

ATTACHMENT E
2024-25 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
ACTUAL
(In Thousands of Dollars)

	Resources					Expenditures				Ending Fund Balance	
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service		Total
General Funds											
General Fund	293,513	435,262	8,607	1,398,588	(164,717)	1,971,253	1,700,516	48,955	-	1,749,471	221,782
Library	-	44,628	153	10,513	(3,973)	51,320	50,583	737	-	51,320	-
Parks	-	23,385	273	117,410	(10,559)	130,509	129,926	582	-	130,509	-
Cable Television	-	6,296	-	425	(1,507)	5,214	5,214	-	-	5,214	-
Total General Funds	293,513	509,571	9,032	1,526,936	(180,756)	2,158,296	1,886,240	50,274	-	1,936,513	221,782
Special Revenue Funds											
Excise Tax	-	2,092,487	-	-	(2,092,487)	-	-	-	-	-	-
Arizona Highway User Revenue	87,081	169,114	1,446	60,640	(63,907)	254,373	83,355	87,153	-	170,508	83,865
Capital Construction	25,900	1,116	202	7,994	(768)	34,444	132	10,940	-	11,072	23,373
City Improvement	-	23	-	82,194	-	82,217	-	-	82,217	82,217	-
Community Reinvestment	21,356	8,365	97	-	(2,067)	27,750	1,719	4,288	-	6,007	21,743
Court Awards ^{2/}	(775)	3,413	176	-	-	2,815	3,255	-	-	3,255	(440)
Development Services	35,854	83,105	11,170	-	(6,683)	123,446	86,148	5,651	-	91,798	31,648
Golf	7,235	13,786	77	-	-	21,098	11,204	-	-	11,204	9,894
Neighborhood Protection - Block Watch	10,852	884	102	2,671	(5)	14,503	5,680	-	-	5,680	8,823
Neighborhood Protection - Fire	5,402	145	-	13,354	(27)	18,873	15,343	-	-	15,343	3,530
Neighborhood Protection - Police	8,234	206	47	44,891	(846)	52,532	34,590	-	-	34,590	17,942
Parks and Preserves	91,963	5,590	3,023	53,418	(110)	153,884	6,520	67,772	-	74,292	79,592
Public Safety Enhancement - Fire	12,167	-	-	13,382	-	25,549	12,828	-	-	12,828	12,721
Public Safety Enhancement - Police	14,671	-	13	21,834	(15,612)	20,906	18,594	-	-	18,594	2,312
Public Safety Expansion - Fire	25,030	978	-	21,367	(293)	47,083	22,955	-	-	22,955	24,128
Public Safety Expansion - Police	23,378	74	5	89,216	(1,717)	110,956	91,297	-	-	91,297	19,658
Regional Transit ^{3/}	(2,247)	68,858	15	374	(1,613)	65,387	69,031	6,714	-	75,746	(10,359)
Regional Wireless Cooperative	3,723	6,379	-	-	-	10,103	3,876	1,955	-	5,831	4,271
Secondary Property Tax	100	137,459	-	52	(1,269)	136,342	-	-	136,342	136,342	-
Sports Facilities, Bioscience & Tourism Transit 2000	104,267	8,269	87	29,970	(16,631)	125,961	2,933	2,736	-	5,669	120,292
	(1)	9	-	-	-	8	-	-	-	-	8
Transportation 2050	451,818	52,276	9,694	368,698	(11,704)	870,781	243,348	136,924	-	380,273	490,509
Other Restricted	223,093	63,013	326	64,941	(6,337)	345,037	71,554	17,445	-	89,000	256,038
Grants ^{4/}	(11,598)	420,594	19,274	690	(1,029)	427,931	348,038	96,254	-	444,292	(16,361)
Total Special Revenue Funds	1,137,505	3,136,142	45,752	875,685	(2,223,107)	2,971,979	1,132,399	437,833	218,559	1,788,792	1,183,187
Enterprise Funds											
Aviation	754,130	658,369	8,223	19,664	(23,894)	1,416,493	367,323	132,120	96,575	596,018	820,475
Convention Center	169,706	40,449	1,510	98,768	(18,494)	291,940	70,375	5,281	23,690	99,346	192,593
Solid Waste	54,170	216,762	1,832	6,987	(14,639)	265,113	174,051	5,914	10,147	190,112	75,001
Wastewater	242,373	334,948	8,733	110,632	(126,760)	569,927	144,522	94,635	62,673	301,830	268,097
Water	120,023	675,645	6,369	173,018	(242,132)	732,922	309,166	147,464	144,163	600,793	132,129
Total Enterprise Funds	1,340,403	1,926,173	26,670	409,070	(425,919)	3,276,394	1,065,437	385,414	337,247	1,788,099	1,488,295
Total Operating Funds	2,771,421	5,571,886	81,453	2,811,691	(2,829,782)	8,406,669	4,084,076	873,522	555,807	5,513,404	2,893,264

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,336.4 million, and is included in the General Funds revenue total of \$1,846.0 million shown on Schedule 2.

^{2/} The negative balance in Court Awards is due to the timing of reimbursement for approved Court Awards' eligible expenditures.

^{3/} The negative balance in Regional Transit is due to the timing of reimbursements for project costs from the regional transportation plan (Proposition 400) and the timing of regional partners' payments.

^{4/} The negative balance in Grants is due to the timing of posting revenues and expenditures.

**2025-26 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
PROPOSED ESTIMATE
(In Thousands of Dollars)**

	Resources					Expenditures					Ending Fund Balance	
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service	Total		
General Funds												
General Fund	221,782	442,909	6,000	1,487,326	(160,150)	1,997,868	1,695,596	43,024	-	1,738,620	259,248	
Library	-	47,176	-	8,221	(4,241)	51,155	51,045	110	-	51,155	-	
Parks	-	22,697	-	113,413	-	136,111	132,991	3,119	-	136,111	-	
Cable Television	-	5,600	-	-	(36)	5,564	5,564	-	-	5,564	-	
Total General Funds	221,782	518,383	6,000	1,608,960	(164,427)	2,190,698	1,885,196	46,254	-	1,931,450	259,248	
Special Revenue Funds												
Excise Tax	-	2,264,775	-	-	(2,264,775)	-	-	-	-	-	-	
Arizona Highway User Revenue	83,865	171,589	1,877	-	(4,241)	253,090	94,649	72,280	-	166,929	86,161	
Capital Construction	23,373	1,059	27	5,850	-	30,309	140	9,333	-	9,473	20,836	
City Improvement	-	-	724	92,484	-	93,208	-	-	93,208	93,208	-	
Community Reinvestment	21,743	12,767	136	-	(2,067)	32,579	2,647	2,996	-	5,643	26,936	
Court Awards	(440)	3,511	84	-	-	3,154	3,154	-	-	3,154	-	
Development Services	31,648	98,821	30	-	(6,848)	123,651	92,121	2,581	-	94,702	28,950	
Golf	9,894	13,943	7	-	-	23,844	12,747	1,081	-	13,828	10,016	
Neighborhood Protection - Block Watch	8,823	881	26	3,120	(7)	12,843	5,679	-	-	5,679	7,164	
Neighborhood Protection - Fire	3,530	101	-	15,590	(37)	19,184	14,776	-	-	14,776	4,408	
Neighborhood Protection - Police	17,942	507	5	43,661	(1,834)	60,281	40,757	-	-	40,757	19,524	
Parks and Preserves	79,592	4,488	231	62,372	(150)	146,534	7,419	77,768	-	85,187	61,346	
Public Safety Enhancement - Fire	12,721	-	-	13,008	-	25,729	12,999	-	-	12,999	12,730	
Public Safety Enhancement - Police	2,312	-	5	21,224	(617)	22,924	19,503	-	-	19,503	3,422	
Public Safety Expansion - Fire	24,128	881	-	24,951	(298)	49,661	24,403	-	-	24,403	25,259	
Public Safety Expansion - Police	19,658	-	-	99,793	(1,717)	117,734	103,015	-	-	103,015	14,718	
Regional Transit	(10,359)	85,555	-	366	-	75,562	52,788	5,931	-	58,719	16,843	
Regional Wireless Cooperative	4,271	13,038	-	-	-	17,310	13,060	1,176	-	14,236	3,073	
Secondary Property Tax	-	148,699	-	1,466	-	150,165	-	-	150,165	150,165	-	
Sports Facilities, Bioscience & Tourism	120,292	8,026	-	29,944	(36,635)	121,627	4,810	12,325	-	17,135	104,491	
Transit 2000	8	-	-	-	(8)	-	-	-	-	-	-	
Transportation 2050	490,509	54,010	1,944	426,175	(79,452)	893,186	334,248	68,490	-	402,739	490,448	
Other Restricted	256,038	53,803	934	76,835	(1,378)	386,231	104,444	22,609	-	127,053	259,178	
Grants	(16,361)	560,168	6,016	1,195	(120)	550,898	370,200	112,041	-	482,241	68,658	
Total Special Revenue Funds	1,183,187	3,496,622	12,046	918,033	(2,400,185)	3,209,703	1,313,558	388,612	243,373	1,945,543	1,264,160	
Enterprise Funds												
Aviation	820,475	679,079	19,057	32,822	(19,423)	1,532,011	428,284	194,225	88,136	710,645	821,366	
Convention Center	192,593	42,668	1,128	94,192	(5,511)	325,070	77,923	7,762	23,684	109,370	215,700	
Solid Waste	75,001	220,005	491	-	(14,661)	280,836	216,506	5,619	9,391	231,516	49,320	
Wastewater	268,097	341,331	1,053	8	(65,168)	545,321	163,958	119,104	63,211	346,273	199,048	
Water	132,129	692,748	7,826	5,000	(77,991)	759,712	343,565	175,575	157,708	676,848	82,864	
Total Enterprise Funds	1,488,295	1,975,830	29,556	132,022	(182,753)	3,442,949	1,230,235	502,285	342,131	2,074,651	1,368,298	
Total Operating Funds	2,893,264	5,990,835	47,602	2,659,015	(2,747,365)	8,843,350	4,428,990	937,151	585,504	5,951,644	2,891,706	

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,405.2 million, and is included in the General Funds revenue total of \$1,923.6 million shown on Schedule 2.

**2026-27 SCHEDULE 1
RESOURCES AND EXPENDITURES BY FUND
PROPOSED BUDGET
(In Thousands of Dollars)**

	Resources					Expenditures					Ending Fund Balance
	Beginning Fund Balance	Revenue ^{1/}	Recovery and Proceeds	Interfund Transfers-In	Interfund Transfers-Out	Total	Operating	Capital	Debt Service	Total	
General Funds											
General Fund	259,248	458,839	5,500	1,546,158	(168,533)	2,101,211	2,041,223	59,989	-	2,101,211	-
Library	-	49,335	-	11,647	(4,241)	56,741	55,831	910	-	56,741	-
Parks	-	23,767	-	113,392	-	137,160	137,160	-	-	137,160	-
Cable Television	-	5,000	-	799	-	5,799	5,799	-	-	5,799	-
Total General Funds	259,248	536,941	5,500	1,671,996	(172,774)	2,300,911	2,240,012	60,899	-	2,300,911	-
Special Revenue Funds											
Excise Tax	-	2,331,623	-	-	(2,331,623)	-	-	-	-	-	-
Arizona Highway User Revenue	86,161	171,765	1,877	-	(4,248)	255,556	103,259	126,054	-	229,312	26,243
Capital Construction	20,836	985	27	5,659	-	27,507	140	21,124	-	21,264	6,242
City Improvement	-	-	-	91,591	-	91,591	-	-	91,591	91,591	-
Community Reinvestment	26,936	7,811	21	-	(2,932)	31,836	2,548	4,415	-	6,963	24,872
Court Awards	-	3,170	34	-	-	3,204	3,170	-	-	3,170	34
Development Services	28,950	112,221	30	-	(6,848)	134,353	112,427	4,650	-	117,076	17,276
Golf	10,016	14,357	5	-	-	24,378	12,910	2,919	-	15,829	8,548
Neighborhood Protection - Block Watch	7,164	291	26	3,179	(8)	10,651	5,027	-	-	5,027	5,624
Neighborhood Protection - Fire	4,408	94	-	15,884	(39)	20,348	15,274	-	-	15,274	5,073
Neighborhood Protection - Police	19,524	471	5	44,482	(7,837)	56,646	43,820	-	-	43,820	12,825
Parks and Preserves	61,346	4,049	-	63,544	(154)	128,785	7,832	85,590	-	93,422	35,363
Public Safety Enhancement - Fire	12,730	-	-	13,257	-	25,987	13,805	-	-	13,805	12,182
Public Safety Enhancement - Police	3,422	-	-	21,630	(617)	24,435	22,149	-	-	22,149	2,286
Public Safety Expansion - Fire	25,259	819	-	25,420	(300)	51,198	25,515	-	-	25,515	25,684
Public Safety Expansion - Police	14,718	-	-	101,669	(1,725)	114,662	111,543	-	-	111,543	3,119
Regional Transit	16,843	120,931	-	-	-	137,774	107,947	11,833	-	119,780	17,994
Regional Wireless Cooperative	3,073	19,410	-	-	-	22,483	12,568	7,482	-	20,050	2,434
Secondary Property Tax	-	145,819	-	6,805	-	152,624	-	-	152,624	152,624	-
Sports Facilities, Bioscience & Tourism	104,491	7,700	-	30,579	(36,661)	106,110	9,503	7,963	-	17,465	88,645
Transportation 2050	490,448	55,009	1,530	434,840	(23,622)	958,205	323,698	217,924	-	541,622	416,583
Other Restricted	259,178	42,223	102	57,686	(1,371)	357,817	115,107	40,283	-	155,390	202,427
Grants	68,658	541,944	263	-	(120)	610,745	421,257	169,926	-	591,183	19,562
Total Special Revenue Funds	1,264,160	3,580,692	3,920	916,225	(2,418,105)	3,346,893	1,469,500	700,162	244,215	2,413,877	933,016
Enterprise Funds											
Aviation	821,366	688,740	2,768	16,191	(18,017)	1,511,048	486,641	790,471	156,789	1,433,900	77,149
Convention Center	215,700	42,242	669	96,761	(15,424)	339,949	85,524	11,718	23,684	120,927	219,022
Solid Waste	49,320	247,131	491	-	(14,725)	282,218	231,959	6,599	14,270	252,827	29,391
Wastewater	199,048	345,123	912	-	(21,689)	523,394	186,933	250,179	63,268	500,379	23,015
Water	82,864	726,112	2,966	5,000	(34,171)	782,772	384,679	188,019	157,751	730,450	52,322
Total Enterprise Funds	1,368,298	2,049,349	7,806	117,952	(104,025)	3,439,381	1,375,736	1,246,985	415,762	3,038,482	400,898
Total Operating Funds	2,891,706	6,166,983	17,226	2,706,174	(2,694,904)	9,087,184	5,085,248	2,008,046	659,976	7,753,270	1,333,914

^{1/} General fund sales tax revenue is reflected as a transfer-in from the excise tax fund. Total transfer equates to \$1,454.4 million, and is included in the General Funds revenue total of \$1,991.4 million shown on Schedule 2.

SCHEDULE 2
PROPOSED REVENUES BY MAJOR SOURCE
(In Thousands of Dollars)

Revenue Source	2024-25 Actuals	2025-26 Estimate	Percent Increase/ Decrease from 2024-25 Actuals	2026-27 Budget	Percent Increase/ Decrease from 2025-26 Estimate
GENERAL FUND					
Local Taxes and Related Fees					
Local Sales Tax ^{1/}	705,357	797,562	13.1%	811,787	1.8%
Privilege License Fees	3,462	2,503	-27.7%	2,503	0.0%
Other General Fund Excise Taxes	19,756	19,910	0.8%	20,083	0.9%
Subtotal	728,575	819,975	12.5%	834,373	1.8%
State Shared Revenues					
Sales Tax	253,980	256,383	0.9%	265,158	3.4%
State Income Tax	351,016	326,128	-7.1%	351,978	7.9%
Vehicle License Tax	87,754	90,376	3.0%	93,423	3.4%
Subtotal	692,750	672,887	-2.9%	710,559	5.6%
Primary Property Tax	213,583	222,719	4.3%	233,412	4.8%
User Fees/Other Revenue					
Licenses & Permits	2,823	2,702	-4.3%	2,939	8.8%
Cable Communications	6,296	5,600	-11.1%	5,000	-10.7%
Fines and Forfeitures	8,921	8,606	-3.5%	8,876	3.1%
Court Default Fee	1,027	860	-16.3%	900	4.7%
Fire	97,832	96,196	-1.7%	101,767	5.8%
Hazardous Materials Inspection Fee	1,431	2,080	45.3%	2,798	34.5%
Library Fees	426	408	-4.2%	410	0.4%
Parks and Recreation	10,081	8,622	-14.5%	9,009	4.5%
Planning	1,811	2,228	23.0%	2,012	-9.7%
Police	18,199	18,626	2.3%	19,007	2.0%
Street Transportation	6,137	9,220	50.3%	9,381	1.7%
Other Service Charges	53,100	49,253	-7.2%	47,540	-3.5%
Other	2,974	3,587	20.6%	3,408	-5.0%
Subtotal	211,057	207,989	-1.5%	213,046	2.4%
TOTAL GENERAL FUNDS	1,845,965	1,923,569	4.2%	1,991,390	3.5%

SCHEDULE 2 (Continued)
PROPOSED REVENUES BY MAJOR SOURCE
(In Thousands of Dollars)

Revenue Source	2024-25 Actuals	2025-26 Estimate	Percent Increase/ Decrease from 2024-25 Actuals	2026-27 Budget	Percent Increase/ Decrease from 2025-26 Estimate
SPECIAL REVENUE FUNDS					
Neighborhood Protection ^{1/}	54,651	63,860	16.9%	64,401	0.8%
2007 Public Safety Expansion ^{1/}	107,885	125,625	16.4%	127,908	1.8%
Public Safety Enhancement	35,216	34,232	-2.8%	34,887	1.9%
Parks and Preserves ^{1/}	59,008	66,861	13.3%	67,593	1.1%
Transit 2000	9	-	-100.0%	-	NA
Transportation 2050 ^{1/}	417,770	480,177	14.9%	489,849	2.0%
Court Awards	3,413	3,511	2.9%	3,170	-9.7%
Development Services	83,105	98,821	18.9%	112,221	13.6%
Capital Construction	7,543	6,909	-8.4%	6,644	-3.8%
Sports Facilities, Bioscience & Tourism	38,239	37,970	-0.7%	38,279	0.8%
Arizona Highway User Revenue	169,114	171,589	1.5%	171,765	0.1%
Regional Transit Revenues	68,858	85,555	24.2%	120,931	41.3%
Community Reinvestment	8,365	12,767	52.6%	7,811	-38.8%
Secondary Property Tax	137,459	148,699	8.2%	145,819	-1.9%
Impact Fee Program Administration	673	733	8.8%	728	-0.6%
Regional Wireless Cooperative	6,379	13,038	+100.0%	19,410	48.9%
Golf Courses	13,786	13,943	1.1%	14,357	3.0%
City Improvement Fund	23	-	-100.0%	-	NA
Other Restricted Revenues	82,607	72,787	-11.9%	61,766	-15.1%
Grants					
Public Housing Grants	177,699	219,508	23.5%	214,083	-2.5%
Human Services Grants	69,534	74,163	6.7%	150,537	+100.0%
Community Development	16,262	25,032	53.9%	25,149	0.5%
Criminal Justice	11,874	10,793	-9.1%	23,594	+100.0%
Public Transit Grants	40,330	95,745	+100.0%	33,647	-64.9%
Other Grants	104,895	134,927	28.6%	94,934	-29.6%
Subtotal - Grants	420,594	560,168	33.2%	541,944	-3.3%
SUBTOTAL SPECIAL REVENUE FUNDS	1,714,696	1,997,245	16.5%	2,029,483	1.6%
ENTERPRISE FUNDS					
Aviation	658,369	679,079	3.1%	688,740	1.4%
Water System	675,645	692,748	2.5%	726,112	4.8%
Wastewater System	334,948	341,331	1.9%	345,123	1.1%
Solid Waste	216,762	220,005	1.5%	247,131	12.3%
Convention Center ^{1/}	125,501	136,860	9.1%	139,003	1.6%
SUBTOTAL ENTERPRISE FUNDS	2,011,224	2,070,022	2.9%	2,146,110	3.7%
TOTAL ALL OPERATING FUNDS	5,571,886	5,990,835	7.5%	6,166,983	2.9%

^{1/} 2025-26 Estimate and 2026-27 Budget include the 0.5 percentage point increase in the City TPT and Use Tax rates effective July 1, 2025.

SCHEDULE 3
PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
(In Thousands of Dollars)

	2024-25	2025-26		2026-27	Percent Change from 2025-26	
	Actuals	Budget	Estimate	Budget	Budget	Estimate
General Government						
Mayor's Office	2,597	2,759	2,727	3,191	15.7%	17.0%
City Council	6,725	7,152	7,136	8,273	15.7%	15.9%
City Manager's Office	15,114	23,257	16,638	20,598	-11.4%	23.8%
City Auditor	3,358	3,735	3,695	3,978	6.5%	7.7%
Information Technology Services	102,018	99,121	100,822	104,971	5.9%	4.1%
Equal Opportunity Department	4,048	4,355	4,868	5,037	15.7%	3.5%
City Clerk	5,055	8,533	5,792	9,284	8.8%	60.3%
Human Resources	28,513	30,177	29,619	30,861	2.3%	4.2%
Retirement	653	969	812	1,099	13.4%	35.3%
Phoenix Employment Relations Board	101	135	133	139	3.0%	4.8%
Law	11,183	12,889	12,926	14,680	13.9%	13.6%
Budget and Research	4,316	4,498	4,182	4,962	10.3%	18.6%
Regional Wireless Cooperative	3,876	5,696	13,060	12,568	+100.0%	-3.8%
Finance	38,972	42,145	35,205	43,337	2.8%	23.1%
Communications Office	5,215	5,614	5,564	5,811	3.5%	4.4%
Government Relations	1,749	1,760	1,810	1,922	9.2%	6.2%
Total General Government	233,494	252,795	244,991	270,711	7.1%	10.5%
Public Safety						
Police	965,360	1,027,528	1,014,068	1,095,060	6.6%	8.0%
Fire	554,073	603,410	577,659	646,632	7.2%	11.9%
Total Public Safety	1,519,433	1,630,938	1,591,727	1,741,692	6.8%	9.4%
Criminal Justice						
City Prosecutor	21,875	24,085	23,430	25,556	6.1%	9.1%
Municipal Court	40,283	43,050	41,817	45,480	5.6%	8.8%
Public Defender	6,806	7,087	6,918	7,416	4.6%	7.2%
Total Criminal Justice	68,964	74,222	72,165	78,452	5.7%	8.7%
Transportation						
Street Transportation	112,813	104,196	102,968	114,053	9.5%	10.8%
Aviation	366,793	431,460	427,616	450,917	4.5%	5.4%
Public Transit	328,084	420,213	411,838	437,579	4.1%	6.3%
Total Transportation	807,690	955,870	942,423	1,002,549	4.9%	6.4%

SCHEDULE 3 (Continued)
PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
(In Thousands of Dollars)

	2024-25	2025-26		2026-27	Percent Change from 2025-26	
	Actuals	Budget	Estimate	Budget	Budget	Estimate
Community Development						
Planning and Development	93,844	102,661	101,297	113,952	11.0%	12.5%
Housing	176,323	246,222	211,726	207,589	-15.7%	-2.0%
Community and Economic Development	21,524	19,466	29,845	30,109	54.7%	0.9%
Neighborhood Services	38,475	64,121	41,127	55,042	-14.2%	33.8%
Total Community Development	330,166	432,470	383,994	406,692	-6.0%	5.9%
Community Enrichment						
Office of Arts and Culture	9,791	9,104	9,088	9,318	2.3%	2.5%
Parks and Recreation	150,627	159,868	156,903	164,278	2.8%	4.7%
Library	52,592	52,484	52,793	56,828	8.3%	7.6%
Phoenix Convention Center	74,079	87,510	81,903	85,330	-2.5%	4.2%
Human Services	150,584	152,994	145,480	137,508	-10.1%	-5.5%
Total Community Enrichment	437,672	461,960	446,167	453,261	-1.9%	1.6%
Environmental Services						
Office of Sustainability	981	979	1,059	1,075	9.9%	1.5%
Environmental Programs	4,931	3,406	3,978	3,409	0.1%	-14.3%
Public Works	31,437	37,464	33,750	38,891	3.8%	15.2%
Solid Waste Disposal	173,817	194,487	216,275	230,722	18.6%	6.7%
Water Services	453,253	511,948	506,468	537,293	5.0%	6.1%
Total Environmental Services	664,418	748,283	761,530	811,390	8.4%	6.5%
Non-Departmental Operating						
Contingencies	-	293,561	-	288,921	-1.6%	+100.0%
Other Non-Departmental ^{2/}	22,239	45,000	(14,006)	31,579	-29.8%	+100.0%
Total Non-Departmental Operating	22,239	338,561	(14,006)	320,500	-5.3%	+100.0%
Total	4,084,076	4,895,099	4,428,990	5,085,248	3.9%	14.8%

^{1/} For purposes of this schedule, department budget allocations include Grants.

^{2/} Other Non-Departmental consists of unassigned vacancy savings, additional pension contribution, and additional grant appropriation.

SCHEDULE 4
2026-27 PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
BY SOURCE OF FUNDS
(In Thousands of Dollars)

	Total	General Funds	Special Revenue Funds	Enterprise Funds
General Government				
Mayor's Office	3,191	3,191	-	-
City Council	8,273	8,273	-	-
City Manager's Office	20,598	13,050	7,249	299
City Auditor	3,978	3,978	-	-
Information Technology Services	104,971	104,058	-	913
Equal Opportunity Department	5,037	3,812	667	558
City Clerk	9,284	9,284	-	-
Human Resources	30,861	30,861	-	-
Retirement	1,099	90	1,008	-
Phoenix Employment Relations Board	139	139	-	-
Law	14,680	14,401	279	-
Budget and Research	4,962	4,962	-	-
Regional Wireless Cooperative	12,568	-	12,568	-
Finance	43,337	36,447	4,937	1,954
Communications Office	5,811	5,794	18	-
Government Relations	1,922	1,922	-	-
Total General Government	270,711	240,262	26,725	3,724
Public Safety				
Police	1,095,060	850,995	244,064	-
Fire	646,632	549,298	97,334	-
Total Public Safety	1,741,692	1,400,293	341,399	-
Criminal Justice				
City Prosecutor	25,556	24,346	1,210	-
Municipal Court	45,480	42,388	3,091	-
Public Defender	7,416	7,416	-	-
Total Criminal Justice	78,452	74,151	4,301	-
Transportation				
Street Transportation	114,053	3,167	110,886	-
Aviation	450,917	-	-	450,917
Public Transit	437,579	-	437,579	-
Total Transportation	1,002,549	3,167	548,465	450,917

SCHEDULE 4 (Continued)
2026-27 PROPOSED OPERATING EXPENDITURES BY DEPARTMENT^{1/}
BY SOURCE OF FUNDS
(In Thousands of Dollars)

	Total	General Funds	Special Revenue Funds	Enterprise Funds
Community Development				
Planning and Development	113,952	9,190	104,762	-
Housing	207,589	2,079	205,510	-
Community and Economic Development	30,109	11,078	18,243	789
Neighborhood Services	55,042	21,117	33,925	-
Total Community Development	406,692	43,464	362,439	789
Community Enrichment				
Office of Arts and Culture	9,318	9,043	275	-
Parks and Recreation	164,278	137,160	27,118	-
Library	56,828	55,831	997	-
Phoenix Convention Center	85,330	4,141	850	80,339
Human Services	137,508	67,002	69,825	680
Total Community Enrichment	453,261	273,177	99,065	81,019
Environmental Services				
Office of Sustainability	1,075	855	220	-
Environmental Programs	3,409	2,394	532	484
Public Works	38,891	38,748	142	-
Solid Waste Disposal	230,722	-	-	230,722
Water Services	537,293	-	2,711	534,582
Total Environmental Services	811,390	41,997	3,605	765,787
Non-Departmental Operating				
Contingencies	288,921	181,921	33,500	73,500
Other Non-Departmental ^{2/}	31,579	(18,421)	50,000	-
Total Non-Departmental Operating	320,500	163,500	83,500	73,500
Total	5,085,248	2,240,012	1,469,500	1,375,736

^{1/} For purposes of this schedule, department budget allocations include Grants.

^{2/} Other Non-Departmental consists of unassigned vacancy savings and additional grant appropriation.

SCHEDULE 5
PROPOSED DEBT SERVICE EXPENDITURES
BY SOURCE AND USE OF FUNDS AND TYPE OF EXPENDITURE
(In Thousands of Dollars)

	2024-25 Actual	2025-26 Estimate	2026-27 Proposed Budget
Operating Funds			
City Improvement			
Economic Development	2,700	4,053	4,080
Finance and General Government	17,088	13,512	13,129
Fire	3,862	9,224	9,044
Human Resources	182	185	123
Human Services	73	298	287
Information Technology	10,558	11,974	11,912
Issuance Costs	-	724	-
Library	-	98	103
Municipal Court	6,449	597	600
Parks and Recreation	395	402	232
Police	2,857	3,242	2,882
Public Works	12,073	9,319	11,065
Sports Facilities	13,560	13,547	13,542
Street Transportation	12,421	26,034	24,591
Sub-Total City Improvement	82,217	93,208	91,591
Secondary Property Tax			
ADA Improvements	156	173	173
Cultural Facilities	6,565	10,957	20,679
Education & Economic Development	29,646	2,906	2,904
Environmental Improvement	1,001	1,045	1,042
Fire Protection	8,619	16,023	21,243
Freeway Mitigation	668	2,942	2,755
Historic Preservation	1,525	815	118
Housing	1,702	1,891	1,891
Human Services & Senior Centers	786	86	86
Information Systems	158	-	-
Library	6,177	8,218	8,210
Maintenance Service Centers	473	522	525
Neighborhood Services	1,594	330	325
Other Debt Service	1	8,800	16,011
Parks & Mountain Preserves	25,518	17,589	17,562
Police	13,914	21,667	16,739
Police, Fire & Technology	16,239	2,338	2,345
Storm Sewers	8,876	32,479	22,614
Street Improvements	12,726	21,385	17,402
Sub-Total Secondary Property Tax	136,342	150,165	152,624
Aviation	96,575	88,136	156,789
Convention Center	23,690	23,684	23,684
Solid Waste	10,147	9,391	14,270
Wastewater	62,673	63,211	63,268
Water	144,163	157,708	157,751
Total Operating Funds	555,807	585,504	659,976

SCHEDULE 5 (Continued)
PROPOSED DEBT SERVICE EXPENDITURES
BY SOURCE AND USE OF FUNDS AND TYPE OF EXPENDITURE
(In Thousands of Dollars)

	2024-25 Actual	2025-26 Estimate	2026-27 Proposed Budget
Bond Funds			
Aviation	571	73	1,600
Convention Center	-	621	-
Solid Waste	-	1,017	-
Wastewater	-	-	1,000
Water	-	-	1,500
Other	685	4,544	-
Total Bond Funds	1,256	6,256	4,100
Other Capital Funds			
Capital Reserves	748	-	1,000
Customer Facility Charges	20,560	20,557	20,559
Federal, State and Other Participation	25,999	26,497	26,997
Passenger Facility Charges	56,647	56,424	56,419
Total Other Capital Funds	103,954	103,478	104,975
Total Debt Service	661,017	695,238	769,051
Type of Expenditure			
Principal	341,491	367,478	360,438
Interest and Other	319,525	327,759	408,615
Total Debt Service Expenditures	661,017	695,238	769,051

SCHEDULE 6
SUMMARY OF PROPOSED 2026-27 CAPITAL IMPROVEMENT PROGRAM
FINANCED BY OPERATING FUNDS
(In Thousands of Dollars)

	2024-25 Actuals	2025-26 Estimate	2026-27 Proposed Budget
Arts and Cultural Facilities	-	500	2,500
Aviation	131,656	193,188	787,566
Economic Development	4,836	17,592	12,052
Environmental Programs	2	250	250
Facilities Management	26,797	25,666	32,463
Finance	1,000	10,270	-
Fire Protection	4,423	1,641	1,351
Historic Preservation & Planning	5,405	2,012	2,988
Housing	34,940	57,741	98,738
Human Services	21,728	16,359	6,486
Information Technology	9,300	13,551	44,075
Libraries	3,272	913	910
Municipal Court	4,673	3,246	4,608
Neighborhood Services	117	1,313	2,844
Non-Departmental Capital	-	-	6,720
Parks, Recreation & Mountain Preserves	69,070	82,191	87,654
Phoenix Convention Center	5,907	13,950	13,150
Police Protection	-	1	14
Public Art Program	3,072	2,957	14,377
Public Transit	125,726	65,878	204,679
Regional Wireless Cooperative	1,955	1,176	7,482
Solid Waste Disposal	5,147	5,082	4,216
Street Transportation & Drainage	174,818	129,456	248,203
Sustainability	-	1,000	1,000
Wastewater	92,778	116,864	242,624
Water	146,900	174,354	181,096
Total Operating Funds	873,522	937,151	2,008,046
Source of Funds			
General Fund	48,955	43,024	59,989
Library	737	110	910
Parks	582	3,119	-
Total General Funds	50,274	46,254	60,899
Arizona Highway User Revenue	87,153	72,280	126,054
Capital Construction	10,940	9,333	21,124
Community Reinvestment	4,288	2,996	4,415
Development Services	5,651	2,581	4,650
Golf	-	1,081	2,919
Grants	96,254	112,041	169,926
Other Restricted	17,445	22,609	40,283
Parks and Preserves	67,772	77,768	85,590
Regional Transit	6,714	5,931	11,833
Regional Wireless Cooperative	1,955	1,176	7,482
Sports Facilities, Bioscience & Tourism	2,736	12,325	7,963
Transportation 2050	136,924	68,490	217,924
Total Special Revenue Funds	437,833	388,612	700,162
Aviation	132,120	194,225	790,471
Convention Center	5,281	7,762	11,718
Solid Waste	5,914	5,619	6,599
Wastewater	94,635	119,104	250,179
Water	147,464	175,575	188,019
Total Enterprise Funds	385,414	502,285	1,246,985
Total Operating Funds	873,522	937,151	2,008,046

SCHEDULE 7
PROPOSED GENERAL FUND INTERFUND TRANSFERS

(In Thousands of Dollars)

	2024-25 Actuals	2025-26 Estimate	2026-27	
			Budget	Increase/ (Decrease)
Transfers to the General Fund				
<u>Enterprise Funds</u>				
Aviation				
Central Service Cost Allocation	16,637	17,559	17,559	-
Convention Center				
Central Service Cost Allocation	4,250	4,409	4,409	-
Annual Transfer per Agreement	-	-	10,000	10,000
	<u>4,250</u>	<u>4,409</u>	<u>14,409</u>	<u>10,000</u>
Solid Waste				
Central Service Cost Allocation	11,620	11,846	11,846	-
In-Lieu Property Taxes	1,225	1,134	1,198	64
Total	<u>12,845</u>	<u>12,980</u>	<u>13,044</u>	<u>64</u>
Wastewater Funds				
Central Service Cost Allocation	9,463	9,909	9,909	-
In-Lieu Property Taxes	10,354	10,738	11,639	901
Total	<u>19,817</u>	<u>20,647</u>	<u>21,548</u>	<u>901</u>
Water Funds				
Central Service Cost Allocation	14,194	14,864	14,864	-
In-Lieu Property Taxes	17,574	17,708	19,105	1,397
Total	<u>31,768</u>	<u>32,572</u>	<u>33,969</u>	<u>1,397</u>
Total From Enterprise Funds	<u>85,317</u>	<u>88,167</u>	<u>100,529</u>	<u>12,362</u>
<u>Special Revenue Funds</u>				
Excise				
Transfer to General Fund	1,336,394	1,405,188	1,454,448	49,260
Development Services				
Central Service Cost Allocation	6,683	6,848	6,848	-
Sports Facilities, Bioscience & Tourism				
Central Service Cost Allocation	115	93	93	-
ASU Facilities Operations Fund	1,446	739	732	(7)
Downtown Community Reinvestment Fund	2,067	2,067	2,064	(3)
Other Restricted Fund	36	-	-	-
Housing Central Office Central Service Costs	676	639	639	-
Human Trafficking Prevention Fund	2	-	-	-
Neighborhood Protection Central Service Costs	769	729	729	-
Downtown Community Reinvestment Fund	-	-	868	868
Public Housing In-Lieu Property Taxes	126	120	120	-
Public Safety Enhancement Central Service Costs	612	617	617	-
Public Safety Expansion Central Service Costs	1,791	1,716	1,716	-
T2050 Central Service Costs	1,703	1,847	1,847	-
Sports Facilities Capital Reserve Fund	-	23,122	-	(23,122)
Total From Special Revenue Funds	<u>1,352,419</u>	<u>1,443,725</u>	<u>1,470,721</u>	<u>26,996</u>
Total Transfers to the General Fund	<u>1,437,736</u>	<u>1,531,892</u>	<u>1,571,250</u>	<u>39,357</u>

SCHEDULE 7 (Continued)
PROPOSED GENERAL FUND INTERFUND TRANSFERS
(In Thousands of Dollars)

	2024-25 Actuals	2025-26 Estimate	2026-27	
			Budget	Increase/ (Decrease)
Transfers from the General Fund				
Aviation - Emergency Transportation Services	(816)	(653)	(692)	(40)
Capital Reserve Fund	(10,000)	-	-	-
City Improvement - Library	(129)	(129)	(129)	1
City Improvement	(51,963)	(48,713)	(29,203)	19,510
Community Facilities Districts-Restricted Fund	(72)	(381)	(317)	64
Fire Sinking Fund	-	(9,414)	(3,634)	5,780
Housing Central Office Cost Center	(2,500)	(2,500)	(2,500)	-
Infrastructure Repayment Agreements	(2,564)	(2,608)	(5,643)	(3,035)
Housing Trust Fund	-	-	(6,600)	(6,600)
Public Safety Other Restricted Fund	(18,000)	(18,000)	(18,000)	-
SelectCare Life Insurance Trust	(760)	-	-	-
Strategic Economic Development Fund	(1,650)	(1,650)	(1,900)	(250)
Marijuana Sales Tax to PSPRS	(3,101)	(3,310)	(3,409)	(99)
Total Transfers from the General Fund	(91,556)	(87,358)	(72,027)	15,330
Net Transfers to the General Fund	1,346,180	1,444,534	1,499,222	54,688

SCHEDULE 8
PROPOSED POSITIONS BY DEPARTMENT
Number of Full Time Equivalent Positions

	2024-25 Actual	2025-26 Adopted	2025-26 Estimate	Estimate less Adopted	2026-27 Budget	Budget less Estimate
General Government						
Mayor's Office	16.0	16.0	16.0	0.0	16.0	0.0
City Council	46.3	41.8	44.3	2.5	44.3	0.0
City Manager's Office	64.5	63.5	65.5	2.0	62.5	(3.0)
City Auditor	25.4	25.4	25.4	0.0	25.4	0.0
Information Technology Services	230.0	221.0	238.0	17.0	235.0	(3.0)
Equal Opportunity Department	33.0	30.0	33.0	3.0	33.0	0.0
City Clerk	51.5	51.5	51.5	0.0	51.5	0.0
Human Resources	141.7	139.0	139.0	0.0	139.0	0.0
Retirement	18.0	21.0	21.0	0.0	21.0	0.0
Phoenix Employment Relations Board	1.0	1.0	1.0	0.0	1.0	0.0
Law	86.0	86.0	88.0	2.0	92.0	4.0
Budget and Research	24.0	23.0	23.0	0.0	23.0	0.0
Regional Wireless Cooperative	5.0	5.0	5.0	0.0	5.0	0.0
Finance	238.0	231.0	236.0	5.0	235.0	(1.0)
Communications Office	24.0	24.0	24.0	0.0	24.0	0.0
Government Relations	6.0	6.0	6.0	0.0	6.0	0.0
Total General Government	1,010.4	985.2	1,016.7	31.5	1,013.7	(3.0)
Public Safety						
Police	4,611.4	4,606.9	4,621.9	15.0	4,622.9	1.0
Fire	2,413.9	2,575.9	2,609.9	34.0	2,616.9	7.0
Total Public Safety	7,025.3	7,182.8	7,231.8	49.0	7,239.8	8.0
Criminal Justice						
City Prosecutor	165.0	162.0	161.0	(1.0)	161.0	0.0
Municipal Court	283.0	282.5	282.5	0.0	282.5	0.0
Public Defender	16.0	16.0	16.0	0.0	16.0	0.0
Total Criminal Justice	464.0	460.5	459.5	(1.0)	459.5	0.0
Transportation						
Street Transportation	790.0	789.0	792.0	3.0	792.0	0.0
Aviation	923.0	923.0	925.0	2.0	931.0	6.0
Public Transit	129.0	130.0	132.0	2.0	132.0	0.0
Total Transportation	1,842.0	1,842.0	1,849.0	7.0	1,855.0	6.0

SCHEDULE 8 (Continued)
PROPOSED POSITIONS BY DEPARTMENT
Number of Full Time Equivalent Positions

	2024-25 Actual	2025-26 Adopted	2025-26 Estimate	Estimate less Adopted	2026-27 Budget	Budget less Estimate
Community Development						
Planning and Development	546.8	545.8	559.8	14.0	559.8	0.0
Housing	136.0	135.0	135.0	0.0	133.0	(2.0)
Community and Economic Development	71.0	66.0	67.0	1.0	67.0	0.0
Neighborhood Services	203.0	203.0	200.0	(3.0)	199.0	(1.0)
Total Community Development	956.8	949.8	961.8	12.0	958.8	(3.0)
Community Enrichment						
Office of Arts and Culture	29.8	29.3	30.8	1.5	30.2	(0.6)
Parks and Recreation	1,064.6	1,064.6	1,064.6	0.0	1,072.6	8.0
Library	434.6	396.8	412.2	15.4	398.1	(14.1)
Phoenix Convention Center	221.0	221.0	225.0	4.0	225.0	0.0
Human Services	425.5	423.5	423.5	0.0	420.5	(3.0)
Total Community Enrichment	2,175.5	2,135.2	2,156.1	20.9	2,146.4	(9.7)
Environmental Services						
Office of Sustainability	6.0	6.0	7.7	1.7	6.7	(1.0)
Environmental Programs	16.0	16.0	16.0	0.0	16.0	0.0
Public Works	491.0	485.0	503.0	18.0	503.0	0.0
Solid Waste Disposal	628.5	626.5	626.5	0.0	626.5	0.0
Water Services	1,539.8	1,565.8	1,569.2	3.4	1,565.2	(4.0)
Total Environmental Services	2,681.3	2,699.3	2,722.4	23.1	2,717.4	(5.0)
Total	16,155.3	16,254.8	16,397.3	142.5	16,390.6	(6.7)

SCHEDULE 9
2026-27 CAPITAL FUNDS
RESOURCES AND EXPENDITURES PROPOSED BUDGET
(In Thousands of Dollars)

	Budgeted Beginning Fund Balance	Revenues and Other Sources/ (Uses) (1)	Expenditures	Ending Balance	Projected Resources Beyond 2026-27 (2)	Funds Available Beyond 2026-27
1988 General Obligation Bonds						
1988 Freeway Mitigation Bonds	849	-	-	849	1,000	1,849
1988 Police Bonds	27	-	-	27	-	27
	876	-	-	876	1,000	1,876
1989 General Obligation Bonds						
1989 Historic Preservation Bonds	2	-	-	2	-	2
	2	-	-	2	-	2
2001 General Obligation Bonds						
2001 Affordable Housing and Homeless Shelter Bonds	1,011	-	-	1,011	-	1,011
2001 Education, Youth and Cultural Facilities Bonds	(362)	-	902	(1,264)	1,700	436
2001 Environmental Improvement and Cleanup Bonds	244	-	-	244	630	874
2001 Fire Protection Bonds	-	-	-	-	800	800
2001 Neighborhood Protection and Senior Centers Bonds	507	-	-	507	2,355	2,862
2001 New & Improved Libraries Bonds	3,420	-	-	3,420	900	4,320
2001 Parks, Open Space and Recreation Facilities Bonds	(436)	-	-	(436)	4,425	3,989
2001 Police, Fire and Computer Technology Bonds	(189)	-	-	(189)	615	426
2001 Police Protection Facilities and Equipment Bonds	(566)	-	-	(566)	1,115	549
2001 Preserving Phoenix Heritage Bonds	(190)	-	-	(190)	795	605
2001 Storm Sewer Bonds	-	-	-	-	50	50
2001 Street Improvement Bonds	(532)	-	-	(532)	2,225	1,693
	2,907	-	902	2,005	15,610	17,615
2006 General Obligation Bonds						
2006 Affordable Housing and Neighborhoods Bonds	3,621	-	-	3,621	17,795	21,416
2006 Education Bonds	(4,549)	-	-	(4,549)	8,090	3,541
2006 Libraries, Senior and Cultural Centers Bonds	(1,558)	-	1,105	(2,663)	27,190	24,527
2006 Parks and Open Spaces Bonds	2,049	-	-	2,049	13,685	15,734
2006 Police, Fire and City Technology Bonds	621	-	-	621	4,790	5,411
2006 Police, Fire and Homeland Security Bonds	(7,023)	-	-	(7,023)	36,700	29,677
2006 Street and Storm Sewer Improvements Bonds	5,939	-	-	5,939	27,495	33,434
	(900)	-	1,105	(2,005)	135,745	133,740
2023 General Obligation Bonds						
2023 Affordable Housing & Senior Center Bonds	-	40,273	40,273	-	-	-
2023 Economic Development, Environment & Culture Bonds	-	46,935	46,935	-	-	-
2023 Fire, Police & Streets Bonds	-	105,976	105,976	-	-	-
2023 General Obligation Bond Proceeds Clearing	96,528	(979)	-	95,549	-	95,549
2023 Library, Parks and Historic Preservation Bonds	-	57,795	57,795	-	-	-
	96,528	250,000	250,979	95,549	-	95,549
Nonprofit Corporation Bond Funds						
Aviation Bonds	(104,780)	1,600	214,099	(317,279)	419,610	102,331
Convention Center Bonds	19	-	-	19	-	19
Other Bonds	229,218	(8,498)	147,505	73,215	102,495	175,710
Parks and Preserves Bonds	-	-	-	-	66,000	66,000
Solid Waste Bonds	85,161	-	12,463	72,698	39,400	112,098
Transportation 2050 Bonds	-	-	-	-	1,300,000	1,300,000
Wastewater Bonds	(361,065)	900	28,369	(388,534)	699,870	311,336
Water Bonds	(96,755)	900	158,795	(254,650)	1,054,752	800,102
	(248,202)	(5,098)	561,232	(814,531)	3,682,127	2,867,596
Total Bond Funds	(148,789)	244,902	814,218	(718,104)	3,834,482	3,116,378

SCHEDULE 9 (Continued)
2026-27 CAPITAL FUNDS
RESOURCES AND EXPENDITURES PROPOSED BUDGET
(In Thousands of Dollars)

	Budgeted Beginning Fund Balance	Revenues and Other Sources/ (Uses) (1)	Expenditures	Ending Balance	Projected Resources Beyond 2026-27 (2)	Funds Available Beyond 2026-27
Other Capital Funds						
Capital Gifts	387	-	351	36	-	36
Capital Grants	-	406,058	406,058	-	586,908	586,908
Capital Reserves	243,292	9,748	17,687	235,353	-	235,353
Customer Facility Charges	106,899	41,997	110,658	38,238	236,375	274,613
Federal, State and Other Participation	-	301,579	301,579	-	310,069	310,069
Impact Fees	354,598	-	270,941	83,657	-	83,657
Other Capital	28,755	(5,000)	835	22,920	-	22,920
Other Cities' Share in Joint Ventures	-	63,377	63,377	-	455,397	455,397
Passenger Facility Charges	103,388	100,040	111,361	92,067	411,286	503,353
Solid Waste Remediation	5,393	-	2,243	3,150	-	3,150
Total Other Capital Funds	842,712	917,798	1,285,090	475,421	2,000,035	2,475,456
Total	693,925	1,162,701	2,099,308	(242,682)	5,834,517	5,591,835

(1) Includes bond proceeds and funds which pass through capital funds such as grants, land sales, and other agency and private participation.

(2) Includes bonds authorized and available for sale, pledged resources, and cost recovery for projects billed and/or reimbursed on a cash-flow basis.

SCHEDULE 10
SUMMARY OF PROPOSED 2026-27 CAPITAL IMPROVEMENT PROGRAM
BY PROGRAM AND SOURCE OF FUNDS
(In Thousands of Dollars)

Program	Total 2026-27 Proposed Budget	Operating Funds	General Obligation Bond Funds	Nonprofit Corporation Bond Funds	Other Capital Funds
Arts and Cultural Facilities	28,509	2,500	26,009	-	-
Aviation	1,416,485	787,566	-	207,369	421,550
Economic Development	28,354	12,052	12,381	3,920	-
Environmental Programs	1,704	250	1,454	-	-
Facilities Management	66,318	32,463	4,058	28,963	835
Fire Protection	117,911	1,351	41,757	60,652	14,151
Historic Preservation & Planning	14,474	2,988	2,486	9,000	-
Housing	143,652	98,738	32,870	-	12,044
Human Services	14,839	6,486	8,354	-	-
Information Technology	80,096	44,075	-	32,231	3,790
Libraries	22,941	910	15,794	-	6,237
Municipal Court	4,608	4,608	-	-	-
Neighborhood Services	2,844	2,844	-	-	-
Non-Departmental Capital	231,223	6,720	-	19,528	204,975
Parks, Recreation & Mountain Preserves	156,387	87,654	39,960	-	28,774
Phoenix Convention Center	14,553	13,150	-	1,403	-
Police Protection	51,190	14	27,473	-	23,702
Public Art Program	23,061	14,377	3,554	5,130	-
Public Transit	204,679	204,679	-	-	-
Regional Wireless Cooperative	13,482	7,482	-	-	6,000
Solid Waste Disposal	19,208	4,216	-	12,282	2,710
Street Transportation & Drainage	605,125	248,203	36,836	-	320,086
Sustainability	1,000	1,000	-	-	-
Wastewater	376,465	242,624	-	25,805	108,036
Water	468,245	181,096	-	154,948	132,201
Total	4,107,353	2,008,046	252,986	561,232	1,285,090

SCHEDULE 11
Tax Levy and Tax Rate Information
Fiscal Year 2026-27
(In Thousands)

	2025-26	2026-27
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>226,692</u>	\$ <u>235,769</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>224,968</u>	\$ <u>235,769</u>
B. Secondary property taxes	<u>144,688</u>	<u>144,327</u>
C. Total property tax levy amounts	\$ <u>369,656</u>	\$ <u>380,096</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>222,719</u>	
(2) Prior years' levies	<u>527</u>	
(3) Total primary property taxes	\$ <u>223,246</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>143,241</u>	
(2) Prior years' levies	<u>260</u>	
(3) Total secondary property taxes	\$ <u>143,501</u>	
C. Total property taxes collected	\$ <u>366,747</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.2658</u>	<u>1.2652</u>
(2) Secondary property tax rate	<u>0.8141</u>	<u>0.7745</u>
(3) Total city/town tax rate	<u>2.0799</u>	<u>2.0397</u>

B. Special assessment district tax rates
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* The 2026-27 planned primary and secondary levies are \$235,768,973 and \$144,327,434, respectively. Historically, actual property tax collections have been slightly lower than the amount levied. For 2026-27, actual collections for primary and secondary property taxes are estimated to be \$233,412,000 and \$142,884,434, or 99% of the levy amount.

** Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.