

State Forms A through G and Truth in Taxation Notice

CITY OF PHOENIX, ARIZONA Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2026-27 (In Thousands)

ATTACHMENT B

Fiscal Year	S c h	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Reappropriation Funds		
2026	E	2,194,555	2,550,082	150,863	2,269,460	2,965,389	4,315,419	14,445,768	
2026	E	1,931,450	1,795,378	150,165	961,092	2,074,651	2,690,013	9,602,749	
2027		259,248	1,264,160		693,925	1,368,298	4,430,943	8,016,574	
2027	B	233,412						233,412	
2027	B			142,884				142,884	
2027	C	303,530	3,434,873	2,934	928,550	2,049,349		6,719,237	
2027	D	5,500	3,920		253,400	7,806		270,626	
2027	D								
2027	D	1,871,996	909,421	6,805	260,727	117,952		2,966,900	
2027	D	172,774	2,418,105		279,976	104,026		2,974,880	
2027									
2027									
2027									
2027									
2027									
2027		2,300,911	3,194,269	152,624	1,856,625	3,439,380	4,430,943	15,374,752	
2027		2,300,911	2,261,253	152,624	2,099,308	3,038,482	4,430,943	14,283,521	

EXPENDITURE LIMITATION COMPARISON

	2026	2027
1. Budgeted expenditures/expenses	\$ 10,130,349	\$ 9,852,578
2. Add/subtract: estimated net reconciling items	296,821	220,936
3. Budgeted expenditures/expenses adjusted for reconciling items	10,427,170	10,073,514
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 10,427,170	\$ 10,073,514
6. EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 14,445,768	\$ 14,283,521

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**** The total available financial resources of Capital Projects Fund are lower than budgeted expenditures due to bonds authorized for sale but not yet sold. Bond sales are based on cash flow needs rather than budgetary fund balance.

CITY OF PHOENIX, ARIZONA
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.

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2026-27
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2025-26	ACTUAL REVENUES* 2025-26	ESTIMATED REVENUES 2026-27
GENERAL FUND			
Intergovernmental			
County Vehicle License Tax	\$ 90,871	\$ 90,376	\$ 93,423
Charges for services			
Fire Emergency Transportation Services	\$ 66,974	\$ 74,726	\$ 79,269
Hazardous Materials Inspection Fee	1,500	2,080	2,798
Planning	1,836	2,228	2,012
Police	17,177	18,626	19,007
Street Transportation	8,343	9,220	9,381
Other Service Charges	32,111	32,105	33,581
Fines and forfeits			
Moving Violations	\$ 4,338	\$ 4,385	\$ 4,385
Parking Violations	489	544	544
Driving While Intoxicated	525	480	480
Defensive Driving Program	2,195	2,230	2,500
Other Receipts	1,982	1,827	1,867
Interest on investments			
Interest on investments	\$ 25,785	\$ 32,094	\$ 29,933
Contributions			
SRP In-Lieu Taxes	\$ 1,892	\$ 2,074	\$ 2,074
Miscellaneous			
Miscellaneous	\$ 8,671	\$ 8,037	\$ 7,858
Parks and Recreation	8,653	8,622	9,009
Libraries	425	408	410
Cable Communications	5,472	5,600	5,000
Total General Fund	\$ 279,239	\$ 295,662	\$ 303,530
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Incorporated Cities Share	\$ 133,236	\$ 128,879	\$ 129,883
300,000 Population Share	34,497	33,835	34,504
Interest/Other	5,543	8,875	7,378
	\$ 173,276	\$ 171,589	\$ 171,765

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2026-27
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2025-26	ACTUAL REVENUES* 2025-26	ESTIMATED REVENUES 2026-27
Excise Tax Fund			
Local Taxes	\$ 839,048	\$ 817,472	\$ 831,870
Stormwater	7,131	7,174	7,246
Jet Fuel	886	858	874
Marijuana Sales Tax Earmarked for Public Safety Pension	12,875	11,685	12,152
License & Permits	4,775	5,205	5,442
State Sales Tax	262,745	256,383	265,158
State Income Tax	328,334	326,128	351,978
Neighborhood Protection	64,003	62,371	63,545
2007 Public Safety Expansion	128,006	124,744	127,089
Public Safety Enhancement	35,310	34,232	34,887
Parks and Preserves	64,003	62,373	63,544
Transportation 2050	439,091	426,167	434,840
Capital Construction	6,920	5,850	5,659
Sports Facilities, Bioscience & Tourism	32,810	29,944	30,579
Convention Center	103,475	94,192	96,761
	\$ 2,329,412	\$ 2,264,777	\$ 2,331,624
Other Special Revenue Funds			
Neighborhood Protection	\$ 714	\$ 1,489	\$ 856
2007 Public Safety Expansion	800	881	819
Parks and Preserves	4,414	4,488	4,049
Transportation 2050	53,520	54,010	55,009
Capital Construction	894	1,059	985
Sports Facilities, Bioscience & Tourism	6,656	8,026	7,700
Development Services	84,032	98,821	112,221
Regional Transit	67,217	85,555	120,931
Community Reinvestment	11,504	12,767	7,811
Impact Fee Administration	790	733	728
Regional Wireless Cooperative	7,494	13,038	19,410
Golf	14,070	13,943	14,357
Court Awards	5,075	3,511	3,170
	\$ 257,177	\$ 298,320	\$ 348,046
Other Restricted Funds			
Court Special Fees	\$ 867	\$ 971	\$ 962
Vehicle Impound Program	1,895	1,826	1,826
Other Restricted Funds	28,185	31,439	29,247
Affordable Housing Program	22,718	18,834	9,460
	\$ 53,665	\$ 53,070	\$ 41,495
Federal Funds			
Public Housing	\$ 239,048	\$ 219,508	\$ 214,083
Human Services	101,901	74,163	85,864
Federal Transit Administration	122,688	95,745	98,319
Community Development	37,897	25,032	25,149
Criminal Justice/Public Safety	10,553	10,793	23,594
Other Federal & State Grants	187,059	134,927	94,934
	\$ 699,145	\$ 560,168	\$ 541,944
Total Special Revenue Funds	\$ 3,512,676	\$ 3,347,925	\$ 3,434,873

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2026-27
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2025-26	ACTUAL REVENUES* 2025-26	ESTIMATED REVENUES 2026-27
DEBT SERVICE FUNDS			
Secondary Property Tax Interest	\$ -	\$ 5,458	\$ 2,934
Total Debt Service Funds	\$ -	\$ 5,458	\$ 2,934
CAPITAL PROJECTS FUNDS			
Bond Funds	\$ -	\$ 14,712	\$ -
Capital Grants	484,338	326,089	406,058
Capital Reserves	-	14,888	-
Customer Facility Charges	62,100	56,369	57,496
Federal, State and Other Participation	175,871	83,494	301,579
Impact Fees	-	55,507	-
Other Capital Funds	-	535	-
Other Cities' Share in Join Ventures	85,632	85,090	63,377
Passenger Facility Charges	105,717	98,078	100,040
Solid Waste Remediation	-	152	-
Total Capital Projects Funds	\$ 913,658	\$ 734,914	\$ 928,550
ENTERPRISE FUNDS			
Convention Center	\$ 40,013	\$ 42,668	\$ 42,242
Solid Waste	216,352	220,005	247,131
Aviation	663,361	679,079	688,740
Water System	782,974	692,748	726,112
Wastewater System	338,782	341,331	345,123
Total Enterprise Funds	\$ 2,041,482	\$ 1,975,830	\$ 2,049,349
TOTAL ALL FUNDS	\$ 6,747,055	\$ 6,359,789	\$ 6,719,237

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF PHOENIX, ARIZONA
Other Financing Sources/⟨Uses⟩ and Interfund Transfers
Fiscal Year 2026-27
(In Thousands)

FUND	OTHER FINANCING 2026-27		INTERFUND TRANSFERS 2026-27	
	SOURCES	⟨USES⟩	IN	⟨OUT⟩
GENERAL FUND				
General Fund	\$ 5,500	\$	\$ 1,546,158	\$ 168,533
Library			11,647	4,241
Parks			113,392	
Cable Communications			799	
Total General Fund	\$ 5,500	\$	\$ 1,671,996	\$ 172,774
SPECIAL REVENUE FUNDS				
Excise	\$	\$	\$	\$ 2,331,623
Arizona Highway User Revenue	1,877			4,248
Capital Construction	27		5,659	
City Improvement			91,591	
Community Reinvestment	21			2,932
Court Awards	34			
Development Services	30			6,848
Golf	5			
Neighborhood Protection	31		63,545	7,884
Parks and Preserves			63,544	154
Public Safety Enhancement			34,887	617
Public Safety Expansion			127,089	2,025
Sports Facilities, Bioscience & Tourism			30,579	36,661
Transportation 2050	1,530		434,840	23,622
Other Restricted	102		57,686	1,371
Grant Funds	263			120
Total Special Revenue Funds	\$ 3,920	\$	\$ 909,421	\$ 2,418,105
DEBT SERVICE FUNDS				
Secondary Property Tax	\$	\$	\$ 6,805	\$
Total Debt Service Funds	\$	\$	\$ 6,805	\$
CAPITAL PROJECTS FUNDS				
2023 General Obligation Bonds	\$ 250,000	\$	\$ 250,979	\$ 250,979
Aviation Bonds	1,600			
Other Bonds				8,498
Wastewater Bonds	900			
Capital Reserves			9,748	
Customer Facility Charges				15,499
Other Capital				5,000
Water Bonds	900			
Total Capital Projects Funds	\$ 253,400	\$	\$ 260,727	\$ 279,976

CITY OF PHOENIX, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2026-27
(In Thousands)

FUND	OTHER FINANCING 2026-27		INTERFUND TRANSFERS 2026-27	
	SOURCES	<USES>	IN	<OUT>
ENTERPRISE FUNDS				
Aviation	\$ 2,768	\$	\$ 16,191	\$ 18,017
Convention Center	669		96,761	15,424
Solid Waste	491			14,725
Wastewater	912			21,689
Water	2,966		5,000	34,171
Total Enterprise Funds	\$ 7,806	\$	\$ 117,952	\$ 104,026
TOTAL ALL FUNDS	\$ 270,626	\$	\$ 2,966,900	\$ 2,974,880

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2026-27
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
GENERAL FUND				
<i>General:</i>	\$	\$	\$	\$
General Government	241,080		236,495	258,810
Criminal Justice	46,847		46,155	49,805
Public Safety	1,321,130		1,296,466	1,400,293
Transportation	1,902		1,902	3,167
Community Development	39,949	1,000	40,342	43,464
Community Enrichment	55,729		51,535	80,187
Environmental Services	40,435		36,707	41,997
Contingencies/Non-Departmental**	180,561		(14,006)	163,500
Capital Budget	70,027		43,024	59,989
Parks and Recreation				
Operating	134,775	(100)	132,991	137,160
Capital	3,119	100	3,119	
Library				
Operating	51,366		51,045	55,831
Capital	1,020		110	910
Cable Communications	5,614		5,564	5,799
Total General Fund	\$ style="text-align: right;">2,193,555	\$ style="text-align: right;">1,000	\$ style="text-align: right;">1,931,450	\$ style="text-align: right;">2,300,911
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Arizona Highway User Revenue				
Operating	97,066		94,649	103,259
Capital	131,352		72,280	126,054
Capital Construction				
Operating	140		140	140
Capital	25,960		9,333	21,124
City Improvement	106,500		93,208	91,591
Community Reinvestment				
Operating	2,771		2,647	2,548
Capital	5,315		2,996	4,415
Court Awards	3,154		3,154	3,170
Development Services				
Operating	93,015		92,121	102,427
Contingencies	1,000			10,000
Capital	7,080		2,581	4,650
Federal Community Development				
Operating	29,806		18,434	21,018
Capital	8,091		5,979	4,134
Federal & State Grants				
Operating	126,896		66,523	95,621
Capital	35,351		28,998	12,673
Federal Transit				
Operating	25,843		23,216	25,595
Capital	96,845		37,460	72,723
Golf Course				
Operating	12,571	950	12,747	12,910

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2026-27
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Capital	2,000		1,081	2,919
HOPE VI Grant				
Operating	13,478		1,462	1,461
Capital	21,984		19,834	8,957
Human Services Grants				
Operating	92,963		69,046	85,893
Capital	9,000		3,000	
Neighborhood Protection	69,619		61,212	64,122
Other Restricted Funds				
Operating***	109,064		104,444	115,107
Capital	74,493		22,609	40,283
Parks and Preserves				
Operating	8,030		7,419	7,832
Capital	102,054		77,768	85,590
Public Housing				
Operating	203,441		191,519	191,668
Capital	47,461		16,770	71,439
Public Safety Enhancement	32,776		32,502	35,954
Public Safety Expansion	130,925		127,418	137,058
Public Transit (RPTA)				
Operating	54,241		52,788	107,947
Capital	15,066		5,931	11,833
Regional Wireless Cooperative				
Operating	5,696	7,630	13,060	12,568
Capital	2,192		1,176	7,482
Sports Facilities, Bioscience & Tourism				
Operating	9,706	(4,420)	4,810	7,003
Contingencies	2,500			2,500
Capital	8,531	4,420	12,325	7,963
Transportation 2050				
Operating	338,492		334,248	302,698
Contingencies	21,000			21,000
Capital	395,422	(37,390)	68,490	217,924
Total Special Revenue Funds	\$ 2,578,892	\$ (28,810)	\$ 1,795,378	\$ 2,261,253
DEBT SERVICE FUNDS				
Secondary Property Tax and G.O.	144,863	6,000	150,165	152,624
Total Debt Service Funds	\$ 144,863	\$ 6,000	\$ 150,165	\$ 152,624
CAPITAL PROJECTS FUNDS				
Arts and Cultural Facilities	25,667		4,871	26,009
Aviation Capital	894,982		407,830	628,919
Economic Development	25,500		21,621	16,301
Environmental Programs	1,081		800	1,454
Facilities Management	45,381		20,379	33,856
Fire Protection	53,748	3,000	50,165	116,560
Historic Preservation and Planning	11,422		897	11,486

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2026-27
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Housing	48,186		23,524	44,914
Human Services	1,975		620	8,354
Information Technology	11,665	1,000	12,228	36,021
Libraries	6,666		4,021	22,031
Non-Departmental Capital	224,561	(4,000)	109,734	224,502
Parks, Recreation and Mtn Preserves	47,524		10,214	68,733
Phoenix Convention Center	11,981		11,668	1,403
Police Protection	19,079		1,350	51,175
Public Art Program	6,320		1,230	8,684
Regional Wireless Cooperative	6,000			6,000
Solid Waste Disposal	55,023		25,472	14,992
Street Transportation and Drainage	231,592		64,018	356,922
Wastewater	190,407		70,678	133,841
Water	350,700		119,772	287,149
Total Capital Projects Funds	\$ 2,269,460	\$	\$ 961,092	\$ 2,099,308
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Aviation				
Operating	523,542		516,420	608,429
Contingencies	30,000			35,000
Capital	638,870		194,225	790,471
Convention Center				
Operating	107,043		101,608	104,709
Contingencies	4,500			4,500
Capital	10,285		7,762	11,718
Solid Waste				
Operating	209,407	21,810	225,897	245,228
Contingencies	1,000			1,000
Capital	10,877		5,619	6,599
Wastewater				
Operating	229,667		227,169	239,700
Contingencies	10,500			10,500
Capital	277,088		119,104	250,179
Water				
Operating	534,119		501,272	519,931
Contingencies	22,500			22,500
Capital	334,181		175,575	188,019
Total Enterprise Funds	\$ 2,943,579	\$ 21,810	\$ 2,074,651	\$ 3,038,482
REAPPROPRIATION FUNDS				
	\$	\$	\$	\$
General				
General Government	39,962		35,051	64,346
Criminal Justice	2,403		1,201	4,336
Public Safety	72,853		52,772	131,151
Transportation	2,379		885	1,484
Environmental Services	35,285		25,354	56,364
Community Development	5,994		3,846	7,361
Community Enrichment	12,018		7,119	19,123
Capital Improvements	34,369		30,795	56,895
Library				
Community Enrichment	4,716		3,452	5,677

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2026-27
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Parks and Recreation				
Community Enrichment	21,370		13,255	27,377
Cable Communications				
General Government	1,057		443	887
Arizona Highway User Revenue				
Street and Highway purposes	96,882		71,493	95,101
Aviation				
Transportation	298,841		190,619	376,478
Capital Construction				
Capital Improvements	5,310	80	5,387	10,243
City Improvement Operating				
Debt Service	250			18
Community Reinvestment				
Community Development	2,891		597	4,255
Court Awards				
Criminal Justice	2,383		431	1,719
Development Services				
Community Development	21,596		15,231	19,000
Federal and State Grants				
Operating grants	68,448		34,011	48,447
Federal Community Development				
Community Development	4,653		2,380	10,527
Federal Transit				
Transportation	48,799		42,069	73,224
Golf				
Community Enrichment	2,741		891	2,693
HOPE VI Grant				
Community Development	2,122		107	17,657
Human Services				
Community Enrichment	13,995		5,680	17,570
Neighborhood Protection				
Public Safety	2,010	1,700	3,689	7,993
Other Restricted				
Community Development	45,284		15,045	57,272
Parks and Preserves				
Capital Improvements	74,285		43,075	75,290
Phoenix Convention Center				
Community Enrichment	27,272		15,776	29,834
Public Housing				
Community Development	58,507		1,893	63,491
Public Safety Enhancement Funds				
Public Safety	14	650	658	2,639
Public Safety Expansion Funds				
Public Safety	199	2,650	2,830	10,481
Regional Transit Authority				
Transportation	17,914		1,904	9,181
Regional Wireless Cooperative				
General Government	2,571		586	4,071
Solid Waste				
Environmental Services	36,791		9,550	59,366
Sports Facilities, Bioscience & Tourism				
Community Enrichment	1,757		1,264	13,654
Transportation 2050				
Transportation	225,752	(5,080)	101,222	158,331
Wastewater				
Environmental Services	134,277		84,680	169,789
Water				
Environmental Services	256,043		188,248	266,536
Capital				
1988 Parks, Recreation, Facilities, Library Bonds	4,763			133
2006 Library, Senior & Cultural Center Bonds	122		76	176

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2026-27
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
2023 Prop 1 Public Safety and Streets	25,290		16,313	29,292
2023 Prop 2 Neighborhood and Parks	1,953		1,718	7,021
2023 Prop 3 Arts, Econ Dev, Environment	10,001		5,851	14,708
2023 Prop 4 Housing and Human Services	1,089		221	18,095
Aviation Capital	1,260,702		778,679	1,225,959
Capital Projects - Facilities Management	1,852		1,767	489
City Improvement Capital	127,783		89,461	81,576
CPBC - Senior Lien Excise Tax	4,333			4,416
Development Impact Fees	52,088		29,462	37,229
Multi-City Wastewater Capital	150,216		94,158	102,769
Public Housing Capital	4,021		896	202
Solid Waste Capital	22,685		10,637	34,110
Streets Capital	57,982		36,188	82,941
Wastewater Capital	603,739		406,622	535,046
Water Capital	302,807		204,475	276,920
Total Reappropriation Funds	\$ 4,315,419	\$	\$ 2,690,013	\$ 4,430,943
TOTAL ALL FUNDS	\$ 14,445,768	\$	\$ 9,602,749	\$ 14,283,521

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

** Non-Departmental includes Unassigned Vacancy Savings.

***It was shown as Fees and Contributions in prior years.

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2026-27
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Community Development:				
Aviation	74		74	73
Community Development	28,326	(2,150)	14,858	19,436
Community Reinvestment	2,771		2,647	2,548
Convention Center	648	20	666	686
Development Services	93,015		92,121	102,427
Federal and State Grants	27,170	(950)	18,049	23,106
General	39,949	1,000	40,342	43,464
HOPE VI	13,478		1,462	1,461
Neighborhood Protection	2,250	5	2,250	2,250
Other Restricted	24,027	(1,290)	20,176	21,847
Public Housing	200,536	(15)	191,121	189,160
Sports Facilities, Bioscience & Tourism	195	10	200	205
Water	30	5	30	30
Department Total	\$ 432,470	\$ (3,365)	\$ 383,994	\$ 406,692
Community Enrichment:				
Community Development	1,137	2,150	3,265	1,258
Convention Center	82,711	(25)	77,258	80,339
Federal and State Grants	22,672		17,937	1,543
General	55,729	(5)	51,535	80,187
Golf Course	12,571	950	12,747	12,910
Human Services Grants	67,963	1,100	69,046	60,893
Library	51,366		51,045	55,831
Neighborhood Protection		550	500	500
Other Restricted	20,546	40	20,581	10,764
Parks and Preserves	8,030		7,419	7,832
Parks and Recreation	134,775	(100)	132,991	137,160
Public Housing	2,915		398	2,515
Sports Facilities, Bioscience & Tourism	765	5	765	850
Wastewater	318		305	305
Water	462		375	375
Department Total	\$ 461,960	\$ 4,665	\$ 446,167	\$ 453,261
Contingencies/Non-Departmental:				
Aviation	30,000			35,000
Convention Center	4,500			4,500
Development Services	1,000			10,000
Federal and State Grants	40,000			25,000
General **	180,561		(14,006)	163,500
Human Services Grants	25,000			25,000
Solid Waste	1,000			1,000
Sports Facilities, Bioscience & Tourism	2,500			2,500
Transportation 2050	21,000			21,000
Wastewater	10,500			10,500
Water	22,500			22,500
Department Total	\$ 338,561	\$	\$ (14,006)	\$ 320,500
Criminal Justice:				
General	46,847		46,155	49,805
Other Restricted	3,290		2,580	3,091
Department Total	\$ 50,137	\$	\$ 48,735	\$ 52,896
Environmental Services:				
Capital Construction	70	5	70	70
Federal and State Grants	405	950	1,325	400
General	40,435		36,707	41,997
Other Restricted	3,107		2,959	3,135
Solid Waste	194,487	21,800	216,275	230,722

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2026-27
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Wastewater	165,629	(5)	163,146	175,621
Water	344,150		341,048	359,444
Department Total	\$ 748,283	\$ 22,750	\$ 761,530	\$ 811,390
General Government:	\$	\$	\$	\$
Aviation	543	60	594	651
Cable	5,614		5,564	5,799
Community Development	342		311	324
Court Awards	54		54	70
Federal and State Grants	11,697		5,176	8,512
General	241,080		236,495	258,810
Other Restricted	2,660		2,520	2,671
Public Housing	(10)	15		(6)
Regional Wireless Cooperative	5,696	7,630	13,060	12,568
Solid Waste	230	10	231	237
Sports Facilities, Bioscience & Tourism	6,698	(4,440)	1,798	3,798
Wastewater	506	5	506	506
Water	1,770	350	2,111	2,330
Department Total	\$ 276,880	\$ 3,630	\$ 268,421	\$ 296,268
Public Safety:	\$	\$	\$	\$
Court Awards	3,100		3,100	3,100
Federal and State Grants	24,930		24,036	37,039
General	1,321,130		1,296,466	1,400,293
Neighborhood Protection	66,584	(555)	57,763	61,372
Other Restricted	49,445		48,395	64,725
Public Safety Enhancement	32,776		32,502	35,954
Public Safety Expansion	130,925		127,418	137,058
Sports Facilities, Bioscience & Tourism	2,048	5	2,048	2,150
Department Total	\$ 1,630,938	\$ (550)	\$ 1,591,727	\$ 1,741,692
Transportation:	\$	\$	\$	\$
Arizona Highway Users Revenue	97,066		94,649	103,259
Aviation	431,460	(60)	427,616	450,917
Capital Construction	70	5	70	70
Federal and State Grants	22			22
Federal Transit Authority	25,843		23,216	25,595
General	1,902	5	1,902	3,167
Neighborhood Protection	785		699	
Other Restricted	5,988	1,250	7,234	8,874
Transit - RPTA	54,241		52,788	107,947
Transportation 2050	338,492		334,248	302,698
Department Total	\$ 955,870	\$ 1,200	\$ 942,423	\$ 1,002,549
Debt:	\$	\$	\$	\$
Aviation	91,464		88,136	156,789
City Improvement	106,500		93,208	91,591
Convention Center	23,683	5	23,684	23,684
Secondary Property Tax	144,863	6,000	150,165	152,624
Solid Waste	14,690		9,391	14,270
Wastewater	63,214		63,211	63,268
Water	187,708		157,708	157,751
Department Total	\$ 632,122	\$ 6,005	\$ 585,504	\$ 659,976

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2026-27
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025-26	EXPENDITURE/ ADJUSTMENTS APPROVED 2025-26	ACTUAL EXPENDITURES/ EXPENSES* 2025-26	BUDGETED EXPENDITURES/ EXPENSES 2026-27
Pay As You Go				
Arizona Highway Users Revenue	131,352		72,280	126,054
Aviation	638,870		194,225	790,471
Capital Construction	25,960	(10)	9,333	21,124
Community Development	8,091		5,979	4,134
Community Reinvestment	5,315		2,996	4,415
Convention Center	10,285		7,762	11,718
Development Services	7,080		2,581	4,650
Federal and State Grants	35,351		28,998	12,673
Federal Transit Authority	96,845		37,460	72,723
General	70,027		43,024	59,989
Golf Course	2,000		1,081	2,919
HOPE VI	21,984		19,834	8,957
Human Services Grants	9,000	(1,100)	3,000	
Library	1,020		110	910
Other Restricted	74,493		22,609	40,283
Parks and Preserves	102,054		77,768	85,590
Parks and Recreation	3,119	100	3,119	
Public Housing	47,461		16,770	71,439
Transit - RPTA	15,066		5,931	11,833
Regional Wireless Cooperative	2,192		1,176	7,482
Solid Waste	10,877		5,619	6,599
Sports Facilities, Bioscience & Tourism	8,531	4,420	12,325	7,963
Transportation 2050	395,422	(37,390)	68,490	217,924
Wastewater	277,088		119,104	250,179
Water	334,181	(355)	175,575	188,019
Department Total	\$ 2,333,667	\$ (34,335)	\$ 937,151	\$ 2,008,046
	\$	\$	\$	\$
Capital				
Bond Funds	1,087,977	3,000	575,251	814,218
Other Capital	1,181,482	(3,000)	385,841	1,285,090
Department Total	\$ 2,269,460	\$	\$ 961,092	\$ 2,099,308
	\$	\$	\$	\$
Reappropriation:	4,315,419		2,690,013	4,430,943
Department Total	\$ 4,315,419	\$	\$ 2,690,013	\$ 4,430,943
	\$	\$	\$	\$
Total All Departments	\$ 14,445,768	\$	\$ 9,602,749	\$ 14,283,521

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

** Includes Unassigned Vacancy Savings.

CITY OF PHOENIX, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2026-27
(In Thousands)

FUND	Full-Time Equivalent (FTE) 2026-27	Employee Salaries and Hourly Costs 2026-27	Retirement Costs 2026-27	Healthcare Costs 2026-27	Other Benefit Costs 2026-27	Total Estimated Personnel Compensation 2026-27
GENERAL FUND						
General	8,392	\$ 853,020	\$ 480,927	\$ 142,986	\$ 126,691	= 1,603,624
Library	393	24,505	5,445	3,829	4,368	38,146
Parks and Recreation	960	52,445	11,363	9,020	8,484	81,312
Cable Communications	24	2,931	764	402	561	4,657
Total General Fund	9,768	\$ 932,901	\$ 498,498	\$ 156,237	\$ 140,103	= 1,727,739
SPECIAL REVENUE FUNDS						
Arizona Highway User Revenue	703	\$ 42,503	\$ 15,576	\$ 11,742	\$ 9,822	= 79,644
Community Reinvestment	3	381	101	42	65	588
Development Services	507	47,072	13,068	8,677	8,309	77,126
Federal Community Development	76	6,581	1,710	1,160	1,042	10,493
Federal and State Grants	148	11,130	5,221	2,102	1,705	20,158
Federal Transit	1	80	25	23	15	143
Golf Course	32	1,763	255	157	242	2,417
HOPE VI	19	281	375	269	25	950
Human Services	176	11,578	2,855	2,483	1,928	18,845
Neighborhood Protection	277	23,046	24,821	4,550	3,154	55,570
Other Restricted	118	11,791	17,988	1,960	2,344	34,082
Parks and Preserves	77	4,284	856	799	751	6,690
Public Safety Enhancement	254	18,675	12,239	3,445	3,100	37,459
Public Safety Expansion	676	66,233	63,363	12,249	8,560	150,405
Public Housing	66	4,729	1,535	1,128	1,012	8,404
Regional Wireless Cooperative	5	559	127	62	113	861
Transportation 2050	131	12,444	3,715	2,047	2,519	20,726
Total Special Revenue Funds	3,269	\$ 263,129	\$ 163,830	\$ 52,895	\$ 44,706	= 524,559
ENTERPRISE FUNDS						
Aviation	934	\$ 78,065	\$ 5,836	\$ 15,059	\$ 14,553	= 113,514
Convention Center	224	17,455	4,599	3,319	3,187	28,560
Solid Waste	628	51,260	14,014	10,415	7,859	83,548
Wastewater	365	31,705	2,191	6,127	5,471	45,494
Water	1,203	96,118	28,239	19,579	18,271	162,207
Total Enterprise Funds	3,354	\$ 274,603	\$ 54,880	\$ 54,499	\$ 49,341	= 433,324
TOTAL ALL FUNDS	16,391	\$ 1,470,634	\$ 717,208	\$ 263,631	\$ 234,150	= 2,685,622

TRUTH IN TAXATION HEARING NOTICE OF TAX INCREASE

In compliance with section 42-17107, Arizona Revised Statutes, the city of Phoenix is notifying its property taxpayers of the city of Phoenix's intention to raise its primary property taxes over last year's level. The city of Phoenix is proposing an increase in primary property taxes of \$6,268,660 or 2.79%.

For example, the proposed tax increase will cause the city of Phoenix's primary property taxes on a \$100,000 home to be \$126.52 (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$123.09.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held June 17, 2026 at 2:30 p.m. at the city of Phoenix Council Chambers, 200 W. Jefferson St.