

City of Chandler, Arizona
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026-27

Fiscal Year	S	c	h	FUNDS						
				General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds Available	Internal Service Funds	Total All Funds
2026	E	1		417,267,360	103,579,508	45,682,584	666,197,476	342,785,052	53,363,895	1,628,875,875
2026	E	2		343,954,074	53,868,204	44,401,019	111,086,349	176,301,699	55,239,822	784,851,167
2027		3		225,667,698	22,919,587	-	715,539,264	107,400,550	4,495,364	1,076,022,463
2027	B	4		8,720,312						8,720,312
2027	B	5				36,864,222				36,864,222
2027	C	6		367,949,559	84,303,311	788,212	48,816,703	202,161,401	42,671,300	746,690,486
2027	D	7		-	-	-	-	-	-	-
2027	D	8		-	-	-	-	-	-	-
2027	D	9		9,940,782	431,000	6,539,100	172,021,617	41,681,447	15,965,091	246,579,037
2027	D	10		204,024,745	1,516,578	-	23,674,390	17,339,314	24,010	246,579,037
2027										
		11								-
										-
										-
2027		12		408,253,606	106,137,320	44,191,534	912,703,194	333,904,084	63,107,745	1,868,297,483
2027	E	13		408,253,606	106,146,320	44,191,534	913,453,194	333,904,084	63,107,745	1,869,056,483

EXPENDITURE LIMITATION COMPARISON	2026	2027
1. Budgeted expenditures/expenses	1,628,875,875	1,869,056,483
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	1,628,875,875	1,869,056,483
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	1,628,875,875	1,869,056,483
6. EEC expenditure limitation	1,628,875,875	1,869,056,483

*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/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., pre-paids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

SCHEDULE A

**City of Chandler, Arizona
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2026-27**

	<u>2025-26 Fiscal Year</u>	<u>2026-27 Fiscal Year</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 24,348,435	\$ 25,157,971
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).	\$ -	
3. Property tax levy amounts		
A. Primary property taxes	\$ 8,645,198	\$ 8,720,312
Property tax judgment	-	-
B. Secondary property taxes	35,475,710	36,864,222
Property tax judgment	-	-
C. Total property tax levy amounts ⁽¹⁾	\$ 44,120,908	\$ 45,584,534
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 8,645,198	
(2) Prior years' levies ⁽²⁾	50,000	
(3) Total primary property taxes	\$ 8,695,198	
B. Secondary property taxes		
(1) Current year's levy	\$ 35,475,710	
(2) Prior years' levies ⁽²⁾	241,242	
(3) Total secondary property taxes	\$ 35,716,952	
C. Total property taxes collected	\$ 44,412,150	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2118	0.2059
Property tax judgment	-	-
(2) Secondary property tax rate	0.87	0.87
Property tax judgment	-	-
(3) Total city/town tax rate	1.0818	1.0759
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was not operating any special assessment districts for which secondary property taxes are levied. For information pertaining to special assessment districts and their tax rates, please contact the city.		

(1) The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$89,979 in 2025-26, \$89,979 in 2026-27 for primary property tax and under the Debt Service Funds in the amount of \$368,212 in 2025-26, and \$368,212 in 2026-27 for the secondary property tax.

(2) Amount budgeted for Prior Year Primary and Secondary Levies for 2025-26 \$291,242 and 2026-27 \$250,000 are presented under Schedule C, Prior Year Property Tax Collections. Estimated revenue collected for prior year levies is presented above under Section 4, lines A (2) & B (2)

*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

SCHEDULE B

City of Chandler, Arizona
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2026-27

Source of Revenues	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
General Fund			
Local Taxes			
Franchise Fees	\$ 3,190,000	\$ 3,281,500	\$ 3,081,500
Property Taxes (prior year's levies)	50,000	50,000	50,000
Transaction Privilege License Taxes/Fees	203,758,400	195,968,100	199,986,387
Licenses and Permits			
Building Division Permits	7,655,000	8,995,000	7,995,000
Miscellaneous Licenses	1,579,106	1,528,000	1,589,845
Intergovernmental			
State			
Smart and Safe Shared Revenue	1,032,994	1,280,000	1,280,000
State Shared Sales Taxes	43,186,000	45,500,000	45,345,000
Urban Revenue Sharing	55,747,000	54,900,000	58,500,000
County			
Auto Lieu Taxes	15,160,000	14,800,000	14,905,000
Charges for Services			
Engineering Fees	5,310,804	4,170,209	6,612,439
Library Revenues	346,800	349,400	352,600
Parks and Recreation Fees	4,431,008	3,842,183	4,109,710
Planning Fees	216,850	191,850	191,850
Public Safety Miscellaneous Revenue	7,496,459	7,163,400	6,324,000
Fines and Forfeits			
Court Fines	3,651,000	3,855,675	3,604,400
Library Fines	30,400	29,000	30,200
Miscellaneous Violation Fines	220,360	148,600	175,360
Interest on Investments			
Interest on Investments	8,900,000	11,599,500	9,445,000
Contributions			
Voluntary Contributions	89,979	89,979	89,979
Miscellaneous			
Leases	200,000	867,000	867,000
Other Receipts	2,673,009	2,982,764	2,886,989
Property Rentals	67,400	152,300	157,300
Sale of Fixed Assets	370,000	425,000	370,000
Total General Fund	\$ 365,362,569	\$ 362,169,460	\$ 367,949,559
Special Revenue Funds			
Forfeiture Fund			
Police Forfeiture Reimbursement	\$ 1,500,000	\$ 395,000	\$ 2,100,000
Total Forfeiture Fund	\$ 1,500,000	\$ 395,000	\$ 2,100,000
Proposition 400 Fund			
Regional Transportation Sales Taxes	\$ -	\$ -	\$ 1,382,000
Interest on Investments	-	-	-
Total Proposition 400 Fund	\$ -	\$ -	\$ 1,382,000
Highway User Revenue Fund			
Highway Users Taxes	\$ 22,434,000	\$ 21,302,000	\$ 22,600,000
Interest on Investments	1,448,000	1,841,800	1,528,000
Other Receipts	-	-	-
Total Highway User Revenue Fund	\$ 23,882,000	\$ 23,143,800	\$ 24,128,000
Local Transportation Assistance Fund			
HB2565 RPTA Grant Funds	\$ 699,600	\$ 699,600	\$ 699,600
Bus Shelter Revenue	160,000	189,600	160,000
Interest on Investments	196,000	244,600	203,000
Other Receipts	-	319,600	-
Total Local Transportation Assistance Fund	\$ 1,055,600	\$ 1,453,400	\$ 1,062,600
Grant Funds			
Grants-In-Aid	\$ 12,171,400	\$ 4,233,050	\$ 10,972,805
Community Development Block Grant	3,995,567	3,886,027	3,541,794
Housing Urban Development	40,026,077	28,837,617	36,919,223
Public Housing Authority	4,406,089	3,978,981	3,563,589
Interest on Investments	359,000	438,200	375,000
Total Grant Funds	\$ 60,958,133	\$ 41,373,875	\$ 55,372,411

*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.

SCHEDULE C (1 OF 2)

**City of Chandler, Arizona
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2026-27**

Source of Revenues	Estimated Revenues 2025-26	Actual Revenues* 2025-26	Estimated Revenues 2026-27
Special Revenue Funds - continued			
Expendable Trust Funds			
Library Trust	\$ 100,300	\$ 100,300	\$ 142,300
Museum Trust	500	21,000	1,300
Parks and Recreation Trust	177,100	88,600	94,700
Interest on Investments	22,000	25,400	20,000
Total Expendable Trust Funds	\$ 299,900	\$ 235,300	\$ 258,300
Total Special Revenue Funds	\$ 87,695,633	\$ 66,601,375	\$ 84,303,311
Debt Service Funds			
Property Taxes (prior year's levies)	\$ 241,242	\$ 241,242	\$ 200,000
Voluntary Contributions	368,212	368,212	368,212
Interest on Investments	141,000	249,600	220,000
Total Debt Service Funds	\$ 750,454	\$ 859,054	\$ 788,212
Capital Projects Funds			
System Development Fees			
Arterial Streets	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000
Library	-	-	-
Parks	1,080,000	975,000	975,000
Public Building	100,000	100,000	100,000
Public Safety - Fire	275,000	275,000	275,000
Public Safety - Police	200,000	150,000	150,000
Wastewater	3,880,200	4,180,150	3,780,150
Water	3,250,000	2,550,000	2,550,000
Capital Grants	17,898,774	21,336,874	27,987,340
Capital Replacement	508,968	-	519,872
Interest on Investments	8,931,400	9,132,300	6,440,900
Municipal Arts Contributions	508,620	-	508,620
Sale of Fixed Assets	300,000	-	300,000
Vehicle Replacement	3,162,065	-	3,229,821
Total Capital Project Funds	\$ 42,595,027	\$ 40,699,324	\$ 48,816,703
Enterprise Funds			
Airport Services	\$ 1,217,988	\$ 1,215,696	\$ 1,217,988
Reclaimed Water Services	1,966,374	2,110,400	2,518,200
Solid Waste Services	20,033,133	19,537,200	20,644,200
Wastewater Services	75,582,930	74,412,407	98,925,576
Water Services	64,353,453	64,744,554	72,406,437
Interest on Investments	6,598,000	4,279,200	3,849,000
Total Enterprise Funds	\$ 169,751,878	\$ 166,299,457	\$ 202,161,401
Internal Service Funds			
Self-Insurance Premiums	\$ 37,219,600	\$ 35,429,000	\$ 38,951,300
Other Receipts	1,200,000	1,231,100	1,205,000
Interest on Investments	2,846,000	2,717,500	2,515,000
Total Internal Service Funds	\$ 41,265,600	\$ 39,377,600	\$ 42,671,300
Total All Funds	\$ 707,421,161	\$ 676,006,270	\$ 746,690,486

*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.

SCHEDULE C (2 OF 2)

**City of Chandler, Arizona
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2026-27**

Fund	Other Financing 2026-27		Interfund Transfers 2026-27	
	Sources	<Uses>	In	<Out>
General Fund				
General Fund	\$ -	\$ -	9,940,782	\$ 204,024,745
Total General Fund	\$ -	\$ -	9,940,782	\$ 204,024,745
Special Revenue Funds				
Proposition 400	\$ -	\$ -	\$ -	1,382,000
Highway User Revenue	-	-	-	132,842
Local Transportation Assistance	-	-	-	1,736
Housing	-	-	431,000	-
Total Special Revenue Funds	\$ -	\$ -	431,000	\$ 1,516,578
Debt Service Funds				
General Obligation Debt Service	\$ -	\$ -	6,539,100	\$ -
Total Debt Service Funds	\$ -	\$ -	6,539,100	\$ -
Capital Projects Funds				
General Government Capital Projects	\$ -	\$ -	165,215,302	\$ -
Arterial Street Impact Fees	-	-	-	5,850,000
Computer Replacement	-	-	4,924,315	-
Park Impact Fees	-	-	-	689,100
Public Building Impact Fees	-	-	-	100,000
Public Safety Impact Fees - Fire	-	-	-	275,000
Public Safety Impact Fees - Police	-	-	-	125,000
Reclaimed Water System Development Fees	-	-	-	500,000
Street Bonds	-	-	1,382,000	-
Wastewater System Development Fees	-	-	500,000	6,000,000
Water System Development Fees	-	-	-	10,135,290
Total Capital Projects Funds	\$ -	\$ -	172,021,617	\$ 23,674,390
Enterprise Funds				
Airport Operating	\$ -	\$ -	12,335,719	\$ 117,324
Reclaimed Water Operating	-	-	4,991,762	1,838,062
Solid Waste Operating	-	-	-	1,484,916
Wastewater Operating	-	-	6,300,000	7,030,405
Water Operating	-	-	11,524,090	5,992,124
Ambulance Services	-	-	6,529,876	98,216
Total Enterprise Funds	\$ -	\$ -	41,681,447	\$ 17,339,314
Internal Service Funds				
Self-Insurance Funds	\$ -	\$ -	15,965,091	\$ 24,010
Total Internal Service Funds	\$ -	\$ -	15,965,091	\$ 24,010
Total All Funds	\$ -	\$ -	246,579,037	\$ 246,579,037

SCHEDULE D

City of Chandler, Arizona
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2026-27

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				
City Clerk	\$ 1,820,422	\$ 24,365	\$ 1,769,400	\$ 1,986,093
City Magistrate	5,766,537	287,692	5,799,622	6,199,678
City Manager	23,424,239	730,856	23,233,967	26,139,574
Communications and Public Affairs	4,041,629	486,922	4,429,702	4,313,122
Community Services	41,260,816	1,444,204	42,485,609	43,199,595
Cultural Development	6,126,552	400,751	6,443,184	6,854,299
Development Services	14,989,060	1,981,475	15,030,045	15,115,782
Information Technology	28,091,564	5,694,779	31,881,199	28,626,462
Law	4,983,964	134,290	5,103,910	5,090,101
Management Services	7,808,712	260,635	7,977,878	8,774,538
Mayor and Council	1,403,336	51,468	1,419,657	1,443,994
Neighborhood Resources	9,618,384	1,557,036	11,098,002	10,235,069
Non-Departmental	48,217,963	(15,959,207)	23,026,784	23,507,945
Public Safety - Fire	44,625,913	3,383,646	49,578,084	46,809,742
Public Safety - Police	97,245,804	7,537,148	106,812,113	100,688,039
Public Works & Utilities	6,392,740	1,412,031	7,864,918	6,673,823
Contingency/Reserves	71,449,725	(44,990,169)	-	72,595,750
Total General Fund	\$ 417,267,360	\$ (35,562,078)	\$ 343,954,074	\$ 408,253,606
Special Revenue Funds				
Police Forfeiture Fund				
Public Safety - Police	\$ 1,500,000	\$ 19,888	\$ 915,000	\$ 2,100,000
Contingency/Reserves	44,000	(19,888)	-	99,000
Highway Users Revenue Fund				
Development Services	1,021,609	87,006	1,071,999	1,062,818
Public Works & Utilities	36,224,060	(4,215,936)	13,613,523	37,803,263
Non-Departmental	174,120	(139,820)	-	246,573
Contingency/Reserves	491,000	4,270,779	-	542,000
Local Transportation Assistance Fund				
City Manager	1,909,265	16,367	597,131	2,471,047
Public Works & Utilities	-	-	-	-
Non-Departmental	-	-	-	-
Contingency/Reserves	84,000	(16,367)	-	72,000
Grants In Aid Fund				
City Magistrate	-	-	-	-
City Manager	-	1,745,547	1,255,547	-
Community Services	-	1,239,214	291,502	-
Cultural Development	-	-	-	-
Development Services	-	-	-	-
Information Technology	-	782,604	782,604	-
Law	-	13,600	13,600	-
Management Services	-	-	-	-
Mayor & Council	-	-	-	-
Neighborhood Resources	-	956,433	956,433	-
Public Safety - Fire	-	134,758	96,969	-
Public Safety - Police	-	2,128,508	1,148,981	-
Public Works & Utilities	102,601	1,399,767	1,416,906	-
Non-Departmental	1,839	(1,839)	-	2,680
Contingency/Reserves	12,066,960	(9,522,110)	-	14,263,436
Community Development Block Grant Fund				
Neighborhood Resources	3,400,567	416,060	2,697,931	3,550,191
Contingency/Reserves	595,000	(416,060)	-	571,000
Housing and Urban Development Fund				
Neighborhood Resources	43,648,477	(647,716)	28,710,474	35,089,672
Non-Departmental	68,986	(66,433)	-	132,475
Contingency/Reserves	1,805,824	1,838,654	-	7,626,805
Expendable Trust Funds				
Community Services	325,588	44,637	244,721	458,136
Cultural Development	55,053	28	54,883	55,081
Non-Departmental	143	(143)	-	143
Contingency/Reserves	60,416	(9,000)	-	-
Total Special Revenue Funds	\$ 103,579,508	\$ 38,538	\$ 53,868,204	\$ 106,146,320

* 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 Chandler, Arizona
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2026-27

Fund/Department	Adopted Budgeted Expenditures/Expenses 2025-26	Expenditure/Expense Adjustments Approved 2025-26	Actual Expenditures/Expenses 2025-26	Budgeted Expenditures/Expenses 2026-27
Debt Service Funds				
General Obligation Debt Service	\$ 45,341,038	\$ -	\$ 44,401,019	\$ 42,693,386
Contingency/Reserves	341,546	-	-	1,498,148
Total Debt Service Funds	\$ 45,682,584	\$ -	\$ 44,401,019	\$ 44,191,534
Capital Projects Funds				
City Manager	\$ 52,081,155	\$ (2,892,569)	\$ 9,393,777	\$ 55,452,244
Communications and Public Affairs	-	-	-	-
Community Services	89,635,625	(15,116,659)	7,382,071	127,729,995
Cultural Development	22,019,767	7,143,584	2,243,013	34,361,388
Development Services	19,525,738	(382,721)	2,089,447	21,560,770
Information Technology	25,221,492	(2,589,474)	1,849,034	22,384,441
Law	-	-	-	-
Management Services	-	-	-	-
Neighborhood Resources	42,400	-	31,888	-
Public Safety - Fire	6,289,613	19,100	1,834,306	13,414,652
Public Safety - Police	16,797,406	(631,858)	4,350,116	74,864,674
Public Works & Utilities	401,838,987	(38,909,587)	64,176,732	528,712,723
Non-Departmental	23,532,791	19,305,722	17,735,965	29,921,225
Contingency/Reserves	9,212,502	50,235,960	-	5,051,082
Total Capital Projects Funds	\$ 666,197,476	\$ 16,181,498	\$ 111,086,349	\$ 913,453,194
Enterprise Funds				
City Manager	\$ 17,118,263	\$ (437,556)	\$ 6,032,915	\$ 13,332,879
Communications and Public Affairs	60,000	-	-	-
Information Technology	5,962,784	(514,891)	927,644	4,417,484
Public Works & Utilities	252,189,947	(26,851,695)	125,069,583	236,580,870
Non-Departmental	3,212,294	(1,302,638)	1,547,838	2,701,733
Contingency/Reserves	20,394,363	35,426,310	-	21,064,333
Debt Service	41,943,401	-	40,465,290	47,230,929
Total Enterprise Funds	\$ 342,785,052	\$ 7,937,048	\$ 176,301,699	\$ 333,904,084
Internal Service Funds				
Self-Insurance				
City Manager	\$ 2,137,148	\$ 128,952	\$ 2,018,098	\$ 1,266,756
Law	9,280,696	4,234,807	12,686,601	10,098,277
Management Services	1,354,808	1,066,228	1,824,623	1,438,814
Non-Departmental	36,418,463	(54,481)	38,710,500	44,884,704
Contingency/Reserves	4,172,780	6,029,488	-	5,419,194
Total Internal Service Funds	\$ 53,363,895	\$ 11,404,994	\$ 55,239,822	\$ 63,107,745
Total All Funds	\$ 1,628,875,875	\$ -	\$ 784,851,167	\$ 1,869,056,483

* 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.

SCHEDULE E (2 OF 2)

City of Chandler, Arizona
Summary by Department of Expenditures/Expenses
Fiscal Year 2026-27

Department/Fund	Adopted Budgeted Expenditures/Expenses 2025-26	Expenditure/Expense Adjustments Approved 2025-26	Actual Expenditures/Expenses* 2025-26	Budgeted Expenditures/Expenses 2026-27
City Clerk				
General Fund	\$ 1,820,422	\$ 24,365	\$ 1,769,400	\$ 1,986,093
Department Total	\$ 1,820,422	\$ 24,365	\$ 1,769,400	\$ 1,986,093
City Magistrate				
General Fund	\$ 5,766,537	\$ 287,692	\$ 5,799,622	\$ 6,199,678
Special Revenue Fund - Grant	-	-	-	-
Department Total	\$ 5,766,537	\$ 287,692	\$ 5,799,622	\$ 6,199,678
City Manager				
General Fund	\$ 23,424,239	\$ 730,856	\$ 23,233,967	\$ 26,139,574
Special Revenue Fund - LTAF	1,909,265	16,367	597,131	2,471,047
Special Revenue Fund - Grants	-	1,745,547	1,255,547	-
Capital Projects Fund - Gen Gov't Capital Project	17,160,527	(1,374,367)	3,327,941	17,181,219
Capital Projects Fund - Gen Gov't Capital Project	-	-	-	-
Capital Projects Fund - Fleet	-	-	-	82,260
Capital Projects Fund - Grants	26,409,954	(962,735)	4,700,804	27,072,590
Capital Projects Fund - Bonds	8,510,674	(555,467)	1,365,032	11,116,175
Enterprise Fund - Water	100,000	(24,441)	51,107	24,452
Enterprise Fund - Airport	17,018,263	(413,115)	5,981,808	13,308,427
Internal Service Fund - Self Insurance	2,137,148	128,952	2,018,098	1,266,756
Department Total	\$ 96,670,070	\$ (708,403)	\$ 42,531,435	\$ 98,662,500
Communications and Public Affairs				
General Fund	\$ 4,041,629	\$ 486,922	\$ 4,429,702	\$ 4,313,122
Capital Projects Fund - Equipment	-	-	-	-
Capital Projects Fund - Equipment	-	-	-	-
Capital Projects Fund - Equipment	60,000	-	-	-
Department Total	\$ 4,101,629	\$ 486,922	\$ 4,429,702	\$ 4,313,122
Community Services				
General Fund	\$ 41,260,816	\$ 1,444,204	\$ 42,485,609	\$ 43,199,595
Special Revenue Fund - Grants	-	1,239,214	291,502	-
Special Revenue Fund - Trust	325,588	44,637	244,721	458,136
Capital Projects Fund - Gen Gov't Capital Project	19,032,119	(4,888,055)	1,730,881	16,372,183
Capital Projects Fund - Fleet	-	-	-	158,100
Capital Projects Fund - Grants	500,000	36,001	500,000	786,001
Capital Projects Fund - Bonds	39,810,859	(959,906)	5,115,575	75,718,082
Capital Projects Fund - Impact Fees	30,292,647	(9,304,699)	35,615	34,695,629
Department Total	\$ 131,222,029	\$ (12,388,604)	\$ 50,403,903	\$ 171,387,726
Cultural Development				
General Fund	\$ 6,126,552	\$ 400,751	\$ 6,443,184	\$ 6,854,299
Special Revenue Fund - Grants	-	-	-	-
Special Revenue Fund - Grants	-	-	-	-
Special Revenue Fund - Trust	55,053	28	54,883	55,081
Capital Projects Fund - Gen Gov't Capital Project	6,599,692	(2,559,197)	1,164,692	5,833,849
Capital Projects Fund - Grants	435,155	-	120,828	443,327
Capital Projects Fund - Municipal Art	390,000	326	390,000	390,000
Capital Projects Fund - Bonds	14,594,920	9,702,455	567,493	27,694,212
Department Total	\$ 28,201,372	\$ 7,544,363	\$ 8,741,080	\$ 41,270,768
Development Services				
General Fund	\$ 14,989,060	\$ 1,981,475	\$ 15,030,045	\$ 15,115,782
Special Revenue Fund - HURF	1,021,609	87,006	1,071,999	1,062,818
Special Revenue Fund - Grants	-	-	-	-
Capital Projects Fund - Gen Gov't Capital Project	10,146,364	1,188,262	1,347,283	14,490,343
Capital Projects Fund - Fleet	65,100	-	-	69,300
Capital Projects Fund - Grants	1,932,919	(1,465,791)	363,123	104,005
Capital Projects Fund - Bonds	1,151,355	(48,307)	337,260	765,788
Department Total	\$ 35,536,407	\$ 1,685,760	\$ 18,191,491	\$ 37,739,370

* 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 Chandler, Arizona
Summary by Department of Expenditures/Expenses
Fiscal Year 2026-27

Department/Fund	Adopted Budgeted Expenditures/Expenses 2025-26	Expenditure/Expense Adjustments Approved 2025-26	Actual Expenditures/Expenses* 2025-26	Budgeted Expenditures/Expenses 2026-27
Information Technology				
General Fund	\$ 28,091,564	\$ 5,694,779	\$ 31,881,199	\$ 28,626,462
Special Revenue Fund - Grants	-	782,604	782,604	-
Capital Projects Fund - Gen Gov't Capital Project	25,221,492	(2,589,474)	1,849,034	22,384,441
Capital Projects Fund - Fleet	-	-	-	-
Enterprise Fund - Water	2,127,263	(205,490)	317,363	1,687,360
Enterprise Fund - Wastewater	2,070,030	(169,545)	350,545	1,604,365
Enterprise Fund - Solid Waste	1,750,135	(139,856)	259,736	1,110,403
Enterprise Fund - Airport	15,356	-	-	15,356
Department Total	\$ 59,275,840	\$ 3,373,018	\$ 35,440,481	\$ 55,428,387
Law				
General Fund	\$ 4,983,964	\$ 134,290	\$ 5,103,910	\$ 5,090,101
Special Revenue Fund - Grants	-	13,600	13,600	-
Special Revenue Fund - Grants	-	-	-	-
Internal Service Fund - Self Insurance	9,280,696	4,234,807	12,686,601	10,098,277
Department Total	\$ 14,264,660	\$ 4,382,697	\$ 17,804,111	\$ 15,188,378
Management Services				
General Fund	\$ 7,808,712	\$ 260,635	\$ 7,977,878	\$ 8,774,538
Special Revenue Fund - Grants	-	-	-	-
Capital Projects Fund - Fleet	-	-	-	-
Internal Service Fund - Self Insurance	122,094	2,289	120,110	124,733
Internal Service Fund - Uninsured Liability	1,232,714	1,063,939	1,704,513	1,314,081
Department Total	\$ 9,163,520	\$ 1,326,863	\$ 9,802,501	\$ 10,213,352
Mayor and Council				
General Fund	\$ 1,403,336	\$ 51,468	\$ 1,419,657	\$ 1,443,994
Special Revenue Fund - Grants	-	-	-	-
Department Total	\$ 1,403,336	\$ 51,468	\$ 1,419,657	\$ 1,443,994
Neighborhood Resources				
General Fund	\$ 9,618,384	\$ 1,557,036	\$ 11,098,002	\$ 10,235,069
Special Revenue Fund - Grants	47,075,457	740,764	32,396,726	38,616,351
Capital Projects Fund - Grants	-	-	-	-
Department Total	\$ 56,693,841	\$ 2,297,800	\$ 43,494,728	\$ 48,851,420
Non-Departmental - Includes Contingencies				
General Fund	\$ 119,667,688	\$ (60,949,376)	\$ 23,026,784	\$ 96,103,695
Special Revenue Fund - Police Forfeiture	44,000	(19,888)	-	99,000
Special Revenue Fund - HURF	665,120	4,130,959	-	788,573
Special Revenue Fund - LTAF	84,000	(16,367)	-	72,000
Special Revenue Fund - Grants	14,554,596	(8,183,775)	-	22,619,908
Special Revenue Fund - Trust	60,559	(9,143)	-	143
Debt Service - General Obligation	341,546	-	-	1,498,148
Capital Projects Fund - Gen Gov't Capital Project	16,099,293	34,971,027	11,094,849	24,880,197
Capital Projects Fund - Equip/Tech/Fleet	14,144,898	(1,297,167)	6,638,616	9,145,928
Capital Projects Fund - Grants	-	4,814,681	-	-
Capital Projects Fund - Municipal Art	146,620	(326)	-	141,620
Capital Projects Fund - Bonds	1,091,385	29,725,470	2,500	275,100
Capital Projects Fund - Impact/System Dev Fees	1,263,097	1,402,944	-	529,462
Enterprise Fund - Water	9,690,044	7,040,948	197,450	9,040,872
Enterprise Fund - Reclaimed Water	558,005	(97,175)	250	1,613,928
Enterprise Fund - Wastewater	10,606,026	26,329,512	166,700	8,933,893
Enterprise Fund - Solid Waste	1,239,739	1,334,598	95,600	3,608,969
Enterprise Fund - Airport	104,565	3,810	-	112,600
Internal Service Fund - Self Insurance	39,252,818	6,728,185	38,710,500	49,548,470
Internal Service Fund - Uninsured Liability	1,338,425	(828,125)	-	755,428
Department Total	\$ 232,360,702	\$ 44,592,771	\$ 81,021,087	\$ 230,223,738

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City of Chandler, Arizona
Summary by Department of Expenditures/Expenses
Fiscal Year 2026-27

Department/Fund	Adopted Budgeted Expenditures/Expenses 2025-26	Expenditure/Expense Adjustments Approved 2025-26	Actual Expenditures/Expenses* 2025-26	Budgeted Expenditures/Expenses 2026-27
Public Safety - Fire				
General Fund	\$ 44,625,913	\$ 3,383,646	\$ 49,578,084	\$ 46,809,742
Capital Projects Fund - Fleet	154,700	132,054	23,999	-
Special Revenue Fund - Grants	-	134,758	96,969	-
Capital Projects Fund - Grants	-	-	-	-
Capital Projects Fund - Gen Gov't Capital Project	6,134,913	(112,954)	1,810,307	9,899,617
Enterprise Fund - Ambulance Services	1,904,000	1,617,518	2,258,429	8,575,856
Department Total	\$ 52,819,526	\$ 5,155,022	\$ 53,767,788	\$ 68,800,250
Public Safety - Police				
General Fund	\$ 97,245,804	\$ 7,537,148	\$ 106,812,113	\$ 100,688,039
Special Revenue Fund - Police Forfeiture	1,500,000	19,888	915,000	2,100,000
Special Revenue Fund - Grants	-	2,128,508	1,148,981	-
Capital Projects Fund - Gen Gov't Capital Project	4,266,709	(1,238,540)	968,149	16,092,912
Capital Projects Fund - Equipment/Fleet	4,061,800	694,465	1,755,905	2,641,710
Capital Projects Fund - Bonds	8,468,897	(87,783)	1,626,062	56,130,052
Department Total	\$ 115,543,210	\$ 9,053,686	\$ 113,226,210	\$ 177,652,713
Public Works & Utilities				
General Fund	\$ 6,392,740	\$ 1,412,031	\$ 7,864,918	\$ 6,673,823
Special Revenue Fund - HURF	36,224,060	(4,215,936)	13,613,523	37,803,263
Special Revenue Fund - LTAF	-	-	-	-
Special Revenue Fund - Grants	102,601	1,399,767	1,416,906	-
Capital Projects Fund - Gen Gov't Capital Project	48,030,250	(2,494,375)	15,600,632	38,080,541
Capital Projects Fund - Fleet	538,300	188,926	188,924	588,180
Capital Projects Fund - Grants	30,867,788	184,525	5,864,993	30,018,888
Capital Projects Fund - Bonds	281,799,694	(35,455,046)	41,106,905	434,330,679
Capital Projects Fund - Impact/System Dev Fees	40,602,955	(1,408,564)	1,415,278	25,694,435
Enterprise Fund - Water	89,947,553	(6,033,423)	55,575,777	81,481,235
Enterprise Fund - Reclaimed Water	3,404,775	97,175	4,010,775	4,170,595
Enterprise Fund - Wastewater	136,850,917	(19,645,758)	45,646,141	129,254,228
Enterprise Fund - Solid Waste	21,986,702	(1,194,742)	19,836,890	21,674,812
Department Total	\$ 696,748,335	\$ (67,165,420)	\$ 212,141,662	\$ 809,770,679
Debt Service				
Debt Service - General Obligation	\$ 45,341,038	\$ -	\$ 44,401,019	\$ 42,693,386
Enterprise Fund - Water	20,366,027	-	19,276,979	19,654,256
Enterprise Fund - Wastewater	21,577,374	-	21,188,311	27,576,673
Department Total	\$ 87,284,439	\$ -	\$ 84,866,309	\$ 89,924,315
Total All Departments	\$ 1,628,875,875	\$ -	\$ 784,851,167	\$ 1,869,056,483

* 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.

SCHEDULE F (3 OF 3)

**City of Chandler, Arizona
Full-Time Employees and Personnel Compensation
Fiscal Year 2026-27**

Fund	Full-Time Equivalent (FTE) 2027	Employee Salaries and Hourly Costs 2027	Retirement Costs 2027	Healthcare Costs 2027	Other Benefit Costs 2027	Total Estimated Personnel Compensation 2027
General Fund	1,487.590	\$ 181,834,148	\$ 21,427,015	\$ 24,808,648	\$ 18,077,150	\$ 246,146,961
Special Revenue Funds						
Highway Users Revenue	51.000	\$ 4,284,150	\$ 529,242	\$ 789,948	\$ 396,240	\$ 5,999,580
Local Transportation Assistance	0.000	51,281	2,051	2,565	3,959	59,856
Grants	-	2,680	-	-	-	2,680
HOME Program	0.570	127,534	15,103	19,436	10,064	172,137
Community Development Block Grant	4.500	423,060	51,278	80,565	40,418	595,321
PHA Family Sites	6.350	443,754	54,258	83,423	42,543	623,978
PHA Elderly & Scattered Sites	3.830	312,293	36,902	56,382	29,629	435,206
PHA Management	5.350	602,390	73,484	95,507	54,468	825,849
PHA Family Self Sufficiency	3.000	250,521	30,338	68,384	23,961	373,204
PHA Section 8	4.600	360,693	44,739	76,207	35,299	516,938
PHA Capital Fund Program	0.000	24,510	958	1,198	1,959	28,625
Proceeds Reimbursement Projects	1.460	175,956	19,332	28,498	13,402	237,188
Museum Trust	0.000	1,228	48	60	93	1,429
Parks and Recreation Trust	0.000	35,298	1,407	1,760	3,286	41,751
Total Special Revenue Funds	80.660	\$ 7,095,348	\$ 859,140	\$ 1,303,933	\$ 655,321	\$ 9,913,742
Capital Projects Funds						
In-House Capital	18.800	\$ 2,878,307	\$ 308,802	\$ 301,771	\$ 215,990	\$ 3,704,870
Total Capital Projects Funds	18.800	\$ 2,878,307	\$ 308,802	\$ 301,771	\$ 215,990	\$ 3,704,870
Enterprise Funds						
Water Operating	101.810	\$ 10,303,115	\$ 1,250,260	\$ 1,771,159	\$ 947,367	\$ 14,271,901
Reclaimed Water Operating	7.290	592,478	73,374	88,477	56,158	810,487
Wastewater Operating	60.700	6,307,047	761,878	954,411	585,077	8,608,413
WW Industrial Process Treatment	18.000	1,763,270	215,430	282,562	171,123	2,432,385
Solid Waste Operating	22.000	1,726,029	210,202	418,202	148,510	2,502,943
Ambulance Services	0.000	2,494,283	217,894	559,918	244,322	3,516,417
Airport Operating	7.000	816,629	102,596	66,572	83,312	1,069,109
Total Enterprise Funds	216.800	\$ 24,002,851	\$ 2,831,634	\$ 4,141,301	\$ 2,235,869	\$ 33,211,655
Internal Service Funds						
Workers' Compensation Self Insurance	4.500	\$ 493,039	\$ 59,274	\$ 93,087	\$ 40,075	\$ 685,475
Insured Liability Self Insurance	5.000	639,769	81,060	102,715	52,498	876,042
Uninsured Liability Self Insurance	5.000	550,094	69,555	78,673	47,361	745,683
Short Term Disability Self Insurance	0.400	48,411	5,156	5,047	231,488	290,102
Medical Self Insurance	3.250	430,103	48,338	37,583	308,886	824,910
Total Internal Service Funds	18.150	\$ 2,161,416	\$ 263,383	\$ 317,105	\$ 680,308	\$ 3,422,212
Total All Funds	1,822.000	\$ 217,972,070	\$ 25,689,974	\$ 30,872,758	\$ 21,864,638	\$ 296,399,440

SCHEDULE G