,107	\$10,840,750	\$12,134,337
Commercial Facilities Fund	\$8,750,925	\$8,377,824	\$8,584,193	\$9,427,156
Community Facilities Districts	\$10,593,168	\$26,966,935	\$8,466,935	\$32,820,606
Environmental Compliance Fee	\$18,564,255	\$18,313,415	\$19,106,357	\$19,033,140
Impact Fee Funds	\$9,729,138	\$10,647,869	\$6,803,962	\$2,092,008
Internal Service Funds	\$9,071,051	\$10,471,859	\$11,805,909	\$12,151,971
Joint Ventures	\$19,333,002	\$45,739,536	\$43,130,156	\$35,229,381
Public Safety Sales Tax	\$42,937,083	\$39,702,838	\$42,535,854	\$38,713,238
Quality of Life Sales Tax	\$42,397,288	\$39,649,220	\$41,735,854	\$38,659,432
<b>Transportation Related</b>				
Highway User Revenue Fund	\$50,925,534	\$47,452,091	\$51,769,768	\$50,311,743
Local Streets	\$57,698,260	\$52,634,279	\$60,265,869	\$52,829,453
Transit Fund	\$6,996,985	\$2,906,794	\$2,754,507	\$2,752,605
Transportation	\$8,792,441	\$53,978,400	\$8,406,670	\$20,113,692
Other Restricted Funds	\$33,074,746	\$26,909,294	\$34,043,270	\$27,245,724
<b>Grant Funds</b>				
Grants - Falcon Field	\$1,588,827	\$1,489,212	\$6,554,167	\$1,352,009
Grants - Gen. Gov.	\$11,587,715	\$34,799,773	\$11,867,668	\$19,951,178
Grants - Utility	\$62,994	-	\$56,895	-
Housing Grant Funds	\$37,893,373	\$36,519,572	\$34,897,514	\$37,818,325
Relief Fund	\$1,413,097	-	\$1,100,000	-
<b>Trust Funds</b>	\$130,492,882	\$134,187,300	\$138,540,372	\$146,908,012
<b>Debt Service Funds</b>	\$40,431,941	\$42,007,000	\$42,007,000	\$44,337,000
<b>Operating Resources Subtotal</b>	<b>\$1,573,803,740</b>	<b>\$1,639,644,000</b>	<b>\$1,621,633,438</b>	<b>\$1,647,497,903</b>
Reimbursements/Previous Grant Awards Carried Over	-	\$35,521,133	-	\$43,967,085
(Increase)/Use of Reserve Balance	\$41,179,572	\$591,069,867	(\$117,864,367)	\$575,693,880
<b>Total Non-Bond Resources</b>	<b>\$1,614,983,312</b>	<b>\$2,266,235,000</b>	<b>\$1,503,769,071</b>	<b>\$2,267,158,868</b>
Existing Bond Proceeds	(\$99,364,117)	(\$17,928,590)	(\$16,350,977)	\$128,935,395
New Bond Proceeds	\$292,729,638	\$441,414,198	\$482,120,619	\$402,607,998
(Less) Remaining Bond Proceeds	\$16,350,977	(\$128,935,395)	(\$128,935,395)	(\$8,702,261)
<b>Total Bond Resources</b>	<b>\$209,716,498</b>	<b>\$294,550,213</b>	<b>\$336,834,247</b>	<b>\$522,841,132</b>
<b>City Total Resources</b>	<b>\$1,824,699,810</b>	<b>\$2,690,000,000</b>	<b>\$1,840,603,318</b>	<b>\$2,790,000,000</b>

## SUMMARY OF EXPENDITURES BY FUND

	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26
Fund	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
<b>General Funds</b>						
Capital - General Fund	\$53,808,719	\$106,983,390	\$34,210,108	\$48,698,113	\$119,448,036	\$17,243,945
General Fund	\$497,876,941	\$30,046,903	\$524,497,130	\$529,609,519	\$25,683,627	\$578,166,634
<b>Enterprise Funds</b>						
Capital - Utility	\$8,693,072	\$19,793,235	\$5,554,633	\$14,477,190	\$9,151,368	\$3,656,476
Falcon Field Airport	\$10,857,992	\$7,745,150	\$6,303,251	\$10,178,731	\$3,570,528	\$6,059,942
Utility Fund	\$233,292,489	\$3,685,068	\$258,819,787	\$254,934,450	\$2,246,328	\$264,442,428
<b>Restricted Funds</b>						
Ambulance Transport	\$20,764,815	\$4,110,380	\$14,748,148	\$24,725,819	\$1,736,706	\$27,940,075
Arts & Culture Fund	\$22,978,944	\$3,915,706	\$24,218,655	\$24,889,917	\$3,791,172	\$23,850,119
Commercial Facilities Fund	\$10,715,058	\$3,272,637	\$11,259,188	\$13,238,994	\$2,346,187	\$12,117,140
Community Facilities Districts	\$10,153,835	-	\$29,139,706	\$10,590,801	-	\$33,096,276
Environmental Compliance Fee	\$18,709,247	\$11,675,873	\$18,814,621	\$21,368,669	\$8,278,429	\$18,674,225
Internal Service Funds	\$9,513,391	\$1,189,699	\$9,183,227	\$11,565,210	\$952,366	\$11,188,989
Joint Ventures	\$19,350,175	\$8,456,846	\$44,579,567	\$40,108,590	\$10,349,751	\$33,458,035
Public Safety Sales Tax	\$36,628,397	\$12,465,792	\$54,904,543	\$45,254,562	\$18,364,518	\$44,561,412
Quality of Life Sales Tax	\$32,780,723	-	\$34,028,697	\$37,125,440	\$395,052	\$51,805,353
<b>Transportation Related</b>						
Highway User Revenue Fund	\$48,428,830	\$21,609,128	\$44,039,733	\$60,399,352	\$6,130,326	\$48,139,620
Local Streets	\$42,081,452	\$31,287,010	\$57,833,789	\$69,405,442	\$16,593,593	\$54,814,357
Transit Fund	\$24,963,180	\$2,423,762	\$27,877,670	\$26,833,959	\$3,157,457	\$29,597,058
Transportation	\$6,797,518	\$13,235,427	\$31,998,137	\$14,957,781	\$30,275,783	\$25,929,524
Other Restricted Funds	\$48,074,646	\$36,889,509	\$159,708,907	\$61,559,380	\$38,838,247	\$148,448,040
<b>Grant Funds</b>						
Grants - Falcon Field	\$3,231,714	\$3,819,421	\$1,489,212	\$5,013,627	\$295,006	\$1,352,009
Grants - Gen. Gov.	\$10,322,397	\$7,316,663	\$34,797,957	\$12,987,993	\$10,209,891	\$19,949,061
Grants - Utility	\$119,889	\$135,500	-	-	-	-
Housing Grant Funds	\$36,342,581	\$21,011,770	\$36,519,572	\$34,897,514	\$20,964,718	\$37,818,325
Relief Fund	\$15,401,391	\$8,842,708	\$34,741,816	\$14,515,499	\$12,009,868	\$10,460,610
<b>Trust Funds</b>	\$132,175,228	\$2,297,423	\$142,157,023	\$156,658,042	\$68,043	\$156,970,164
<b>Debt Service Funds</b>	\$174,863,503	-	\$176,323,923	\$194,923,670	-	\$192,562,051
<b>Expenditure Subtotal</b>	<b>\$1,528,926,130</b>	<b>\$362,209,000</b>	<b>\$1,817,749,000</b>	<b>\$1,738,918,264</b>	<b>\$344,857,000</b>	<b>\$1,852,301,868</b>
Operating and Capital Improvement Non-Bond Carryover	-	-	\$362,209,000	-	-	\$344,857,000
Contingency	-	-	\$86,277,000	-	-	\$70,000,000
<b>Total Expenditure Non-Bond Funds</b>	<b>\$1,528,926,130</b>		<b>\$2,266,235,000</b>	<b>\$1,738,918,264</b>		<b>\$2,267,158,868</b>
Bond Capital Improvement Scheduled (1)	\$209,356,859	\$123,655,000	\$300,110,000	\$336,834,247	\$40,129,000	\$482,712,132
Bond Capital Improvement Carryover	-	-	\$123,655,000	-	-	\$40,129,000
<b>Total Bonds Capital Improvement</b>	<b>\$209,356,859</b>		<b>\$423,765,000</b>	<b>\$336,834,247</b>		<b>\$522,841,132</b>
<b>City Total Expenditures</b>	<b>\$1,738,282,989</b>		<b>\$2,690,000,000</b>	<b>\$2,075,752,511</b>		<b>\$2,790,000,000</b>
<b>Expenditure Limitation Comparison</b>						
<b>Expenditures</b>	\$1,738,282,989		\$2,690,000,000	\$2,075,752,511		\$2,790,000,000
<b>Estimated Exclusions</b>	(\$1,738,282,989)		(\$2,690,000,000)	(\$2,075,752,511)		(\$2,790,000,000)
<b>Estimated Expenditures Subject to Limitation</b>	-		-	-		-
<b>Expenditure Limitation</b>	\$764,156,316		\$795,067,620	\$795,067,620		\$3,064,619,134
<b>Over (Under) State Limit</b>	<b>(\$764,156,316)</b>		<b>(\$795,067,620)</b>	<b>(\$795,067,620)</b>		<b>(\$3,064,619,134)</b>

(1) Includes Bond Issuance Costs.

## SUMMARY OF EXPENDITURES BY DEPARTMENT

	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25	FY 2025/26	FY 2025/26
Department	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
Arts and Culture	\$21,287,362	\$1,078,900	\$24,363,000	\$24,502,174	\$483,180	\$26,451,000
Business Services	\$14,876,150	\$37,738	\$15,974,000	\$15,378,837	\$25,000	\$16,696,000
Centralized Appropriations	\$210,403,445	-	\$356,159,000	\$242,247,521	-	\$361,139,000
City Attorney	\$16,353,817	-	\$19,337,000	\$18,350,211	-	\$20,331,000
City Auditor	\$871,821	-	\$855,000	\$884,464	-	\$880,000
City Clerk	\$1,034,980	-	\$1,606,000	\$1,571,935	-	\$1,173,000
City Manager	\$10,912,318	\$525,000	\$11,742,000	\$11,009,463	\$700,000	\$11,744,000
Code Compliance	\$2,034,037	-	\$2,415,000	\$2,273,923	\$8,200	\$2,491,000
Community Services	\$42,074,868	\$21,176,263	\$42,569,000	\$41,209,119	\$19,237,763	\$46,132,000
Data and Performance Management	\$1,868,457	-	\$2,294,000	\$2,087,532	\$8,500	\$2,445,000
Department of Innovation & Technology	\$44,241,129	\$11,300,097	\$52,539,000	\$52,423,443	\$9,679,578	\$62,765,000
Development Services	\$10,943,931	\$1,393,500	\$11,179,000	\$11,563,605	\$972,687	\$12,078,000
Economic Development	\$7,254,672	\$195,000	\$8,373,000	\$7,826,971	\$89,400	\$8,362,000
Energy Resources	\$64,536,848	\$39,000	\$70,957,000	\$64,880,005	\$39,000	\$66,124,000
Engineering	\$10,474,716	\$277,141	\$14,971,000	\$14,495,268	\$391,811	\$14,735,000
Environmental and Sustainability	\$2,757,971	\$858,372	\$21,401,000	\$3,303,980	\$1,321,788	\$3,586,000
Facilities Management	\$15,300,215	\$3,501,722	\$22,115,000	\$19,154,363	\$3,310,870	\$23,629,000
Falcon Field Airport	\$2,119,665	-	\$3,405,000	\$2,436,999	-	\$2,523,000
Financial Services	\$4,822,375	-	\$4,800,000	\$4,938,661	-	\$5,047,000
Fleet Services	\$47,900,398	\$41,735,732	\$49,049,000	\$68,238,339	\$25,083,788	\$46,856,000
Human Resources	\$126,045,303	-	\$130,878,000	\$144,081,022	-	\$149,786,000
Library Services	\$8,805,128	\$3,423,500	\$11,706,000	\$10,586,646	\$2,516,700	\$12,068,000
Mayor and Council	\$979,381	-	\$1,011,000	\$1,021,000	-	\$1,023,000
Mesa Fire and Medical	\$139,554,307	\$1,649,399	\$152,034,000	\$144,964,249	\$7,861,839	\$166,176,000
Municipal Court	\$9,611,740	\$59,048	\$10,885,000	\$10,275,828	-	\$11,258,000
Office of ERP Management	\$820,161	-	\$977,000	\$1,030,740	\$342,700	\$1,029,000
Office of Management and Budget	\$1,879,367	-	\$2,084,000	\$2,068,759	-	\$2,198,000
Parks, Recreation and Community Facilities	\$47,306,536	\$2,147,536	\$50,905,000	\$55,544,691	\$1,206,824	\$55,500,000
Police	\$277,993,699	\$22,358,251	\$296,996,000	\$293,665,395	\$23,269,730	\$318,928,000
Public Information and Communications	\$2,539,155	-	\$2,408,000	\$2,618,677	-	\$2,698,000
Solid Waste	\$42,438,875	\$1,000,500	\$47,000,000	\$47,129,559	\$120,000	\$50,588,000
Transit Services	\$23,742,081	\$588,712	\$26,163,000	\$25,698,149	\$716,402	\$28,840,000
Transportation	\$51,269,208	\$470,761	\$56,456,000	\$54,278,447	-	\$58,253,000
Water Resources	\$112,899,477	\$1,781,828	\$129,381,000	\$126,818,716	\$1,382,240	\$138,620,000
<b>Subtotal</b>	<b>\$1,377,953,593</b>	<b>\$115,598,000</b>	<b>\$1,654,987,000</b>	<b>\$1,528,558,691</b>	<b>\$98,768,000</b>	<b>\$1,732,152,000</b>
Project Management Program-Lifecycle/Infrastructure Projects	\$62,355,907	\$90,366,000	\$45,731,000	\$78,017,179	\$87,830,000	\$60,014,000
Operating and Lifecycle Expenditure Carryover	-	-	\$205,964,000	-	-	\$186,598,000
Contingency	-	-	\$86,277,000	-	-	\$70,000,000
<b>Total Operating Expenditures</b>	<b>\$1,440,309,500</b>		<b>\$1,992,959,000</b>	<b>\$1,606,575,870</b>		<b>\$2,048,764,000</b>
Capital Improvement Program: Non-Bond	\$89,820,649	\$156,245,000	\$119,207,000	\$134,518,394	\$158,259,000	\$69,573,000
Capital Improvement Program: Bond	\$208,152,840	\$123,655,000	\$297,934,000	\$334,658,247	\$40,129,000	\$473,275,000
<b>Capital Improvement Program Subtotal</b>	<b>\$297,973,489</b>	<b>\$279,900,000</b>	<b>\$417,141,000</b>	<b>\$469,176,641</b>	<b>\$198,388,000</b>	<b>\$542,848,000</b>
<b>Capital Improvement Program Carryover Subtotal</b>	<b>-</b>	<b>-</b>	<b>\$279,900,000</b>	<b>-</b>	<b>-</b>	<b>\$198,388,000</b>
<b>Total Capital Improvement Program</b>	<b>\$297,973,489</b>		<b>\$697,041,000</b>	<b>\$469,176,641</b>		<b>\$741,236,000</b>
<b>City Total Expenditures</b>	<b>\$1,738,282,989</b>		<b>\$2,690,000,000</b>	<b>\$2,075,752,511</b>		<b>\$2,790,000,000</b>

## 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
<b>General Funds</b>							
*General Fund	2,890.7	\$267,515,910	\$90,939,674	\$65,811,092	\$37,537,519	(\$28,581,427)	\$433,222,768
Capital - General Fund	1.8	\$162,227	\$18,916	\$29,198	\$13,116	-	\$223,457
<b>Enterprise Funds</b>							
Capital - Utility	0.9	\$80,821	\$9,424	\$14,547	\$6,534	-	\$111,326
Falcon Field Airport	20.2	\$1,826,633	\$462,802	\$424,482	\$135,422	\$403,097	\$3,252,436
Utility Fund	547.4	\$43,662,495	\$5,628,184	\$12,982,318	\$5,023,152	\$15,567,025	\$82,863,174
<b>Restricted Funds</b>							
Ambulance Transport	164.0	\$8,579,164	\$1,708,554	\$2,399,172	\$4,896,233	\$912,731	\$18,495,854
Arts & Culture Fund	66.6	\$8,608,588	\$936,570	\$2,093,989	\$699,510	(\$3,392,289)	\$8,946,368
Commercial Facilities Fund	42.4	\$2,630,769	\$290,298	\$711,316	\$241,215	\$754,153	\$4,627,751
Community Facilities Districts	0.8	\$180,194	\$12,158	\$9,972	\$8,158	-	\$210,482
Environmental Compliance Fee	61.8	\$4,867,165	\$553,712	\$991,289	\$489,273	\$719,660	\$7,621,099
Internal Service Funds	103.3	\$7,996,568	\$969,198	\$2,282,013	\$1,036,250	\$1,867,820	\$14,151,850
Joint Ventures	41.0	\$3,429,078	\$399,048	\$651,990	\$331,624	\$751,932	\$5,563,672
Public Safety Sales Tax	212.0	\$21,359,574	\$11,722,341	\$3,602,004	\$3,079,678	\$275,467	\$40,039,064
Quality of Life Sales Tax	243.5	\$22,812,599	\$13,008,205	\$3,528,611	\$896,645	\$5,141,962	\$45,388,022
<b>Transportation Related</b>							
Highway User Revenue Fund	150.0	\$11,719,383	\$1,334,426	\$2,380,908	\$968,578	-	\$16,403,295
Local Streets	54.3	\$5,183,533	\$1,193,285	\$2,156,873	\$412,127	\$2,824,609	\$11,770,427
Transit Fund	4.5	\$448,303	\$50,940	\$108,648	\$36,943	\$508,126	\$1,152,960
Transportation	7.8	\$721,263	\$84,100	\$129,817	\$58,312	-	\$993,492
Other Restricted Funds	39.0	\$2,616,441	\$4,961,968	\$591,375	\$221,386	\$454,054	\$8,845,224
<b>Grant Funds</b>							
Grants - Gen. Gov.	14.1	\$964,967	\$658,256	\$207,866	\$1,190,321	-	\$3,021,410
Grants - Falcon Field	0.0	\$492	\$57	\$89	\$40	-	\$678
Housing Grant Funds	30.8	\$2,222,510	\$256,936	\$500,555	\$174,637	-	\$3,154,638
Relief Fund	1.1	\$103,353	\$12,051	\$18,602	\$8,356	-	\$142,362
Trust Funds	28.6	\$2,890,936	\$334,094	\$638,814	\$247,792	\$1,793,080	\$5,904,716
<b>Total Non-Bond Funds</b>	<b>4,726.3</b>	<b>\$420,582,966</b>	<b>\$135,545,199</b>	<b>\$102,265,539</b>	<b>\$57,712,821</b>	<b>-</b>	<b>\$716,106,525</b>
<b>Bond Capital Improvement</b>							
Electric Bond Construction	6.5	\$594,565	\$69,327	\$107,013	\$48,069	-	\$818,973
Gas Bond Construction	20.6	\$1,892,898	\$220,713	\$340,693	\$153,036	-	\$2,607,340
Parks Bond Construction	0.2	\$18,357	\$2,140	\$3,304	\$1,484	-	\$25,285
Public Safety Bond Construction	0.0	\$713	\$83	\$128	\$58	-	\$982
Streets Bond Construction	6.9	\$633,022	\$73,811	\$113,934	\$51,178	-	\$871,946
Wastewater Bond Construction	5.7	\$524,273	\$61,131	\$94,361	\$42,386	-	\$722,151
Water Bond Construction	34.7	\$3,195,597	\$372,608	\$575,159	\$258,356	-	\$4,401,721
<b>Bond Capital Improvement</b>	<b>74.5</b>	<b>\$6,859,425</b>	<b>\$799,812</b>	<b>\$1,234,593</b>	<b>\$554,568</b>	<b>-</b>	<b>\$9,448,398</b>
<b>Total All Funds</b>	<b>4,800.8</b>	<b>\$427,442,391</b>	<b>\$136,345,011</b>	<b>\$103,500,132</b>	<b>\$58,267,389</b>	<b>-</b>	<b>\$725,554,923</b>

\*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. 12377**

**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 2025/2026 to 2029/2030.**

WHEREAS, pursuant to Section 605 of the Mesa City Charter, prior to the 2025/2026 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 2025/2026 to 2029/2030 ("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 2nd, 2025, at 5:45 p.m., at which meeting all interested persons 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 2nd day of June 2025.

ATTEST:

Holly Moseley  
City Clerk



APPROVED:

Mark Freeman  
Mayor

**City of Mesa**  
Summary of Final Five-Year Capital Improvement Program

<b>Capital Appropriations</b>	Proposed	Proposed	Proposed	Proposed	Proposed	
	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Enterprise Funds						
Capital - Utility	\$5,353,575	\$891,021	\$910,136	\$930,966	\$953,024	\$9,038,722
Falcon Field Airport	\$2,133,855	\$1,126,444	\$830,399	\$577,641	\$652,621	\$5,320,960
Subtotal Enterprise Funds	\$7,487,430	\$2,017,466	\$1,740,535	\$1,508,607	\$1,605,645	\$14,359,682
General Fund						
Capital - General Fund	\$71,570,087	\$1,054,299	\$956,949	\$1,465,324	\$8,292,261	\$83,338,920
Subtotal General Fund	\$71,570,087	\$1,054,299	\$956,949	\$1,465,324	\$8,292,261	\$83,338,920
Grant Funds						
Community Development Block Grant	\$364,000	-	-	-	-	\$364,000
Grants - Falcon Field	\$1,543,015	\$4,946,632	\$3,862,353	\$2,331,815	\$1,772,455	\$14,456,270
Grants - Gen. Gov.	\$6,968,671	\$10,678,968	-	-	-	\$17,647,639
Relief Fund	\$10,075,381	-	-	-	-	\$10,075,381
Subtotal Grant Funds	\$18,951,067	\$15,625,600	\$3,862,353	\$2,331,815	\$1,772,455	\$42,543,290
Restricted Funds						
Arts & Culture Fund	\$1,987,870	-	-	-	-	\$1,987,870
Cemetery	\$975,995	-	-	-	-	\$975,995
Commercial Facilities Fund	\$44,698	-	-	-	-	\$44,698
Environmental Compliance Fee	\$7,684,795	-	-	-	-	\$7,684,795
Greenfield WRP Joint Venture (1)	\$9,463,116	\$5,049,019	\$7,693,645	\$11,296,289	\$14,240,020	\$47,742,089
Highway User Revenue Fund	\$1,830,326	-	-	-	-	\$1,830,326
Local Streets	\$17,206,518	\$23,620,004	\$21,087,895	\$3,981,587	\$11,763,856	\$77,659,860
Mesa Arts Center Restoration Fee	\$298,898	-	-	-	-	\$298,898
Public Safety Sales Tax	\$23,685	\$9,754,827	-	-	-	\$9,778,512
Quality of Life Sales Tax	\$6,189,588	-	-	-	-	\$6,189,588
Restricted Programs Fund	\$932,694	-	-	-	-	\$932,694
Special Programs Fund	\$5,954,007	-	-	-	-	\$5,954,007
TOPAZ Joint Venture Fund (1)	\$8,983,454	\$389,901	\$415,017	\$442,506	\$472,339	\$10,703,218
Transit Fund	\$1,054,946	\$36,522	-	-	-	\$1,091,468
Transportation	\$53,615,803	\$10,752,041	\$1,457,940	\$5,096,799	\$8,313,040	\$79,235,624
Utility Replacement Extension and Renewal	\$13,478,861	\$947,735	\$968,066	\$990,222	\$1,013,684	\$17,398,568
Subtotal Restricted Funds	\$129,725,254	\$50,550,049	\$31,622,564	\$21,807,403	\$35,802,939	\$269,508,209
Internal Service Funds						
Fleet Internal Service	\$98,162	-	-	-	-	\$98,162
Subtotal Other Funds	\$98,162	-	-	-	-	\$98,162
Bond and Obligation Funds						
Electric Utility Obligation	\$14,477,594	\$13,967,862	\$8,834,908	\$4,820,930	\$4,935,152	\$47,036,447
Gas Utility Obligation	\$39,163,963	\$15,215,567	\$12,068,320	\$8,412,089	\$16,739,102	\$91,599,042
Library Bond	\$6,315,735	-	-	-	-	\$6,315,735
Park Bond	\$32,269,206	\$26,067,093	\$33,454,800	\$52,330,455	\$35,757,255	\$179,878,809
Public Safety Bond	\$107,574,420	\$22,498,916	\$56,832,051	\$34,005,641	-	\$220,911,028
Street Bond	\$50,582,301	\$2,053,648	-	-	-	\$52,635,949
Wastewater Utility Obligation	\$48,939,468	\$66,967,711	\$41,469,616	\$45,903,652	\$68,580,497	\$271,860,944
Water Utility Obligation	\$214,081,313	\$142,725,016	\$79,805,957	\$49,588,995	\$28,632,728	\$514,834,010
Subtotal Bond and Obligation Funds	\$513,404,000	\$289,495,814	\$232,465,652	\$195,061,762	\$154,644,735	\$1,385,071,962
<b>Total Capital Improvement Program</b>	<b>\$741,236,000</b>	<b>\$358,743,227</b>	<b>\$270,648,052</b>	<b>\$222,174,912</b>	<b>\$202,118,034</b>	<b>\$1,794,920,225</b>

(1) Joint venture funds include the cost to the City as well as the cost to the partner jurisdictions.

**City of Mesa**  
Summary of Final Five-Year Capital Improvement Program

<b>Capital Appropriations</b>	Proposed	Proposed	Proposed	Proposed	Proposed	
<b>Operations and Maintenance (2)</b>	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
<b>One Time Start Up</b>						
Capital - General Fund	\$13,932	-	\$488,318	\$221,366	\$1,669,323	\$2,392,939
Capital - Utility	-	\$61,609	-	-	-	\$61,609
General Fund	\$755,000	-	\$1,315,162	\$133,710	\$368,208	\$2,572,081
Utility Fund	\$24,000	\$1,359,823	\$15,208	\$14,054	-	\$1,413,086
<b>One Time Start Up Total</b>	<b>\$792,932</b>	<b>\$1,421,432</b>	<b>\$1,818,689</b>	<b>\$369,130</b>	<b>\$2,037,531</b>	<b>\$6,439,714</b>
<b>Ongoing</b>						
Arts & Culture Fund	-	-	-	\$441,270	\$463,060	\$904,330
Capital - General Fund	-	\$6,161	\$6,293	\$6,437	\$19,769	\$38,660
Environmental Compliance Fee	-	-	\$118,021	\$124,803	\$132,096	\$374,921
General Fund	\$871,900	\$1,338,842	\$3,842,894	\$5,170,848	\$7,516,622	\$18,741,105
Greenfield WRP Joint Venture (1)	\$195,120	\$206,909	\$218,295	\$230,656	\$244,028	\$1,095,008
Highway User Revenue Fund	-	\$1,643	\$2,886	\$2,953	\$3,022	\$10,504
Local Streets	\$33,300	\$166,859	\$440,649	\$466,398	\$477,448	\$1,584,654
Utility Fund	\$362,620	\$1,683,506	\$3,451,907	\$3,684,167	\$3,882,729	\$13,064,930
<b>Ongoing Total</b>	<b>\$1,462,940</b>	<b>\$3,403,920</b>	<b>\$8,080,945</b>	<b>\$10,127,531</b>	<b>\$12,738,775</b>	<b>\$35,814,112</b>
<b>Total One-Time Start up and Ongoing Maintenance</b>	<b>\$2,255,872</b>	<b>\$4,825,352</b>	<b>\$9,899,634</b>	<b>\$10,496,662</b>	<b>\$14,776,306</b>	<b>\$42,253,826</b>

(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

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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
ALF	Arizona Lottery Funds
ALGA	Association of Local Government Auditors
AMI	Advanced Metering Infrastructure
APMS	Airport Pavement Management System
APPA	American Public Power Association
ARPA	American Rescue Plan Act
ARS	Arizona Revised Statutes
ASL	Automated Side Loader
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
CERT	Community Emergency Response Team
CFD	Community Facilities District
CI	Continuous Improvement
CIP	Capital Improvement Program
CIS	Customer Information System
CMAQ	Congestion, Mitigation and Air Quality Grants
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas

COLA	Cost of Living Adjustment
COM	City of Mesa
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
HHM	Household Hazardous Materials
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
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
idea	imagination, design, experience, art Museum
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

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
MCDOT	Maricopa County Department of Transportation
MFMD	Mesa Fire and Medical Department
MOU	Memorandum of Understanding
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
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
PPL	Public Property & Liability (Trust Fund)

PQI	Pavement Quality Index
PRCF	Parks, Recreation & Community 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 and Renewal
RFP	Request for Proposal
RICO	Racketeer Influenced and Corrupt Organizations
ROW	Right of Way
RPTA	Regional Public Transportation Authority
RRT	Rapid Response Team
RTP	Regional Transportation Plan
RWCD	Roosevelt Water Conservation District
SAIDI	System Average Interruption Duration 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
VRF	Vehicle Replacement Fund
WIFA	Water Infrastructure Finance Authority
WRP	Water Reclamation Plant
WTP	Water Treatment Plant
WW	Wastewater

# Glossary of Terms

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**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 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 \$10,000 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. Since FY 2000/01, a Locally Controlled Alternative Expenditure Limitation, also known as the "Home Rule" Option, has been in effect. Passed by the voters of Mesa, Home Rule 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 November 2024, the voters of Mesa passed a permanent adjustment to the base expenditure on which the expenditure limitation is calculated, from the original \$54 million to \$202 million. This change will go into effect Fiscal Year 2027/28.

**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, and equipment 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 difference between a fund's assets and liabilities, representing the net position of the fund.

**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 streets, sidewalks, street lighting, storm drainage, sewers, and water lines.

**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 half-cent transportation sales tax in Maricopa County to fund freeway construction. This sales tax was first approved in 1985 and extended in 2004. Proposition 479 was approved by voters in November 2024 to extend the half-cent transportation sales tax for another 20 years.

**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.

CITY OF MESA, ARIZONA



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