

CITY OF PHOENIX, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/
Expenses Fiscal Year 2025-26
(In Thousands)

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Reappropriation Funds	Total All Funds
2025	Adopted/adjusted budgeted expenditures/expenses*	2,132,179	2,673,640	139,845	2,681,622	2,298,181	3,051,187	12,976,654
2025	Actual expenditures/expenses**	1,932,488	1,790,073	136,341	1,400,447	1,862,300	2,135,729	9,257,377
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	210,144	1,167,680		305,945	1,458,227	4,315,419	7,457,414
2026	Primary property tax levy	222,719						222,719
2026	Secondary property tax levy			143,241				143,241
2026	Estimated revenues other than property taxes	279,238	3,512,676		913,658	2,041,482		6,747,055
2026	Other financing sources	5,359	3,515		952,280	8,350		969,504
2026	Other financing (uses)							
2026	Interfund transfers in	1,635,854	930,984	1,622	159,983	122,614		2,851,057
2026	Interfund Transfers (out)	159,758	2,405,113		199,878	90,463		2,855,212
2026	Reduction for fund balance reserved for future budget year expenditures							
LESS:	Maintained for future debt retirement							
	Maintained for future capital projects							
	Maintained for future financial stability							
	Maintained for future retirement contributions							
2026	Total Financial Resources Available ****	2,193,555	3,209,742	144,863	2,131,988	3,540,210	4,315,419	15,535,777
2026	Budgeted Expenditures/Expenses ****	2,193,555	2,578,892	144,863	2,269,460	2,943,579	4,315,419	14,445,768

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation or voter-approved alternative expenditure limitation

	2025	2026
1. Budgeted expenditures/expenses	\$ 9,925,467	\$ 10,130,349
2. Add/subtract: estimated net reconciling items	(117,568)	296,821
3. Budgeted expenditures/expenses adjusted for reconciling items	9,807,899	10,427,170
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 9,807,899	\$ 10,427,170
6. EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 12,976,654	\$ 14,445,768

* 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 2025-26
(In Thousands)

	<u>2024-25</u>	<u>2025-26</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>217,597</u>	\$ <u>226,692</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>217,597</u>	\$ <u>224,968</u>
B. Secondary property taxes	<u>139,948</u>	<u>144,688</u>
C. Total property tax levy amounts	\$ <u>357,545</u>	\$ <u>369,656</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>215,419</u>	
(2) Prior years' levies	<u>1,369</u>	
(3) Total primary property taxes	\$ <u>216,788</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>138,549</u>	
(2) Prior years' levies	<u>821</u>	
(3) Total secondary property taxes	\$ <u>139,370</u>	
C. Total property taxes collected	\$ <u>356,158</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.2658</u>	<u>1.2658</u>
(2) Secondary property tax rate	<u>0.8141</u>	<u>0.8141</u>
(3) Total city/town tax rate	<u>2.0799</u>	<u>2.0799</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 <u>one</u> 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 2025-26 planned primary and secondary levies are \$224,967,827 and \$144,688,188, respectively. Historically, actual property tax collections have been slightly lower than the amount levied. For 2025-26, actual collections for primary and secondary property taxes are estimated to be \$222,719,000 and \$143,241,188, 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.

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 \$2,662,379 or 1.22%.

For example, the proposed tax increase will cause the city of Phoenix's primary property taxes on a \$100,000 home to be \$126.58 (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 \$125.05.

The 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 18, 2025 at 2:30 p.m. at the city of Phoenix Council Chambers, 200 W. Jefferson St.

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2025-26
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2024-25	ACTUAL REVENUES* 2024-25	ESTIMATED REVENUES 2025-26
GENERAL FUND			
Intergovernmental			
County Vehicle License Tax	\$ 86,148	\$ 88,000	\$ 90,871
Charges for services			
Fire Emergency Transportation Services	\$ 75,990	\$ 63,470	\$ 66,974
Hazardous Materials Inspection Fee	1,500	1,200	1,500
Planning	2,142	1,836	1,836
Police	15,105	17,859	17,177
Street Transportation	8,028	8,331	8,343
Other Service Charges	30,153	30,639	32,111
Fines and forfeits			
Moving Violations	\$ 4,182	\$ 4,338	\$ 4,338
Parking Violations	629	489	489
Driving While Intoxicated	530	525	525
Defensive Driving Program	2,000	2,195	2,195
Other Receipts	1,776	1,969	1,982
Interest on investments			
Interest on investments	\$ 21,589	\$ 32,237	\$ 25,785
Contributions			
SRP In-Lieu Taxes	\$ 2,248	\$ 1,892	\$ 1,892
Miscellaneous			
Miscellaneous	\$ 9,411	\$ 8,805	\$ 8,671
Parks and Recreation	6,614	8,699	8,653
Libraries	462	424	425
Cable Communications	6,580	6,176	5,472
Total General Fund	\$ 275,087	\$ 279,082	\$ 279,238
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Incorporated Cities Share	\$ 127,046	\$ 128,779	\$ 133,236
300,000 Population Share	33,101	33,369	34,497
Interest/Other	5,274	7,513	5,543
	\$ 165,421	\$ 169,661	\$ 173,276

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2025-26
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2024-25	ACTUAL REVENUES* 2024-25	ESTIMATED REVENUES 2025-26
Excise Tax Fund			
Local Taxes	\$ 733,578	\$ 715,002	\$ 839,048
Stormwater	6,622	7,061	7,131
Jet Fuel	964	852	886
Marijuana Sales Tax Earmarked for Public Safety Pension	12,865	12,368	12,875
License & Permits	6,567	6,254	4,775
State Sales Tax	259,787	252,575	262,745
State Income Tax	353,170	351,016	328,334
Neighborhood Protection	56,002	52,600	64,003
2007 Public Safety Expansion	112,008	105,203	128,006
Public Safety Enhancement	33,131	35,266	35,310
Parks and Preserves	56,005	52,603	64,003
Transportation 2050	381,630	359,178	439,091
Capital Construction	7,502	6,765	6,920
Sports Facilities	32,668	30,835	32,810
Convention Center	95,516	85,637	103,475
	\$ 2,148,015	\$ 2,073,215	\$ 2,329,412
Other Special Revenue Funds			
Neighborhood Protection	\$ 847	\$ 1,074	\$ 714
2007 Public Safety Expansion	969	1,207	800
Parks and Preserves	2,627	5,615	4,414
Transportation 2050	41,118	49,332	53,520
Capital Construction	866	1,117	894
Sports Facilities	6,355	7,325	6,656
Development Services	82,133	80,603	84,032
Regional Transit	85,226	80,339	67,217
Community Reinvestment	11,092	6,493	11,504
Impact Fee Administration	684	801	790
Regional Wireless Cooperative	6,610	6,778	7,494
Golf	12,279	13,905	14,070
Court Awards	5,011	5,122	5,075
	\$ 255,817	\$ 259,711	\$ 257,177
Other Restricted Funds			
Court Special Fees	\$ 826	\$ 966	\$ 867
Vehicle Impound Program	1,966	1,895	1,895
Other Restricted Funds	23,564	44,224	28,185
Affordable Housing Program	43,874	22,182	22,718
	\$ 70,230	\$ 69,266	\$ 53,665
Federal Funds			
Public Housing	\$ 242,290	\$ 200,035	\$ 239,048
Human Services	79,071	75,804	101,901
Federal Transit Administration	121,894	79,025	122,688
Community Development	42,000	21,299	37,897
Criminal Justice/Public Safety	12,547	11,720	10,553
Other Federal & State Grants	373,790	154,292	187,059
	\$ 871,593	\$ 542,177	\$ 699,145
Total Special Revenue Funds	\$ 3,511,075	\$ 3,114,029	\$ 3,512,676

CITY OF PHOENIX, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2025-26
(In Thousands)

SOURCE OF REVENUES	ESTIMATED REVENUES 2024-25	ACTUAL REVENUES* 2024-25	ESTIMATED REVENUES 2025-26
DEBT SERVICE FUNDS			
Secondary Property Tax	\$ 3,552	\$ -	\$ -
Total Debt Service Funds	\$ 3,552	\$ -	\$ -
CAPITAL PROJECTS FUNDS			
Bond Funds	\$ -	\$ 19,518	\$ -
Capital Gifts	500	451	-
Capital Grants	700,925	622,323	484,338
Capital Reserves	-	16,137	-
Customer Facility Charges	60,060	57,500	62,100
Federal, State and Other Participation	262,891	72,746	175,871
Impact Fees	-	38,259	-
Joint Ventures	62,335	85,810	85,632
Passenger Facility Charges	98,071	103,203	105,717
Solid Waste Remediation	-	165	-
Other Capital Funds	7,200	175	-
Total Capital Projects Funds	\$ 1,191,981	\$ 1,016,289	\$ 913,658
ENTERPRISE FUNDS			
Convention Center	\$ 35,574	\$ 39,054	\$ 40,013
Solid Waste	208,591	215,908	216,352
Aviation	595,697	659,994	663,361
Water System	715,025	709,573	782,974
Wastewater System	310,694	326,815	338,782
Total Enterprise Funds	\$ 1,865,581	\$ 1,951,346	\$ 2,041,482
TOTAL ALL FUNDS	\$ 6,847,276	\$ 6,360,747	\$ 6,747,055

* 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 2025-26
(In Thousands)

FUND	OTHER FINANCING 2025-26		INTERFUND TRANSFERS 2025-26	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$ 5,359	\$	\$ 1,511,379	\$ 155,785
Library			9,167	3,973
Parks			115,165	
Cable Communications			142	
Total General Fund	\$ 5,359	\$	\$ 1,635,854	\$ 159,758
SPECIAL REVENUE FUNDS				
Excise	\$	\$	\$	\$ 2,329,412
Arizona Highway User Revenue	1,306			4,241
Capital Construction	139		6,920	
City Improvement	100		106,400	
Community Reinvestment	6			2,067
Court Awards	19			
Development Services	156			6,683
Golf	5			
Neighborhood Protection			64,003	3,867
Parks and Preserves			64,003	98
Public Safety Enhancement			35,310	4,112
Public Safety Expansion			133,506	1,987
Regional Transit	5			
Sports Facilities			32,810	16,656
Transportation 2050	1,530		439,091	26,057
Other Restricted	69		48,941	9,812
Grant Funds	180			120
Total Special Revenue Funds	\$ 3,515	\$	\$ 930,984	\$ 2,405,113
DEBT SERVICE FUNDS				
Secondary Property Tax	\$	\$	\$ 1,622	\$
Total Debt Service Funds	\$	\$	\$ 1,622	\$
CAPITAL PROJECTS FUNDS				
2023 General Obligation Bonds	\$	\$	\$ 150,233	\$ 150,233
Aviation Bonds	300,000			
Convention Center Bonds	810			
Solid Waste Bonds	26,500			
Other Bonds	175,000			8,500
Wastewater Bonds	9,170			
Capital Reserves			9,750	22,546
Customer Facility Charges				18,599
Transportation 2050 Bonds	900			
Water Bonds	439,900			
Total Capital Projects Funds	\$ 952,280	\$	\$ 159,983	\$ 199,878

ENTERPRISE FUNDS

Aviation	\$	<u>2,768</u>	\$	<u> </u>	\$	<u>19,139</u>	\$	<u>17,096</u>
Convention Center		<u>669</u>		<u> </u>		<u>103,475</u>		<u>4,989</u>
Solid Waste		<u>322</u>		<u> </u>		<u> </u>		<u>14,508</u>
Wastewater		<u>2,035</u>		<u> </u>		<u> </u>		<u>21,025</u>
Water		<u>2,556</u>		<u> </u>		<u> </u>		<u>32,844</u>
Total Enterprise Funds	\$	<u>8,350</u>	\$	<u> </u>	\$	<u>122,614</u>	\$	<u>90,463</u>
TOTAL ALL FUNDS	\$	<u>969,504</u>	\$	<u> </u>	\$	<u>2,851,057</u>	\$	<u>2,855,212</u>

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2025-26
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
GENERAL FUND				
<i>General:</i>	\$	\$	\$	\$
General Government	249,186		248,318	241,080
Criminal Justice	47,381		46,857	46,847
Public Safety	1,248,049	10,000	1,243,379	1,321,130
Transportation	25,252		25,248	1,902
Community Development	41,112		40,598	39,949
Community Enrichment	51,797		51,754	55,729
Environmental Services	38,051		36,639	40,435
Contingencies/Non-Departmental**	148,875		(191)	180,561
Capital Budget	86,768	(10,000)	49,311	70,027
Parks and Recreation				
Operating	134,037		133,302	134,775
Capital	3,600		481	3,119
Library				
Operating	51,120		50,640	51,366
Capital	1,456		746	1,020
Cable Communications	5,073	420	5,406	5,614
Total General Fund	\$ 2,131,759	\$ 420	\$ 1,932,488	\$ 2,193,555
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Arizona Highway User Revenue				
Operating	90,387		90,358	97,066
Capital	130,609		85,448	131,352
Capital Construction				
Operating	140	10	140	140
Capital	31,415	(10)	8,958	25,960
City Improvement	84,178		82,937	106,500
Community Reinvestment				
Operating	2,317		2,315	2,771
Capital	6,479		5,764	5,315
Court Awards	5,008		4,512	3,154
Development Services				
Operating	91,977		90,948	93,015
Contingencies				1,000
Capital	8,635		6,748	7,080
Federal Community Development				
Operating	35,100		18,396	29,806
Capital	6,904		2,074	8,091
Federal & State Grants				
Operating	296,301	(6,500)	108,388	126,896
Capital	49,726		35,953	35,351
Federal Transit				
Operating	13,057	2,520	15,266	25,843
Capital	108,837	(2,520)	41,973	96,845

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2025-26
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Golf Course				
Operating	10,803	1,370	11,931	12,571
Capital				2,000
HOPE VI Grant				
Operating	15,445		3,257	13,478
Capital	25,045		5,367	21,984
Human Services Grants				
Operating	76,071	(1,400)	68,012	92,963
Capital	3,000	1,400	4,186	9,000
Neighborhood Protection	59,962	2,800	61,511	69,619
Other Restricted Funds				
Fees and Contributions	90,667		78,473	109,064
Capital	44,764		22,664	74,493
Parks and Preserves				
Operating	8,121		7,980	8,030
Capital	117,390		70,415	102,054
Public Housing				
Operating	217,090		178,467	203,441
Capital	47,817		17,216	47,461
Public Safety Enhancement	32,246	910	32,500	32,776
Public Safety Expansion	128,878		128,053	130,925
Public Transit (RPTA)				
Operating	67,282		66,766	54,241
Capital	14,810		7,006	15,066
Regional Wireless Cooperative				
Operating	6,223	(1,030)	4,888	5,696
Capital		2,030	1,925	2,192
Sports Facilities				
Operating	2,960		2,958	9,706
Contingencies	2,500			2,500
Capital	5,685		2,810	8,531
Transportation 2050				
Operating	268,611		264,917	338,492
Contingencies	4,000			21,000
Capital	463,621		148,589	395,422
	\$	\$	\$	\$
Total Special Revenue Funds	\$ 2,674,060	\$ (420)	\$ 1,790,073	\$ 2,578,892
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Secondary Property Tax and G.O.	139,845		136,341	144,863
Total Debt Service Funds	\$ 139,845	\$	\$ 136,341	\$ 144,863
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Arts and Cultural Facilities	18,716		3,734	25,667
Aviation	809,738		486,543	894,982
Economic Development	5,250	20,000	24,050	25,500

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2025-26
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Environmental Programs	1,000		919	1,081
Facilities Management	47,005		25,697	45,381
Finance		200	165	
Fire Protection	76,130		58,604	53,748
Historic Preservation and Planning	2,000		578	11,422
Housing	32,373		7,394	48,186
Human Services	317	1,000	981	1,975
Information Technology	25,370		6,235	11,665
Libraries	2,091		117	6,666
Non-Departmental Capital	219,495	(34,800)	105,660	224,561
Parks, Recreation and Mtn Preserves	36,146		20,216	47,524
Phoenix Convention Center	55,360		48,490	11,981
Police Protection	40,233		33,468	19,079
Public Art Program	3,749		1,809	6,320
Regional Wireless Cooperative	6,000			6,000
Solid Waste Disposal	10,264	13,600	21,975	55,023
Street Transportation and Drainage	330,449		75,490	231,592
Wastewater	578,183		407,013	190,407
Water	381,753		71,311	350,700
Total Capital Projects Funds	\$ 2,681,622	\$	\$ 1,400,447	\$ 2,269,460
ENTERPRISE FUNDS	\$	\$	\$	\$
Aviation				
Operating	513,141		508,024	523,542
Contingencies	25,000			30,000
Capital	362,305		142,740	638,870
Convention Center				
Operating	100,964		99,258	107,043
Contingencies	3,000			4,500
Capital	11,071		6,112	10,285
Solid Waste				
Operating	198,897		194,576	209,407
Contingencies	1,000			1,000
Capital	34,836		6,145	10,877
Wastewater				
Operating	214,956		214,268	229,667
Contingencies	10,000			10,500
Capital	106,600		81,893	277,088
Water				
Operating	479,539		472,845	534,119
Contingencies	22,000			22,500
Capital	214,871		136,438	334,181
Total Enterprise Funds	\$ 2,298,181	\$	\$ 1,862,300	\$ 2,943,579
REAPPROPRIATION FUNDS	\$	\$	\$	\$
General				
General Government	43,962		23,825	39,962
Criminal Justice	3,697		1,395	2,403
Public Safety	82,782		22,750	72,853
Transportation	3,631		493	2,379

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2025-26
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Environmental Services	36,755		24,012	35,285
Community Development	5,424		3,370	5,994
Community Enrichment	11,321		5,818	12,018
Capital Improvements	27,787		18,431	34,369
Library				
Community Enrichment	6,226		2,667	4,716
Parks and Recreation				
Community Enrichment	24,562		12,934	21,370
Cable Communications				
General Government	505		90	1,057
Arizona Highway User Revenue				
Street and Highway purposes	95,481		71,204	96,882
Aviation				
Transportation	191,873		125,713	298,841
Capital Construction				
Capital Improvements	4,360		3,706	5,310
City Improvement Operating				
Debt Service	253			250
Community Reinvestment				
Community Development	1,402		612	2,891
Court Awards				
Criminal Justice	3,024		891	2,383
Development Services				
Community Development	47,076		26,401	21,596
Federal and State Grants				
Operating grants	94,166		22,009	68,448
Federal Community Development				
Community Development	8,534		932	4,653
Federal Transit				
Transportation	58,946		20,331	48,799
Golf				
Community Enrichment	2,958		1,272	2,741
HOPE Grant				
Community Development	4,601		348	2,122
Human Services				
Community Enrichment	16,908		5,829	13,995
Neighborhood Protection				
Public Safety	2,755		1,497	2,010
Other Restricted				
Community Development	43,351		5,345	45,284
Parks and Preserves				
Capital Improvements	69,908		59,733	74,285
Phoenix Convention Center				
Community Enrichment	21,124		10,915	27,272
Public Housing				
Community Development	75,322		12,251	58,507
Public Safety Enhancement Funds				
Public Safety	32		19	14
Public Safety Expansion Funds				
Public Safety	771		457	199
Regional Transit Authority				
Transportation	17,049		6,485	17,914
Regional Wireless Cooperative				
General Government	4,846		334	2,571
Secondary Property Tax				
Debt Service	902			
Solid Waste				
Environmental Services	30,648		10,112	36,791
Sports Facilities				

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2025-26
(In Thousands)

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Community Enrichment	2,411		1,424	1,757
Transportation 2050				
Transportation	174,933		76,404	225,752
Wastewater				
Environmental Services	131,854		79,275	134,277
Water				
Environmental Services	252,371		193,210	256,043
Capital				
1988 Parks, Recreation, Facilities, Library Bonds				4,763
2006 Library, Senior & Cultural Center Bonds				122
2006 Parks & Recreation Bonds				
2023 Prop 1 Public Safety and Streets	800		500	25,290
2023 Prop 2 Neighborhood and Parks	1,000		144	1,953
2023 Prop 3 Arts, Econ Dev, Environment	10	71	80	10,001
2023 Prop 4 Housing and Human Services	150		93	1,089
Aviation Capital	673,627		640,971	1,260,702
Capital Projects - Facilities Management				1,852
Capital Reserves	10,492			
City Improvement Capital	130,116	(4,086)	103,689	127,783
CPBC - Senior Lien Excise Tax	4,250			4,333
Development Impact Fees	42,961		32,915	52,088
Multi-City Wastewater Capital	88,045		79,862	150,216
Public Housing Capital	9,786		5,199	4,021
Solid Waste Capital	7,461		3,738	22,685
Streets Capital	20,770		10,713	57,982
Wastewater Capital	163,878	4,015	167,887	603,739
Water Capital	293,330		237,421	302,807
Total Reappropriation Funds	\$ 3,051,187	\$	\$ 2,135,709	\$ 4,315,419
TOTAL ALL FUNDS	\$ 12,976,654	\$	\$ 9,257,359	\$ 14,445,768

* 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.

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2025-26
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
<i>Community Development:</i>	\$	\$	\$	\$
Aviation	74		74	74
Community Development	33,163	(840)	15,625	28,326
Community Reinvestment	2,317		2,315	2,771
Convention Center	642		630	648
Development Services	91,977		90,948	93,015
Federal and State Grants	26,140		16,319	27,170
General	41,112		40,598	39,949
HOPE VI	15,445		3,257	13,478
Neighborhood Protection	100	3,010	3,100	2,250
Other Restricted	26,511	(1,320)	18,478	24,027
Public Housing	217,089	(455)	178,015	200,536
Sports Facilities	194		191	195
Water	30		30	30
Department Total	\$ 454,794	\$ 395	\$ 369,581	\$ 432,470
<i>Community Enrichment:</i>	\$	\$		\$
Community Development	1,612	840	2,446	1,137
Convention Center	76,632	(5)	74,939	82,711
Federal and State Grants	47,558	7,500	55,009	22,672
General	51,797		51,754	55,729
Golf Course	10,803	1,370	11,931	12,571
Human Services Grants	76,071	(1,400)	68,012	67,963
Library	51,120		50,640	51,366
Other Restricted	9,648		6,999	20,546
Parks and Preserves	8,121		7,980	8,030
Parks and Recreation	134,037		133,302	134,775
Public Housing	2	450	450	2,915
Sports Facilities	683		683	765
Wastewater	318		318	318
Water	462		462	462
Department Total	\$ 468,863	\$ 8,755	\$ 464,925	\$ 461,960
<i>Contingencies/Non-Departmental:</i>	\$	\$		\$
Aviation	25,000			30,000
Convention Center	3,000			4,500
Development Services				1,000
Federal and State Grants	35,000			40,000
General **	148,875		(191)	180,561
Human Services Grants				25,000
Solid Waste	1,000			1,000
Sports Facilities	2,500			2,500
Transportation 2050	4,000			21,000
Wastewater	10,000			10,500
Water	22,000			22,500
Department Total	\$ 251,375	\$	\$ (191)	\$ 338,561
<i>Criminal Justice:</i>	\$	\$		\$
General	47,381		46,857	46,847
Other Restricted	530	1,090	1,619	3,290
Department Total	\$ 47,911	\$ 1,090	\$ 48,476	\$ 50,137
<i>Environmental Services:</i>	\$	\$		\$
Capital Construction	70	5	70	70
Federal and State Grants	152,081	(14,000)	3,897	405
General	38,051		36,639	40,435
Other Restricted	4,412		3,724	3,107
Solid Waste	188,516		184,196	194,487

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2025-26
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Wastewater	150,802		150,456	165,629
Water	331,263		324,673	344,150
Department Total	\$ 865,195	\$ (13,995)	\$ 703,655	\$ 748,283
General Government:	\$	\$	\$	\$
Aviation	536		532	543
Cable	5,073	420	5,406	5,614
Community Development	326		325	342
Court Awards	52		52	54
Federal and State Grants	8,278		6,609	11,697
General	249,186		248,318	241,080
Other Restricted	3,627		1,844	2,660
Public Housing		5	2	(10)
Regional Wireless Cooperative	6,223	(1,030)	4,888	5,696
Solid Waste	233		232	230
Sports Facilities	134		134	6,698
Wastewater	506		506	506
Water	1,572		1,527	1,770
Department Total	\$ 275,745	\$ (605)	\$ 270,375	\$ 276,880
Public Safety:	\$	\$	\$	\$
Court Awards	4,956		4,460	3,100
Federal and State Grants	27,105		26,535	24,930
General	1,248,049	10,000	1,243,379	1,321,130
Neighborhood Protection	58,912	(210)	57,816	66,584
Other Restricted	40,610		40,254	49,445
Public Safety Enhancement	32,246	910	32,500	32,776
Public Safety Expansion	128,878		128,053	130,925
Sports Facilities	1,950		1,950	2,048
Department Total	\$ 1,542,706	\$ 10,700	\$ 1,534,947	\$ 1,630,938
Transportation:	\$	\$	\$	\$
Arizona Highway Users Revenue	90,387		90,358	97,066
Aviation	410,809		410,692	431,460
Capital Construction	70	5	70	70
Federal and State Grants	140		19	22
Federal Transit Authority	13,057	2,520	15,266	25,843
General	25,252		25,248	1,902
Neighborhood Protection	950		596	785
Other Restricted	5,329	230	5,555	5,988
Transit - RPTA	67,282		66,766	54,241
Transportation 2050	268,611		264,917	338,492
Department Total	\$ 881,886	\$ 2,755	\$ 879,488	\$ 955,870
Debt:	\$	\$	\$	\$
Aviation	101,722		96,727	91,464
City Improvement	84,178		82,937	106,500
Convention Center	23,690	5	23,690	23,683
Secondary Property Tax	139,845		136,341	144,863
Solid Waste	10,148		10,147	14,690
Wastewater	63,330		62,987	63,214
Water	146,213		146,153	187,708
Department Total	\$ 569,125	\$ 5	\$ 558,983	\$ 632,122
Pay As You Go				
Arizona Highway Users Revenue	130,609		85,448	131,352

CITY OF PHOENIX, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2025-26
(In Thousands)

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024-25	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024-25	ACTUAL EXPENDITURES/ EXPENSES* 2024-25	BUDGETED EXPENDITURES/ EXPENSES 2025-26
Aviation	362,305		142,740	638,870
Capital Construction	31,415	(10)	8,958	25,960
Community Development	6,904		2,074	8,091
Community Reinvestment	6,479		5,764	5,315
Convention Center	11,071		6,112	10,285
Development Services	8,635		6,748	7,080
Federal and State Grants	49,726		35,953	35,351
Federal Transit Authority	108,837	(2,520)	41,973	96,845
General	86,768	(10,000)	49,311	70,027
Golf Course				2,000
HOPE VI	25,045		5,367	21,984
Human Services Grants	3,000	1,400	4,186	9,000
Library	1,456		746	1,020
Other Restricted	44,764		22,664	74,493
Parks and Preserves	117,390		70,415	102,054
Parks and Recreation	3,600		481	3,119
Public Housing	47,817		17,216	47,461
Transit - RPTA	14,810		7,006	15,066
Regional Wireless Cooperative		2,030	1,925	2,192
Solid Waste	34,836		6,145	10,877
Sports Facilities	5,685		2,810	8,531
Transportation 2050	463,621		148,589	395,422
Wastewater	106,600		81,893	277,088
Water	214,871		136,438	334,181
Department Total	\$ 1,886,245	\$ (9,100)	\$ 890,962	\$ 2,333,667
	\$	\$	\$	\$
Capital	\$	\$	\$	\$
Bond Funds	1,178,238	34,800	718,995	1,087,977
Other Capital	1,503,385	(34,800)	681,452	1,181,482
Department Total	\$ 2,681,622	\$	\$ 1,400,447	\$ 2,269,460
	\$	\$	\$	\$
Reappropriation:	3,051,187		2,135,709	4,315,419
Department Total	\$ 3,051,187	\$	\$ 2,135,709	\$ 4,315,419
	\$	\$	\$	\$
Total All Departments	\$ 12,976,654	\$	\$ 9,257,359	\$ 14,445,768

* 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 2025-26
(In Thousands)

FUND	Full-Time Equivalent (FTE) 2025-26	Employee Salaries and Hourly Costs 2025-26	Retirement Costs 2025-26	Healthcare Costs 2025-26	Other Benefit Costs 2025-26	Total Estimated Personnel Compensation 2025-26
GENERAL FUND						
General	8,297	\$ 799,298	\$ 457,195	\$ 134,786	\$ 127,615	= 1,518,894
Library	391	21,626	5,466	3,661	4,403	35,157
Parks and Recreation	950	49,917	11,595	8,760	8,774	79,046
Cable Communications	24	2,753	778	366	557	4,454
Total General Fund	9,661	\$ 873,595	\$ 475,034	\$ 147,572	\$ 141,349	= 1,637,550
SPECIAL REVENUE FUNDS						
Arizona Highway User Revenue	702	\$ 39,508	\$ 15,751	\$ 11,190	\$ 9,984	= 76,433
Community Reinvestment	3	342	98	46	66	551
Development Services	493	41,393	12,885	8,057	8,248	70,583
Federal Community Development	79	6,249	1,802	1,215	1,240	10,506
Federal and State Grants	123	8,049	3,778	1,857	1,885	15,569
Federal Transit *		70				70
Golf Course	32	1,877	270	159	259	2,566
HOPE VI	18	1,046	346	210	251	1,852
Human Services	176	11,368	3,090	2,561	2,083	19,102
Neighborhood Protection	276	29,137	23,841	4,210	3,238	60,426
Other Restricted	116	10,960	18,512	1,938	2,181	33,590
Parks and Preserves	79	4,245	930	807	801	6,783
Public Safety Enhancement	254	16,069	11,778	3,357	3,109	34,312
Public Safety Expansion	707	66,084	59,352	11,198	8,898	145,532
Public Housing	64	5,189	1,511	1,032	972	8,705
Regional Wireless Cooperative	5	508	123	68	110	809
Transportation 2050	130	11,412	3,738	1,975	2,527	19,651
Total Special Revenue Funds	3,256	\$ 253,505	\$ 157,804	\$ 49,880	\$ 45,850	= 507,039
ENTERPRISE FUNDS						
Aviation	925	\$ 70,654	\$ 5,347	\$ 14,210	\$ 14,526	= 104,737
Convention Center	219	15,961	4,554	3,111	3,166	26,792
Solid Waste	628	47,728	14,133	9,756	8,008	79,626
Wastewater	366	29,278	2,132	5,922	5,413	42,744
Water	1,200	87,953	28,269	18,546	18,312	153,081
Total Enterprise Funds	3,337	\$ 251,574	\$ 54,435	\$ 51,546	\$ 49,425	= 406,980
TOTAL ALL FUNDS	16,255	\$ 1,378,674	\$ 687,274	\$ 248,998	\$ 236,624	= 2,551,570

* Contains a salary transfer of \$70,000 for Public Transit Operating Assistance.