

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	104,267	8,269	87	29,970	(16,631)	125,961	2,933	2,736	-	5,669	120,292
Transit 2000	(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	(161,010)	1,997,008	1,695,596	52,134	-	1,747,730	249,278
Library	-	47,176	-	9,081	(4,241)	52,015	51,045	970	-	52,015	-
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	1,609,820	(165,287)	2,190,698	1,885,196	56,224	-	1,941,420	249,278
Special Revenue Funds											
Excise Tax	-	2,264,775	-	-	(2,264,775)	-	-	-	-	-	-
Arizona Highway User Revenue	83,865	171,589	1,877	-	(4,241)	253,080	94,649	102,971	-	197,620	55,470
Capital Construction	23,373	1,059	27	5,850	-	30,309	140	21,091	-	21,232	9,077
City Improvement	-	-	724	92,484	-	93,208	-	-	93,208	93,208	-
Community Reinvestment	21,743	12,767	136	-	(2,067)	32,579	2,647	4,875	-	7,522	25,057
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	5,763	-	97,883	25,768
Golf	9,894	13,943	7	-	-	23,844	12,747	2,000	-	14,747	9,097
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	102,054	-	109,474	37,060
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	7,198	-	59,986	15,576
Regional Wireless Cooperative	4,271	13,038	-	-	-	17,310	13,060	2,148	-	15,208	2,101
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	8,531	-	13,341	108,285
Transit 2000	8	-	-	-	(8)	-	-	-	-	-	-
Transportation 2050	490,509	54,010	1,944	426,175	(79,452)	893,186	334,248	182,581	-	516,829	376,357
Other Restricted	256,038	53,803	934	76,835	(1,378)	386,231	104,444	31,130	-	135,574	250,656
Grants	(16,361)	565,359	6,016	1,195	(120)	556,089	370,200	135,035	-	505,235	50,855
Total Special Revenue Funds	1,183,187	3,501,813	12,046	918,033	(2,400,185)	3,214,894	1,313,558	605,378	243,373	2,162,310	1,052,584
Enterprise Funds											
Aviation	820,475	679,079	19,057	32,822	(19,423)	1,532,011	428,284	632,532	88,136	1,148,952	383,059
Convention Center	192,593	42,668	1,128	94,192	(5,511)	325,070	77,923	10,454	23,684	112,062	213,008
Solid Waste	75,001	220,005	491	-	(14,661)	280,836	191,549	10,863	9,391	211,803	69,033
Wastewater	268,097	341,331	1,053	8	(65,168)	545,321	163,958	156,870	63,211	384,039	161,282
Water	132,129	692,748	7,826	5,000	(77,991)	759,712	343,565	196,431	157,708	697,703	62,008
Total Enterprise Funds	1,488,295	1,975,830	29,556	132,022	(182,753)	3,442,949	1,205,278	1,007,151	342,131	2,554,560	888,390
Total Operating Funds	2,893,264	5,996,026	47,602	2,659,875	(2,748,225)	8,848,541	4,404,033	1,668,753	585,504	6,658,289	2,190,252

^{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	249,278	458,839	5,500	1,546,158	(167,673)	2,092,102	2,041,223	50,879	-	2,092,102	-
Library	-	49,335	-	10,786	(4,241)	55,881	55,831	50	-	55,881	-
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	249,278	536,941	5,500	1,671,136	(171,914)	2,290,941	2,240,012	50,929	-	2,290,941	-
Special Revenue Funds											
Excise Tax	-	2,331,623	-	-	(2,331,623)	-	-	-	-	-	-
Arizona Highway User Revenue	55,470	171,765	1,877	-	(4,248)	224,865	103,259	95,078	-	198,337	26,528
Capital Construction	9,077	985	27	5,659	-	15,748	140	9,311	-	9,452	6,296
City Improvement	-	-	-	91,591	-	91,591	-	-	91,591	91,591	-
Community Reinvestment	25,057	7,811	21	-	(2,932)	29,957	2,548	4,415	-	6,963	22,993
Court Awards	-	3,170	34	-	-	3,204	3,170	-	-	3,170	34
Development Services	25,768	112,221	30	-	(6,848)	131,171	112,427	1,327	-	113,753	17,417
Golf	9,097	14,357	5	-	-	23,459	12,910	2,000	-	14,910	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	37,060	4,049	-	63,544	(154)	104,499	7,832	51,304	-	59,136	45,363
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	15,576	120,931	-	-	-	136,507	107,947	8,291	-	116,238	20,269
Regional Wireless Cooperative	2,101	19,410	-	-	-	21,512	12,568	6,503	-	19,071	2,441
Secondary Property Tax	-	145,819	-	6,805	-	152,624	-	-	152,624	152,624	-
Sports Facilities, Bioscience & Tourism	108,285	7,700	-	30,579	(36,661)	109,904	9,463	4,038	-	13,501	96,404
Transportation 2050	376,357	55,009	1,530	434,840	(23,622)	844,114	323,698	114,781	-	438,479	405,635
Other Restricted	250,656	42,223	102	57,686	(1,371)	349,296	100,112	28,425	-	128,537	220,759
Grants	50,855	511,552	263	-	(120)	562,550	421,257	101,412	-	522,670	39,880
Total Special Revenue Funds	1,052,584	3,550,300	3,920	916,225	(2,418,105)	3,104,925	1,454,465	426,885	244,215	2,125,565	979,360
Enterprise Funds											
Aviation	383,059	688,740	2,768	16,191	(18,017)	1,072,742	486,641	352,105	156,789	995,534	77,207
Convention Center	213,008	42,242	669	96,761	(15,424)	337,257	85,524	10,622	23,684	119,831	217,426
Solid Waste	69,033	221,457	491	-	(14,725)	276,256	203,402	1,448	14,270	219,120	57,136
Wastewater	161,282	345,123	912	-	(21,689)	485,628	186,933	159,211	63,268	409,411	76,216
Water	62,008	726,112	2,966	5,000	(34,171)	761,916	384,679	159,899	157,751	702,330	59,586
Total Enterprise Funds	888,390	2,023,675	7,806	117,952	(104,025)	2,933,798	1,347,179	683,285	415,762	2,446,226	487,572
Total Operating Funds	2,190,252	6,110,917	17,226	2,705,313	(2,694,044)	8,329,664	5,041,656	1,161,099	659,976	6,862,732	1,466,932

^{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	79,163	13.8%	131,022	65.5%
Community Development	16,262	27,189	67.2%	23,015	-15.4%
Criminal Justice	11,874	10,793	-9.1%	23,594	+100.0%
Public Transit Grants	40,330	103,081	+100.0%	26,977	-73.8%
Other Grants	104,895	125,625	19.8%	92,860	-26.1%
Subtotal - Grants	420,594	565,359	34.4%	511,552	-9.5%
SUBTOTAL SPECIAL REVENUE FUNDS	1,714,696	2,002,436	16.8%	1,999,091	-0.2%
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%	221,457	0.7%
Convention Center ^{1/}	125,501	136,860	9.1%	139,003	1.6%
SUBTOTAL ENTERPRISE FUNDS	2,011,224	2,070,022	2.9%	2,120,436	2.4%
TOTAL ALL OPERATING FUNDS	5,571,886	5,996,026	7.6%	6,110,917	1.9%

^{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	3,155	14.4%	15.7%
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	270,675	7.1%	10.5%
Public Safety						
Police	965,360	1,027,528	1,014,068	1,086,282	5.7%	7.1%
Fire	554,073	603,410	577,659	640,415	6.1%	10.9%
Total Public Safety	1,519,433	1,630,938	1,591,727	1,726,697	5.9%	8.5%
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	30,069	54.5%	0.8%
Neighborhood Services	38,475	64,121	41,127	55,042	-14.2%	33.8%
Total Community Development	330,166	432,470	383,994	406,652	-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	191,318	202,165	3.9%	5.7%
Water Services	453,253	511,948	506,468	537,293	5.0%	6.1%
Total Environmental Services	664,418	748,283	736,573	782,833	4.6%	6.3%
Non-Departmental Operating						
Contingencies	-	293,561	-	288,921	-1.6%	+100.0%
Other Non-Departmental ^{2/}	22,239	45,000	(14,006)	31,615	-29.7%	+100.0%
Total Non-Departmental Operating	22,239	338,561	(14,006)	320,536	-5.3%	+100.0%
Total	4,084,076	4,895,099	4,404,033	5,041,656	3.0%	14.5%

^{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	3,155	3,155	-	-
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	270,675	240,226	26,725	3,724
Public Safety				
Police	1,086,282	850,995	235,286	-
Fire	640,415	549,298	91,117	-
Total Public Safety	1,726,697	1,400,293	326,404	-
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	30,069	11,078	18,203	789
Neighborhood Services	55,042	21,117	33,925	-
Total Community Development	406,652	43,464	362,399	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	202,165	-	-	202,165
Water Services	537,293	-	2,711	534,582
Total Environmental Services	782,833	41,997	3,605	737,231
Non-Departmental Operating				
Contingencies	288,921	181,921	33,500	73,500
Other Non-Departmental ^{2/}	31,615	(18,385)	50,000	-
Total Non-Departmental Operating	320,536	163,536	83,500	73,500
Total	5,041,656	2,240,012	1,454,465	1,347,179

^{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	69	1,600
Convention Center	-	620	-
Solid Waste	-	1,017	-
Wastewater	-	-	1,000
Water	-	-	1,500
Other	685	4,543	-
Total Bond Funds	1,256	6,250	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	695,232	769,051
Type of Expenditure			
Principal	341,491	367,478	360,438
Interest and Other	319,525	327,753	408,615
Total Debt Service Expenditures	661,017	695,232	769,051

SCHEDULE 6
SUMMARY OF PRELIMINARY 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	-	3,950	-
Aviation	131,656	633,419	347,519
Economic Development	4,836	13,729	10,134
Environmental Programs	2	250	250
Facilities Management	26,797	33,119	25,010
Finance	1,000	10,270	-
Fire Protection	4,423	1,467	1,525
Historic Preservation & Planning	5,405	5,000	-
Housing	34,940	72,565	53,969
Human Services	21,728	15,695	1,184
Information Technology	9,300	16,490	40,164
Libraries	3,272	1,747	50
Municipal Court	4,673	4,944	2,910
Neighborhood Services	117	2,181	2,000
Non-Departmental Capital	-	-	6,720
Parks, Recreation & Mountain Preserves	69,070	107,071	52,774
Phoenix Convention Center	5,907	16,602	12,185
Police Protection	-	15	-
Public Art Program	3,072	8,096	7,068
Public Transit	125,726	160,997	104,538
Regional Wireless Cooperative	1,955	2,148	6,503
Solid Waste Disposal	5,147	8,098	1,208
Street Transportation & Drainage	174,818	204,369	172,931
Sustainability	-	1,000	1,000
Wastewater	92,778	153,079	154,548
Water	146,900	192,454	156,909
Total Operating Funds	873,522	1,668,753	1,161,099
Source of Funds			
General Fund	48,955	52,134	50,879
Library	737	970	50
Parks	582	3,119	-
Total General Funds	50,274	56,224	50,929
Arizona Highway User Revenue	87,153	102,971	95,078
Capital Construction	10,940	21,091	9,311
Community Reinvestment	4,288	4,875	4,415
Development Services	5,651	5,763	1,327
Golf	-	2,000	2,000
Grants	96,254	135,035	101,412
Other Restricted	17,445	31,130	28,425
Parks and Preserves	67,772	102,054	51,304
Regional Transit	6,714	7,198	8,291
Regional Wireless Cooperative	1,955	2,148	6,503
Sports Facilities, Bioscience & Tourism	2,736	8,531	4,038
Transportation 2050	136,924	182,581	114,781
Total Special Revenue Funds	437,833	605,378	426,885
Aviation	132,120	632,532	352,105
Convention Center	5,281	10,454	10,622
Solid Waste	5,914	10,863	1,448
Wastewater	94,635	156,870	159,211
Water	147,464	196,431	159,899
Total Enterprise Funds	385,414	1,007,151	683,285
Total Operating Funds	873,522	1,668,753	1,161,099

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	-
Wastewater 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
PRELIMINARY 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 Parks Bonds	419	-	-	419	-	419
1988 Police Bonds	27	-	-	27	-	27
	1,295	-	-	1,295	1,000	2,295
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	(1,264)	-	-	(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
	2,005	-	-	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	(1,847)	-	-	(1,847)	27,190	25,343
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
	(1,189)	-	-	(1,189)	135,745	134,556
2023 General Obligation Bonds						
2023 Affordable Housing & Senior Center Bonds	-	24,364	24,364	-	-	-
2023 Economic Development, Environment & Culture Bonds	-	25,777	25,777	-	-	-
2023 Fire, Police & Streets Bonds	-	86,332	86,332	-	-	-
2023 General Obligation Bond Proceeds Clearing	25,181	82,482	-	107,663	-	107,663
2023 Library, Parks and Historic Preservation Bonds	-	31,044	31,044	-	-	-
	25,181	250,000	167,518	107,663	-	107,663
Nonprofit Corporation Bond Funds						
Aviation Bonds	(277,845)	1,600	98,753	(374,998)	419,610	44,612
Convention Center Bonds	19	-	-	19	-	19
Other Bonds	218,035	(8,498)	136,948	72,589	102,495	175,084
Parks and Preserves Bonds	-	-	-	-	66,000	66,000
Solid Waste Bonds	57,855	-	39,132	18,723	39,400	58,123
Transportation 2050 Bonds	-	-	-	-	1,300,000	1,300,000
Wastewater Bonds	(425,700)	900	17,985	(442,785)	699,870	257,085
Water Bonds	(202,831)	900	104,992	(306,923)	1,054,752	747,829
	(630,467)	(5,098)	397,810	(1,033,375)	3,682,127	2,648,752
Total Bond Funds	(603,172)	244,902	565,328	(923,598)	3,834,482	2,910,884

SCHEDULE 9 (Continued)
2026-27 CAPITAL FUNDS
PRELIMINARY 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	35	-	-	35	-	35
Capital Grants	-	307,222	307,222	-	588,209	588,209
Capital Reserves	239,377	9,748	15,220	233,905	-	233,905
Customer Facility Charges	25,588	41,997	38,059	29,526	236,375	265,901
Federal, State and Other Participation	-	214,957	214,957	-	310,069	310,069
Impact Fees	304,419	-	212,971	91,448	-	91,448
Other Capital	28,750	(5,000)	835	22,915	-	22,915
Other Cities' Share in Joint Ventures	-	54,613	54,613	-	455,397	455,397
Passenger Facility Charges	71,947	100,040	90,045	81,942	411,286	493,228
Solid Waste Remediation	3,580	-	446	3,134	-	3,134
Total Other Capital Funds	673,696	723,576	934,368	462,905	2,001,335	2,464,240
Total	70,524	968,479	1,499,695	(460,693)	5,835,817	5,375,124

(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 PRELIMINARY 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	5,820	-	5,820	-	-
Aviation	679,876	347,519	-	93,919	238,438
Economic Development	47,515	10,134	12,381	25,000	-
Environmental Programs	1,423	250	1,173	-	-
Facilities Management	37,230	25,010	3,750	7,635	835
Fire Protection	106,720	1,525	33,679	59,041	12,474
Historic Preservation & Planning	1,000	-	1,000	-	-
Housing	82,943	53,969	19,064	-	9,910
Human Services	6,933	1,184	5,749	-	-
Information Technology	75,890	40,164	-	32,126	3,600
Libraries	21,366	50	15,420	-	5,896
Municipal Court	2,910	2,910	-	-	-
Neighborhood Services	2,000	2,000	-	-	-
Non-Departmental Capital	231,223	6,720	-	19,528	204,975
Parks, Recreation & Mountain Preserves	83,350	52,774	15,220	-	15,356
Phoenix Convention Center	13,588	12,185	-	1,403	-
Police Protection	43,864	-	20,801	-	23,063
Public Art Program	11,883	7,068	1,267	3,548	-
Public Transit	104,538	104,538	-	-	-
Regional Wireless Cooperative	12,503	6,503	-	-	6,000
Solid Waste Disposal	40,688	1,208	-	39,034	446
Street Transportation & Drainage	413,261	172,931	32,194	-	208,135
Sustainability	1,000	1,000	-	-	-
Wastewater	265,037	154,548	-	15,425	95,064
Water	368,237	156,909	-	101,153	110,176
Total	2,660,795	1,161,099	167,518	397,810	934,368

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.