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City of Mesa, Arizona

EXECUTIVE BUDGET PLAN

Fiscal Year 2026-2027




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Executive Budget Plan

City of Mesa, Arizona

for the

Fiscal Year 2026/27

Mayor

Mark Freeman

Councilmember

Rich Adams

District 1

Councilmember

Dorean Taylor

District 2

Councilmember

Francisco Heredia

District 3

Councilmember

Jenn Duff

District 4

Councilmember

Alicia Goforth

District 5

Vice Mayor

Scott Somers

District 6

City Manager

Scott J. Butler

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Executive Budget Plan

How to use this document

The Executive Budget Plan is a comprehensive, detailed source of information on the City of Mesa budget, the decisions made during the budget process, and department financials and performance. The intended audience of this book is policy makers, City of Mesa employees, and the residents and businesses of Mesa. The summaries below will guide the reader through the various sections of the FY 2026/27 Executive Budget Plan.

Table of Contents

The Table of Contents allows the user to navigate the City's Executive Budget Plan. The digital version includes links to specific pages to make navigation simple and easy. Use the bookmarks to navigate back to the Table of Contents from anywhere in the document.

City Leadership & Demographics

In the City Leadership & Demographics section, you'll find information on Mesa's leadership, strategic initiatives, and demographics. This section also includes information on Mesa attractions, history, and links to the various social media accounts managed by the City and elected officials.

Budget & Financial Summaries

This section will cover a number of areas related to the development of the FY 2026/27 Adopted Budget, from the budget process, to sales tax forecasts, to information about the City's debt. Revenue and expenditure trends are described in detail, and how those trends informed the decisions made during the budget process.

Projects & Capital Budget

The City of Mesa recognizes the need for public infrastructure to keep pace with the growth of the community and the needs of the City's residents. The Capital Budget is designed to identify the most pressing public facility and infrastructure needs of the City. A comprehensive list of the City's capital improvement and infrastructure projects, as well as descriptions of the City's Capital Improvement Program, are listed in this section.

Departments & Operational Plans

The City is made up of different departments that work hard to provide the services Mesa residents depend on and utilize. In the Department & Operational Plans section, each City department's financials are shown in detail and a further description is included on the public purpose of the department, the department's performance measures, and budgetary highlights and changes.

Financial Schedules

The Financial Schedules section includes information on fund types and descriptions, the accounting method that the City uses, the full financial policies of the City, and a number of financial schedules that break down the Adopted Budget.

Acronyms & Glossary of Terms

A glossary of terms and acronyms are included to define frequently used financial and budget terms.

Executive Budget Plan

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Letter from the City Manager

July 1, 2026

Honorable Mayor, Council Members, and the Mesa Community:

The City of Mesa (City) remains committed to providing high-quality services while maintaining long-term fiscal responsibility. As Mesa continues to grow, the City is navigating significant fiscal and operational pressure driven by statewide policy changes, inflationary impacts, and increasing service demands through strong financial management, disciplined budgeting, and strategic investments that strengthen core services and improve quality of life.

Despite these challenges, the City continues to invest in projects that support public safety, City infrastructure, and community amenities. Ongoing developments include remodeling the Police headquarters in downtown Mesa; completing a fire station at Hawes Crossing; continuing improvements at the Val Vista and the 91st Avenue water treatment facilities; and expanding the water treatment capacity at the Greenfield Water Reclamation Plant.

For FY 2026/27, the City will begin construction of a new fire station near the Lehi Crossing neighborhood. Additional improvements include a new taxiway at Falcon Field Airport; transportation projects along the Eastern Canal, Southern Avenue, Country Club Drive, and Warner Road; playground enhancements, dog park renovations, and water conservation improvements in the City's parks; structural repairs at 2 parking garages in downtown Mesa; and replacement of the Mesa Arts Center's lighting system.

Recognizing that employees are the foundation of municipal service delivery that drives long-term stability and growth, the City remains focused on attracting and retaining a highly qualified workforce. The FY 2026/27 Adopted Budget includes a salary adjustment and a 5.0% step increase for all eligible police officers and fire/medical personnel. For all other eligible employees, the budget includes a 4.0% step increase. Other enhancements include an increase in vacation accruals for employees with 10+ years with the City and the potential for a full payout of sick hours at the time of retirement based on years of service with the City which further supports the City's commitment to recruiting, retaining, and recognizing the employees who serve Mesa residents every day.

While Mesa continues to grow, the City is addressing significant financial challenges such as the elimination of the residential rental tax by the State, the decrease to a flat income tax structure by the State, tax conformity by the State to the federal bill H.R. 1, and the reduction in state shared revenues with the incorporation of San Tan Valley. Expenses are also facing inflationary pressures in commodities, fleet and building maintenance and repairs, software and licensing increases, and salary competitiveness. As the City faces these pressures, departments were asked for the third straight year to reduce 2.0% of their base budgets including salary for FY 2026/27 by identifying budget savings in operational efficiencies to achieve a structurally balanced budget by the end of the 5-year forecast. As a result of these measured reductions over time, departments have implemented efficiency measures that create approximately $55.7 million in ongoing General Fund savings from FY 2024/25 through FY 2026/27, which will restore a structural balance sooner than previously projected and improve the City's financial trajectory.

Through disciplined financial management, strategic cost reductions, and the dedication of City employees, Mesa has strengthened its financial position despite significant external revenue challenges. The City's long-standing commitment to conservative budgeting and maintaining strong reserves has enabled us to preserve core services while improving our long-term fiscal outlook.

The FY 2026/27 Adopted Budget reflects the strategic priorities set by the City Council, supports the City's core services, and incorporates input received from City Council members. Key areas include:

- **Public Safety Staffing:** Public safety remains a top priority. Mesa continued to invest in police, fire and medical, emergency communications, and training infrastructure while maintaining its reputation as one of the safest large cities in the nation. Mesa Fire & Medical will host two firefighter recruit academies with up to 30 recruits, will convert an Emergency Transport Service 12-hour shift to a 24-hour shift, and continue cancer screening initiatives. The Police Department will recruit for three academies of approximately 110 recruits in total. The Mesa Public Safety Support Department will add a Public Safety Communications Shift Supervisor to achieve greater operational efficiencies in inbound 911 calls. The City Attorney's Office will add an Assistant City Prosecutor II.

- **Utilities**: Securing the City's future water portfolio is of the utmost importance for community growth and long-term community sustainability, as shown through investments in critical infrastructure. Water Resources will add five positions to support the operations and maintenance of the Signal Butte Water Plant Expansion project that will begin operations in FY 2026/27. Additionally, there is funding for new monitoring and testing regulations associated with the Lead and Copper Rule Improvements program and National Primary Drinking Water Regulation established by the U.S. Environmental Protection Agency (EPA), the Bartlett Dam Modification Feasibility Study which would increase available surface water supplies and reduce dependence on Colorado River water, and the Salt River Project/Central Arizona Project Interconnect Facility (SCIF) technical review to plan for infrastructure that would provide sustainable water supplies to East Mesa and new developments.

- **Community Assistance**: The City continues to collaborate with community partners to address complex social challenges through programs that connect vulnerable residents with housing, healthcare, and supportive services while reducing demand on emergency response systems. The FY 2026/27 Adopted Budget includes funding to support key service areas including heat relief for vulnerable residents, utility cost increase offsets at City of Mesa senior centers, street outreach partnership with Phoenix Rescue Mission, and maintenance and landscaping cost assistance for Housing and Urban Development purchased properties.

The City is committed to providing high-quality public services while ensuring long-term financial stability. The FY 2026/27 Executive Budget Plan presents a strategic framework to maintain fiscal responsibility and strengthen its core service delivery in key areas. Despite challenges, the City continues to thrive, aiming to enhance its reputation as a top destination to live, work and play.

Sincerely,



Scott J. Butler
City Manager

mesa·az
OFFICE OF THE MAYOR
mesaaz.gov

20 E Main St Suite 750
PO Box 1466
Mesa, Arizona 85211-1466

July 1, 2026

Dear Residents,

Mesa continues to grow because we plan for the future while staying true to the values that have made our community one of the best places to live, work, and raise a family. The Fiscal Year 2026/2027 budget reflects that commitment by making responsible investments that strengthen public safety, protect our water future, improve infrastructure, and enhance the quality of life for every resident.

This year's $2.9 billion budget is built on a foundation of sound fiscal stewardship and long-term planning. As one of the fastest-growing cities in the nation, we remain committed to delivering the exceptional services our residents expect while making strategic investments that prepare Mesa for continued success.

Public safety remains my highest priority. This budget continues investments in our police and fire departments by supporting modern facilities, advanced technology, and the personnel needed to serve our growing community. These investments strengthen emergency response, improve operational readiness, and help keep Mesa one of the safest large cities in the U.S.

Water security remains equally important to our future. Mesa has built one of the most resilient and diversified water portfolios in the Southwest, and we continue to invest in critical infrastructure, including the Central Mesa Reuse Pipeline, to secure reliable water supplies for generations to come. Responsible planning today ensures Mesa can continue growing while protecting one of our most valuable resources.

This budget also invests in the infrastructure and amenities that strengthen our neighborhoods and improve everyday life. From transportation improvements and parks to libraries and public facilities, we are making investments that serve residents across every corner of our city. The opening of the Gateway Library marks an exciting milestone for southeast Mesa, expanding access to educational resources, technology, and community gathering spaces for one of our fastest-growing areas.

Mesa's responsible approach to governing continues to receive national recognition. This year, WalletHub ranked Mesa the Best-Run City in Arizona and the 10th Best-Run City in America, reflecting our commitment to transparency, accountability, and delivering outstanding value for taxpayer dollars. We continue to make smart, long-term investments while maintaining one of the lowest property tax rates among Arizona's major cities.

As your Mayor, it is an honor to serve this incredible community. Together, we are building on Mesa's proud history while preparing for an even brighter future. I remain committed to leading with integrity, protecting taxpayers, and ensuring Mesa continues to be a city of opportunity, innovation, and exceptional quality of life for generations to come.

Thank you for your continued trust and partnership as we work together to Elevate Mesa.

Mark A Freeman

Sincerely,
Mayor Mark A. Freeman
City of Mesa

480.644.2388 (tel)
480.644.2175 (fax)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Mesa
Arizona

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director


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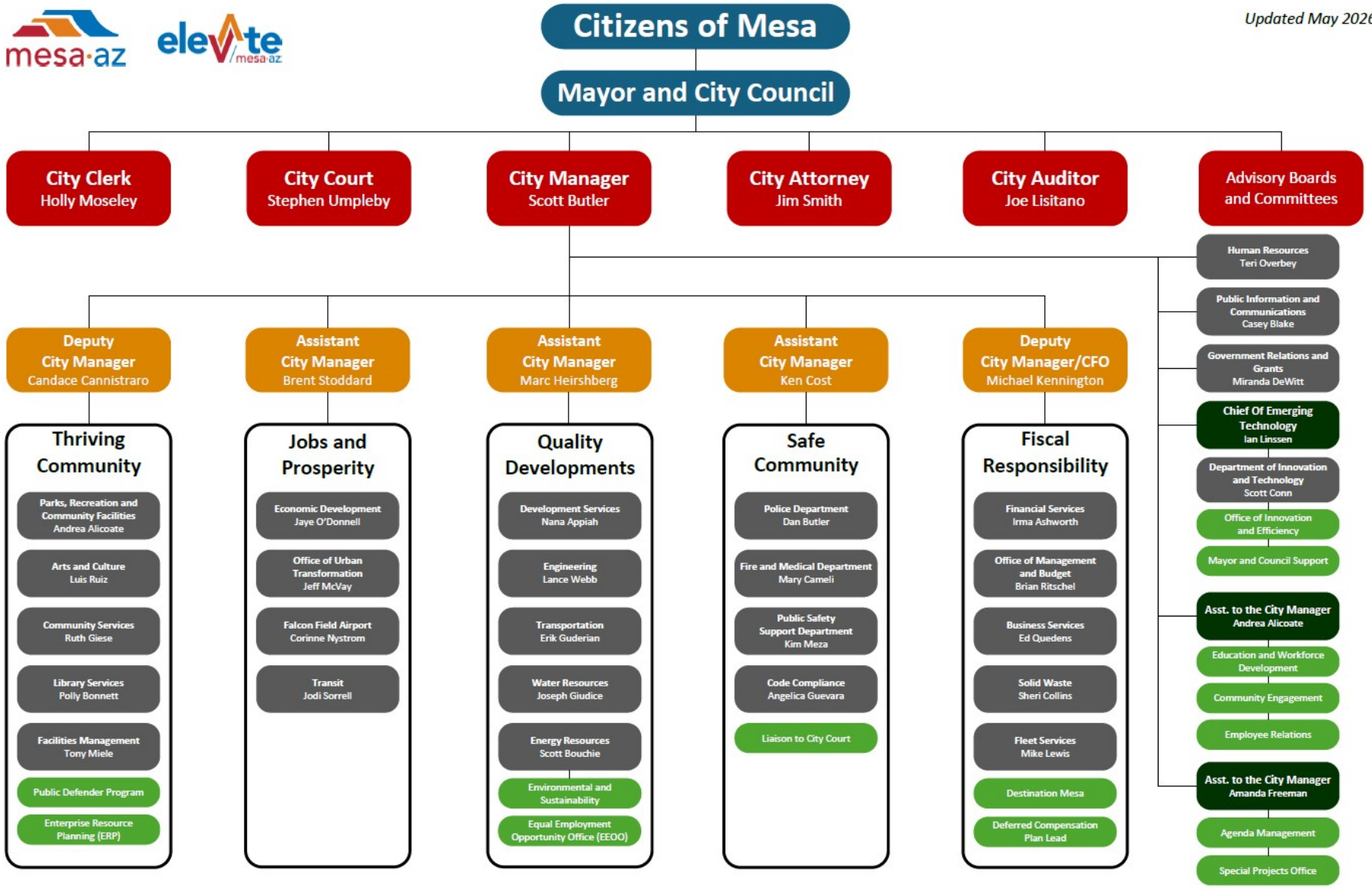


CITY LEADERSHIP & DEMOGRAPHICS


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City Organizational Chart

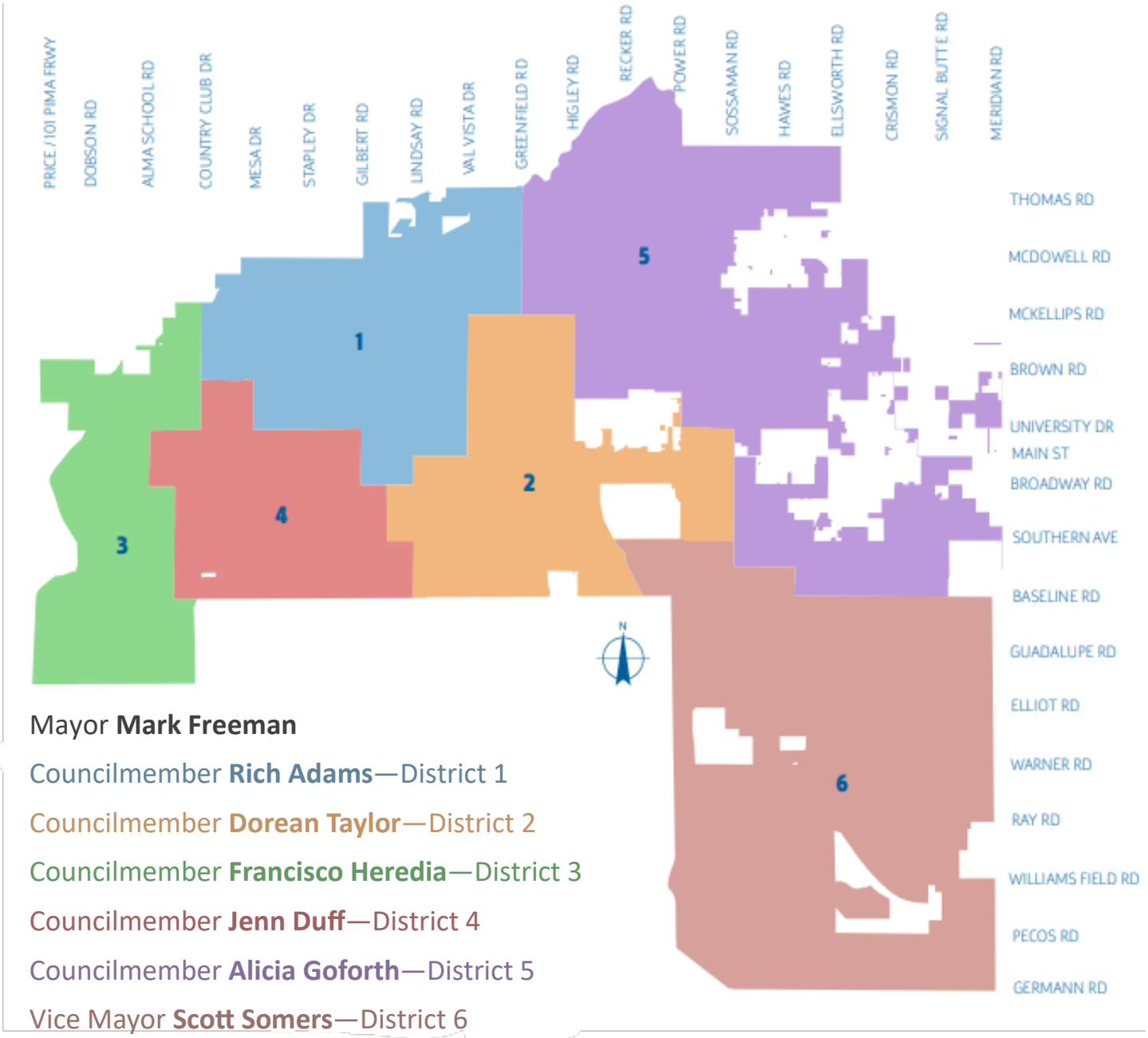
Updated May 2026



City Governance and Map

Mesa operates under a charter form of government where citizens elect a non-partisan mayor and six councilmembers to set policy for the City. Mesa's councilmembers serve overlapping, four-year terms, and the mayor is elected at-large every four years. The Council elects its own vice mayor, who oversees the Council in their duties of approving programs, enacting laws, setting policy, and serving the citizens at large.

The Mesa City Council believes its people are what make this City great, and actively work to encourage citizen participation in the decision-making process. Whether it's through neighborhood meetings, advisory boards and committees, telephone calls, letters or e-mail, the Mesa City Council sets policies based on the input and needs of its citizens. City Council meetings are held on Mondays in the Council Chambers on 20 E. Main St. in Downtown Mesa.



Mayor **Mark Freeman**

Councilmember **Rich Adams**—District 1

Councilmember **Dorean Taylor**—District 2

Councilmember **Francisco Heredia**—District 3

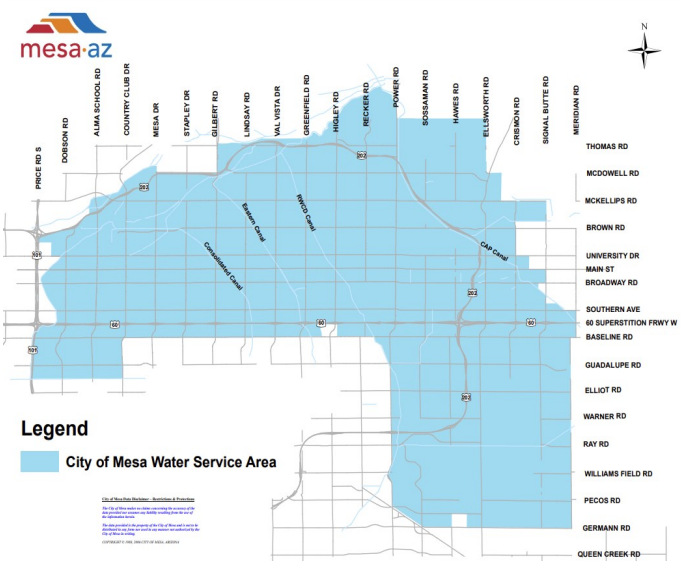
Councilmember **Jenn Duff**—District 4

Councilmember **Alicia Goforth**—District 5

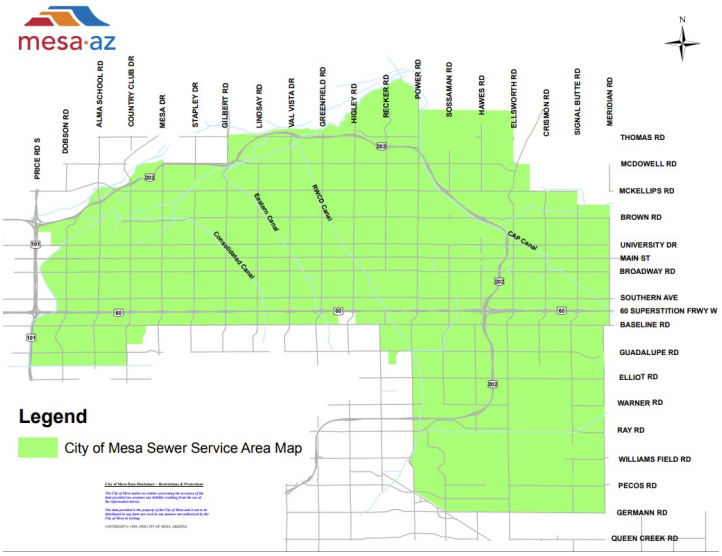
Vice Mayor **Scott Somers**—District 6

Utility Service Areas

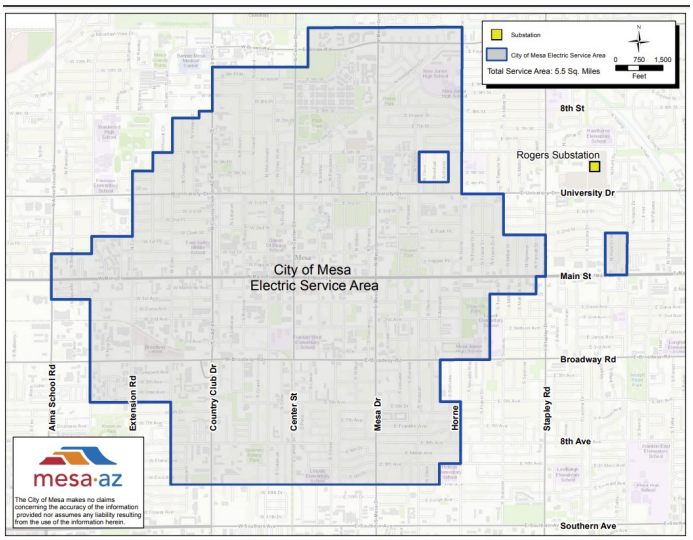
Water Service Area



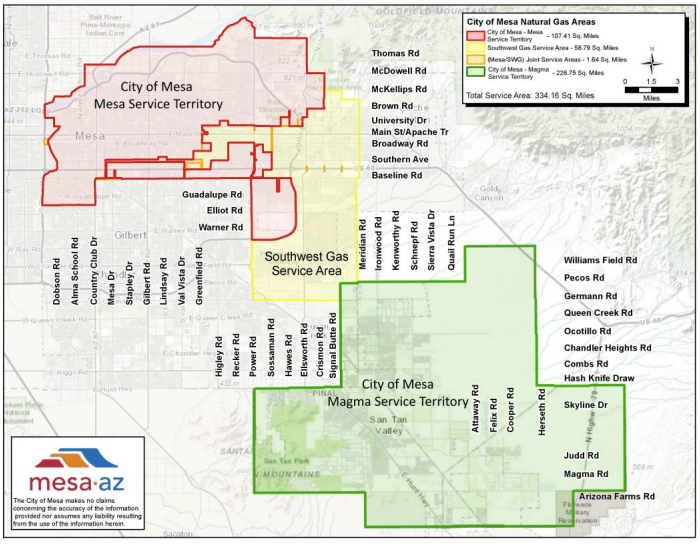
Sewer Service Area



Electric Service Area



Gas Service Area



Mayor of the City of Mesa



Mayor Mark Freeman

Term: 2025 –2028

Phone: (480) 644-2388

email: mayor@mesaaz.gov

Mark Freeman, elected in 2024, is the 41st mayor of Mesa, Arizona. A lifelong resident, he exemplifies the values of family, hard work, and community. Mark previously represented District 1 on the Mesa City Council from 2017 to 2024 and served as Vice Mayor from 2019 to 2021.

As Mayor, Mark focuses on public safety, economic growth, and preserving Mesa's rich heritage while planning for a sustainable and prosperous future. He pledges to ensure every dollar is spent wisely, transparently, and in ways that truly benefit Mesa.

Freeman's connection to Mesa runs deep--his ancestors were some of Mesa's first families. Mark is still actively farming today.

Mark retired as a Captain Paramedic after dedicating 31 years to the Mesa Fire and Medical Department. His passion for community service extends to leadership roles in local organizations.

His leadership extends to committees addressing public safety, water resource management, and municipal issues at the state and local levels.

As Mayor, he is committed to improving the quality of life for all residents and ensuring Mesa continues to thrive as a vibrant and strong community.

Mesa City Council



District 1: Councilmember Rich Adams

Term: 2025—2028

Phone: (480) 644-4002

Email: District1@MesaAZ.gov

COUNCIL COMMITTEES:

Economic Development–Chair

Public Safety

Audit, Finance & Enterprise



District 2: Councilmember Dorean Taylor

Term: 2025—2028

Phone: (480) 644-3772

Email: District2@MesaAZ.gov

COUNCIL COMMITTEES:

Sustainability & Transportation

Public Safety

City Benefits Advisory



District 3: Councilmember Francisco Heredia

Term: 2025—2028

Phone: (480) 644-3003

Email: District3@MesaAZ.gov

COUNCIL COMMITTEES:

Community & Cultural Development-Chair

Economic Development

Mesa City Council



District 4: Councilmember Jenn Duff

Term: 2023—2026

Phone: (480) 644-3004

Email: District4@MesaAZ.gov

COUNCIL COMMITTEES:

Sustainability & Transportation–Chair

Community & Cultural Development

City Benefits Advisory



District 5: Councilmember Alicia Goforth

Term: 2023—2026

Phone: (480) 644-3771

Email: District5@MesaAZ.gov

COUNCIL COMMITTEES:

Audit, Finance & Enterprise–Chair

Economic Development

Sustainability & Transportation



District 6: Councilmember Scott Somers

Term: 2023—2026

Phone: (480) 644-4003

Email: District6@MesaAZ.gov

COUNCIL COMMITTEES:

Public Safety–Chair

Audit, Finance & Enterprise

Community & Cultural Development

Council Strategic Priorities

A city as large and complex as Mesa makes it a practice to clearly articulate its strategic direction, utilizing a systematic approach to translate long-range intent into actions. As such, the City Council has developed a series of "Strategic Priorities," or broad statements that serve as a key tool in guiding the City's decision making. The City Council meets periodically throughout the year to discuss and refine their Strategic Priorities. This year, the City Council has refreshed the Strategic Priorities with a focus on delivering innovative services and solutions for its residents, visitors, and businesses. For specific datasets related to these priorities, visit Mesa's Open Data Portal.

Sustainable Environment

Mesa proactively and responsibly reduces urban heat, carbon emissions, and waste by protecting and conserving our valuable water supplies, environment, and other natural resources.

Mesa's economy is strong, diverse and sustainable. We foster an environment for successful business retention and growth, and the intentional creation of entrepreneurial, high-quality jobs.

Thriving Economy

Neighborhoods & Placemaking

Mesa's neighborhoods and community spaces are well-connected, clean, safe, and welcoming. They are economically and socially dynamic places, are culturally vibrant and attractive, and are served by quality infrastructure.

Every Mesa resident has access to exceptional education and the opportunity for employment success. We are forging a future-ready workforce through business and education partnerships and robust workforce training and development.

Skilled & Talented Workforce

Community Health & Safety

Mesa is committed to safe and secure neighborhoods, parks, and businesses. We deliver outstanding public safety and community health through responsive, compassionate, and inclusive services.

Mesa inspires community confidence by emphasizing the importance of transparency, providing services the Mesa Way, and pursuing communications and engagement with all Mesa residents, businesses, and community partners.

Strong Community Connections

Mesa Fast Facts

Facilities



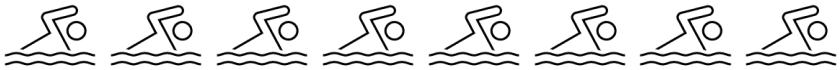
22 Fire Stations



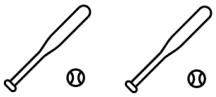
5 Police Stations

1 Public Safety Training Facility





8 Aquatic Centers



2 Spring Training Stadiums



6 Recreation Centers

5 Libraries





3 Water Treatment Plants

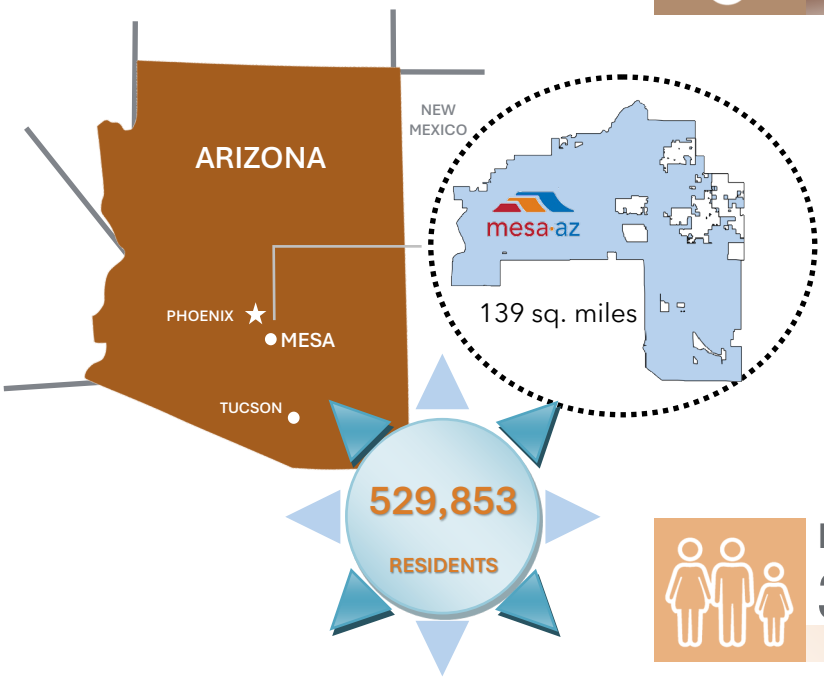
Tourism

$749.0M	5,690	4.4M
Direct visitor spending	Jobs supported by visitors	Total Visitors in Mesa

*Data from Visit Mesa Annual Report FY24/25

Mesa at a Glance

Average High Temperature
86 °



Median Household Income
$83,458

10 Year Population Growth
11.5%
*from 2015 to 2026

Median Age
38 years

Education
(Highest level attained)

High school graduate (includes equivalency)
20.2%

Associate's degree
10.4%

Bachelor's degree or higher
35.9%

Housing

Median Home Value
$449,783

207,169
households

Data from ESRI Business Analyst (2026)

Data Transparency

The City of Mesa strives to be a leader in data transparency. The City has implemented an Open Data Platform to publish and present data from across the City of Mesa to the public.

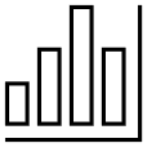
Goals of the Open Data Platform

1. Improve the ease of use in accessing, using, and analyzing City data.
2. Foster civic engagement, collaboration, and public trust.
3. Enhance data-driven decision making for the City.
4. Automate the publishing and updating of data.

Visit Data.MesaAZ.Gov

Open Budget

Provides the City's revenue and expenditure budget by: category, object, department, activity, fund, and all financially active City project budgets and year-to-date expenses.



Performance Dashboards

Tracks progress towards achieving outcomes at the strategic and operational level to influence decision making related to service efficiency and effectiveness, collected from City Departments and partner databases.

Capital Projects Explorer

Provides an interactive experience for exploring the City's projects details, costs, and timelines.



Open Expenditures

Compares actuals by month, total departmental expenditures over time, data sets of interest, and much more.

Mesa History

500 AD: Hohokam Settlement

The history of Mesa dates back over 1,500 years to the Hohokam tribe, best known for their original canal system. They departed in the 15th century, but evidence of their settlement can be seen to this day at Mesa Grande Park and in the canals they built throughout Mesa.



Courtesy of Mesa Natural History Museum

1883: City of Mesa Incorporates

Mesa City was incorporated on July 15, 1883 with an approximate population of 300 people located within an area of one square mile.



Courtesy of Mesa Library, Mesa Room Main Branch

1877: First Pioneers

In 1877 and 1878, two pioneer companies from Utah and Idaho embarked on a journey to the Arizona territory. They established a community, built homes and businesses, and enlarged the Hohokam Canals.



Courtesy of Mesa Library, Mesa Room Main Branch

1880s-1930s: Farming is King

From its founding until World War II, cotton and citrus were king in Mesa. Over half of the working population was employed in farming before World War II.



Courtesy of Mesa Library, Mesa Room Main Branch

Mesa History

1940's: World War II

In 1941, Falcon Field Airbase and Williams Air Force Base were constructed to train US and British pilots. The arrival of military families and the invention of air conditioning transformed Mesa from a small farming community into the rapidly growing city it is today.



Courtesy of Mesa Library, Mesa Room Main Branch

1952: Play Ball

The Chicago Cubs played their first spring training season in Mesa in 1952, beginning a great tradition of spring training baseball. Today, the Cubs, along with the Oakland Athletics, call Mesa their spring training home.



Courtesy of Mesa Library, Mesa Room Main Branch

1979: All-America City

In 1979, the City was named an All-America City by the National Civic League. Mesa was honored for its efforts to address community problems through co-operation among citizens, schools, civic groups, and local governments.



Courtesy of Mesa Library, Mesa Room Main Branch

1996: ASU Polytechnic Opens

ASU expanded into the Mesa community in 1996 when ASU Polytechnic opened at the former Williams Air Force Base. Today, with over 6,600* students, ASU Polytechnic continues to be an important community asset.



Courtesy of Arizona State University

2005: Mesa Arts Center Grand Opening

The internationally recognized facility is the largest arts center in Arizona, and boasts 4 performance venues, 5 galleries, and 14 art studios. The Center is helping build a vibrant arts community in Mesa.

2024: New Council Chambers

The new City Hall renovations are completed and the city council chambers open for use. The new wing of City Hall centralizes city leadership and provides a world class space for citizens to interact with local government.

Mesa On The Move

The 233

The GRID has officially rebranded as The 233, opening its doors June 1, 2026, as part of the Hyatt Suites Unscripted Hotel collection the first new hotel to open downtown since the 1980s. The debut arrives alongside a wave of new dining and nightlife spots, including Crust Italian Eatery and its sister concepts Bombolino's Cafe**,** a gelato and bakery shop, and Nightengale**,** a speakeasy-style lounge. Together, these openings are bringing fresh energy to the downtown scene, giving residents and visitors new reasons to explore the area both day and night.





Residences on Main

Construction has wrapped on Residences on Main, and the development is now welcoming its first tenants to downtown Mesa. The project delivers 198 residential units alongside 20,000 square-feet of ground-floor commercial space, adding new density to the urban core. This high-intensity, modern development reflects the city's push for a more active, livable downtown and aligns with the community's broader vision for growth.



Mesa On The Move

2026 World Cup

The City of Mesa was selected as an international training site for Turkey's World Cup soccer team as the squad prepares for the tournament. The team is using the 275-acre Arizona Athletic Grounds as its training base, bringing global athletic attention to the city. On June 8, the Arizona Athletic Grounds hosted a free community event, inviting the public to celebrate the World Cup and watch the team's practice session firsthand.



Gateway Library

Mesa's first new full-service library in 30 years, the Gateway Library opened its doors on December 6th, 2025. The 28,000 square foot facility features multipurpose rooms, a THINKspot collaborative makerspace, a digital art wall, study rooms, and more, offering residents a modern hub for learning and community engagement. The library's design has since earned national acclaim, winning the 2026 Library Interior Design Award from the International Interior Design Association (IIDA) and the American Library Association (ALA).



mesa·az



BUDGET & FINANCIAL SUMMARIES


mesa·az

Budget & Financial Summaries

8-10%
of unrestricted funds saved for emergencies

TOTAL CITY BUDGET $2.87B

Top 5 General Governmental Resources

Sales & Use Tax	$245.0M
Utility Fund Contribution	$157.6M
Urban Revenue Sharing	$110.7M
State Shared Sales Tax	$80.8M
Use of Reserve Balance	$35.9M

See more details in Figure 5

GENERAL OBLIGATION BONDS

GO Bonds are used to finance public infrastructure projects such as parks, streets and city facilities.

$223.1M

SECONDARY PROPERTY TAX

Secondary property taxes are used to repay General Obligation Bond debt.

$46.4M

See more details about Bonds in Figure 29 and Secondary Property Tax in Figure 31

Total City Budget Expenditure Categories

See more details in Figure 18

Personal (FTE) Services	$746.8M
Capital Improvement Program	$498.2M
Other Services	$452.2M

Introduction

The Budget & Financial Summaries section is divided into three subsections:

1. **The Total City Budget: A Closer Look |** This subsection provides a summary of the Fiscal Year 2026/27 Adopted Budget, budget process, funds that comprise the budget, and revenue and expenditure trends.

2. **Bonds and Debt Service |** This subsection provides a summary of the different bond types and their limits as well as information about the City's debt policy and service.

3. **Budget Requirements and Limitations |** This subsection provides an overview of budget requirements and limitations, City financial policies, and legal deadlines.

Total City Budget: A Closer Look

Fiscal Year 2026/27 Budget

This section provides a broad overview of the funds, resources, and expenditures that comprise the Fiscal Year (FY) 2026/27 Adopted Budget. Special attention is given to General Governmental Funds, as these funds support many of the core services which Mesa residents depend on including public safety, libraries, and parks. Expenditure and revenue trends are highlighted to show the challenges and opportunities the City of Mesa is facing.

Using historical information and considering the current economic climate, the Office of Management and Budget (OMB) and City Manager's Office led the City's effort to develop and propose a comprehensive, balanced annual budget. This budget aligns with the Mayor and Council's Strategic Priorities and continues the City's commitment to providing quality services to residents in a fiscally responsible manner.

FY 2026/27 Highlights/Summaries

Specific areas of emphasis in the FY 2026/27 Adopted Budget are:

- ***Public Safety:***
  - **Academies/Personnel:** The budget includes three academies for 110 police recruits. For Fire and Medical, two academies of 30 recruits. The Mesa Fire and Medical Department added two new positions to accommodate call volume growth from the full build out of the Transport Program commenced in March 2025, including one Civilian Emergency Medical Technician and one Civilian Paramedic.
  - **Facilities:** Mesa Fire and Medical Department will start construction on a new fire station in the Lehi neighborhood(Station 223), and the new fire station for the Hawes Crossing neighborhood (Station 224) that broke ground last fiscal year, will be completed this year.
- ***Personnel***: One third of the City's operational costs in the General Fund are for the City personnel who provide services to Mesa residents and businesses. Recruiting and retaining skilled and talented employees is essential for the City to continue to provide high-quality services.
  - *"Step Pay" Increases* – Movement through the pay ranges are progressive, involving "steps", and are reviewed on an annual basis during an employee's performance review. Depending on funding availability, the City may grant step increases to eligible employees. The FY 2026/27 Adopted Budget includes a 5.0% step increase for all eligible sworn employees covered under a Memorandum of Understanding (MOU) and an up to 4.0% step increase for all other eligible employees.
  - Pension Liability – The FY 2026/27 Adopted Budget includes additional contributions to the Public Safety Personnel Retirement System to decrease the unfunded liability and smooth out future increases.
- ***Quality of Life:*** Parks and Recreation initiatives feature a variety of community enhancements across the City. Design work is underway at the Red Mountain Aquatic Center and Southeast Aquatic Center. Improvement projects are included for playground renovations at Heritage Park, Meadowgreen Park, Woodglen Park, Carriage Lane Park, Sheepherder's Park, and Augusta Ranch Park, as well as the renovation of Monterey Dog Park

- ***Community Assistance and Heat Relief:*** Funding is included to support key service areas including, heat relief for vulnerable residents, utility cost increases at City of Mesa senior centers, street outreach partnership with Phoenix Rescue Mission, and maintenance and landscaping costs associated with Housing and Urban Development purchased properties

- ***Infrastructure and Capital Investment***: The City is committed to providing the infrastructure necessary to serve residents and businesses and encourage further economic development. Projects currently in construction consist of the remodeling of the PD's headquarters in downtown Mesa. Additionally, construction will begin on a new fire station in the Lehi neighborhood, enhancing emergency response capabilities in underserved areas. Roadway improvements are underway on Broadway Road, Val Vista Drive from Pueblo to the US 60, and Ellsworth Road from City Limits to Ray Road using General Obligation (GO) bond authorization approved by voters in 2020. In conjunction with the street projects, the City will replace and upgrade utility infrastructure. Coordinating this effort not only ensures the reliability of utility service lines, but it also maximizes the life of the pavement. As part of Mesa's on-going commitment to utility infrastructure development, the adopted 5-year Capital Improvement Program (CIP) highlights critical investments in water and wastewater facilities. Over the next five years, Mesa's estimated cost share for capital improvements at the Val Vista Water Treatment Plant (40.0% ownership) is $68.0 million, supporting its production of approximately 35.0% of the city's water supply. At the 91st Avenue Wastewater Treatment Plant (20.0% ownership), Mesa will contribute $154.0 million to ensure continued efficiency in wastewater management. Additionally, Mesa will allocate $16.0 million toward expanding treatment capacity at the Greenfield Water Reclamation Plant, a joint venture with Gilbert and Queen Creek, as part of a $177.0 million total project cost. These initiatives reinforce Mesa's dedication to sustaining essential services for its residents. The FY 2026/27 Adopted Budget includes a CIP of $498.2 million excluding carryover.

Additional details of budgetary changes by department are provided in the Department Operational Plans section.

The Budget Cycle

For Mesa, the budget cycle is a continuous process that requires planning, maintenance, and review. **Figure 1** outlines the steps in the budget cycle.



** Performance planning is embedded throughout the budgeting process and continues throughout the year.*

Figure 1: The Budget Cycle

1. Departments Prepare Performance Plans - Departments develop and review performance plans that identify driving indicators and the personnel, materials, and capital items needed to support the department's priorities. The plan identifies who will do what and with what resources. These plans also identify a means to evaluate progress and whether the department's goals and objectives were achieved. The plans are presented in the Department Operational Plans section of this document.

2. Forecast Revenues and Expenditures - Prior to the start of the budget process, the Office of Management and Budget (OMB) prepares a preliminary multi-year forecast of revenues and expenditures. A comprehensive forecast process helps prepare for potential adverse events and circumstances. The forecast provides a framework that assists Mesa's elected officials and executive team in making decisions about the direction of the City. The forecast of revenues and expenditures is discussed further in the Revenue and Expenditure trends portion of this section.

3. City Council Reviews Strategic Priorities and Establishes Budget Priorities - An updated forecast is presented at a strategic planning workshop held with the City Council, City Manager, and the City's Executive team. The purpose of the workshop is to review the City's long-term strategic priorities, provide updates to Council on the status of the current fiscal year's initiatives, and receive direction from Council on priorities for the upcoming budget cycle.

4. Base Budget Established - Based on forecasted City resources, departments are allocated a portion of those resources to fund their operations.

5. Departments Submit Base Budget and Funding Requests - A department allocates its base budget to core business processes based on the resources apportioned to the department each year. Departments submit requests for additional resources to the City Manager, through OMB. The requests can be for one-time or ongoing budget increases. Based on available funding and Council priorities, the City Manager may recommend additional funding in base budgets.

6. OMB/City Manager Review Department Budgets and Performance Plans - OMB and the City Manager review the budget submissions to ensure that Council priorities are followed, legal regulations are adhered to, and City functions are properly supported. Budget submissions are reviewed for alignment with available resources.

7. City Manager Submits Budget to City Council - Based on the review of the department budgets and performance plans, the City Manager submits a balanced budget to the City Council for consideration.

8. City Council Reviews Department Budgets and Significant Issues - OMB provides preliminary budget information to the City Council through a combination of reports and presentations. The City Council receives additional information from departments as needed. The City Council provides direction on issues and projects included in the upcoming budget.

9. City Council Establishes Tentative Budget - Per State statute, the City Council tentatively adopts a budget. The tentative budget sets a legal ceiling or maximum dollar amount for the Final Budget.

10. City Council Seeks Public Input - In addition to comment cards throughout the budget process, City Council publishes notice for public input during one or more public hearings.

11. City Council Adopts Final Budget - The City Council may incorporate feedback and then adopts a Final Budget.

12. Departments Review Progress Toward Achieving Performance Plan Outcomes - Departments review progress towards achieving priorities from their performance plan, evaluating the factors that enabled them to exceed performance targets or what factors prevented them from achieving departmental goals and objectives. They decide on actions to build on success or correct steps in the process to meet future goals.

Final Budget

On June 1st, 2026, the City Council passed and adopted the City of Mesa budget for the fiscal year ending June 30, 2027, meeting the state requirement mandating the adoption of a balanced budget. The Adopted Budget is found in the Financial Schedules section of this book. Once the budget has been adopted, the City monitors revenues and spending through a variety of methods including budget to actual reports, the City's open data platform which is updated on a monthly basis, quarterly *MesaStat* meetings where departments review performance and budget with City management, and budget amendments as needed.

Fund Details

The City of Mesa uses funds to track revenues and expenditures. A fund is a grouping of related accounts used to maintain control over resources that have been separated for specific activities or objectives. Funds are categorized by the restrictions on the revenues received in that fund and the type of services provided using those revenues. **Figure 2** shows the FY 2026/27 Adopted Expenditure Budget by Fund.

Figure 2 does not include transfers between funds and includes the Quality of Life Fund in the Restricted Funds category.

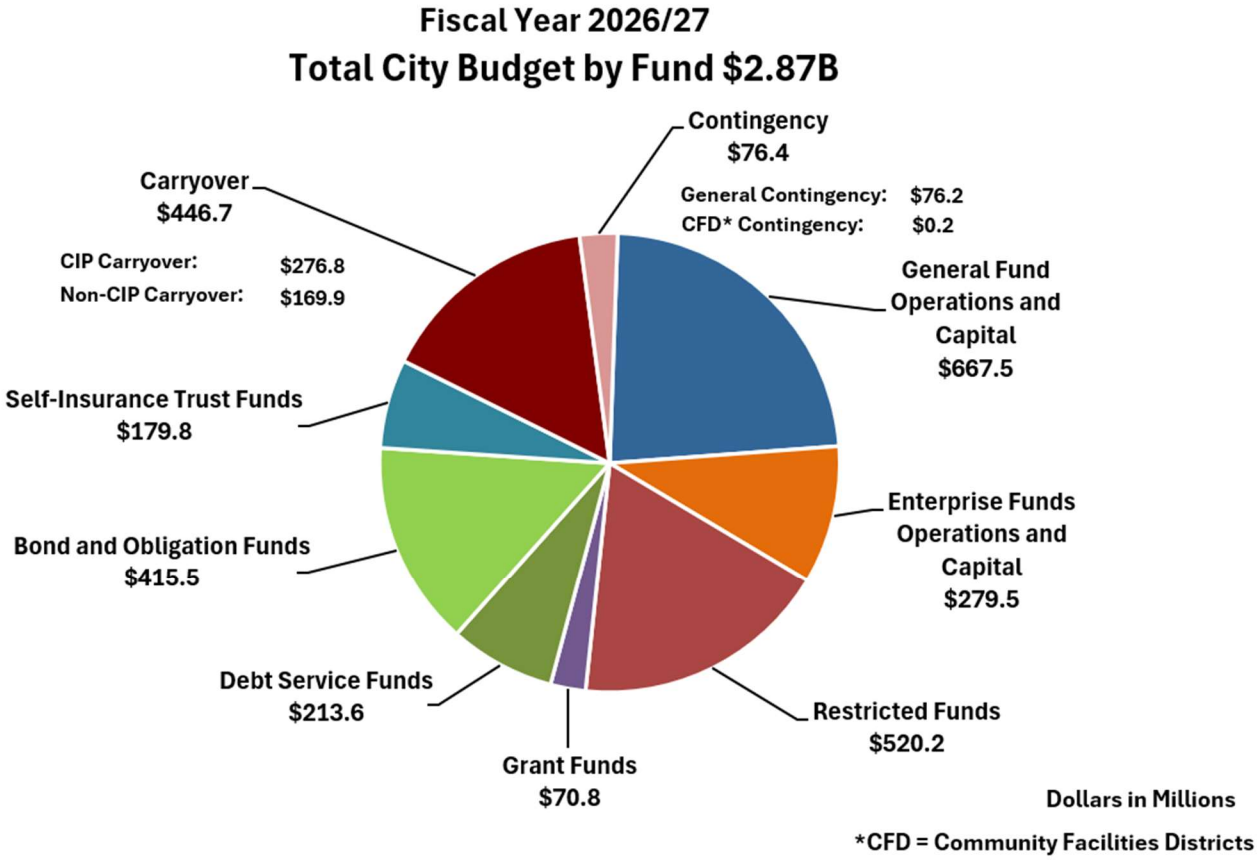


Figure 2: Total City Budget by Fund

General Governmental Funds

The General Fund Budget contains resources and expenditures that are discretionary in nature and can be allocated based on the needs and priorities of the City. The City of Mesa reports on the General Governmental Funds, which combines the General Fund and the Quality of Life Fund. The funding for the Quality of Life Fund comes from a sales tax dedicated and restricted to public safety and arts and cultural programming. **Figure 3** shows the General Governmental Funds Budget by Department. Though the City does have Financial Policies which are adopted by the City Council and more information about them is covered at the end of this section, the City does have an additional set of financial principles for the General Governmental Funds when developing the budget. These principles are:

- Balance net sources and uses
- 10.0% to 15.0% reserve fund balance over the 5-year forecasted period
- Sustainability of programs and services
- Maintain competitive wages and benefits compared to other valley cities in order to retain and recruit quality staff
- Investment in capital and lifecycle replacement projects

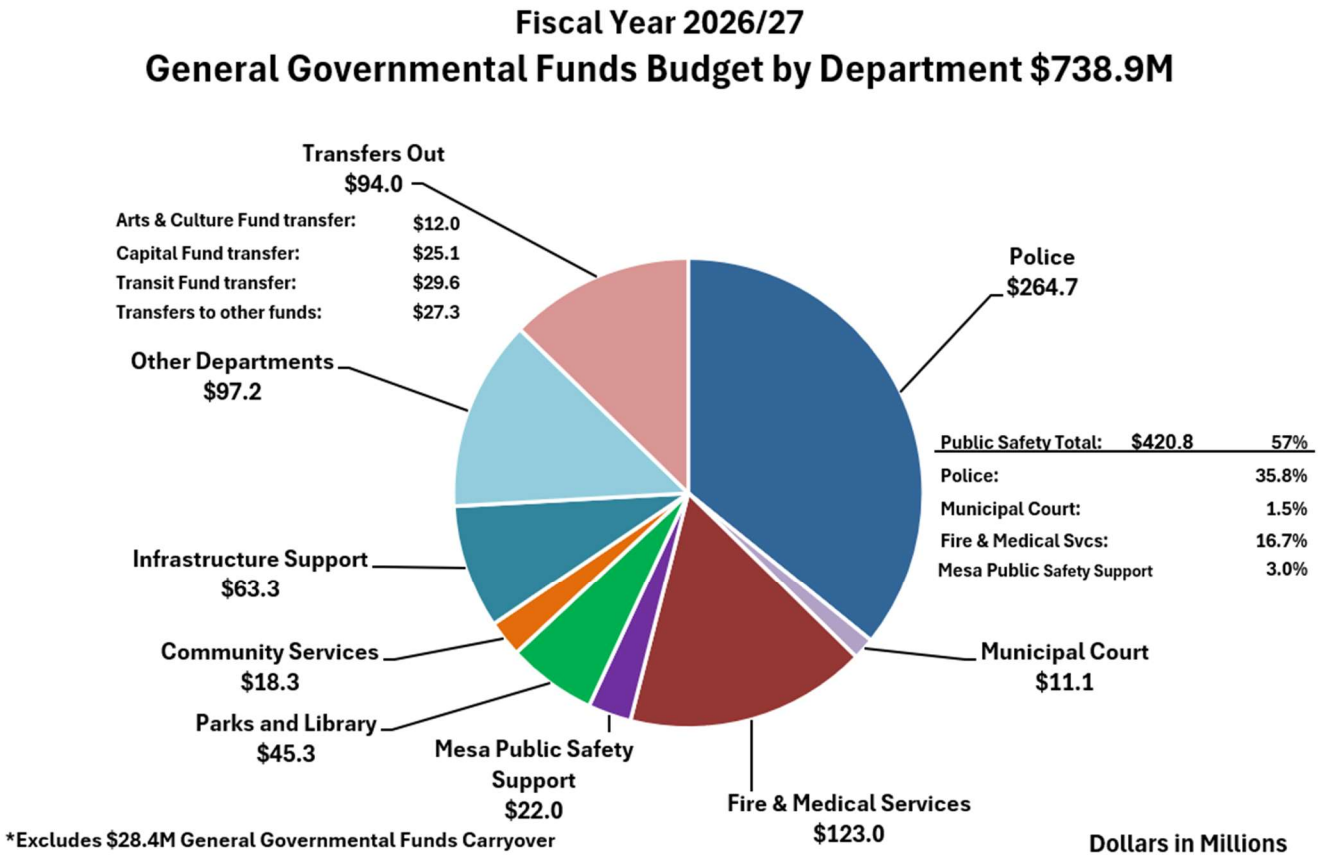


Figure 3: Total General Governmental Funds by Department

Figure 3 shows the breakdown of budgeted expenditures by department in the General Governmental Funds. In the FY 2026/27 Adopted Budget, 57.0% of budgeted expenditures in the General Governmental Funds directly support public safety services (Police, Municipal Court, Mesa Fire and Medical, and Mesa Public Safety Support). Additionally, a significant portion of the infrastructure support and other departments' General Governmental budgets provide services that ensure the effective and efficient delivery of public safety services. Expenditures included in infrastructure support and other departments are for information technology, public safety communications, facilities maintenance, human resources, and purchasing. Parks and Library account for 6.1% of General Governmental expenditures and Community Services accounts for 2.5% of General Governmental expenditures. The General Governmental Funds also support other funds in the City through fund transfers out of the General Fund. Services supported through fund transfers include replacement of public safety vehicles, arts and culture programs, economic investment, commercial facilities, capital items, and transit services.

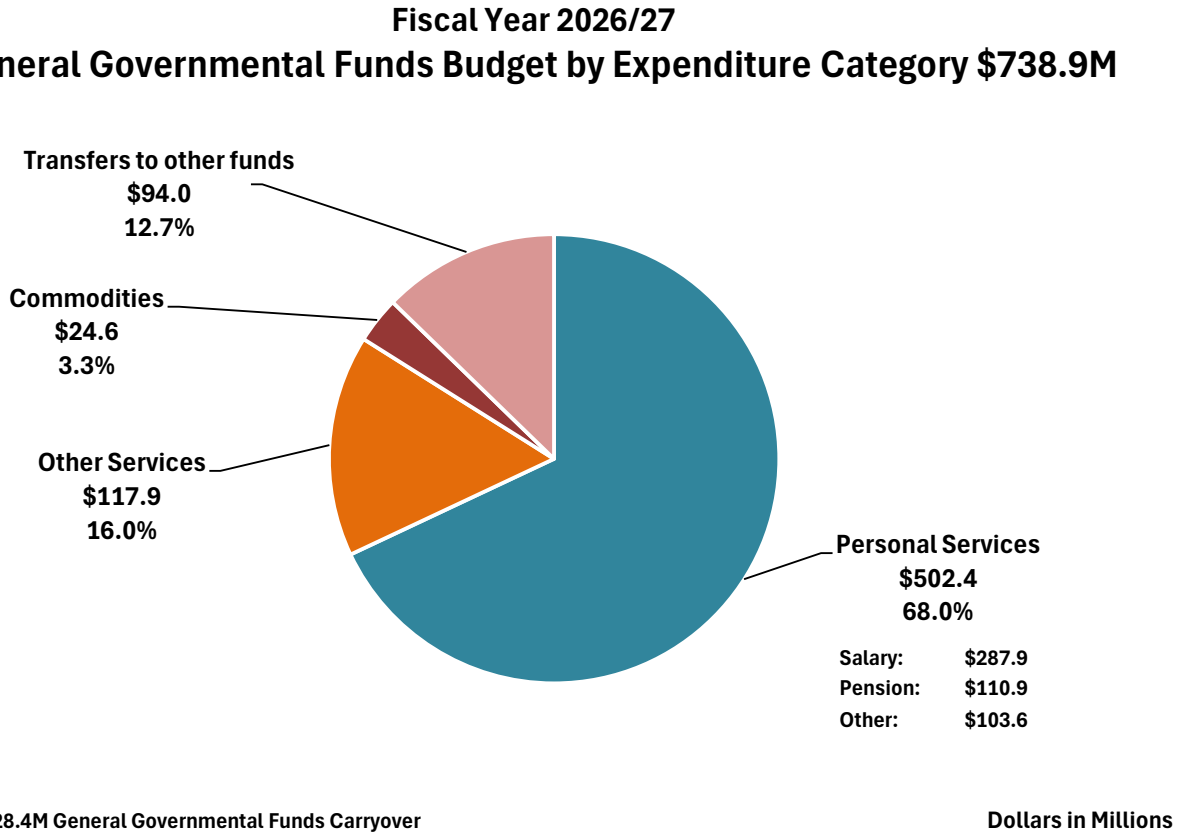


Figure 4: General Governmental Funds by Expenditure Category

Figure 4 shows the breakdown of the General Governmental Funds by expenditure category. A majority of the expenditures in the General Governmental Funds is personal services. In FY 2026/27, 68.0% of the budgeted expenditures in the General Governmental Funds are allocated to pay the salaries and benefits of City staff. Personal services costs increased by 5.0% compared to FY 2025/26 due to additional positions, a 4.0% step increase for eligible employees, a 5.0% step applied to all eligible sworn employees covered under a MOU which included a salary adjustment, and a larger investment into the state-run retirement plans to help stabilize the current unfunded liability payment. Other Services for the General Governmental Funds decreased by $3.4 million (2.8%) compared to the FY 2025/26 budget due to the inflationary impact of vehicle maintenance and fuel costs,

maintenance and fuel costs, and a larger allocation of lifecycle for city facilities maintenance. Commodities for the General Governmental Funds decreased by $5.4 million (18.0%) from FY 2025/26 due to the replacement of Police radios in the prior year's budget. Transfers to other funds increased by 5.7% from the prior year due to an increase in the Capital General Fund transfer as new projects commence.

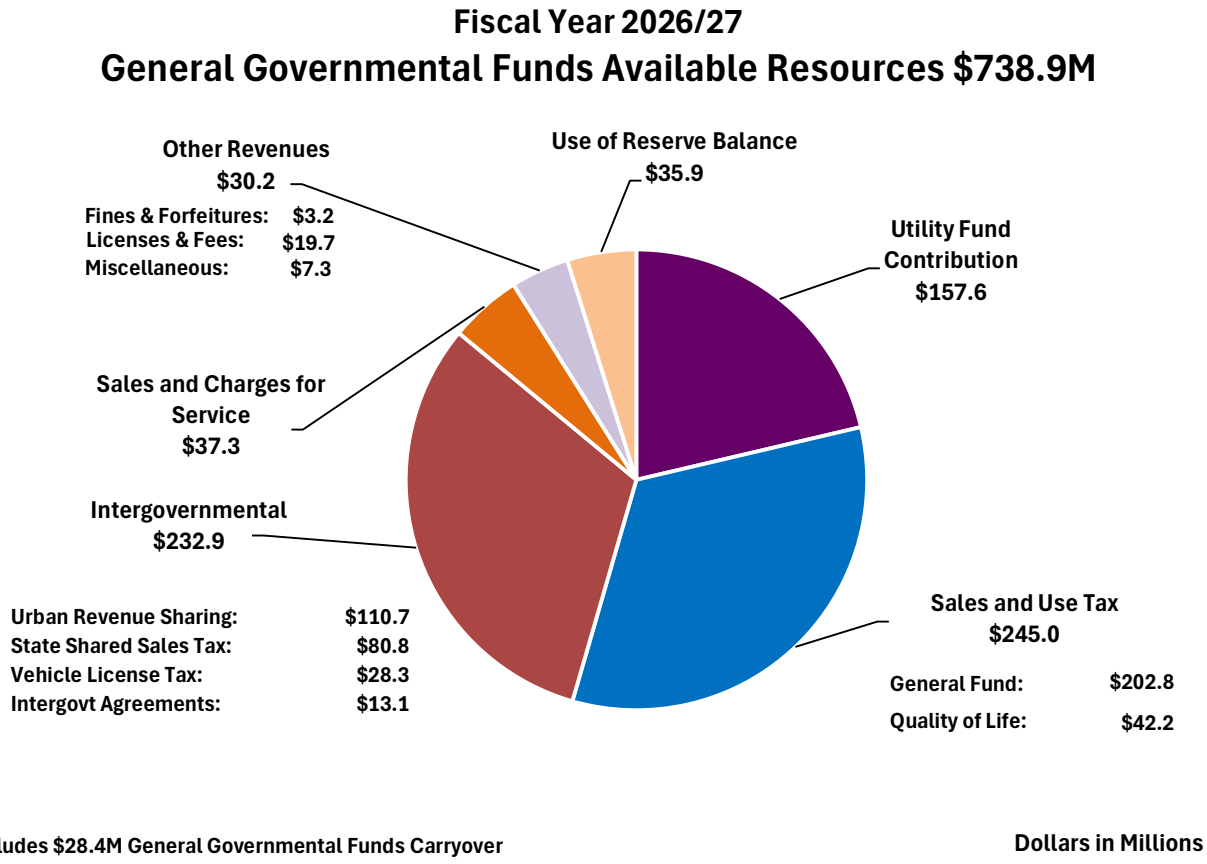


Figure 5: General Governmental Funds Available Resources

Figure 5 shows the breakdown of available resources in the General Governmental Funds. Revenues for the General Governmental Funds come from three primary sources: city sales and use tax, state shared revenues, and a contribution from the Utility Fund. Sales and use tax and intergovernmental revenues are discussed further in the Revenue Trends Section. Sales and use tax and intergovernmental revenues are dependent on local and national economic trends. As the economy improves, these revenues grow. If there is a downturn in the local or national economy, these revenues decrease. Over the past few years, the City has seen growth in sales and use tax and state shared revenues. The City is expecting an increase in FY 2026/27 due to higher than expected sales tax growth caused by inflation and additional sales tax activity.

Another resource for the General Governmental Funds is a contribution from the Utility Fund. Mesa uses the contribution in lieu of a primary property tax. Effective July 1, 2020, the City added an ordinance which would allow this contribution to be a transfer equal to up to 25.0% of utility operating revenues for public safety purposes and up to an additional 5.0% for general use.

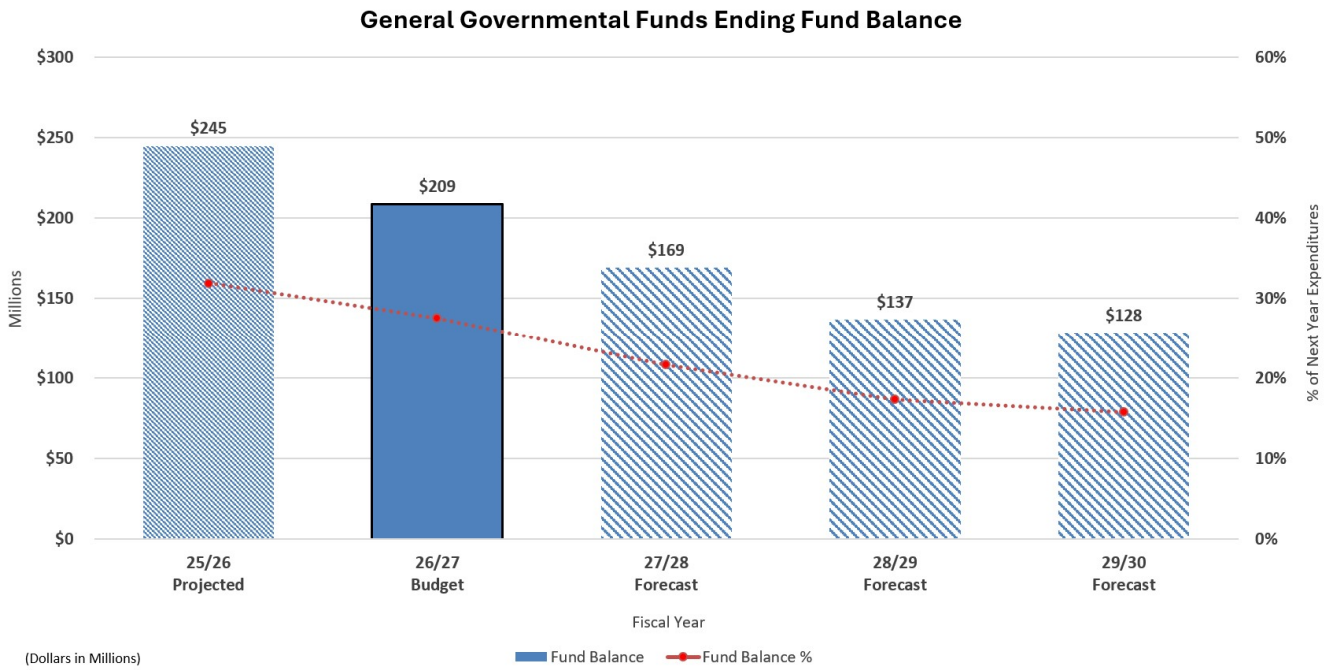


Figure 6: General Governmental Funds Ending Fund Balance

Figure 6 shows the ending fund balance and the ending fund balance as a percentage of the next year's expenditures for the General Governmental Funds for five fiscal years. The financial policies of the City require a minimum fund balance of 8.0% to 10.0%, and the City's principles recommend a reserve fund balance of at least 10.0% to 15.0% over the 5-year forecasted period. The forecasted fund balance is projected to decrease due to a combination of slower growth in sales tax and increasing expenditures. The slower growth is attributed to the state's implementation of the flat income tax and the elimination of the residential rental tax caused a steep decrease in overall revenues. Expenditures continue to increase with inflation and pressures for personal services and capital and lifecycle items. The current outlook is significantly improved compared to the prior year projections due to annual 2.0% reductions implemented by departments. These reductions allowed the General Governmental Funds to have positive net sources and uses earlier in the forecast.

Utility Fund

The Utility Fund is a government owned and operated enterprise fund that sells goods and services to the general public. In principle, an enterprise fund operates like a business, with resources for a certain service that cover the costs associated with providing that service. In Mesa, the Utility Fund consists of services that the City provides such as electric, natural gas, water, wastewater, solid waste, and district cooling. The departments that operate in the Utility Fund are Energy Resources (electric and natural gas), Water Resources (water and wastewater), Solid Waste, and Facilities Management (district cooling). Other departments directly or indirectly allocate costs to the Utility Fund based on the support they provide to the utility services.

Financial principles of the Utility Fund call for:

- Balanced net sources and uses
- Maintaining a reserve balance of 20.0% or higher
- Rate adjustments that are predictable and smoother throughout the forecast

- Affordable utility services
- Equity between residential and non-residential rates

These principles can conflict with one another depending on many external factors and must be weighed carefully when making decisions about the fund.

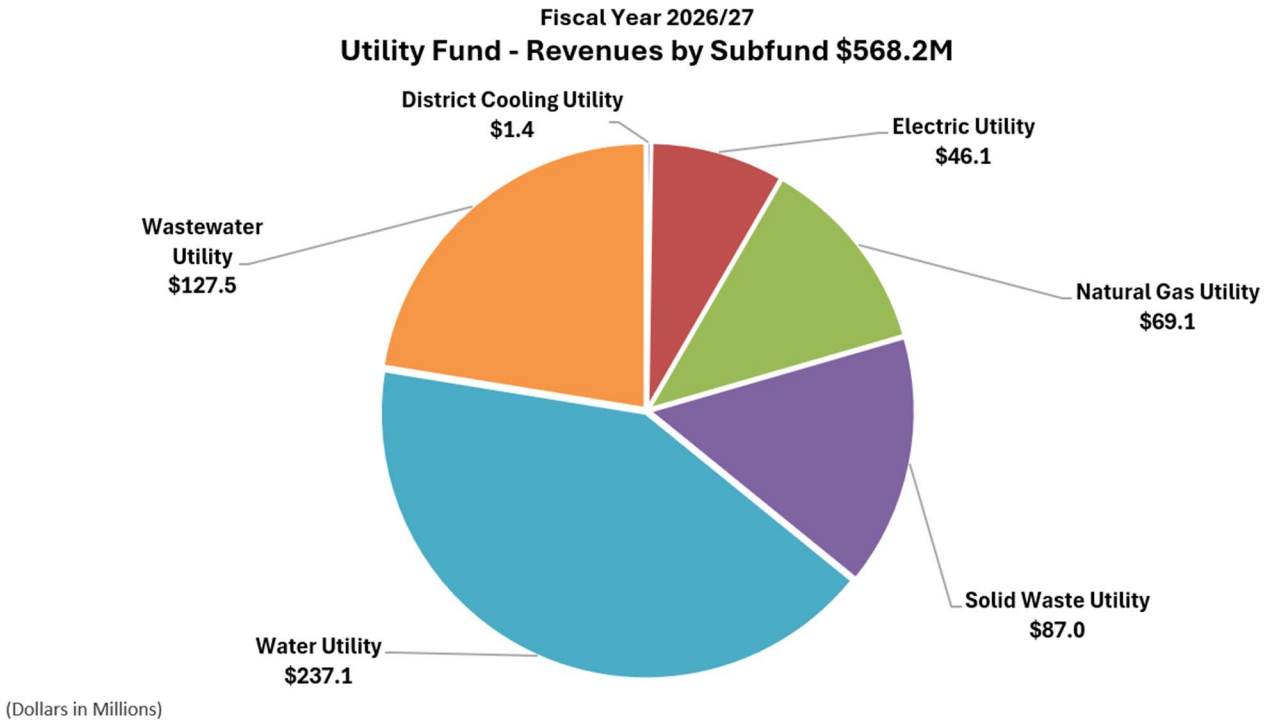


Figure 7: Utility Fund - Revenues by Utility

Figure 7 shows the breakdown of revenues by utility for the FY 2026/27 Adopted Budget. Most of the revenues in the Utility Fund are from utility rates paid by Mesa residents and businesses. As part of the budget process, Mesa forecasts utility revenues and proposes adjustments as necessary in the fall to ensure an adequate reserve balance. Utility revenues are discussed in further detail in the Revenue Trends Section.

Figure 8 shows the FY 2026/27 Adopted Budget for the Utility Fund by expenditure category. Each utility has unique expense pressures. The water utility is sensitive to increases in the cost to purchase water from the Central Arizona Project (CAP) and the cost of electricity and chemicals necessary to treat water. The wastewater utility is sensitive to the cost of electricity and chemicals necessary to treat wastewater and the costs from the City's participation in joint ventures with other local municipalities. The solid waste utility is sensitive to landfill fees, fuel, and other vehicle-related costs. The electric and natural gas utilities are sensitive to the costs of purchasing electricity and natural gas on the open market. Each of these variables is individually forecasted in the City's long-range forecast.

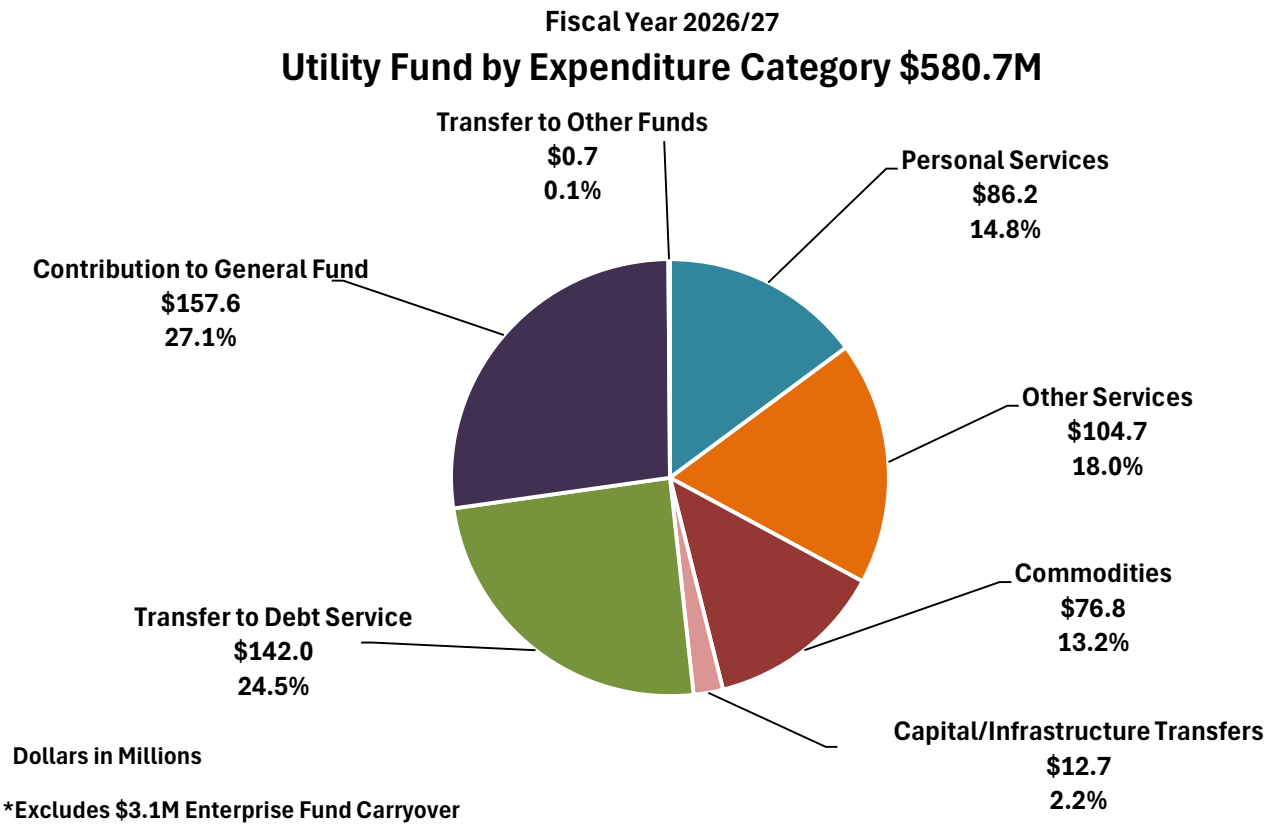


Figure 8: Utility Fund by Expenditure Categories

Maintaining and improving utility capital and infrastructure is essential to providing high-quality, reliable service to Mesa residents and businesses. Mesa continuously invests in capital and infrastructure to support these utility services such as the Signal Butte Water Treatment Plant expansion and the Mesa Central Reuse Pipeline projects. Many of the capital improvements necessary to ensure reliable service and to adequately serve new customers are funded with revenue bonds, which are backed by utility revenues. The Utility Fund transfers to the Utility Debt Service funds to pay for this debt. Current and future bond issuances and the associated debt service are included in the City's long-range forecast. Utility systems revenue debt service is covered in more detail in the Bonds and Debt Service section.

Another significant use of the Utility Fund is a contribution to the General Fund. The City of Mesa does not levy a primary property tax. This contribution supports public safety and other General Fund services. Effective July 1, 2020, the City added an ordinance which quantifies this contribution to be a transfer up to 25.0% of utility operating revenues for public safety purposes and up to an additional 5.0% for general use. In FY 2026/27, this contribution totals $157.6 million, 7.1% higher than FY 2025/26.

Each utility is operated as a separate business center. For the utilities, rate schedules are adjusted annually if needed in a manner consistent with costs of capital and the fixed and variable costs of operation and maintenance within each utility.

The reserve balance allows for the smoothing of rate adjustments. This smoothing avoids large rate increases and minimizes the impact to customers in any single year.

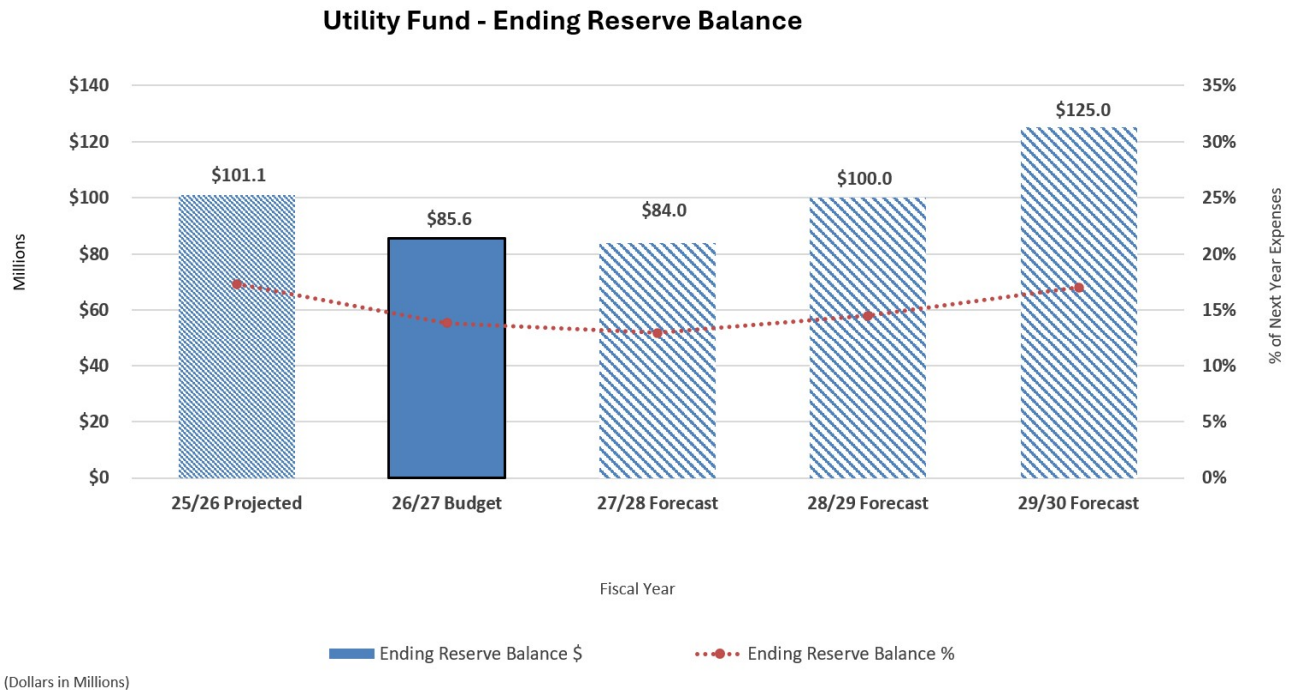


Figure 9: Utility Fund – Ending Reserve Balance

Figure 9 shows the ending fund balance and the ending fund balance as a percentage of the next year's expenditures for the Utility Fund for five fiscal years. The forecasted fund balance is projected to decrease due to expenditure pressures for personal services, commodities, capital and lifecycle items, and debt service that the City continuously monitors, then begins to rebound in FY 2028/29. The current outlook is significantly improved compared to the prior year projections due to new revenues like a utility paper bill fee, cost containments, and restructuring of debt service. These reductions allowed the Utility Fund to have positive net sources and uses earlier in the forecast.

Restricted Funds

For budgeting purposes, restricted funds are legally or administratively restricted to be used for a specific purpose as defined by federal, state, or local governments.

Transportation-Related Restricted Funds

Transportation funds come from two revenue sources. The first source is the State of Arizona, which collects fuel tax and distributes a portion to incorporated cities and towns in the form of Highway User Revenue Funds (HURF). As one of the three Arizona cities with a population greater than 300,000, Mesa also receives an additional allocation of the fuel tax revenues, referred to as HURF 3.0%. The second source is a portion of Mesa's sales tax, set at 0.3%, which is dedicated to street construction, street operations, street maintenance, and street capital equipment needs. This portion of sales tax is referred to as Local Street Sales Tax in the Local Streets Fund.

HURF and Local Streets Fund are managed together, as both funds are restricted to street-related expenditures. For the FY 2026/27 Adopted Budget, revenues are budgeted $7.3 million higher at $110.4 million compared to the prior year's budget.

Expenditures in the Transportation-Related Restricted Funds include both ongoing street maintenance and one-time street improvements. In the FY 2026/27 Adopted Budget, the City allocated $144.4 million in capital and operating expenditures for the Transportation-Related Restricted Funds, an $18.7 million increase compared to the prior fiscal year due to new projects starting. The City has a projected beginning reserve balance of $168.6 million in FY 2026/27.

Public Safety Sales Tax Fund

In November 2018, the citizens of Mesa approved an increase to the City sales tax by 0.25% to support public safety. The voter-approved Public Safety Sales Tax Fund is revenue dedicated to Public Safety programs and projects. The FY 2026/27 Adopted Budget includes funding for public safety projects, like additional funding for the Police Department's Headquarters remodel and the furniture, fixtures, and equipment for the new building.

Falcon Field Airport Fund

The Falcon Field Airport Fund operates as an enterprise fund, with charges for sales and services and intergovernmental revenues covering the expenses related to the operation of the airport. The Falcon Field Airport Fund is managed separately from other funds due to restrictions on airport funding. Although Falcon Field revenue cannot be used to support other Mesa governmental operations, Falcon Field indirectly benefits the City by allowing customers from around the country to connect to businesses in Mesa. For FY 2026/27, the Falcon Field Airport's revenue is projected to increase due to a new proposed landing fee to ensure the fund is self sustaining.

The FY 2026/27 Adopted Budget includes $7.4 million in operating carryover costs and $3.5 million in capital costs which include an increase in pavement reconstruction and building and property improvements. The projected year-end fund balance for FY 2026/27 for the Falcon Field Airport Fund is approximately $3.1 million.

Environmental Compliance Fee Fund

The Environmental Compliance Fee Fund is supported by a monthly fee applied to utility accounts to meet the projected costs of Federal and State environmental mandates. Neither the Federal nor the State government provides funding for these environmental mandates.

The current $7.32 monthly environmental compliance fee is anticipated to generate $19.3 million in revenue in FY 2026/27. The fee funds the City's environmental activities such as air quality, storm water quality, hazardous waste management, and asbestos management. Budgeted ongoing operational and capital expenditures are $18.8 million. Savings experienced each year are accumulated and applied to one-time expenditure needs.

Economic Investment Fund

The Economic Investment Fund is used to pursue a variety of citywide economic development opportunities. It is used to seek entrepreneurial solutions, business and industry partnerships, and to deliver new jobs to propel Mesa's economic growth, prosperity, and innovative spirit forward in the global marketplace with projects such as Arizona State University's expansion, CO+HOOTS, The Studios at the Mesa City Center, and the member contribution toward the Mesa Gateway Airport. For FY 2026/27, the Economic Investment Fund includes additional funding to manage the Creative Technologies and Industry project, designed to attract art and music events to the City of Mesa.

Arts and Culture Fund

The Arts and Culture Department manages the Mesa Arts Center, the idea Museum, and the Arizona Museum of Natural History. The City tracks the operational expenditures and revenues related to the operation of the venues

in the Arts and Culture Fund. Additionally, to ensure the City maintains high-quality cultural amenities, this fund is subsidized by the General Fund. Beginning in FY 2023/24 the General Fund contribution is set equal to the actual expenditures for select personnel, projects, and indirect charges. The contribution is reviewed on a quarterly basis. See Arts and Culture's page in the Department Operational Plans section for details on expenditures in this fund.

Transit Fund

The City of Mesa contracts with Valley Metro to provide fixed bus route, paratransit, and light rail services. The expenditures and revenues associated with operating these services are tracked in the Transit Fund. Certain revenues the City receives for mass transit programs are restricted, like the City's portion of the Arizona Lottery Fund (ALF) revenue.

This fund is subsidized by the General Fund. Similar to the prior year, the General Fund contribution in the FY 2026/27 Adopted Budget is approximately $29.5 million due to cost increases for labor and maintenance of the fixed-route bus and light rail services and changes in funding related to Proposition 479. Proposition 479 was approved by Maricopa County voters on November 5, 2024, and it continues a dedicated half-cent sales tax for transportation for an additional 20 years, extending funding through 2045.

Commercial Facilities Fund

The Commercial Facilities Fund supports the Mesa Convention Center, the Hohokam Spring Training Facility, the Mesa Amphitheatre, and the Cubs/Sloan Park Spring Training Facility. This fund is subsidized by the General Fund. The amount of the General Fund contribution in the FY 2026/27 Adopted Budget is approximately $2.2 million.

Joint Venture Funds

To leverage economies of scale for certain services, local governments establish intergovernmental agreements to jointly deliver services. These agreements between local governments are known as joint ventures. The City currently participates in five joint ventures. The Greenfield Water Reclamation Plant (GWRP) and TOPAZ Regional Wireless Cooperative (TRWC) are managed by the City of Mesa, while the Sub-Regional Operating Group (SROG), the Val Vista Water Treatment Plant, and Valley Metro are managed externally. GWRP and TRWC are managed in respective funds, and the expenses in those funds are balanced with contributions from member governments, including the City of Mesa.

Capacity Fee Funds

In FY 2025/26, the City of Mesa adopted new capacity fees for Water and Wastewater. Water and wastewater capacity fee funds are dedicated municipal funds that are collected from new developments or property expansions to pay for the infrastructure to support the new growth. Under Arizona law (such as A.R.S. § 9-463.05), these funds ensure that "growth pays for growth" by financing vital water resource and treatment plant infrastructure without burdening existing ratepayers.

Impact Fee Funds

Impact fees are collected from new developments to help pay for the capital and infrastructure that was built previously to service the development. The revenues from these impact fees are tracked in individual funds and support the debt service associated with certain previously completed capital improvement projects that service growing areas in Mesa. When enough impact fee revenue is collected to cover the eligible debt service, the fee is discontinued. Due to these fee discontinuations, the City is no longer receiving revenue, and the remaining fund balance will be transferred out to be used for debt service. In the FY 2026/27 Adopted Budget, the City budgeted $6.2 million in impact fee transfers.

Trust Funds

The City of Mesa uses trust funds to self-insure for areas of liability. The trust funds track revenues and expenses related to employee health benefits, workers' compensation claims, and public property and liability legal claims.

Employee Benefit Trust Fund

The Employee Benefit Trust (EBT) Fund is used to fund employee health benefits and other employee benefit programs that the City sponsors. The EBT Fund is funded through medical and dental premiums that are paid partially by the employee and partially by the City. A fund balance is maintained in the fund to cover large increases in claims and smooth contribution increases for employees and the City. For FY 2025/26, expenditures are projected at $148.0 million, $2.9 million or 2.0% higher than FY 2024/25 actuals. Most of the increase is due to medical and prescription claims which have increased by $7.7 million (6.2%) compared to FY 2024/25. The FY 2026/27 Adopted Budget includes $143.9 million in claims to reflect an estimated 8.7% increase from FY 2025/26 projections.

FY 2026/27 contributions into the fund for medical and dental are estimated at $150.2 million, consisting of $127.9 million from the City and $22.2 million from employees and retirees. While the City is always looking for cost containment opportunities, annual medical costs are increasing year-over-year due to inflation and the prescription market, resulting in a projected increase in employee and City contributions for FY 2026/27.

The total EBT budget for FY 2026/27 is $161.1 million with revenues budgeted at $150.3 million. Due to the significant increases in medical and prescription claims, the FY 2026/27 ending fund balance is forecasted to be at 12.2%.

Workers' Compensation Fund

The Workers' Compensation Fund is used to fund claims and insurance premiums related to employee work-related injuries. FY 2025/26 projected expenditures are $7.0 million, including $5.0 million in claims and insurance premiums. Total budgeted expenditures for FY 2026/27 are $7.5 million, including $5.6 million in claims and insurance premiums. Revenues into the fund consist of contributions from other funds based on each fund's positions and job classifications, with higher risk classifications (like Police Officers and Firefighters) contributing more into the fund. The total budgeted revenues for FY 2026/27 are $7.5 million. The City's Workers' Compensation fund balance policy is to plan enough revenue to cover the estimated total annual cost estimate for the following year.

Property and Public Liability Fund (PPL)

The Property and Public Liability (PPL) Fund is used to pay claims related to lawsuits against the City. The value of claims paid varies significantly by year. The length of time from the submission of a claim to its final resolution can take years, which causes fluctuations in annual cost. The total projected expenditures for FY 2025/26 are $8.2 million, and the budgeted expenditures in FY 2026/27 are $11.3 million. The fund balance policy for the PPL Fund is to maintain a minimum fund balance of $10.0 million to cover multiple large claim payouts.

Grant Fund

The City pursues grants to fund capital projects, implement or enhance programs, and fund the acquisition of new equipment. While the application for grant funding requires preparation time by City staff as well as subsequent tracking of grant expenditures, grant awards provide the City with the means to fund services that would not otherwise be funded in the City's budget. Not all grants applied for are awarded to the City. The City includes grants currently being applied for in the Adopted Budget to allow for budget capacity.

As part of the FY 2026/27 Adopted Budget, the City is anticipating $104.9 million in total grants with a majority of the capacity supporting the federally supported affordable housing programs and other additional priorities. The Police Department and Mesa Fire and Medical Department also apply for a significant amount of grant revenue to support potential programs, training, new employees, and the purchase of equipment that the City may not be able to fund otherwise.

Bond and Debt Service Funds

The City issues debt, in the form of bonds, to provide the resources necessary to complete certain capital improvements. The bond resources and the expenditures associated with completing capital improvements occur in the Bond funds. The repayment of the debt associated with the bonds occurs in the Debt Service funds. Bonds and debt are discussed further in the Bonds and Debt Service section.

Carryover Funds and Contingency Funds

Carryover funds are to pay for items that were budgeted in the prior fiscal year but are not received until the next fiscal year. For example, if Solid Waste purchases a new garbage truck that does not arrive until the next fiscal year, funding would be carried over from the current fiscal year to the next to pay for the vehicle when it arrives. Contingency funds are included in the budget for unexpected events or other unforeseen needs that arise during the fiscal year. Examples include natural disasters, new unfunded mandates, or the receipt of unanticipated grant funding.

Fund Balance

Fund balance is the net of assets and liabilities in a fund. Maintaining an adequate fund balance mitigates current and future risks, such as a revenue shortfall or unanticipated expenditures. The beginning fund balance shows the position of a fund at the beginning of the fiscal year. Ending fund balance is calculated by taking the beginning fund balance and adding the net sources and uses of that fund in a given fiscal year. The ending fund balance for one fiscal year is the beginning fund balance for the next fiscal year. The City's fund balance is made up of both restricted and unrestricted resources. **Figure 10** summarizes the estimated FY 2026/27 ending fund balance of the General Governmental and Utility funds. The General Governmental ending fund balance is projected to lose $35.9 million. The Utility Fund is projected to lose $15.5 million.

Summary of Changes in Fund Balance for General Governmental and Utility Funds FY 2026/27

Fund	Projected Beginning Fund Balance	+	Projected Resources	+	Net Fund Transfers	-	Budgeted Expenditures/ Expenses	=	Projected Ending Fund Balance
General Governmental	244,722,963		545,317,549		92,085,266		673,315,410		208,810,368
Utility	101,134,190		568,267,449		(313,061,864)		270,742,091		85,597,684
Total	345,857,153		$1,113,584,998		($220,976,598)		$944,057,501		$294,408,052

Figure 10: General Governmental and Utility Fund Balance

Revenue Trends

The City must have enough revenues and other resources to cover all the budgeted expenditures. The three main sources of revenues are taxes, intergovernmental revenues, and sales and charges for services. These three categories constitute 53.3% of the resources budgeted in FY 2026/27. Other resources available to the City are bond proceeds and use of reserve balance which are not revenues since they are not a source of income.

Some City resources are restricted and can only be used for certain types of expenditures. For example, secondary property tax can only be used for General Obligation debt, and new bond proceeds can only fund capital improvements. Other resources or portions of resources are not restricted; they are available for general operations and can be allocated to the highest priorities of the City. Examples of these revenues are sales tax and state shared revenues. Some revenue sources are relatively stable over time while others fluctuate with the economy. Therefore, the City strives for diversification of revenue sources to ensure the continuation of City services during economic cycles. **Figure 11** shows the total available City resources.

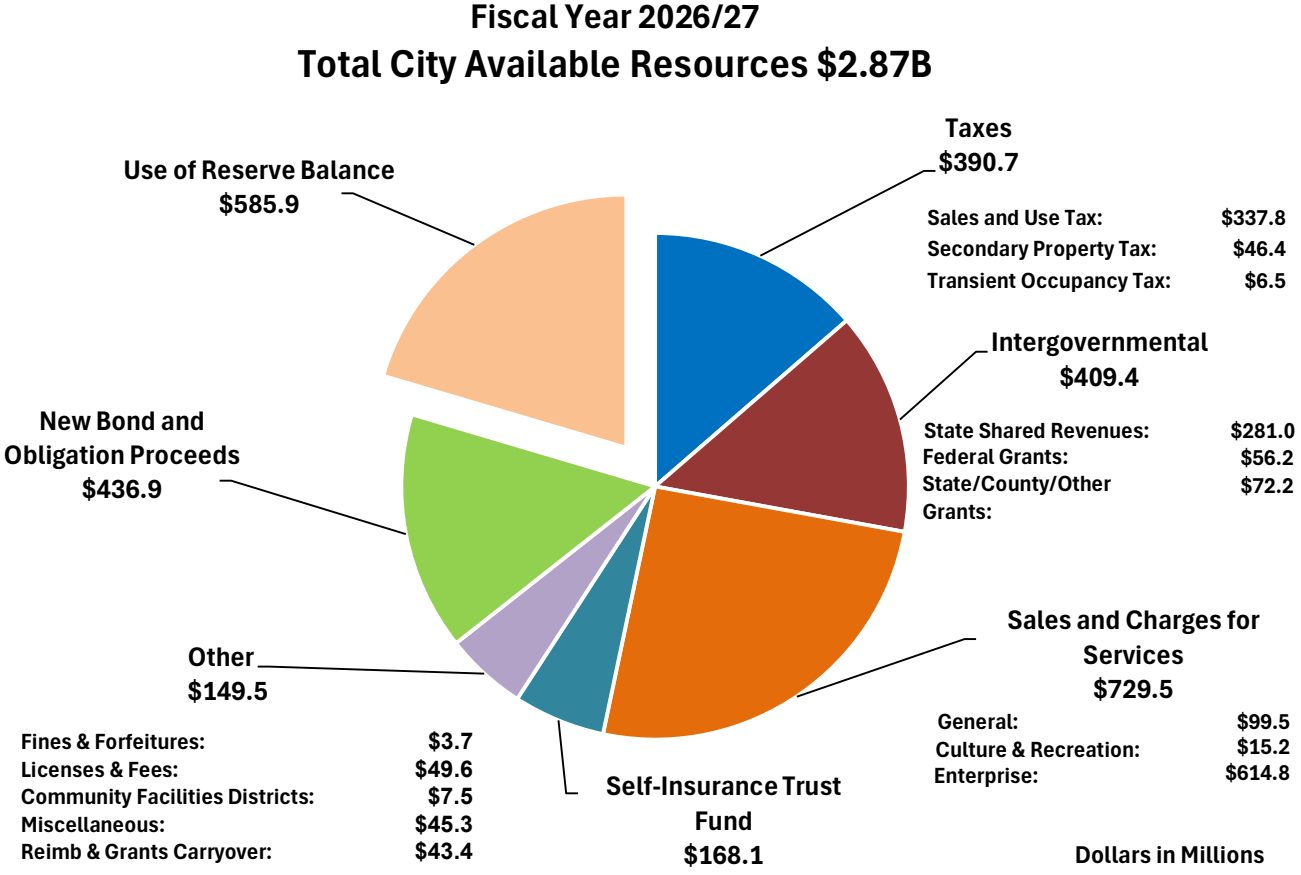


Figure 11: Total City Available Resources

Taxes

Sales and Use Tax

Arizona's cities and towns have authority granted by the State to establish certain taxes for revenue purposes. The local transaction privilege tax, also known as sales tax, is one such means for funding municipal services. The City of Mesa's current local sales tax rate is 2.00% and consists of four parts: the City's sales tax portion of 1.20%, which is recorded in the General Fund; the City's quality of life sales tax portion of 0.25%, which together with the City's sales tax makes up the tax portion of the General Governmental revenues; the City's public safety sales tax portion of 0.25%; and the City's local street sales tax portion of 0.30%, which is restricted for use only on local transportation needs.

Figure 12 shows the allocation of the total sales tax rate by percent. When combined with the State and County sales tax rates, the total sales tax rate Mesa businesses pay is 8.3%. With a transaction privilege (sales) tax of 8.3%, when a person buys $100 worth of taxable items, the vendor is responsible for remitting $8.30 to the taxing entity (City, County, State). Of that $8.30, $2.00 is allocated to sustaining Mesa's services: $1.70 supports Police, Fire and Medical, Parks, Libraries, Arts and Culture, and other business operations, and the remaining $0.30 goes toward maintaining and repairing local city streets. Mesa does not have a local sales tax on groceries.

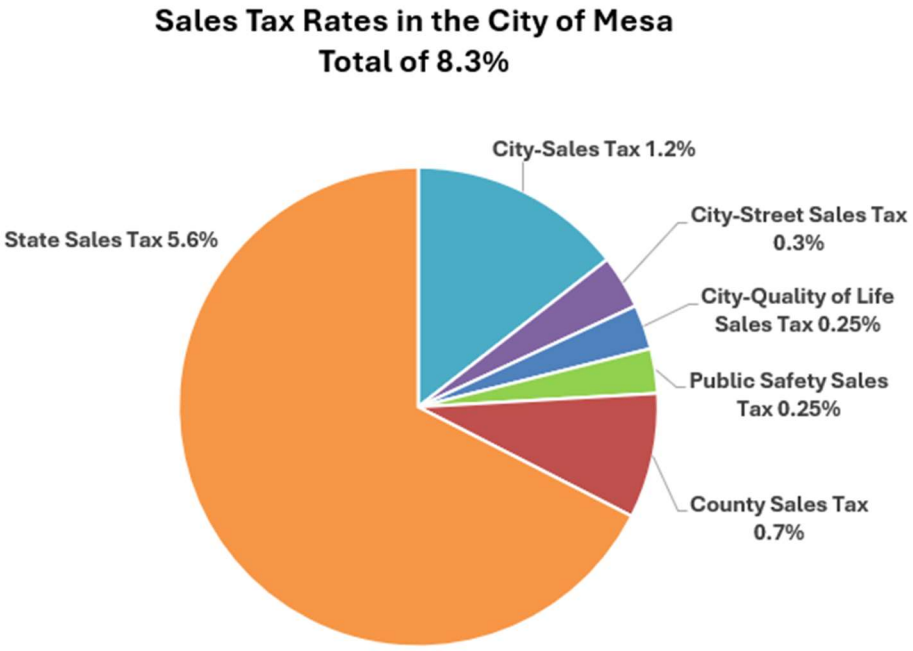


Figure 12: Sales Tax Rates in the City of Mesa

Mesa also receives a portion of the sales tax collected by the State. The sharing of state sales tax is discussed in the Intergovernmental Resources section of this document. Use tax is levied on items acquired from a retailer and stored or used within the city that have not been charged transaction privilege tax at least equal to the Mesa tax rate of 2.0%.

Sales and Use Tax Trends

At the start of the budget cycle, long-term forecasts for sales and use taxes are developed using multivariate time series models. State law requires the City to adopt a balanced budget, and the amount of resources determines the amount of expenditures the City budgets. Sales and use tax is cyclical, and the amount the City

collects is based on the conditions in the local and national economy. Forecasting sales and use tax allows the City to determine a reasonable amount to budget while maintaining adequate reserves and ensuring the budget is balanced. Additionally, forecasting sales tax long term allows the City to plan expenditures based on trends in sales tax revenues to ensure financial stability into the future. The sales and use tax revenues budgeted in the FY 2026/27 Adopted Budget are based on the actuals of prior fiscal years and trends in the local, state, and the national economy.

Figure 13 shows the sales and use tax forecast for five years. The City partners with the University of Arizona's Forecasting Project to access forecast data on several economic indicators. The City uses this data to correlate the sales and use tax forecast with larger economic trends related to personal income, employment, retail sales, population growth, and new home construction. The sales and use tax forecast provides the framework for the FY 2026/27 budget process, assisting City Management's decision making when considering proposed enhancements to services. The City is conservative in forecasting to ensure that expenditures do not grow at an unsustainable rate and the City can support ongoing services through unknown economic impacts.

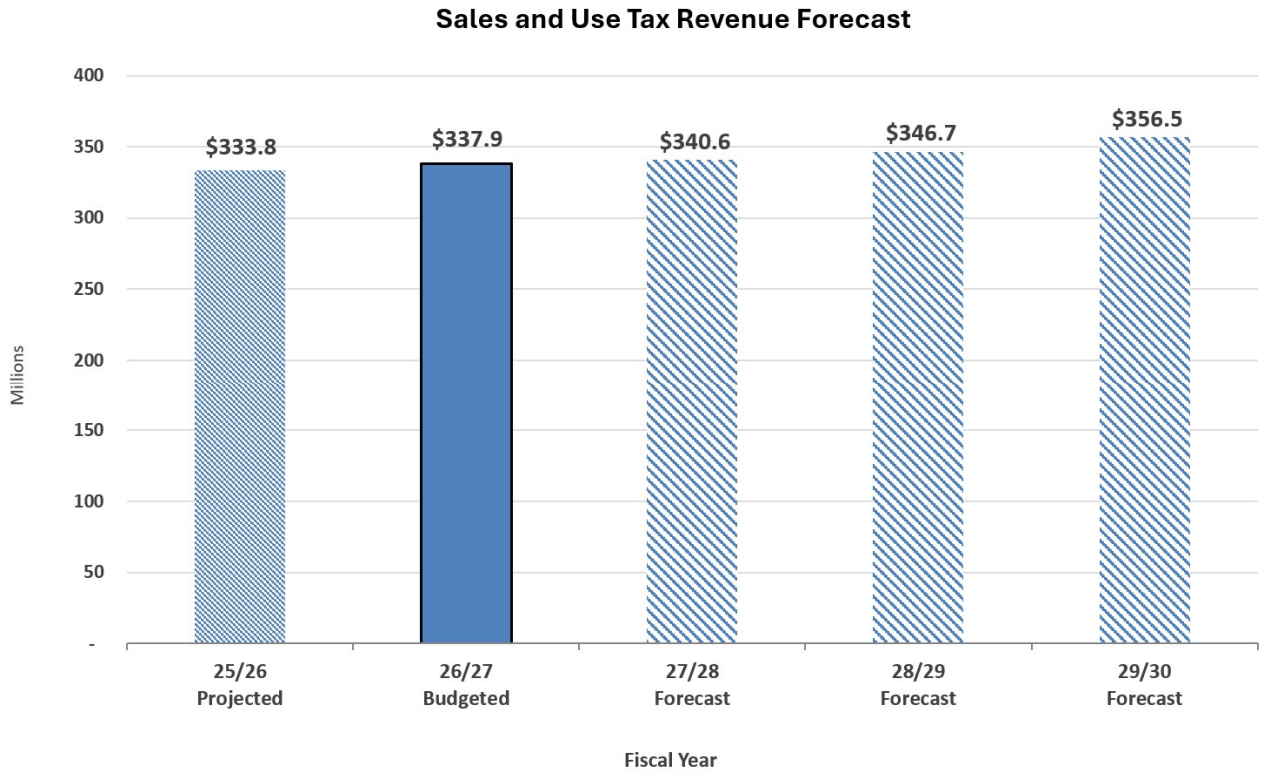


Figure 13: Sales and Use Tax Forecast

Sales and use taxes are important sources for the City's General Fund, Quality of Life Fund, Public Safety Sales Tax Fund, and Local Street Fund. Trends in the economy significantly impact sales and use tax collections. Sales and use tax revenue have grown the past few years, as the economy has continued to expand in recent years. **Figure 14** shows the actual and forecasted trends in local sales tax revenue. Since FY 2020/21, there has been steady growth in local sales tax collection. That trend changes course in FY 2024/25 with the elimination of the residential

rental tax by the state legislature. The loss of revenue is estimated at an annual impact of approximately $25.0 million. With the loss of the residential rental and an increase in retail, the City is experiencing a flatter growth trend.

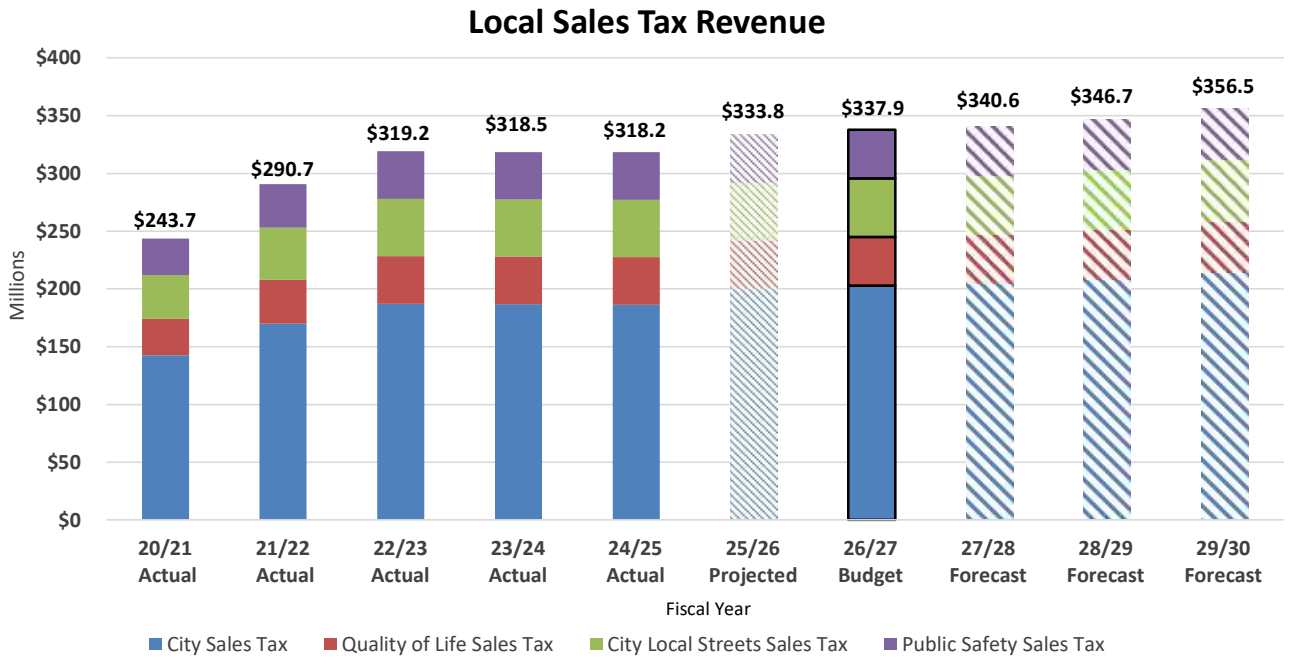


Figure 14: Local Sales Tax Revenue

Property Tax

State law (A.R.S. § 42-17151(A)) allows a municipality to levy a property tax. There are two types of property tax in the State of Arizona, primary and secondary.

- Primary property tax can be used for any general City operations. Since 1946, the City of Mesa has not levied a primary property tax.
- A secondary property tax may be levied for payment of principal and interest from debt associated with General Obligation bonds. Therefore, the City's secondary property tax is restricted to that use. Property valuations are known in advance, so the amount of revenue raised by the secondary property tax levy is also known. The City Council sets the secondary property tax levy and associated rate annually. The FY 2026/27 secondary property tax rate is $0.8500 per $100 of net assessed value with a corresponding levy of $46.4 million.

Further information is outlined in the Bonds and Debt Service section of this document.

Transient Occupancy Tax

State law (A.R.S. § 42-6002) allows a municipality to levy a transient occupancy tax, also known as bed tax, on hotel/motel stays. The current transient occupancy tax is assessed at a rate of 5.0%. Transient occupancy tax is a restricted revenue source and is dedicated to programs that encourage additional tourism: the Visit Mesa program, citywide special events like Celebration of Freedom or Merry on Main St., capital improvements at the Mesa Convention Center and Hohokam Spring Training Facility, and other spring training facility construction and operational expenditures.

Intergovernmental Resources

Most of the intergovernmental revenues the City receives come in the form of state shared revenues, which the State of Arizona is obligated by state statute to distribute to local governments. The City also receives a significant amount of grant revenues from the federal, state, and county governments.

State Shared Revenues

State shared revenues are collected by the State of Arizona on behalf of local governments and distributed to cities and towns based on population and formulas in state statute. In Arizona, the state distributes a portion of state income tax collections (urban revenue sharing), state transaction privilege tax (state shared sales tax), state gasoline tax (Highway User Revenue Fund (HURF)), Vehicle License Tax (VLT), and state lottery funds (Arizona Lottery Funds (ALF)) to incorporated cities and towns. HURF revenues are restricted to transportation expenditures and ALF revenues are restricted to transit services. The remaining state shared revenues are not restricted in use.

State Shared Revenue Trends

At the start of the annual budget cycle, each type of state shared revenue is forecasted separately using multivariate time series models. Forecasting these revenues is important because, like sales and use tax, collections are highly impacted by economic conditions. Additionally, revenues from urban revenue sharing, state shared sales tax, and VLT fund general governmental operations. Mesa partners with the University of Arizona's Forecasting Project to access forecast data on local economic indicators which have historically correlated with these revenue sources. The City uses this data to correlate the forecast to larger economic trends related to personal income, employment, retail sales, population growth, and new home construction.

Total state shared revenues received can be seen in **Figure 15.** State shared revenues tend to follow broader trends in the economy. Urban revenue sharing, which is the largest revenue received from the State, is based on personal and corporate income tax collections. There is a two-year lag between when the income is reported and the receipt of revenues by the City, so the amount for FY 2026/27 is known. The economic impact of the COVID-19 emergency on wages are reflected in the reduced FY 2021/22 Actuals. The state's implementation of the 2.5% flat income tax in January 2023 decreased collections in FY 2024/25, is projected to cause a second year of decreased collections in FY 2025/26, and is expected to return to growth in the FY 2026/27 budget.

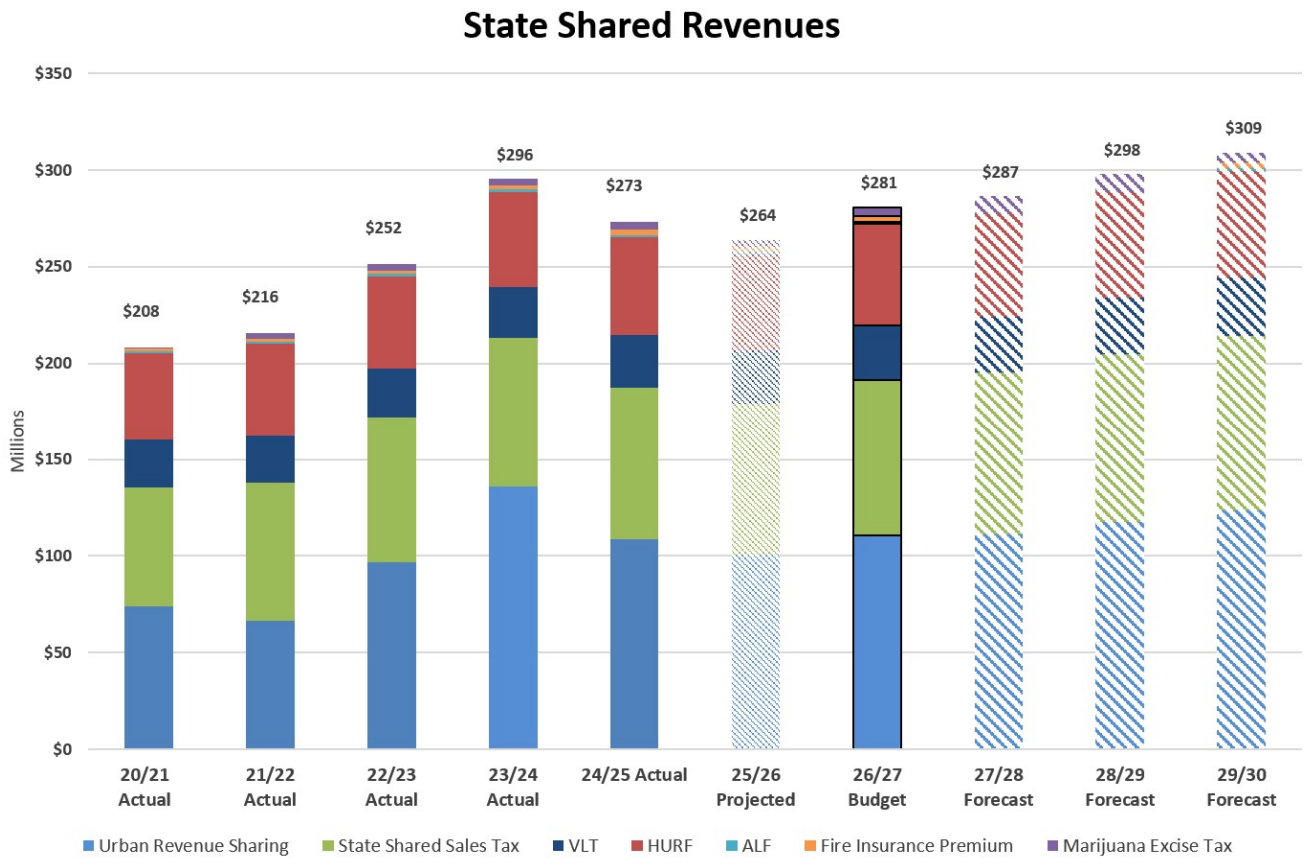


Figure 15: State Shared Revenues

HURF revenues are restricted to transportation related expenditures; a municipality must continue to fund transportation expenditures with local revenue sources equal to the amount of local funding that was provided in FY 1979/80.

Grants

The City receives grants to fund services and capital items that could not be provided with local revenues. Grants help departments like Community Services, Police, and Mesa Fire and Medical expand services and purchase equipment they would not otherwise be able to purchase. Grant funding must be applied for each year unless a multi-year grant is awarded. Grant funding is restricted to the use designated in each grant and has reporting requirements. The City determines if the value of a grant is worth the additional requirements and staff time before accepting the grant.

Sales and Charges for Service

Sales and charges for service are revenues from customers in exchange for services provided by the City. 84.3% of the revenues in this category are attributable to the various City utilities. The utilities are enterprise funds that operate similar to businesses with service areas and a direct connection between the service provided and the fee charged to customers as covered in the Utility Fund section. Utility rate revenues account for the bulk of utility resources. The City provides water and wastewater services to all residential and commercial customers. The Solid Waste Department provides solid waste services for residential customers and is available to commercial

customers. The City supplies natural gas to a portion of the City for both residential and commercial use as well as a large service area outside of the city limits. The City also provides electric service and district cooling for portions of the downtown area. The remaining sales and charges are for entrance fees to venues including the Arizona Natural History Museum and the idea Museum, events at the Mesa Arts Center, ambulance service, and enrollment in classes offered through various departments and at various locations around Mesa.

Utility Revenues

Utility revenues tend to be less affected by the economy than sales tax and state shared revenues. With the exception of solid waste, the utilities rely on a fixed base service charge applied to each account and a variable charge applied to the consumption of the commodity. Solid waste only has the fixed component. The variable portion of utility revenue can be affected by weather. For example, in a rainy year, the demand for water will decrease. Utility revenues have generally grown over the past ten years due to account growth and increases in utility rates. **Figure 16** shows the utility revenues over the past ten years.

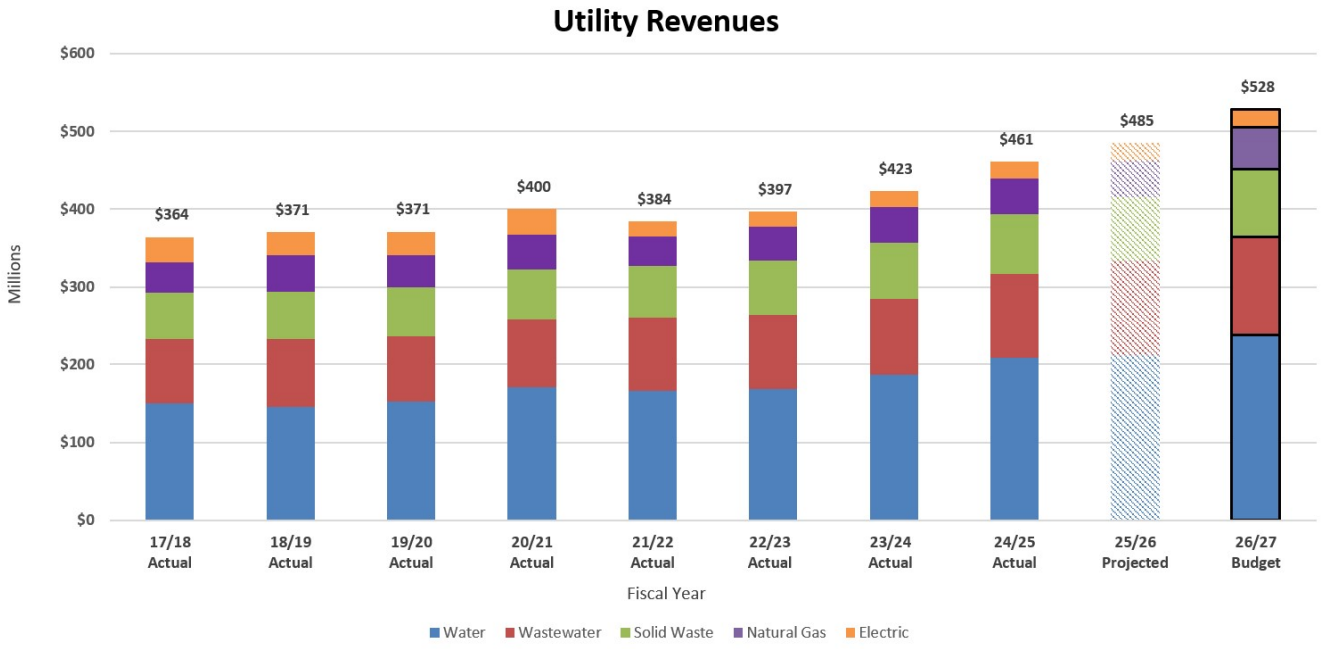


Figure 16: Historic Utility Revenues

Utility rates are adjusted to keep up with the increasing cost of existing services and to meet demand for new and expanding services. Customer growth contributes to the need for additional infrastructure and operational funding. Utility rate adjustments are enacted by the City Council after public notification and public hearings. In prior fiscal years, the utility rate adjustment review schedule coincided with the budget adoption. In FY 2020/21, the City shifted the rate discussion to the Fall to better account for actuals in the prior fiscal year such as unanticipated savings from bond refunding and higher than expected account growth.

Figure 17 provides the average annual fiscal year increase of the 5 major utilities.

Utility Historical Homeowner Rate Adjustments					
	Electric	Natural Gas	Water*	Wastewater	Solid Waste
10 Year Average	1.32%	2.17%	2.88%	4.20%	2.75%
20 Year Average	0.84%	2.47%	3.63%	4.47%	2.75%

** A restructuring to the water rate tier system was introduced in FY 15/16.*

Figure 17: Historical Utility Rate Adjustments

Self-Insurance Trust Funds

Self-insurance trust fund revenues come from internal sources like department and City contributions, and in the case of employee benefits, from City employees and retirees. The City operates three self-insurance areas. They are discussed in detail in the Fund Details section under Trust Funds.

Other Revenues

These remaining revenues pertain to areas such as Municipal Court fines and fees, fees for permits and licenses, and sale of City property.

New Bond Proceeds

Municipal bonds are a tool used by the City to finance capital improvement projects. Bond proceeds are resources available for use on capital expenditures. However, the issuance of bonds results in a liability for the City. The City must pay back the bondholders with interest over the term of the loan. Municipal bonds are discussed further in the Bonds and Debt portion of this document.

Funds Carried Forward

If revenues are greater than expenditures in a given year, the result is an increase in available resources. This can be due to several factors: timing of expenditures, lead-time of an acquisition, overall savings or revenue amounts greater than projected. The City can also set aside funds over multiple years to pay for large projects or items. Some of the funds are allocated to items that are already under contract, and the City has an obligation to purchase. Some of the funds remain unallocated and are available in the upcoming fiscal year. Funds carried forward are sometimes referred to as reserves or fund balance.

Expenditure Trends

To meet the needs of Mesa residents and businesses, the City of Mesa employs staff and purchases services, commodities, and capital. **Figure 18** shows the FY 2026/27 Adopted Budget by various expenditure categories. Definitions are below the graph.

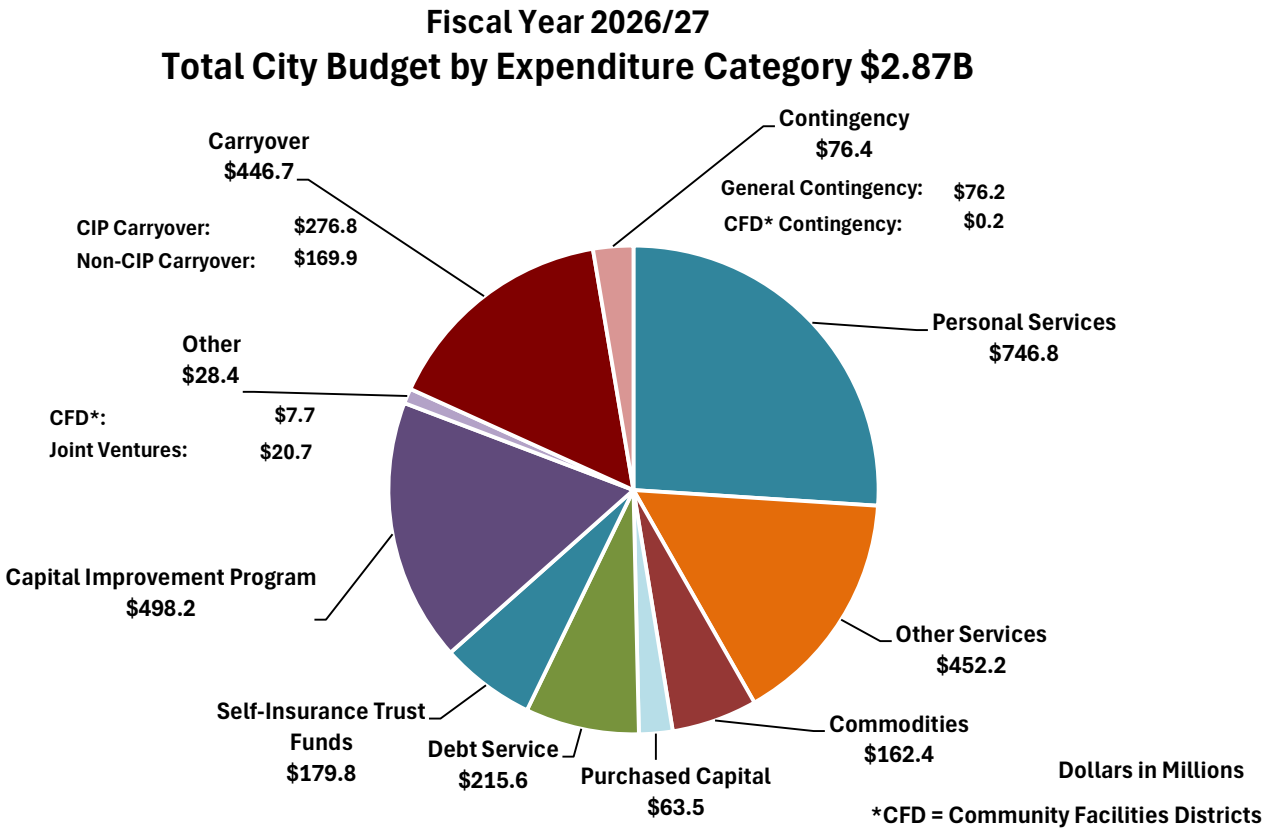


Figure 18: Total City Budget by Expenditure Categories

Personal Services - the salaries and benefits for Mesa employees.

Other Services - operating expenditures where a service, and not a good is provided. Examples include insurance, legal, contractual services, temporary services, and the City's payment portion of joint venture services.

Commodities – goods and commodities the City purchases to operate, such as electricity, fuel for City vehicles, and office supplies.

Purchased Capital - assets (vehicles, computer equipment, traffic signals) that the City purchases that are outside of a Capital Improvement Program.

Debt Service – payment of principal and interest for bonds used to pay for capital improvement projects.

Self-Insurance Trust Funds – funds set aside to pay for claims related to employee and retiree healthcare, workers' compensation, and property and public liability.

Capital Improvement Program – planned improvements and capital acquisitions related to infrastructure, facilities, land purchases, and major equipment purchases.

Other – Community Facilities Districts (CFD) and joint ventures the City manages on behalf of itself and other municipalities.

Carryover – items where the expenditure was budgeted in the prior fiscal year, but the item was not received or constructed in time to be recorded in that previous fiscal year.

Contingency – set aside for unplanned expenditures such as emergencies or unforeseen federal or state mandates.

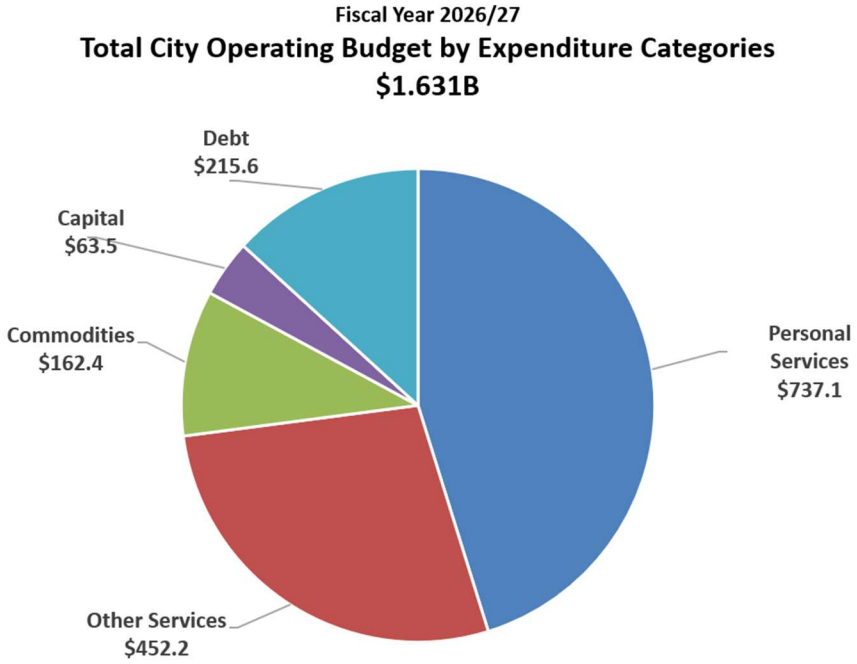


Figure 19: Operating Budget by Expenditure Category

The annual operating needs of the City are comprised of five distinct categories that include personal services, other services, commodities, capital, and debt expenditures. As shown in **Figure 19**, the FY 2026/27 operating expenditure budget is approximately $1.63 billion. The largest category, personal services, accounts for 45.2% of the annual operating budget, followed by Other Services at 27.7%.

Figure 20 shows the comparison between the FY 2026/27 annual operating budget and that of the prior fiscal year. Compared to FY 2025/26, Personal Services increased by $36.2 million, or 5.2%, in FY 2026/27. Part of the increase is due to a 4.0% step increase for employees not covered under a MOU who have successfully completed their performance evaluation and are eligible for a step increase, as well as a 5.0% step for eligible sworn employees covered under a MOU along with a salary adjustment. Also included in the FY 2026/27 Adopted Budget is the continued investment towards the unfunded liability of the state-run public safety pension plans. The

inflationary pressures related to personal services are discussed in more detail in the next section as pension and medical costs continue to increase.

Annual Operating Needs						
	Personal Services	Other Services	Commodities	Capital	Debt	Total
FY 2025/26	$700.9	$395.5	$172.1	$108.3	$194.5	$1,571.3
FY 2026/27	$737.1	$452.2	$162.4	$63.5	$215.6	$1,630.8
Difference (+/-)	**$36.2**	**$56.7**	**-$9.7**	**-$44.8**	**$21.0**	**$59.4**
Difference as %	**5.2%**	**14.3%**	**-5.6%**	**-41.3%**	**10.8%**	**3.8%**

In Millions

Figure 20: Comparison of Total Operating Budget from FY 2025/26 to FY 2026/27

In the FY 2026/27 Adopted Budget, there was a reallocation of budget capacity from Capital to Other Services for infrastructure reserves. Debt increased by 10.8%, or $21.0 million due to the bond sale in FY 2025/26 and increased utility project activity.

Personal Services

Personal Services include all employer costs related to compensating employees of the City of Mesa, including salaries and overtime, as well as employee fringe benefit costs for retirement, social security, health insurance and industrial insurance. The City budgets personal services on a Full Time Equivalent (FTE) basis, or the equivalent of 2,080 hours per year. Included in this are seasonal, part-time non-benefited, part-time benefited positions.

Figure 21 shows the history of personal services expenditures over the past ten years (Note: **Figure 21** includes non-operating personal services related to Trust Fund administration and administration of Capital Improvement Projects).

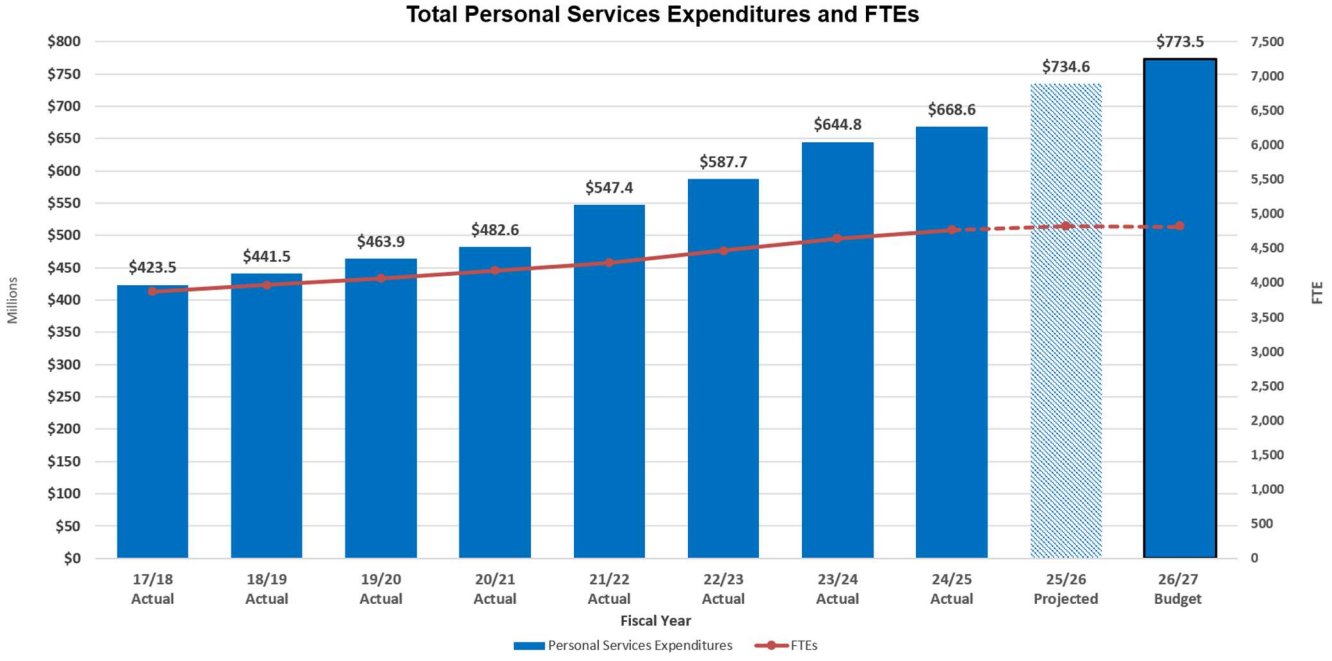


Figure 21: Total Personal Services Expenditures and FTEs

Compared to ten years ago, personal services expenditures are approximately $350.0 million, or 82.6%, higher. In the same period, FTEs for the City have increased by 943.8, or 24.4%. The disproportionate cost increases per FTE are driven not only by market adjustments to salary ranges and step increases for eligible employees, but also by rising pension and health care costs.

Salaries

Salaries paid to employees is the largest portion of the City's personal services budget. Positions within the City are paid within a salary step range with a minimum and maximum base salary amount. The FY 2026/27 Adopted Budget includes an up to 4.0% step increase for employees not covered under a MOU who have successfully completed their performance evaluation and are eligible for a step increase. Sworn employees covered under a MOU included up to a 5.0% step increase and a salary adjustment. Salary range adjustments are continually evaluated to ensure the City remains competitive in the local job market to attract and maintain a qualified workforce.

Pension Costs

Most City of Mesa employees are members of the Arizona State Retirement System (ASRS). Sworn Police and Fire personnel are members of the Public Safety Personnel Retirement System (PSPRS), and there are distinct City plans for Police and Fire sworn employees. City elected officials are included in the Elected Official Retirement System (EORP). Elected officials elected before January 1, 2014 and sworn personnel hired before July 1, 2017, are covered by the State under Tiers 1 and 2. For elected officials elected after December 31, 2013 and for sworn personnel hired after June 30, 2017, the State created an additional Tier 3.

The State provides three different types of plans:

- Defined Benefit – fixed amount retirement benefits determined and defined by contributions, years of service, and investment earnings on the contributions.
- Defined Contribution – Like a 401K, members receive their own retirement account and select investments from a menu of options, including target date funds, index funds, mutual funds, and bond funds. This plan is funded from an employee contribution, a set matching employer contribution, and compounding investment returns. This plan does not offer a guaranteed outcome like a defined benefit plan, but the plan does offer members a considerable employer match and the opportunity to manage their retirement funds.
- Hybrid – a combination where the retiree receives a defined benefit amount and participates in a deferred contribution plan.

The FY 2026/27 contribution rates shown in **Figure 22** are the current City contributions for the pension plans. ASRS included a nominal decrease of 0.02%. PSPRS experienced decreases in the required contribution rates throughout the plans, which will be discussed in further detail in the next section, along with the elected officials plans.

Contribution Rates	FY 25/26 Rate	FY 26/27 Rate	Rate Change
Tier 1			
Arizona State Retirement System (ASRS) - (Defined Benefit)	12.00%	11.98%	-0.02%
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	70.70%	70.44%	-0.26%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	57.84%	59.41%	1.57%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	59.49%	61.75%	2.26%
Tier 2			
Elected Official Retirement System (EORP) - (Defined Benefit) Path 1	70.70%	70.44%	-0.26%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	57.84%	59.41%	1.57%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	60.84%	62.41%	1.57%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	59.49%	61.75%	2.26%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	62.49%	64.75%	2.26%
Tier 3			
Elected Officials Defined Contribution Retirement System (ASRS) Path 2**	70.70%	70.44%	-0.26%
Elected Officials Defined Contribution Retirement System (EODCRS) Path 3***	59.75%	59.74%	-0.01%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Benefit)*	50.33%	51.39%	1.06%
Public Safety Personnel Retirement System (PSPRS) – Fire (Hybrid)*	53.33%	54.39%	1.06%
Public Safety Personnel Retirement System (PSPRS) – Fire (Defined Contribution)*	51.76%	52.79%	1.03%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Benefit)*	53.95%	55.48%	1.53%
Public Safety Personnel Retirement System (PSPRS) – Police (Hybrid)*	56.95%	58.48%	1.53%
Public Safety Personnel Retirement System (PSPRS) – Police (Defined Contribution)*	56.36%	57.93%	1.57%

Rates based on Actuarial Valuation Reports as of June 30, 2025

Notes:

** Current Year based on a rolling 15-year amortization rate*

*** Includes EORP's Legacy rate of 58.46%*

**** Includes EORP's Legacy rate of 53.60%*

Figure 22: Retirement Employer Contribution Rates

Public Safety Personnel Retirement System (PSPRS)

PSPRS is a significant expenditure pressure for the City. Contributions to PSPRS are funded by rates paid by both the employee and the employer as a percent of the eligible employee's salary. For employees hired before July 1, 2017 (Tiers 1 and 2), the employee contribution rate is capped at 7.65%. For employees hired after June 30, 2017 (Tier 3), the budgeted employee contributions to the plan are split 50.0%/50.0% by employees and the employer for the normal cost of the defined benefit plan. The employer contribution rate is not capped, and the burden of the higher contributions will impact the City if the pension is not fully funded.

For PSPRS, the City maintains three funding objectives for its financial policy:

- **Maintain stability of contributions**: The City established and maintains a pension stabilization reserve and determines changes to the reserve as part of the annual budget process. The current reserve is $20.0 million as of the close of FY 2025/26 and will be capped at $20.0 million. This reserve will provide stability to the rates if projected funding assumptions, like investment returns, are not met.
- **Meet funding requirements**: The City includes contributions in its multi-year financial forecast and assumes increases in total liability, and the City budgets at minimum the annual required contribution (ARC) as determined in plan actuarial reports.
- **Define a funded ratio target and timeline to reach the target**: The City's funded ratio target is 100.0%, and the timeline for the City to reach the target is June 30, 2042.

To ensure the funding timeline is met, the City implemented a new contribution strategy in FY 2021/22 to smooth the forecasted contribution payment and stabilize future payments. The City is making additional one-time payments towards the unfunded liability on top of the ARC as the larger investment is projected to produce additional savings. This new approach provides the City with more flexibility to meet the desired total contribution amounts, gives the ability to adjust with the market or new assumptions, and smooths the unfunded liability payment throughout the forecast.

Each year, the smoothed rate is reviewed and adjusted depending on changes in the market or salaries. In FY 2026/27, the smoothed rate increased from $104.0 - $106.0 million to $107.0 - $109.0 million due to market adjustments to salaries covered under a MOU, and higher costs due to overtime. The City committed the sales tax received from the public safety portion of the marijuana sales tax towards paying down the unfunded liability. The FY 2026/27 additional payment is budgeted at $22.1 million.

As of June 30, 2024				
	Assets	Liability	Unfunded Liability	Funded Status
Fire and Medical	$313,085,020	$581,505,668	$268,420,648	53.8%
Police	$568,374,621	$1,086,357,305	$517,982,684	52.3%
Total	$881,459,641	$1,667,862,973	$786,403,332	

As of June 30, 2025				
	Assets	Liability	Unfunded Liability	Funded Status
Fire and Medical	$336,202,057	$584,923,702	$248,721,645	57.5%
Police	$617,273,486	$1,095,085,990	$477,812,504	56.4%
Total	$953,475,543	$1,680,009,692	$726,534,149	

Figure 23: PSPRS Unfunded Liability for Tiers 1 & 2

As the City implements the new contribution strategy, Figure 23 shows the funded status of PSPRS. For FY 2025/26, the funded status for both plans increased due to the larger contribution. Due to the new contribution strategy and better than anticipated investment returns, which came in at 11.0% instead of the projected 7.9%, the unfunded liability decreased. Additionally, the assets grew faster than the liability increased, which further decreased the unfunded liability. The performance of the plans is monitored throughout the year, and changes to the contribution will be reviewed and revised as needed.

Elected Officials Retirement Plan (EORP)

During FY 2012/13, the State closed Tiers 1 and 2 of the Elected Officials Retirement (EORP) defined benefit plan to newly elected officials. After January 1, 2014, newly elected officials may elect to participate in the Arizona State Retirement System (ASRS) or the new Elected Officials Defined Contribution Retirement System (EODCRS) plans. For these plans, the City is still required to contribute an additional percentage (legacy rate) Tier 3 to ensure the financial sustainability of the EORP plan.

Health Care Costs

The City considers a competitive benefit package essential to attracting and retaining a high-quality workforce. To remain competitive, the City offers medical, dental, and vision health plans for employees and their families. These plans are funded through contributions from both the City and employees. The City is self-insured, which means that contributions are deposited into the fund, and health care-related costs are paid from the Employee Benefit Trust (EBT) Fund. The City maintains a fund balance in the EBT Fund to smooth contribution rate increases from year to year.

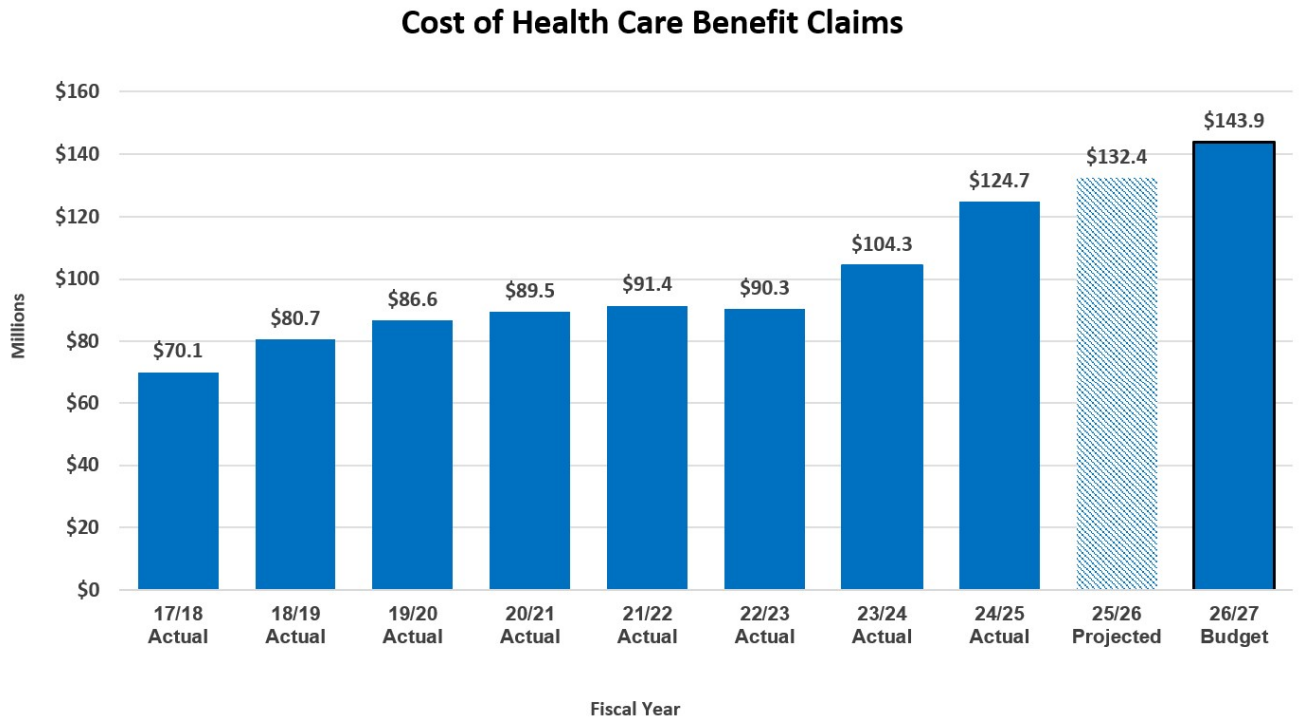


Figure 24: Health Care Benefit Claims

Figure 24 shows the escalation of health care benefit claims over 10 years. Health care claims expenditures have increased 105.3% from 10 years ago. The trend is uneven year to year, with some years having double-digit percentage increases and one year having a decrease in claims costs. Despite more employees shifting to the basic plan which places more of the cost burden on the employee, health care claims expenditures continue to increase, mainly in pharmaceutical benefit costs. The long-term trend shows increased costs driven by several variables including nation-wide increases in the costs of care and prescription medication with an emphasis on specialty drugs, higher user utilization, Affordable Care Act fees and taxes, and an increase in severe claims from benefit plan participants. To help cover the increasing costs, contribution rates for employees, retirees, and the City increased by 10.0% in Calendar Year 2026. The City's long-range forecast projects continued escalation of health care costs and increases to City and employee contribution rates as the City forecasts medical and prescription inflation at 5.0%.

Positions

The cost of personnel accounts for the largest portion of operating expenditures in the City. Labor is tracked by full-time equivalent (FTE) for a 40-hour workweek. For example, two part-time employees who each work 20 hours a week (or 50.0%) would equal one full-time equivalent.

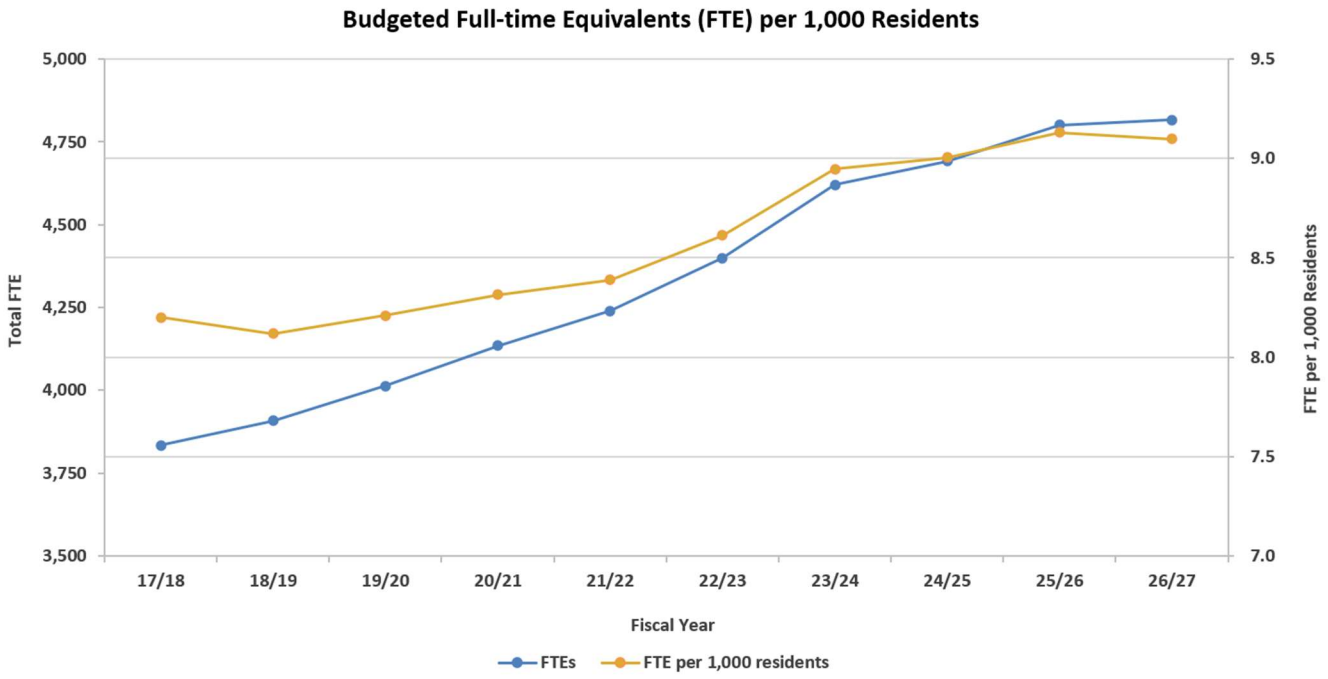


Figure 25: Budgeted Full Time Equivalent (FTE) per 1,000 Residents

With the steady increase in revenues and population, the City continues to add additional FTEs, as shown in **Figure 25.** Ten years ago, the City had 8.2 FTEs per 1,000 residents. FY 2026/27 has 9.1 FTEs budgeted per 1,000 residents.

Figure 26 shows the change in FTEs count change by department. The FTE count increased by 16.0 FTE overall from FY 2025/26 to FY 2026/27. This increase includes 21.1 FTE after the FY 2025/26 budget was adopted, which are considered mid-year position changes and a decrease of 5.1 FTE taken as reductions in the FY 2026/27 budget. Details on each position addition or reduction follow Figure 26.

Number of Full Time Equivalent (FTE) by Department

Department	Budgeted FY 2024/25	Budgeted FY 2025/26	FY 2025/26 % of total FTE	Budgeted FY 2026/27	FY 2026/27 % of total FTE
Arts and Culture	132.9	133.3	2.8%	133.5	2.8%
Business Services	153.5	151.5	3.2%	151.5	3.1%
City Attorney	69.6	71.0	1.5%	72.0	1.5%
City Auditor	5.0	5.0	0.1%	6.0	0.1%
City Clerk	8.0	8.0	0.2%	8.0	0.2%
City Manager	44.0	41.0	0.9%	49.0	1.0%
Code Compliance	20.0	20.0	0.4%	20.0	0.4%
Community Services	64.0	66.0	1.4%	66.0	1.4%
Data and Performance Management	17.0	16.0	0.3%	-	0.0%
Department of Innovation and Technology	165.0	162.0	3.4%	160.0	3.3%
Development Services	81.0	81.0	1.7%	83.0	1.7%
Economic Development	16.0	17.0	0.4%	18.0	0.4%
Energy Resources	150.0	155.0	3.2%	155.0	3.2%
Engineering	110.0	109.0	2.3%	111.0	2.3%
Environmental and Sustainability	15.5	15.5	0.3%	15.5	0.3%
Facilities Management	51.6	57.0	1.2%	60.0	1.2%
Falcon Field Airport	14.0	14.5	0.3%	14.5	0.3%
Financial Services	37.5	37.5	0.8%	37.5	0.8%
Fleet Services	91.0	91.0	1.9%	101.0	2.1%
Human Resources	69.5	69.6	1.4%	70.1	1.5%
Library Services	107.6	106.6	2.2%	104.5	2.2%
Mayor and Council	7.0	7.0	0.1%	7.0	0.1%
Mesa Fire and Medical	737.3	800.3	16.7%	801.8	16.6%
Mesa Public Safety Support	-	-	0.0%	143.5	3.0%
Municipal Court	91.0	90.0	1.9%	90.0	1.9%
Office of ERP Management	6.0	6.0	0.1%	6.0	0.1%
Office of Management and Budget	14.0	14.0	0.3%	16.0	0.3%
Office of Urban Transformation	-	-	0.0%	7.0	0.1%
Parks, Recreation and Community Facilities	321.3	351.1	7.3%	338.4	7.0%
Police	1,420.0	1,426.0	29.7%	1,289.0	26.8%
Public Information and Communications	13.0	14.0	0.3%	14.0	0.3%
Solid Waste	163.0	163.0	3.4%	163.0	3.4%
Transit Services	4.0	4.0	0.1%	3.0	0.1%
Transportation	183.0	184.0	3.8%	183.0	3.8%
Water Resources	310.0	314.0	6.5%	319.0	6.6%
Total Citywide FTE	4,692.2	4,800.8	100.0%	4,816.8	100.0%

Figure 26: Full Time Equivalent (FTE) by Department

Mid-Year Position Changes

Mid-year position changes are approved by the City Manager's Office and include:

- There were various existing part-time non-benefitted positions that had FTE changes to better align with departmental needs, which resulted in 0.0 FTE change. Additionally, 1.0 FTE out of a 2.0 FTE Arts Education Specialist part-time non benefitted was removed to create an Arts Education Specialist full-time. Also, 1.0 FTE Museum Exhibitions Coordinator was added at the idea Museum to successfully deliver bond commitments.
- 8.0 FTE net increase in the City Manager's Office including primarily due to organizational restructuring:
    - 16.0 FTE were shifted from the Data and Performance Management as a whole, and was renamed the Office of Innovation and Efficiency
    - (7.0) FTE were moved to the newly created Office of Urban Transformation as a whole
    - (1.0) FTE Fiscal Analyst to Municipal Court
    - (1.0) FTE Senior Public Information & Communications Specialist to Public Information & Communications
    - 1.0 FTE Deputy City Manager was also reactivated from frozen status and reclassified as an Assistant City Manager for the restructuring of City Management
- 2.0 FTE were added in Development Services including, 1.0 FTE Senior Planner as a dedicated resource for the Transportation Department and 1.0 FTE Civil Engineer to the Planning group as part of the "One stop shop" initiative to support water and sewer review.
- (1.0) FTE Information Technology Manager in Department of Innovation and Technology (DoIT) was shifted to Mesa Fire and Medical to better align with organizational needs.
- 2.0 FTE were added in Facilities Management including, 1.0 FTE PRCF Senior Project Manager was added and 1.0 FTE Information Systems Specialist was shifted from Parks, Recreation and Community Facilities (PRCF) as part of a broader reorganization.
- 0.5 FTE was added to Human Resources for the conversion of Human Resource Recruiter Part-Time Benefited, from 0.5 FTE to 1.0 FTE to maintain and improve the level of service.
- 0.5 FTE net was added to Mesa Fire and Medical including the (0.50) FTE Senior Program Assistant part-time removal as it was not being utilized, and 1.0 FTE Information Technology Manager reclassified as a Fire Technology Services Administrator that was shifted from DoIT to better align with organizational needs.
- 144.50 FTE net was added to the newly created Mesa Public Safety Support Department as part of the restructuring, with 143.50 FTE shifted from the Police Department's Call Taking and Forensics Divisions as a whole and 1.0 FTE Telecommunications Shift Supervisor was added during the fiscal year to true up operational demand.
- (1.0) FTE Fiscal Analyst was added to Municipal Court from the City Manager Office to better align with organizational needs.
- (16.0) FTE were shifted from the Office of Innovation and Efficiency as a whole, to the City Manager Office as part of organizational structuring.
- 7.0 FTE were shifted from the City Manager Office to the newly created Office of Urban Transformation as part of organizational restructuring.
- 0.12 FTE net increase in Parks, Recreation, and Community Facilities, including:
    - 17.12 FTE were created including reclassification of positions based on the true up of the Parks & Recreation programming positions

  - (1.0) FTE Information Systems Specialist was shifted from Parks, Recreation and Community Facilities (PRCF) as part of a broader reorganization
  - (16.0) FTE in the Park Ranger program were shifted to Police for the rebuilding of the program to better align with organizational responsibilities
- (127.5) FTE net reduction of the Police Department includes:
  - (143.5) FTE shifted for the reorganization from the Police Department to the new Public Safety Support Department for streamlining and centralizing telecommunications
  - 16.0 FTE were added from the Park Ranger program including the shift of 15.0 FTE from the Parks, Recreation & Community Facilities Department and the conversion of an existing 1.0 FTE Park Ranger Supervisor to a Sworn Police Lieutenant as part of the rebuilding of the Park Ranger program for more comprehensive oversight
  - 1.0 FTE net was added for the creation of 2.0 FTE Real Time Crime Center Operator offset by the 1.0 FTE reduction of a Police Officer
  - (1.0) FTE net was removed to offset the cost of the reclass of 4.0 FTE Police Service Officer to 3.0 FTE Civilian Investigation Specialist Supervisors
  - 1.0 FTE Lieutenant was added in Dispatch as part of a staffing plan update for communications
  - (1.0) FTE was removed for a grant funded position where the grant ended on October 6, 2025
- 1.0 FTE Senior Public Information & Communications Specialist was added to Public Information & Communication Office, shifting from the City Manager's Office to better meet organizational needs.
- (1.0) FTE Senior Planner was removed from Transportation and shifted to Development Services to centralize planning services.

Adopted Budget Position Changes

The FY 2026/27 Adopted Budget includes the following additions, reductions, and freezes for a net decrease of 5.14 FTE:

- 0.20 FTE Box Office Representative was added to the Arts & Culture Department and Fund with the reorganization mid-year position allocations.
- 1.0 FTE Assistant City Prosecutor was unfrozen in the City Attorney Department for operational needs.
- 1.0 FTE Senior Internal Auditor added in the City Auditor Office to right size the department.
- (0.0) FTE net change in Communications, including;
  - 1.0 FTE Information Technology Technician III - Radio was added to support Mesa's public Wi-Fi network
  - (1.0) FTE Information Technology Technician is frozen as part of budget reductions
- (1.0) FTE Court Specialist was removed as part of budget reductions
- 1.0 FTE Economic Development Project Manager was added in Economic Development to manage the Creative Technologies and Industry project, designed to attract art and music events.
- 0.4 FTE net increase in Engineering to balance workloads, including:
  - 0.2 FTE Senior Civil Engineer
  - 0.2 FTE Civil Engineer
  - 1.0 FTE Electrical Engineer II
  - (1.0) FTE Engineering Program Manager removed as part of budget reductions
- 1.0 FTE HVAC Controls Technician was added in Facilities Management to manage the City's growing portfolio of energy management systems.
- 1.0 FTE net increase in the Mesa Fire and Medical Department including:

  - 1.0 FTE Civilian Emergency Medical Technician 24 HR to accommodate call volume growth with the full build out of the Transport Program, commenced in March 2025
  - 1.0 FTE Civilian Paramedic 24 HR to accommodate call volume growth with the full build out of the Transport Program, commenced in March 2025
  - (1.0) Marketing Communications Specialist was removed as part of the budget reductions
- 10.0 FTE net increase in the Fleet Department to create a third shift at the East Mesa Service Center to improve vehicle availability across the departments including:
  - 1.0 FTE Program Assistant
  - 1.0 FTE Parts & Supply Specialist
  - 1.0 FTE Shop Foreman
  - 1.0 FTE Shop Supervisor
  - 1.0 FTE Welder Fabricator
  - 2.0 FTE Equipment Mechanic III
  - 3.0 FTE Senior Equipment Mechanic I
- (1.0) FTE net decrease in the Department of Innovation and Technology:
  - 1.0 FTE Information technology Senior Project Manager Radio to support the Mesa Public Safety Support Department
  - (2.0) FTE Information Technology Engineer I frozen as part of the budget reductions
- (2.1) FTE net decrease in Library Services:
  - (0.6) FTE Library Assistant Part-Time removed as part of the budget reductions
  - (1.0) FTE Library Equipment Assistant removed as part of the budget reductions
  - (0.5) Library Page Part-Time Non-Benefitted removed as part of the budget reductions
- (1.0) FTE net decrease in the Mesa Public Safety Support Department:
  - 1.0 Public Safety Communications Shift Supervisor to improve coverage stability
  - (1.0) Senior Crime Scene Specialist frozen as part of budget reductions
  - (1.0) Public Safety Telecommunicator II frozen as part of budget reductions
- 2.0 FTE net increase in Office of Management and Budget for a new Reporting and Data Modeling Team including:
  - 1.0 FTE Budget Coordinator
  - 1.0 FTE Senior Budget Analyst
- (12.74) FTE net decrease to Parks, Recreation & Community Facilities, including:
  - 1.0 FTE Parks Recreation and Community Facilities Maintenance Foreman to support increased workload in the contract management unit.
  - (1.0) FTE Recreation Specialist as part of budget reductions
  - (1.0) FTE Recreation programmer as part of budget reductions
  - (1.0) FTE Trades Worker as part of budget reductions
  - (8.89) FTE were removed due to the Fremont Pool closure
  - (1.85) FTE were also reduced in the recreation program areas as part of budget reductions with minimal service disruptions
- (9.5) FTE net decrease in Police as part of the budget reductions including:
  - (3.0) FTE sworn Crime Gun Intelligence Center Detectives
  - (3.0) FTE Park Rangers
  - (2.0) FTE Civilian Investigation Specialists
  - (1.0) FTE Police Investigator position

  - (0.5) FTE Range Firearm Instructor part-time
- (1.0) FTE Deputy Communications Director was removed from Public Information & Communications as part of budget reductions.
- (1.0) FTE Transit Services was frozen as part of budget reductions.
- 1.6 FTE net increase in Project Management, including:
  - 0.8 FTE Senior Civil Engineer
  - 0.8 FTE Civil Engineer
- 5.0 FTE net added to Water Resources staff for the Signal Butte Expansion Phase II:
  - 1.0 FTE Water Resources Maintenance Planner
  - 1.0 FTE Water Resources Plant Maintenance Specialist II
  - 1.0 FTE Electrical Controls Specialist II
  - 1.0 FTE Utilities Systems Analyst II
  - 1.0 FTE Chemist II

Bonds, Obligations and Debt Service

Bonds and Obligations

The City issues debt in the form of bonds and obligations to finance long-term capital improvements such as streets, buildings, utility systems, etc. Municipal bonds and obligations are typically tax-exempt, and they usually carry a lower interest rate than other types of funding and are therefore an attractive source of financing to investors. Bond and obligation funds are not used to fund ongoing operating costs. The City uses municipal bonds and obligations on projects that have at least the same useful life as the length of the bond and obligation repayment schedule. For example, if the City issues a twenty-year bond/obligation, the funded projects should have at least a twenty-year expected useful life (e.g., buildings, parks, utility plants, etc.). This allows the City to meet infrastructure needs while paying for the assets (via debt service payments on the bonds and obligations) as they are used. A competitive bidding process is generally used to sell bonds and obligations to ensure the lowest possible cost.

Bond and obligation financing allows the City to continue to place a high priority on infrastructure investment to attract and service future development. As seen in **Figure 27**, the FY 2026/27 budget includes $551.5 million in bond and obligation spending to finance capital projects. The City will utilize the remaining bond and obligation proceeds from prior issuances, and issue new bonds and obligations during the fiscal year to pay for the projects.

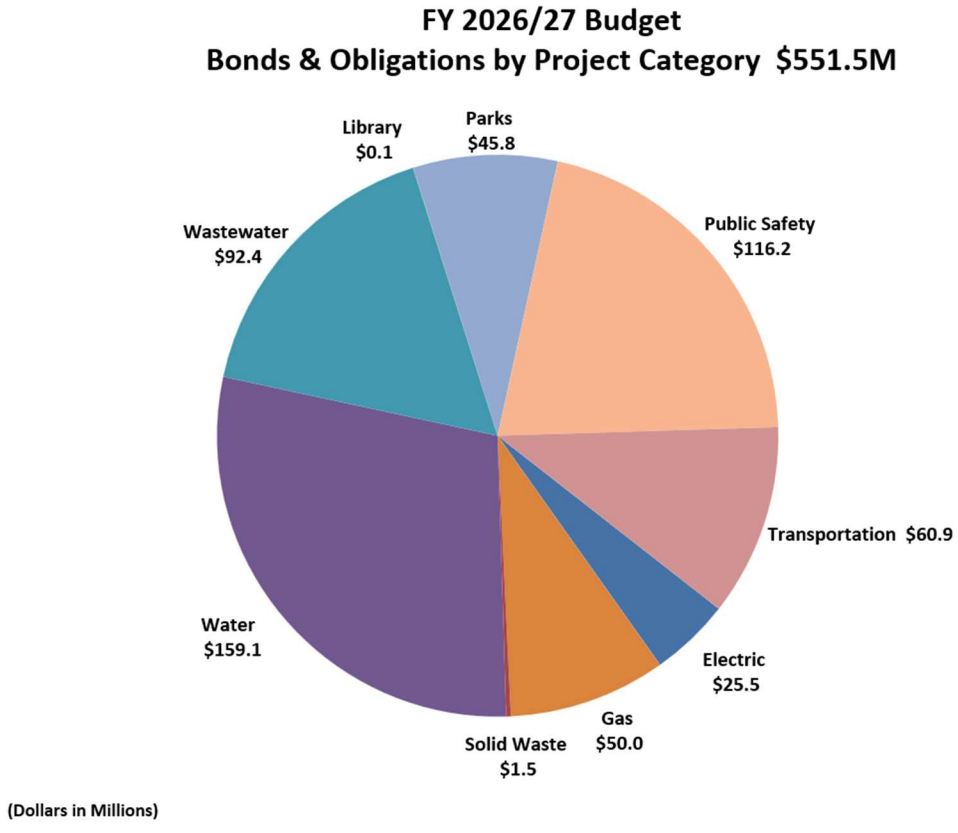


Figure 27: Bonds & Obligations by Project Category

Funding has been included in the FY 2026/27 budget to construct projects like the Gantzel Road gas main and Val Vista Water Treatment Plant. The financing of this gas main is available through Utility Systems Revenue Obligations and repayment of the obligations is funded through rates paid by utility customers. The customers served by this line will help to pay the new debt service related to the project.

Funding is also included for the continuation of citizen initiated and approved parks projects, public safety projects, and transportation projects. Scheduled park improvements include playground renovations funded through the 2024 Park Bond. Public safety improvements include the Public Safety 911 Communications building and the continued expansion of the public safety fiber network. These projects are funded through the 2024 Public Safety Bond. Scheduled transportation improvements include projects such as construction of Broadway Road from Mesa Drive to Stapley Drive and Ray Road connections at Ellsworth Road which are funded through the 2020 Transportation Bond.

Bond & Obligation Rating

A significant factor in determining the interest rate that the City pays on bonds and obligations is the perceived ability of the City to pay interest and repay principal on the bonds and obligations. This ability is assessed by private ratings companies that assign each of the City's bond and obligation issuances a rating. **Figure 28** illustrates the bond and obligation ratings of the City.

Current Bond & Obligation Ratings

Type of Bond	Standard & Poor's		Moody's		Fitch	
General Obligation Bonds	AA	Very Strong	Aa2	High Quality	AAA	High Quality
Utility Systems Revenue Obligations	A+	Strong	Aa3	High Quality		*N/A*

Figure 28: Bond and Obligation Ratings

Types of Bonds & Obligations

The City currently uses two main types of funding for large capital projects: General Obligation bonds and Utility Systems Revenue Obligations. As shown in **Figure 29**, City projects are funded by 60% Utility Systems Revenue Obligations and 40% by General Obligation Bonds in FY 2026/27.

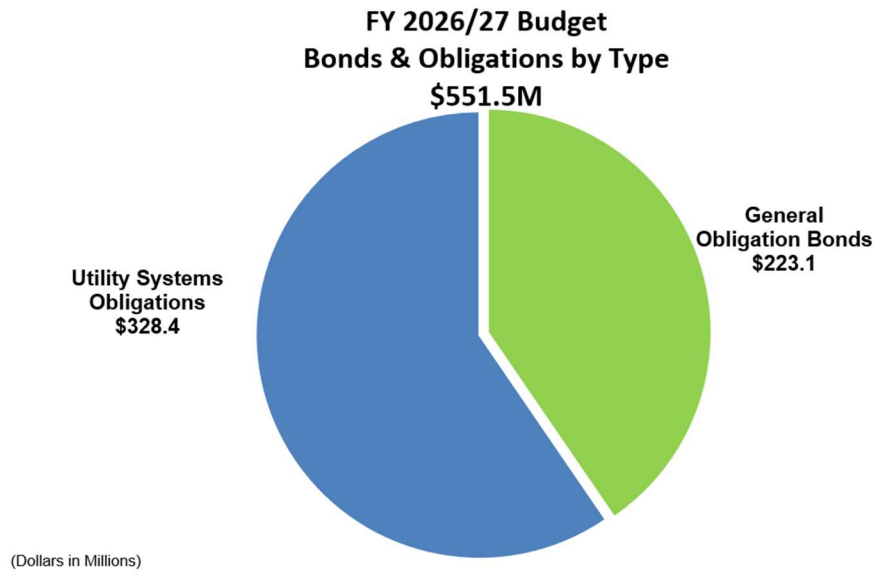


Figure 29: Bonds & Obligations by Type

General Obligation Bonds

General Obligation bonds are used to finance public infrastructure such as parks, streets, and police and fire facilities. General Obligation bonds are backed by the "full faith and credit" of the City, meaning that the City pledges to raise additional property tax revenue, if needed, to repay the bond. Principal and interest payments on the bonds are funded by a secondary property tax, development impact fees, and a court construction fee. Due to legal restrictions, a small portion of General Obligation debt service for a Fire and Medical project is funded by the General Fund.

The Arizona Constitution (Article 9, Section 8, Paragraph 1) imposes two distinct limits on the City's issuance of General Obligation bonds. The limits are based on the aggregate net assessed value of property used for the levy of secondary property taxes (ARS 35-503).

i. 6% Limit – For general municipal purposes up to 6% of net assessed value.

ii. 20% Limit (in addition to the 6% limit) – For purposes of water, artificial light, sewers, open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities, and streets and transportation facilities up to 20% of net assessed value.

The debt limit calculations are included in **Figure 30** below. The City is well within the statutory General Obligation debt limit.

General Obligation Bond Capacity			
	20% Limit	6% Limit	Total
Legal Bond Limit	$ 2,046,473,190	$ 613,941,957	$ 2,660,415,147
Outstanding Debt Principal	$ 468,996,783	$ 14,788,217	$ 483,785,000
Unamortized New Issue Premium	$ 29,122,500	$ 1,227,500	$ 30,350,000
Remaining Bond Capacity	$ 1,548,353,907	$ 597,926,240	$ 2,146,280,147
Percent of Debt Limit Used	24.3%	2.6%	19.3%

Figure 30: FY 2026/27 General Obligation Bond Capacity

Property Tax

The City does not levy a primary property tax.

Secondary property taxes are restricted to repayment of General Obligation bond debt. Accordingly, the City's property tax levy is used to pay principal and interest on General Obligation bonds issued to finance capital infrastructure in the City. The FY 2026/27 secondary property tax levy is $46,392,887; the corresponding rate is $0.8500 per $100 of net assessed value.

Property tax is calculated as follows:

property value * tax rate = tax levy

A property's value is determined annually by either the County Assessor or the Arizona Department of Revenue. The property tax rate is set by governing bodies as a dollar amount per $100 of net assessed value. The property tax levy is the property value multiplied by the tax rate and is the dollar amount of property tax owed.

The City uses the tax levy (not the tax rate) to manage the secondary property tax. Unless new General Obligation bonds are authorized by voters or the Council provides specific direction to alter the levy, the tax rate is adjusted to maintain the same levy from one fiscal year to the next. As property values have increased in recent years, the tax rate has either been reduced to achieve the same levy or the tax rate has remained the same (see **Figure 31**).

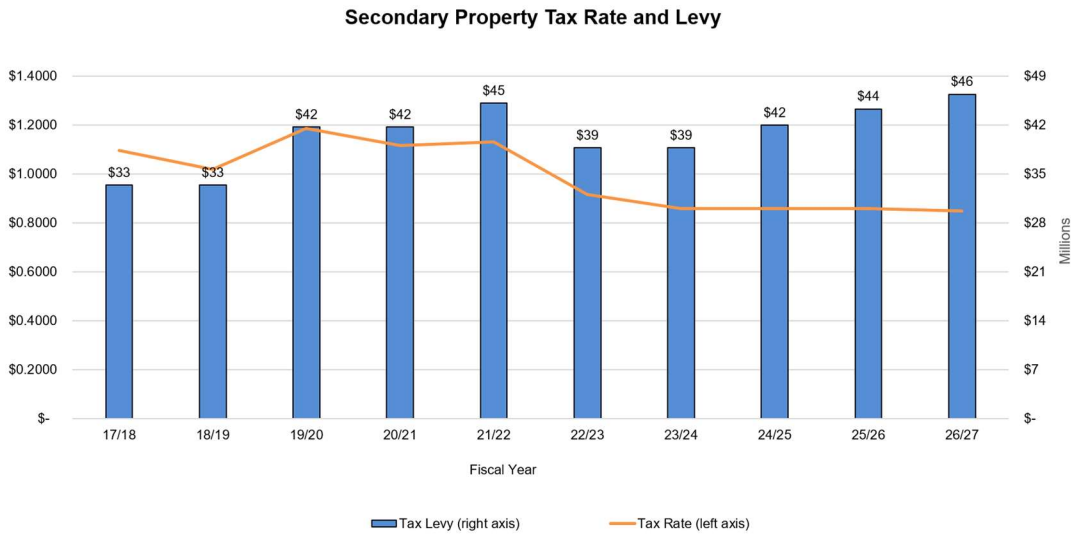


Figure 31: Secondary Property Tax Rate and Levy History

The amount of the levy is intended to fund the annual cost of debt service over the life of the authorized bonds. State law (A.R.S. § 35-458(A)) limits the amount of a secondary property tax levy to the projected General Obligation principal and interest due, plus a reasonable delinquency factor. Accumulated fund balance to pay General Obligation debt service is limited to 10% of the current fiscal year debt service payment.

Since FY 2009/10, the City of Mesa has levied a secondary property tax to pay for debt service on General Obligation bonds. For General Obligation bond authorizations approved by Mesa voters in 2008, 2012, 2013, 2018, 2020, 2022, and 2024 elections, ballot language stated that the issuance of the bonds would result in a property tax increase sufficient to pay the annual debt service on the bonds.

Property tax has been and will be levied to pay debt service payments for:

- Street/Transportation bonds approved by Mesa voters in 2008, 2013, and 2020
- Public Safety bonds approved by Mesa voters in 2008, 2013, 2018, 2022, and 2024
- Parks and Culture (including Library) bonds approved by Mesa voters in 2012, 2018, and 2024

Court, Public Safety, Library, Parks, and Streets bonds issued before 2008. By paying for this debt with secondary property tax, the General Fund was freed up to pay the operating costs for two new fire stations (which opened in FY 2009/10 and FY 2012/13) as well as other City operations.

Property Value

Arizona property owners pay property tax based on the value (ad valorem) of the property. The value of each property in the City is determined annually by either Maricopa County or the State of Arizona.

The property value used for one fiscal year is based on market values from two to three years prior to allow time for the Arizona Department of Revenue to review the values and for valuation appeals by property owners to be processed. For example, the assessed value used in FY 2026/27 is based on property valuations from mid-2023 to mid-2024.

Each parcel of property in the State of Arizona is assigned a Full Cash Value (FCV), which is based on market value, and a Limited Property Value (LPV), which is used for property tax purposes.

Historically, LPV has been used to levy primary property tax and FCV has been used to levy secondary property tax. In November 2012, Arizona voters amended the State constitution regarding property valuation. As a result, beginning in FY 2015/16, all property tax is based on LPV.

FCV does not have an annual increase restriction. For most properties, LPV is the lesser of full cash value or the prior year's LPV increased by 5%. For properties that may cross county boundaries (e.g., railroads, mines, utility lines) and personal property (i.e., business equipment), LPV equals FCV. A property's LPV cannot exceed its FCV.

The use of LPV for property tax purposes moderates the short-term impact of rapid property value increases. **Figure 32** below shows both the FCV and LPV in Mesa for the past 10 years.

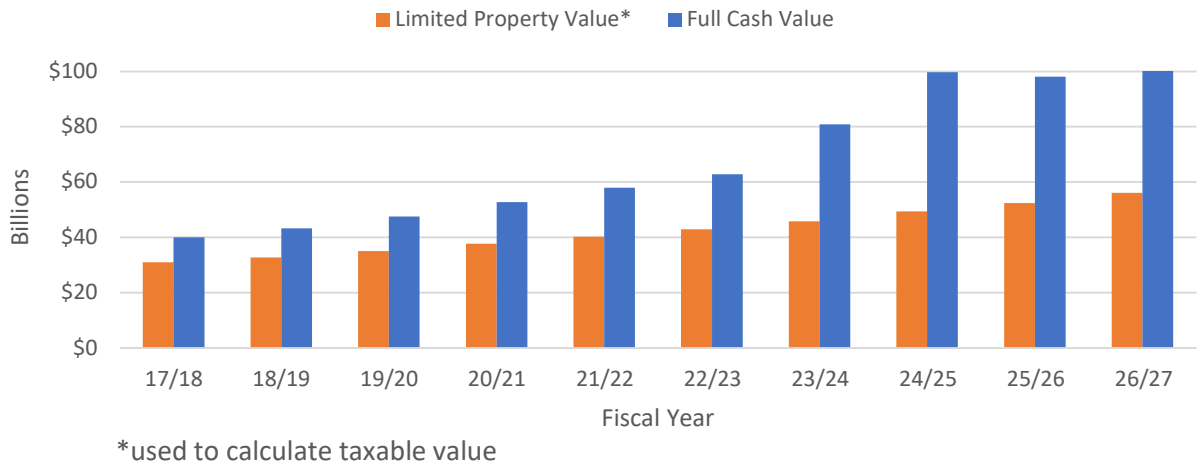


Figure 32: Property Value by Fiscal Year

Although the full cash value of all City property increased by 7% for FY 2026/27, property valuation changes vary by classification of property, as shown in **Figure 33**.

Full Cash Value by Property Classification: FY 2025/26 to FY 2026/27					
Class	**Description**	**FY 25/26**	**FY 26/27**	**$ Change**	**% Change**
1	Commercial	$16.7 B	$18.7 B	$2.0 B	12%
2	Land/Agriculture	$11.2 B	$13.8 B	$2.6 B	23%
3	Primary Residential	$42.9 B	$45.8 B	$2.9 B	7%
4	Rental	$26.2 B	$25.8 B	-$0.4 B	-2%
Other	Miscellaneous	$1.1 B	$1.0 B	-$0.1 B	-9%
TOTAL		**$98.1 B**	**$105.1 B**	**$7.0 B**	**7%**

Source: Maricopa County Assessor Preliminary (February) Tax Year 2026 State Abstracts

Figure 33: Full Cash Value by Property Classification: FY 2025/26 to FY 2026/27

Taxable Property

The Limited Property Value (LPV) is used as a starting point to calculate the taxable value of a property. An assessment ratio is applied to the LPV based on property classification to determine a property's "assessed value". For example, the assessment ratio is 10% for residential property, 18% for commercial property, and 15% for vacant land.

Exempt property (not-for-profit, governmental, etc.) is netted (subtracted) out of the assessed value, resulting in a property's "net assessed value". Net assessed value (NAV) is the value of the property that is subject to taxation.

City of Mesa secondary net assessed value for recent fiscal years is shown in **Figure 34**.

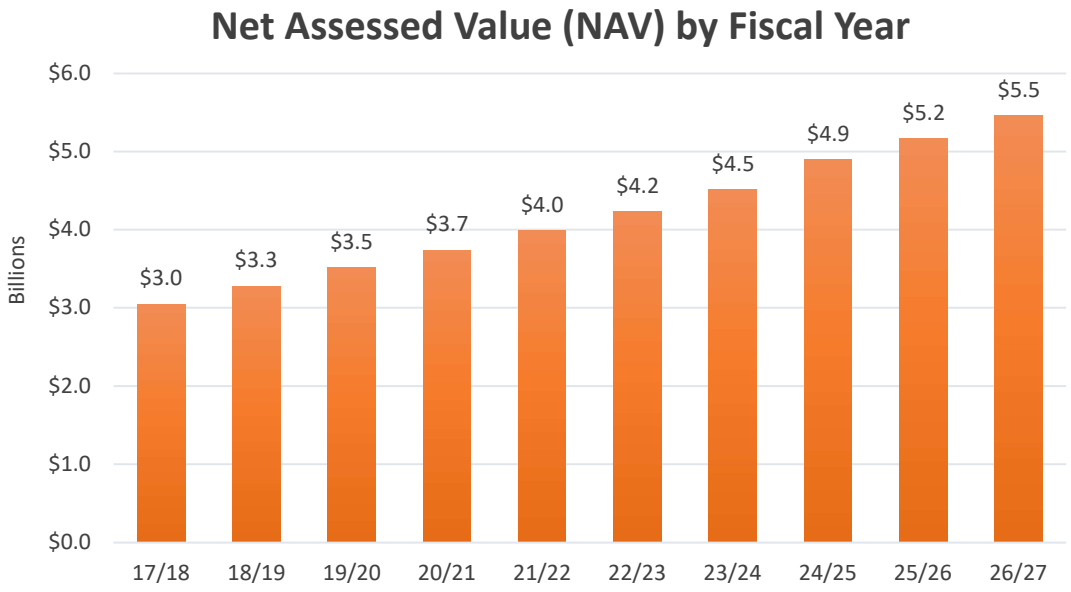


Figure 34: Net Assessed Value

In FY 2026/27, the net assessed (taxable) value of property in the City of Mesa increased by 5.6%, 1.9% due to appreciation of existing property and 3.7% from new construction (see **Figure 35**).

City Taxable Value: FY 2025/26 to FY 2026/27				
	FY 25/26	**FY 26/27**	**$ Change**	**% Change**
Net Assessed Value (NAV) (taxable value)	$5.20 Billion	$5.50 Billion	+ $300 Million	+5.6%
Appreciation of Existing Property			*+ $102 Million*	*+1.9%*
New Property			*+ $198 Million*	*+3.7%*

Source: Maricopa County Assessor Preliminary (February) Tax Year 2025 and 2026 Property Value Abstracts

Figure 35: City Taxable Value: FY 2025/26 to FY 2026/27

New property represents the construction of homes, buildings, equipment, etc. that add to the base of property value in the City.

Although the secondary property tax rate decreased for FY 2026/27, rising property values result in a slight increase in the annual tax paid by the median homeowner. The owner of the City property with the median taxable value of $194,975 ($458,171 sale value) would pay approximately $166 for the year in City property tax, $6 more than in the prior year.

Secondary Property Tax Rate, Levy, and Impact: FY 2025/26 to FY 2026/27				
	FY 25/26	**FY 26/27**	**$ Change**	**% Change**
Secondary Property Tax Rate (per $100 of NAV)	$0.8582	$0.8500	- $0.0082	- 1.0%
Secondary Property Tax Levy (NAV * Tax Rate)	$44.3 Million	$46.4 Million	+ $2.1 Million	+ 4.6%
Annual Cost to Median Homeowner	$160	$166	+ $6	+ 3.6%

Figure 36: Secondary Property Tax Rate, Levy, and Impact: FY 2025/26 to FY 2026/27

Impact to Property Owners

The owner of a median valued residential property in Mesa would pay $166 annually in City property tax.

For additional detail on property valuation and property tax, see:

Maricopa County Assessor
http://mcassessor.maricopa.gov/category/frequently-asked-questions/property-tax/

Arizona Tax Research Association
http://www.arizonatax.org/publications/books

Utility Systems Revenue Bonds and Obligations

For the Utilities, the City uses Utility Systems Revenue Bonds and Obligations.

Utility Systems Revenue Bonds and Obligations

The City moved from Utility Systems Revenue Bonds to Obligations to provide the flexibility needed in running a utility to ensure the effectiveness and safety of the infrastructure. Utility Systems Revenue Obligations have no statutory limitations as to the amount that may be issued. Projects that fall into this category are Natural Gas, Water, Wastewater, Solid Waste, and Electric. Bonds and obligations used for these projects are repaid from revenues received from the customers of that particular utility. Utility system charges fund the repayment of Utility Systems Revenue Bonds and Obligations.

The City's revenue bond and obligation ordinances require that net revenues equal at least a ratio of 1.2 of the principal and interest requirement in each fiscal year for Utility Systems Revenue Bonds and Obligations. These bonds and obligations include Electric, Natural Gas, Solid Waste, Water, and Wastewater. The ratio is a comparison of net revenues to debt service expenses (Coverage Ratio = Net Revenue/Debt Service) as published in the official statements for the 2026 Utility Systems Revenue Obligations issuances (see **Figure 37**).

Utility Systems Revenue Bonds and Obligations Debt Coverage (in millions)					
Fiscal Year	Operating Revenues	Operating Expenses	Net Revenue Available for	Debt Service	Debt Coverage
2020/21	$414.4	$178.2	$236.2	$93.1	2.54
2021/22	$456.1	$206.6	$249.5	$102.9	2.43
2022/23	$475.1	$218.3	$256.8	$106.2	2.42
2023/24	$535.9	$234.4	$301.5	$115.7	2.61
2024/25	$535.3	$239.3	$296.0	$118.6	2.50

Figure 37: Utility Systems Revenue Bonds and Obligations Debt Coverage

Other Revenue Bonds

In the past, the City has issued Excise Tax bonds, which are another type of revenue bond.

Excise Tax Bonds

Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. Excise Tax bonds are repaid from revenues derived from taxation of a particular good or activity. The bonds are backed by the City's excise tax revenue (city sales and use tax; state shared revenues; licenses, fees, and permits; fines and forfeitures; etc.). For example, Highway User Revenue Fund (HURF) bonds are secured by gasoline tax revenues received from the State of Arizona.

Bond Authorization

As of the beginning of FY 2026/27, the City has $471.3 million in unissued bond authorization remaining. The following bond authorization summary in **Figure 38** outlines the City's prior available bond authorizations, the 2026 bond sale amounts, and the authorization remaining.

Remaining Bond Authorization Summary				
Program	Statutory Bond Type	Prior Available Authorization	FY 2025/26 Bond Sale	Remaining Authorization
General Obligation Bonds				
Public Safety	20%	180,145,000	(19,000,000)	161,145,000
Fire and Medical	20%	2,514,000	-	2,514,000
Library	6%	7,944,000		7,944,000
Park and Recreation	20%	181,900,000	(13,000,000)	168,900,000
Storm Sewer	20%	7,003,000	-	7,003,000
Transportation/Streets	20%	53,910,000	(29,000,000)	24,910,000
Utility Revenue Bonds				
Natural Gas	Utility	29,890,000	-	29,890,000
Water	Utility	34,780,402	-	34,780,402
Wastewater	Utility	30,302,788	-	30,302,788
Solid Waste	Utility	945,000	-	945,000
Electric	Utility	-	-	-
Highway User Revenue Bonds				
Streets	HURF	2,960,000	-	2,960,000
Total Bonds		$ 532,294,190	$ (61,000,000)	$ 471,294,190

Figure 38: Remaining Bond Authorization Summary

Proceeds received from the sale of bonds are used to pay for the design, construction, land acquisition and direct purchases for capital projects that the City will begin or continue during FY 2026/27. The remaining bond authorizations listed above represent portions of bond authorizations approved by the City electorate at bond elections held in the years 1987, 1994, 1996, 2004, 2014, 2018, 2020, 2022, and 2024.

Debt Service

Debt service requirements impact the City's financial condition and can limit flexibility in responding to changing circumstances or priorities. When debt is issued, it obligates the City to make regular payments for periods of up to 30 years. The outstanding bond debt balance is paid back over time through annual principal and interest payments (debt service payments). The City's goal is to have a consistent level of debt service obligations and to have future General Obligation debt service funded through the secondary property tax levy, creating a stable financial environment for providing consistent services.

The FY 2026/27 budget for total existing debt service payment is $183.0 million.

Debt service schedules for Mesa's two primary bond types (General Obligation and Utility Systems Revenue) are shown in **Figure 39** and **Figure 40**.

General Obligation Debt Service

The scheduled debt service payments for General Obligation bonds are shown in **Figure 39**. All debt service schedules are included in the Financial Schedules section of this book.

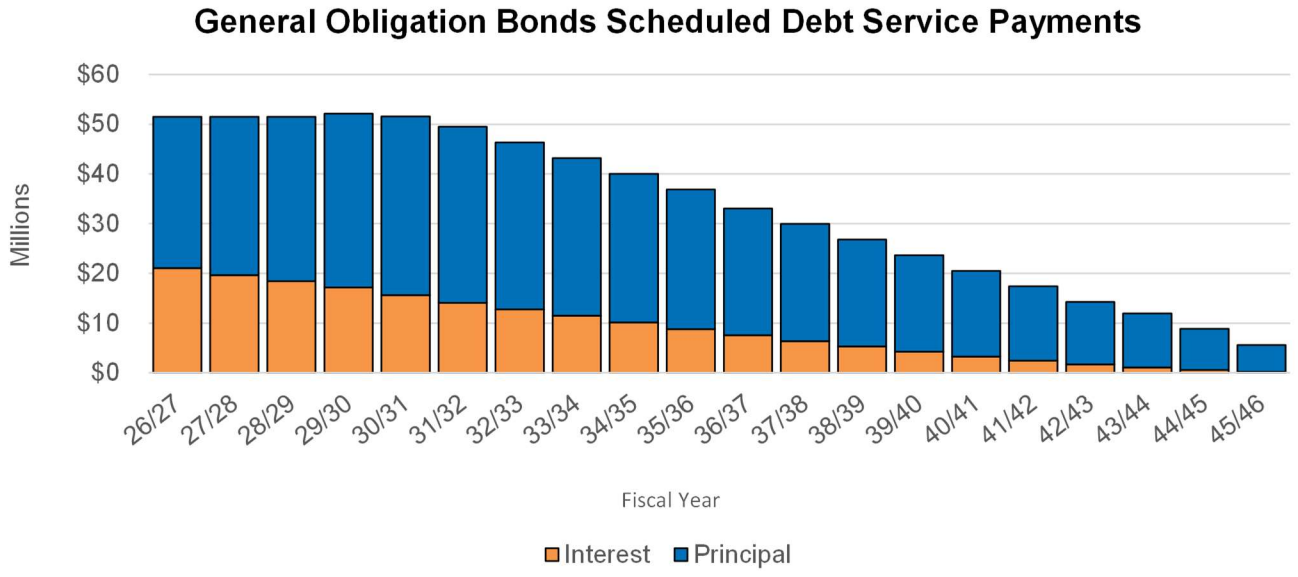


Figure 39: G.O. Bonds Scheduled Payments

Utility Systems Revenue Bonds and Obligations Debt Service

Debt service payments for Utility Systems Revenue Bonds and Obligations are funded by rate charges paid by utility customers. Utility Systems Revenue Bonds and Obligations scheduled debt service payments by fiscal year can be seen in **Figure 40**. All debt service schedules are included in the Financial Schedules section of this book.

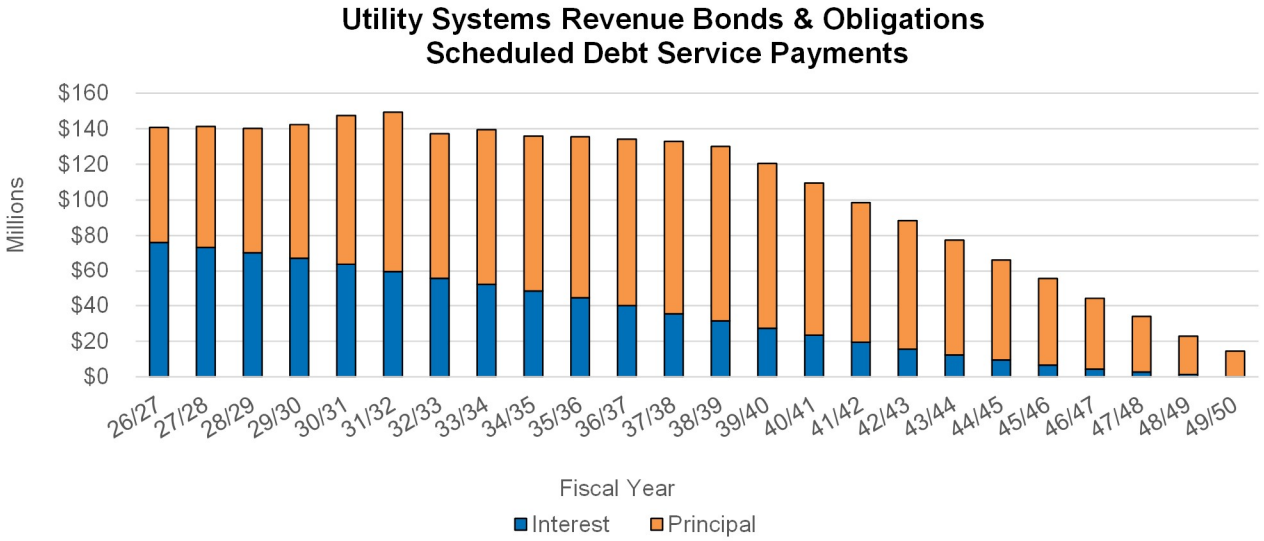


Figure 40: Utility Systems Revenue Bonds & Obligations Payments

Budget Requirements and Limitations

Financial Policies

Beyond the requirements set by the State of Arizona, the City of Mesa has also adopted a set of financial policies. These policies identify and outline the financial aspirations of the City. They are intended to serve as guidelines for the City Council and City staff alike in the decision-making processes related to the City's financial operations and the development of financial forecasts, the annual budget, and capital improvement plans. Below are highlights of the financial policies of the City of Mesa. The policies identify guidelines applicable to ten specific areas that support fiscal responsibility.

Financial Policy 1 – **The Annual Budget:** the adopted budget needs to be balanced, monitored, and include performance measures.

Financial Policy 2 – **Unrestricted Fund Balances:** the adopted budget will maintain an unrestricted fund balance of 8.0% to 10.0% per fiscal year in the General Governmental and Enterprise Funds.

Financial Policy 3 – **Other Reserve Balances:** reserve balances for other funds will be maintained to ensure stability.

Financial Policy 4 – **Charges for Services:** policies to provide a consistent, stable, fair and appropriate means to fund public services.

Financial Policy 5 – **Debt Issuance and Management:** policies to ensure debt is used judiciously.

Financial Policy 6 – **Capital Improvement (CIP) & Asset Replacement:** the provision for a rolling five-year projection of the City's capital projects to identify future financial requirements as part of the overall financial forecast.

Financial Policy 7 – **Investments & Cash Equivalents:** policies for the investment of City resources to balance risk and return while preserving sufficient liquidity.

Financial Policy 8 – **Financial Reporting:** policies to report the City's finances in a way to satisfy both management and the need for government transparency.

Financial Policy 9 – **Long Range Planning and Forecasting:** policies used to assess future finances and allow for adjustments as necessary.

Financial Policy 10 – **Risk Management:** policies designed to protect against losses that would affect the ability to provide ongoing services and to reduce risk overall.

A full version of these policies is included in the Financial Schedules section of this book.

Legal Requirements

Arizona law and the Mesa City Charter include a number of legal requirements for adoption of the budget and the levy of property tax. **Figure 41** includes the major steps and legal deadlines in the budget process, including the date that each step was completed during the FY 2026/27 budget process.

Summary of Major Steps and Legal Deadlines in the FY 2026/27 Budget Process			
Action Required	**City Charter Deadlines**	**Arizona State Statute Deadlines**	**Date Completed**
Operational Budget Process			
City Council adopts tentative budget	None	On or before the third Monday in July	May 18, 2026
Publish summary of tentatively adopted budget and notice of public hearing which must precede final adoption.	None	Once a week for two consecutive weeks following tentative adoption and before final adoption.	May 23, 2026 May 30, 2026
City Council holds public hearing and adopts final budget	None	On or before the 14th day before a tax levy is adopted	June 1, 2026
City Council adopts secondary property tax levy.	None	On or before the 3rd Monday in August.	July 20, 2026
Capital Improvement Program Process			
Publish summary of the Five Year Capital Improvement Program and notice of public hearing which must precede final adoption	One publication at least two weeks prior to public hearing.	None	May 16, 2026
City Council holds public hearing and adopts the Five Year Capital Improvement Program	Not less than 2 weeks after the publication	None	June 1, 2026

Figure 41: FY 2026/27 Budget Process Legal Deadlines

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PROJECTS & CAPITAL BUDGET


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Capital Project Budget Overview

Total Budget: $774,981,000

Primary Funding Sources

Operating Revenues ◆ Bonds & Obligations

230 Budgeted Projects Over 5 Categories

General Government	Parks & Culture	Public Safety	Transportation	Utilities
$27.3 M	$72.6 M	$147.9 M	$198.3 M	$328.9 M
4%	9%	19%	26%	42%



Operations & Maintenance

Total Budget: $3,756,882

For One-Time Start-Up Purchases & Ongoing Operations and Maintenance

FY 2026/27 Capital Budget Overview

The City recognizes the need for public infrastructure to keep pace with the growth of the community and the needs of the City's residents. Accordingly, the capital budget represents the City's plan to meet its public facilities and infrastructure needs.

The capital budget includes planned expenditures that meet the following requirements:

1) Have an estimated useful life of more than one year.
2) Have a unit cost of $10,000 or more.
3) Considered a betterment or improvement of a capital asset (if it is an existing capital asset).

The largest component of the capital budget is a five-year Capital Improvement Program. This five-year plan includes improvements to existing facilities, the acquisition of land and buildings, construction of new infrastructure, and major equipment purchases. The City also maintains a regular replacement schedule for equipment such as vehicles and computer hardware. Proposed capital purchases are included in the budget plan which is reviewed and adopted by City Council as a part of the annual budgeting process.

The FY 2026/27 capital budget is comprised of three groups. Below is a summary of the budget for each group. A schedule showing the funding sources for each of the groups can be found at the end of this section.

Capital Budget FY 2026/27	
Group	**Total Budget**
Operating Capital - General	$ 64,876,510
Vehicle Replacements & Additions	$ 32,525,132
Capital Improvement Program	$ 774,981,000
Total Capital Budget	**$ 872,382,642**

Figure 1: FY 2026/27 Capital Budget

Due to limited resources, not all projects identified during the budget process are included in the FY 2026/27 Adopted Budget. Projects are prioritized based on how each project:

- Meets the goals of the City, considering financial feasibility, public health, and safety.
- Fulfills the City's legal commitment to providing safe and adequate facilities and services.
- Prevents or reduces future improvement costs.
- Provides services to developed areas lacking full-service amenities.
- Promotes development.

Capital Budget Categories

Operating Capital - General

Operating capital investments help ensure that City departments have the physical assets they need to provide essential services to the community. These investments include the purchase, upgrade, and long-term care of City assets for buildings, equipment, and technology.

A major part of this investment is the City's infrastructure lifecycle programs, which provide stable, ongoing funding to replace and maintain aging infrastructure. Examples include playground structures, irrigation systems, fire hydrants, streetlights, and IT upgrades. These programs help extend the life of City assets, improve service reliability, and manage taxpayer dollars responsibly over time.

Below is a table describing capital purchases using operating funds budgeted in FY 2026/27.

Operating Capital Budget FY 2026/27		
Description		**Total Budget**
Computer Equipment	$	7,516,414
Construction (Buildings and Other)	$	44,094,643
Miscellaneous	$	1,612,776
Other Machinery and Equipment	$	11,652,677
Total Operating Capital Budget	**$**	**64,876,510**

Figure 2: Operating Capital-General

Vehicle Replacements and Additions

The Vehicle Replacement Program ensures responsible use of City funds by using a data-driven model to determine the most cost-effective time to replace vehicles. Based on historical repair and cost data, the model compares ongoing maintenance expenses with the cost of replacement. Fleet Services reviews these results alongside input from departments and detailed repair records, including safety, reliability, and parts availability. This process supports clear, informed, and financially sound decisions.

Fleet Additions are new vehicles that expand the City's fleet, typically driven by new services, programs, or staffing. Departments request these vehicles during the annual budget process. For example, a new service truck may be added to maintain a recently opened City park.

The City also uses grant funding to purchase vehicles that enhance service delivery. These grant-funded vehicles are not automatically included in the replacement program. Instead, City management reviews the service's ongoing needs and prioritizes replacements accordingly.

In FY 2026/27, the City will replace both marked and unmarked police vehicles as part of regular fleet lifecycle management. Larger replacements include a sewer cleaner vactor truck for Water Resources and an aerial lift truck for Communications. These planned investments reflect the City's commitment to safe, efficient, and responsive operations delivered in a cost-effective and transparent manner.

Vehicle Replacements & Additions		
Department		**Total Budget**
Replacements and Carryover		
Arts & Culture Fund	$	79,500
Capital - Enterprise Fund	$	2,997,011
Capital - General Fund	$	2,038,419
Environmental Fund	$	510,944
Greenfield WRP Joint Venture Fund	$	40,000
Local Streets Fund	$	4,840,979
Mesa Arts Center Restoration Fee Fund	$	1,080
Public Safety Sales Tax Fund	$	2,168,699
Restricted Fund	$	122,043
Special Programs Fund	$	306,870
Utility Replacement Extension Reserve	$	7,444,209
Vehicle Replacement Fund	$	11,490,378
Total Replacements	**$**	**32,040,132**
Additions		
Capital - General Fund	$	485,000
Total Additions	**$**	**485,000**
Grand Total	**$**	**32,525,132**

Figure 3: Vehicle Replacements and Additions

Capital Improvement Program (CIP)

Major capital improvements and purchases are planned and managed over a longer-term horizon than annual operating capital investments. Departments work in coordination with the Engineering Department and the Office of Management and Budget to plan and develop capital projects. Together, these teams analyze and prioritize project needs to ensure that limited funding and staff resources are directed to the highest-priority initiatives. Based on projected resources across various project types, a multi-year funding plan is developed with guidance from the City Manager's Office and City Council.

An eight-year CIP assists in the development of the City's forecast. This plan includes project costs as well as all resulting operational and maintenance costs. The first five years of the plan are published in the Five-Year CIP document. The first year of the plan is adopted by the City Council as part of the annual budget. An overview of the planning process is shown on the next page.



Figure 4: CIP Process Timeline

Funding Sources

Capital improvements are funded by two primary sources: (1) operating revenues and (2) bonds/obligations. The following is a summary of the funding sources:

Operating Revenues

These revenues come from a variety of sources, including general and special funds such as the Local Street Sales Tax, state-shared revenue, federal and state aid, and fines as well as enterprise revenues from services like the airport, electric, natural gas, water, and solid waste. For the purposes of the CIP, reimbursements from other governmental entities are also included in this category.

Local Streets Sales Tax and Other Transportation Funding - Mesa's Local Streets Sales Tax, approved by voters in 2006, dedicates 0.3% of the City's sales tax to street-related projects and serves as a required local match for regional transportation funds through MAG's Proposition 400. With the 2024 passage of Proposition 479, which extends the countywide half-cent sales tax through 2045, Mesa will continue to receive critical funding for street operations and maintenance. This ensures long-term budget stability for transportation projects and strengthens Mesa's ability to leverage regional, state, and federal dollars.

Joint Ventures - Funds received from municipalities that participate as partners in jointly owned facilities. The City serves as the managing partner of the Topaz Public Safety Regional Wireless Network and Greenfield Water Reclamation Plant Joint Ventures. Each partner pays for a percentage of capital improvement costs based on percentage of ownership.

Federal Grants - Funds obtained through federal grantors such as the Federal Aviation Administration (FAA) and the Federal Transit Administration (FTA).

State Grants - Funds obtained through state grantors such as the Arizona Department of Transportation (ADOT).

Bonds and Obligations

Issuing bonds and obligations are a common practice among cities. It is the primary and most widely accepted method for municipalities to fund large capital projects. There are two types of bond/obligation funds in the CIP:

General Obligation (GO) Bonds - GO bonds are used to finance public infrastructure such as parks, libraries, streets, and police and fire facilities. GO bonds are backed by the "full faith and credit" of the City, meaning that the City pledges to take whatever action is necessary to raise the revenue to repay the loan. Principal and interest payments on GO bonds are funded by a secondary property tax, development impact fees, and a court construction fee. If these revenue sources are not sufficient, the General Fund is used to fund the remaining portion of the payment.

Utility Systems Revenue Obligations - Utility systems revenue obligations are used to finance electric, natural gas, water, and wastewater projects. Obligations used for these projects are repaid from utility revenues.

The total CIP budget for FY 2026/27 is $774,981,000. Figure 5 presents a high-level overview of FY 2025/26 CIP budget compared to FY 2026/27. A more detailed CIP schedule can be found at the end of this section.

Comparison of Prior Year CIP Budget

Funding Source	FY 2025/26	FY 2026/27
Operating Funds		
Unrestricted	$ 4,272,076	$ 19,968,832
Restricted	$ 65,300,924	$ 71,837,168
Operating Funds Subtotal	**$ 69,573,000**	**$ 91,806,000**
Bond and Obligation Funds		
General Obligation	$ 161,132,555	$ 78,000,678
Utility Systems Revenue Bonds and Obligations	$ 312,142,445	$ 328,440,322
Bond Funds Subtotal	**$ 473,275,000**	**$ 406,441,000**
Total Budget (without carryover)	**$ 542,848,000**	**$ 498,247,000**
Carryover		
Operating Funds Carryover	$ 158,259,000	$ 131,680,000
Bond Fund Carryover	$ 40,129,000	$ 145,054,000
Carryover Subtotal	**$ 198,388,000**	**$ 276,734,000**
Total CIP Budget	**$ 741,236,000**	**$ 774,981,000**

Figure 5: CIP Budget Comparison

Notable differences in the CIP budget between FY 2025/26 and FY 2026/27 include the following:

Operating Funds - In FY 2026/27 the budget includes Mesa Arts Center box office remodel, Red Mountain Children's Room renovation, roadway improvements on Mountain Road from SR24 to Pecos, and improvements at Greenfield Water Reclamation Plant.

General Obligation Bonds - The FY 2026/27 budget includes Northeast Mesa Regional Trails construction, pickleball courts construction, idea Museum Phase 2 Renovations, and Ellsworth Road: City Limits to Ray Road.

Utility Systems Revenue Obligations - The FY 2026/27 budget includes electric substation improvements, new electric services, Gantzel Road projects, Arizona Farms Road high pressure main & gate station, new gas mains, new gas services, new sewer lines, waterline replacements, lift station replacements, Signal Butte Water Treatment Plant expansion, and contractual obligations at 91st Avenue Water Reclamation Plant and the Val Vista Water Treatment Plant.

Carryover

Carryover is the process of taking the unused budget appropriation of a project from one fiscal year and adding or 'carrying' it over to the budget appropriation for the next fiscal year. The adopted CIP includes $277 million in carryover for projects to be completed in FY 2026/27. Carryover does not increase a project's total project cost. Examples of projects carried over are District Cooling Plant infrastructure repairs, police headquarters remodel, Hohokam Stadium/Fitch Park capital improvements, Fire Station 224 construction, Eastern Canal Shared-Use Path Broadway to Baseline, and electric utility improvements.

Impact on Operating Budget

The completion of capital improvement projects may result in the need for additional funding for one-time start-up purchases as well as ongoing operations and maintenance (O&M) funding (e.g., a new fire station requires one-time funding for items such as furniture, fixtures, and equipment and ongoing funding for expenditures such as personnel, utilities, and maintenance). O&M needs are identified during the project planning process.

O&M costs budgeted in FY 2026/27 typically result from projects completed in the prior fiscal year. Major capital projects generally follow design and construction timelines that extend over the entire fiscal year, with O&M costs typically commencing in the subsequent fiscal year. However, select projects anticipated to reach completion early in FY 2026/27 may require corresponding O&M funding within the same fiscal year. O&M costs are included in the operating budgets of the applicable department.

CIP Impact on Operating Budget

Funding Source	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Highway User Revenue Fund	$ -	$ 1,740	$ 1,778	$ 2,031	$ 2,077
Arts and Culture Fund	$ -	$ -	$ 443,025	$ 461,171	$ 480,526
Capital - General Fund	$ -	$ 731,582	$ 1,734,794	$ 381,520	$ 3,996,645
Capital Utility	$ 60,000	$ -	$ -	$ -	$ 585,965
Environmental Compliance Fund	$ 121,044	$ 127,706	$ 141,078	$ 147,603	$ 154,614
General Fund	$ 1,248,120	$ 3,677,316	$ 6,175,839	$ 6,615,776	$ 10,943,440
Cemetery	$ -	$ -	$ 8,472	$ 8,657	$ 8,855
Local Streets Fund	$ -	$ 485,545	$ 651,403	$ 668,436	$ 678,920
Utility Replacement Extension and Renewal	$ -	$ 1,909,208	$ -	$ -	$ -
Utility Fund	$ 2,327,718	$ 2,883,266	$ 3,568,519	$ 4,460,794	$ 4,602,243
Operating Funds Subtotal	**$ 3,756,882**	**$ 9,816,363**	**$ 12,724,908**	**$ 12,745,988**	**$ 21,453,285**

Numbers rounded to the nearest dollar

Figure 6: Operations and Maintenance Budget

Featured Projects

Signal Butte Water Treatment Plant



Project Description: The Signal Butte Water Treatment Plant expansion increases Mesa's capacity to provide clean, reliable drinking water for the growing southeast Mesa community. New treatment, disinfection, and solids-handling systems will strengthen operational reliability while maintaining service throughout construction. Located near Elliot and Signal Butte roads, the expansion supports long-term growth and helps ensure a sustainable water supply for Mesa residents and businesses.

Reed Park Playground



Project Description: The Reed Park Playground project replaced aging play equipment and surfacing with new playground areas designed for children ages 2-5 and 5-12. Improvements included new shade structures, drainage, accessible ramps, engineered wood fiber and rubberized safety surfacing. These upgrades provide a safer, more inclusive and comfortable recreational space for children and families in the surrounding community.

Capital Improvement Program Categories

All capital improvement projects are assigned to one of five categories.

General Government - projects are defined as any improvements or land acquisition associated with City facilities through Facilities Management and Economic Development.

Parks and Culture - projects are defined as new neighborhood, community, or district parks and associated amenities such as park offices, retention basin improvements, athletic field lighting, community recreation centers, park projects, and aquatic facilities. Other projects in this category include improvements to the City's arts centers, museums, and public libraries.

Public Safety - projects associated with Police, Mesa Fire and Medical, and Communications are defined as new buildings or existing buildings/facilities that are planned to be remodeled, renovated, or expanded such as Police substations, Fire stations, training facilities, or parking garages. This also includes land acquisition for public safety improvements. New equipment purchases, existing equipment upgrades, and environmental mitigation improvements are also included in this category.

Transportation - projects are defined as improvements to the existing arterial street system, intersection improvements, new roadways, landscaping within public right-of-way, street lighting and traffic signal system improvements, shared use paths, storm sewer drainage improvements, floodway improvements, bus purchases, bus pullouts/bus shelters, park-n-ride lots, transit facilities, light rail studies, and infrastructure improvements to Falcon Field and Mesa Gateway airports.

Utilities - projects are defined as water reclamation plants, water treatment plants, well sites, water lines, wastewater lines, gas lines, storm sewer lines, lift stations, new or expanded pump stations, sulfide stations, storage or recharge sites, electrical substation expansions, and electric distribution overhead and underground.



Figure 7: CIP Funding by Category

Below is a chart showing the percentage of the total CIP represented by each category.

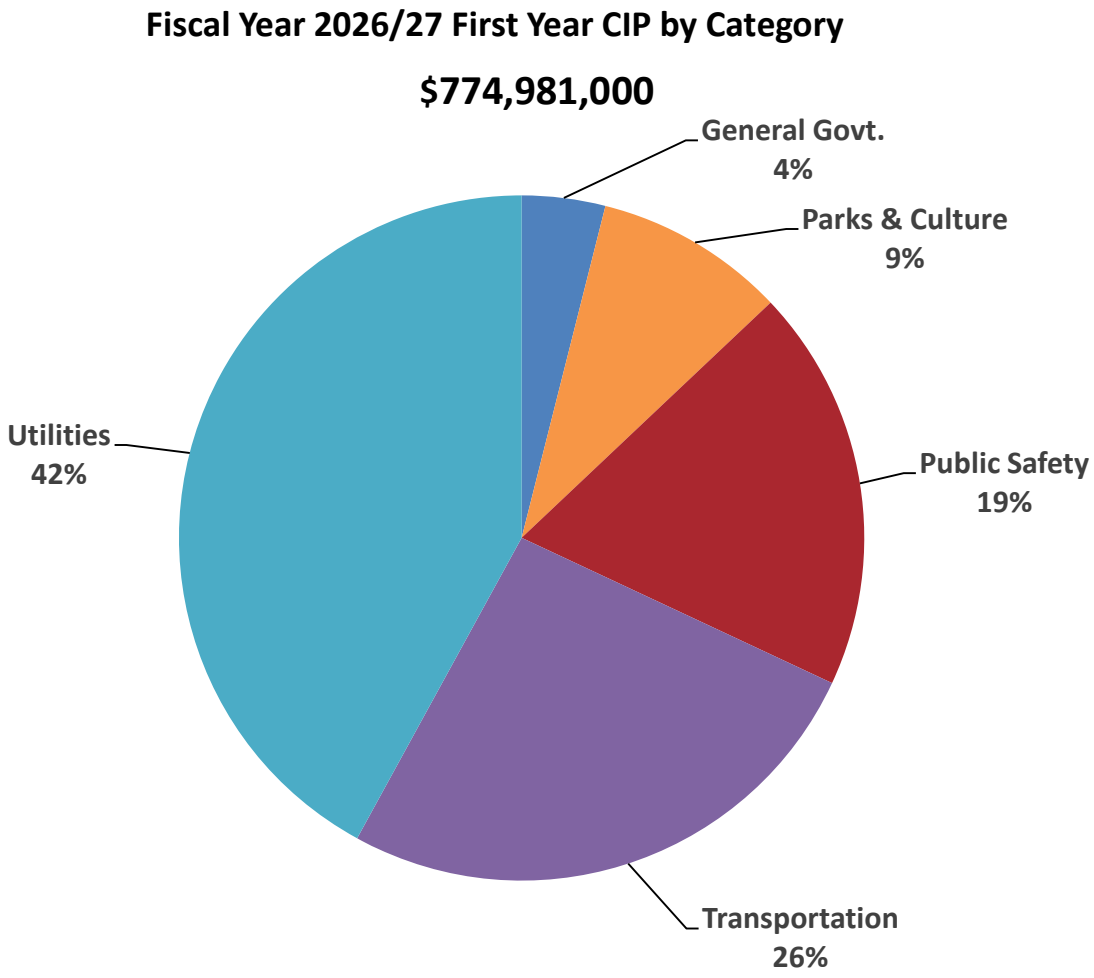


Figure 8: First Year CIP by Category

The following pages contain a list of capital projects planned for FY 2026/27, grouped by CIP category. Each project description shows only the budget for FY 2026/27. More detailed descriptions and total project costs can be found in the separate document "FY 2027-2031 CIP Funding Summary."

Capital Budget by Funding Source FY 2026/27				
Operating Fund	**Operating Capital**	**Vehicle**	**Capital**	**Total Capital Budget**
Unrestricted				
Falcon Field Airport	$ 6,100	$ -	$ 3,370,967	$ 3,377,067
General Fund	$ 56,663,549	$ 2,523,419	$ 43,277,226	$ 102,464,194
Utility Fund	$ 619,600	$ 2,997,011	$ 5,814,014	$ 9,430,625
Total Unrestricted Funds	**$ 57,289,249**	**$ 5,520,430**	**$ 52,462,207**	**$ 115,271,886**
Restricted				
Arts & Culture Fund	$ -	$ 79,500	$ 2,918,121	$ 2,997,621
Ambulance Transport	$ -	$ -	$ -	$ -
Cemetery	$ 250,000	$ -	$ 1,725,000	$ 1,975,000
Commercial Facilities Fund	$ 185,000	$ -	$ 44,698	$ 229,698
Eastmark CFD 1 - Capital	$ -	$ -	$ -	$ -
Eastmark CFD 2 - Capital	$ -	$ -	$ -	$ -
Economic Investment Fund	$ 66,150	$ -	$ -	$ 66,150
Employee Benefits Trust	$ -	$ -	$ -	$ -
Environmental Compliance Fund	$ 78,300	$ 35,944	$ 4,914,473	$ 5,028,717
Fleet Internal Services	$ -	$ -	$ -	$ -
Grants - General Government	$ 3,881,994	$ -	$ 10,407,945	$ 14,289,939
Grants - Falcon Field	$ -	$ -	$ 3,267,964	$ 3,267,964
Greenfield WRP Joint Venture	$ 1,027,900	$ 40,000	$ 20,596,213	$ 21,664,113
Highway User Revenue Fund	$ -	$ -	$ 1,061,981	$ 1,061,981
Local Streets Fund	$ -	$ 5,315,979	$ 31,343,491	$ 36,659,470
Mesa Arts Center Restoration Fee	$ -	$ 1,080	$ 278,727	$ 279,807
Police Services	$ -	$ 2,168,699	$ -	$ 2,168,699
Public Safety Sales Tax	$ 1,745,332	$ -	$ 11,016,384	$ 12,761,716
Quality of Life Sales Tax	$ -	$ -	$ 6,106,273	$ 6,106,273
Relief Fund	$ -	$ -	$ 2,551,405	$ 2,551,405
Restricted Programs Fund	$ 300,000	$ 122,043	$ 1,881,037	$ 2,303,080
Solid Waste Development	$ -	$ -	$ -	$ -
Special Programs Fund	$ 52,585	$ 306,870	$ 7,982,034	$ 8,341,489
TOPAZ Joint Venture Fund	$ -	$ -	$ 7,564,015	$ 7,564,015
Transit Fund	$ -	$ -	$ 753,875	$ 753,875
Transportation Fund	$ -	$ -	$ 49,161,455	$ 49,161,455
Utility Replacement Extension & Renewal	$ -	$ 7,444,209	$ 6,948,702	$ 14,392,911
Vehicle Replacement Fund	$ -	$ 11,490,378	$ -	$ 11,490,378
Warehouse Internal Services	$ -	$ -	$ 500,000	$ 500,000
Total Restricted Funds	**$ 7,587,261**	**$ 27,004,702**	**$ 171,023,793**	**$ 205,615,756**
Total Operating Funds	**$ 64,876,510**	**$ 32,525,132**	**$ 223,486,000**	**$ 320,887,642**
Bond Funds				
General Obligation Bonds	$ -	$ -	$ 223,054,678	$ 223,054,678
Utility Systems Revenue Obligations	$ -	$ -	$ 328,440,322	$ 328,440,322
Total Bond Funds	**$ -**	**$ -**	**$ 551,495,000**	**$ 551,495,000**
Total All Funds	**$ 64,876,510**	**$ 32,525,132**	**$ 774,981,000**	**$ 872,382,642**

Figure 9: Capital Budget by Funding Source

Capital Improvement Program Comparison by Funding Source FY 2025/26 to FY 2026/27		
Operating Funds	**FY 2025/26**	**FY 2026/27**
Unrestricted		
Falcon Field Airport	$ 487,885	$ 2,394,151
General Fund	$ 2,430,727	$ 5,201,900
Utility Fund	$ 1,353,464	$ 1,863,767
Total Unrestricted Funds	**$ 4,272,076**	**$ 9,459,818**
Restricted		
Arts & Culture Fund	$ 1,748,156	$ 1,010,000
Cemetery	$ -	$ 800,000
Community Development Block Grant	$ 364,000	$ -
Grants - Falcon Field	$ 1,248,009	$ 2,740,098
Grants - General Government	$ 2,246,971	$ 7,268,916
Greenfield WRP Joint Venture	$ 9,463,116	$ 20,596,213
Internal Service Funds	$ -	$ 500,000
Local Streets Fund	$ 7,970,173	$ 18,071,374
Public Safety Sales Tax	$ -	$ 10,300,000
Quality of Life Sales Tax	$ 5,985,088	$ -
Restricted Programs Fund	$ 800,000	$ -
Special Programs Fund	$ 100,000	$ -
TOPAZ Joint Venture Fund	$ 2,699,005	$ 400,000
Transit Fund	$ 4,212	$ 28,494
Transportation Fund	$ 23,340,020	$ 19,631,087
Utility Reserve Extension Replacement	$ 9,332,174	$ 1,000,000
Total Restricted Funds	**$ 65,300,924**	**$ 82,346,182**
Total Operating Funds (Excludes Carryover)	**$ 69,573,000**	**$ 91,806,000**
Bond Funds		
General Obligation Bonds	$ 161,132,555	$ 78,000,678
Utility Systems Revenue Bonds and Obligations	$ 312,142,445	$ 328,440,322
Total Bond Funds (Excludes Carryover)	**$ 473,275,000**	**$ 406,441,000**
Prior Year Carryover		
Capital Improvement Carryover	$ 158,259,000	$ 131,680,000
Bond Capital Improvement Carryover	$ 40,129,000	$ 145,054,000
Total Carryover	**$ 198,388,000**	**$ 276,734,000**
Total All Funds	**$ 741,236,000**	**$ 774,981,000**

Figure 10: CIP Comparison by Funding Source

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General Government - $27,273,633

Program	Funding Source	Budget
City Facilities/General Government		**FY 26/27**
Fuel Station Improvements - CP1005		
Fuel Station Improvements at various fuel sites citywide.	1207A - Environmental Compliance Fee	$2,720,976
	1301A - Capital - General Fund	$4,279,024
		$7,000,000
Downtown District Revitalization-ARPA - CP1080		
Replace building facades in Downtown Mesa-ARPA Funded	1199A - Special Programs Fund	$3,593,434
		$3,593,434
Restaurant & Food Business Incubator - CP1102		
Develop a shared commercial kitchen with a public facing dining facility, including procuring a location	1221ARP - Relief Fund - ARP	$2,500,000
		$2,500,000
Wireless Broadband Expansion - CP1124		
Deployment of wireless systems throughout Mesa for broadband use; may include design and construction of poles and other mounting locations for equipment, along with associated hardware, software and services.	1301A - Capital - General Fund	$172,354
		$172,354
Mesa City Hall and Council Chambers - CP1137		
Demo and reconstruct the Northeast corner of Main St & Center with a new council chambers and municipal City hall	1301A - Capital - General Fund	$416,069
		$416,069
Sirrine Garage - CP1176		
Infrastructure repairs at Sirrine Garage	1301A - Capital - General Fund	$1,525,000
		$1,525,000
Wellness Center-59 S Hibbert - CP1184		
Remodel of 59 Hibbert to Convert into City Staff Use (Wellness Center)	1199A - Special Programs Fund	$200,000
		$200,000
East Mesa Service Center Electrical Master Plan - CP1240		
Develop an Electrical Infrastructure Master Plan at EMSC to support various tenant improvements.	1301A - Capital - General Fund	$463,612
		$463,612

General Government - $27,273,633

Program	Funding Source	Budget
City Facilities/General Government		**FY 26/27**
The GRID - CP1247		
Developer in default. City needs to complete right of way as designed. We be utilizing escrow funds to complete project.	1205A - Local Streets Fund	$17,256
	1301A - Capital - General Fund	$273,116
		$290,372
2025 FY22 Economic Development Initiative Downtown HUD Grant - CP1289		
HUD grant for downtown initiatives	1220A - Grants - Gen. Gov.	$300,192
	1301A - Capital - General Fund	$274,608
		$574,800
145 N Centennial Way Building Improvements - CP1296		
Purchase building and make improvements at 145 N Centennial Way	1301A - Capital - General Fund	$50,280
		$50,280
165 N Centennial Way Building Improvements - CP1297		
Purchase building and make improvements at 165 N Centennial Way	1301A - Capital - General Fund	$1,113
		$1,113
245 N Centennial Way Building Improvements - CP1299		
Space planning, design, and remodel of building at 245 N Centennial Way.	1301A - Capital - General Fund	$49,675
		$49,675
FM-Centennial Garage Repairs - CP1306		
Infrastructure repairs at Centennial Garage	1301A - Capital - General Fund	$651,600
		$651,600
FM-Pepper Garage Repairs - CP1307		
Infrastructure repairs at Pepper Garage.	1301A - Capital - General Fund	$587,800
		$587,800

General Government - $27,273,633

Program	Funding Source	Budget
City Facilities/General Government		**FY 26/27**
West Mesa Service Center Warehouse - CP1360		
Renovations at West Mesa Service Center Warehouse	13042026 - 2026 Public Safety Bond	$193,499
	3105PLDG - Electric Utility Revenue Pledge	$248,077
	3106PLDG - Gas Utility Revenue Pledge	$392,788
	3107PLDG - Water Utility Revenue Pledge	$165,385
	3111PLDG - Solid Waste Bond Construction	$41,346
	4005A - Warehouse Internal Service	$500,000
		$1,541,095
West Mesa Service Center Fleet - CP1364		
Renovations at West Mesa Service Center Fleet	13042026 - 2026 Public Safety Bond	$1,848,701
	3105PLDG - Electric Utility Revenue Pledge	$37,033
	3106PLDG - Gas Utility Revenue Pledge	$185,166
	3107PLDG - Water Utility Revenue Pledge	$185,166
	3109PLDG - Wastewater Utility Revenue Pledge	$74,066
	3111PLDG - Solid Waste Bond Construction	$1,444,297
		$3,774,429
	Total for City Facilities/General Government	**$23,391,633**
Environmental & Sustainability		**FY 26/27**
Electric Vehicle Charging Infrastructure - CP1100		
Install Electric Vehicle Charging Stations Citywide	1199A - Special Programs Fund	$2,185,825
	1205A - Local Streets Fund	$25,344
	1207A - Environmental Compliance Fee	$1,070,831
	1301A - Capital - General Fund	$600,000
		$3,882,000
	Total for Environmental & Sustainability	**$3,882,000**

Parks & Culture - $72,609,792

Program	Funding Source	Budget
Aquatics		**FY 26/27**
Southeast Aquatic Facility - CP0756		
Build a new pool at Eastmark High School in partnership with Queen Creek Schools. Pool amenities will feature competition lanes, diving well, swim lesson space, and opportunities for water play.	13082024 - 2024 Parks Bond	$4,265,000
		$4,265,000
Red Mountain Aquatic Facility - CP0757		
Construct a new pool adjacent to Red Mountain Center.	13082024 - 2024 Parks Bond	$4,720,000
		$4,720,000
	Total for Aquatics	**$8,985,000**
Cemetery		**FY 26/27**
Cemetery SRP Canal Relocation - CP1179		
Relocate piped irrigation at cemetery	1102A - Cemetery	$925,000
		$925,000
PRCF - Cemetery North Expansion - CP1310		
Expand the cemetery to the North	1102A - Cemetery	$800,000
		$800,000
	Total for Cemetery	**$1,725,000**
Hohokam Stadium / Fitch Park		**FY 26/27**
Hohokam and Fitch Improvements - CP1292		
Multiple projects at Hohokam and Fitch including lighting, scoreboard replacement & fraise mowing	1199A - Special Programs Fund	$937,588
	1299A - Restricted Programs Fund	$1,881,037
	1301A - Capital - General Fund	$6,181,375
		$9,000,000
	Total for Hohokam Stadium / Fitch Park	**$9,000,000**

Parks & Culture - $72,609,792

Program	Funding Source	Budget
Library		**FY 26/27**
Gateway Library - CP0428		
Provide library services to the citizens of Southeast Mesa, name changed from Southeast Library to Gateway Library.	1301A - Capital - General Fund	$1,688,803
	13102018 - 2018 Library Bond	$68,540
		$1,757,343
Dobson Ranch Library Study and Updates - CP1158		
Conduct feasibility study, renovate bathroom, renovate office space and structural updates.	1301A - Capital - General Fund	$1,720,000
		$1,720,000
Red Mountain Children's Room Renovation - CP1170		
Renovation/remodel of the Children's Room at Red Mountain Branch Library.	1301A - Capital - General Fund	$500,000
		$500,000
Main Library North Lawn Redevelopment - CP1197		
Design and construction of a redeveloped north lawn at the downtown Main library, activating the space in between the Library and convention center.	1301A - Capital - General Fund	$80,000
		$80,000
MPL Book Locker Expansion - CP1272		
Add book lockers in parks throughout the City of Mesa.	1301A - Capital - General Fund	$180,000
		$180,000
Main Branch Signage - CP1273		
This project is to add new MPL signage onto the Main branch building ahead of the new paint work that is planned for 2025. This signage would be installed on the Southwest corner of the branch building. Both signs would face the parking lot (south).	1301A - Capital - General Fund	$110,000
		$110,000
Saguaro Room Renovation - CP1301		
The Saguaro Room at the Main Library, seating 100+, is outdated. Renovations will modernize finishes, add tech, and bring in natural light, creating a welcoming, functional community space.	1301A - Capital - General Fund	$294,500
		$294,500
	Total for Library	**$4,641,843**

Parks & Culture - $72,609,792

Program	Funding Source	Budget
Mesa Arts Center		**FY 26/27**
Mesa Arts Center Lighting Control System Replacement - CP1191 This project will support replacement of Mesa Arts Center's Lighting control system. The lighting control system supports all four theaters, the Mesa Contemporary Arts Museum, and the exterior campus lighting.	1204A - Quality of Life Sales Tax	$6,106,273
	1209A - Mesa Arts Center Restoration Fee	$278,727
		$6,385,000
Mesa Arts Center Box Office Remodel - CP1335 Renovate and relocate the Mesa Arts Center Box Office from the North Studio building to the vacant building formerly called The Store.	1109A - Arts & Culture Fund	$910,000
		$910,000
Mesa Arts Center Campus Signage Restoration - CP1336 Mesa Arts Center will be restoring, replacing, and/or upgrading existing signage kiosks and exterior wayfinding signage.	1109A - Arts & Culture Fund	$100,000
		$100,000
MAC Arroyo Redevelopment - CP1356 Redevelop the Mesa Arts Center Arroyo	1109A - Arts & Culture Fund	$1,908,121
		$1,908,121
	Total for Mesa Arts Center	**$9,303,121**

Parks & Culture - $72,609,792

Program	Funding Source	Budget
Museum		**FY 26/27**
idea Museum - Renovation Phase 2 - CP1219		
This project will be to support the next phases of renovation at the idea Museum within the Department of Arts and Culture.	1220A - Grants - Gen. Gov.	$594,058
	1301A - Capital - General Fund	$1,178,983
	13082018 - 2018 Parks Bond	$391,670
	13082024 - 2024 Parks Bond	$8,490,289
		$10,655,000
	Total for Museum	**$10,655,000**
Parks & Recreation		**FY 26/27**
Signal Butte Park Phase 2 - CP0707		
Construct additional park space on land surrounding the water treatment at Elliot Road and Signal Butte.	13082018 - 2018 Parks Bond	$5,500,000
		$5,500,000
Sloan Park Facility Improvements - CP0723		
Improve or upgrade Sloan Park and/or the Under Armor Performance Training Center for monument and directional signage around the site.	1105CUB - Cubs Spring Training Facility	$44,698
		$44,698
Red Mountain Park Community Athletic Fields - CP0932		
Construct 9 lighted soccer fields, lighted parking, pond expansion and restrooms adjacent to Red Mountain Park.	13082018 - 2018 Parks Bond	$120,117
		$120,117
Dog Park - Countryside Park - CP0933		
Construct a new 1.5 acre dog park expansion at the existing Countryside Dog Park.	1301A - Capital - General Fund	$1,667
	13082018 - 2018 Parks Bond	$498,333
		$500,000
Sirrine House Remodel - CP1171		
Remodel Sirrine House-includes structural repairs	13082024 - 2024 Parks Bond	$2,080,000
		$2,080,000

Parks & Culture - $72,609,792

Program	Funding Source	Budget
Parks & Recreation		**FY 26/27**
Park Renovations - CP1175		
Renovate playgrounds at City parks	13082024 - 2024 Parks Bond	$5,500,000
		$5,500,000
Aripine Park Playground Renovation - CP1182		
CP Project for New play equipment install.	1250CDBG - Community Development Block Grant	$340,703
	1301A - Capital - General Fund	$29,297
		$370,000
Indoor Recreation Center - CP1208		
Construct a new community center on 8 acres of land located in central Mesa. Amenities provided and size to mirror what is provided at the Red Mountain Center. The Center is to include an area for parking.	13082024 - 2024 Parks Bond	$4,995,013
		$4,995,013
Northeast Mesa Regional Trails - CP1210		
Develop the 174 acre BLM Property to a trailhead. The park will maintain its entry from McKellips and will contain the following elements: a parking lot; small restroom; benches, picnic tables, and some trail improvements.	13082024 - 2024 Parks Bond	$2,370,000
		$2,370,000
Pickleball Courts - CP1212		
Construct pickleball courts at City parks	13082024 - 2024 Parks Bond	$4,150,000
		$4,150,000
Water Conservation - CP1214		
Reconfigure irrigation, upgrade agricultural, install advanced meters to implement sustainable water practices, and remove non-functional turf.	13082024 - 2024 Parks Bond	$1,925,000
		$1,925,000
Brady Park Dog Park Renovation - CP1304		
Renovate dog park and Brady Park (formerly Monterey Park)	13082024 - 2024 Parks Bond	$745,000
		$745,000
	Total for Parks & Recreation	**$28,299,828**

Public Safety - $147,897,145

Program	Funding Source	Budget
Communications		**FY 26/27**
Mesa Share for TOPAZ - Site Expansion #2 - CN0038 Mesa's share to construct a public safety radio site in the far NE area of Mesa to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/ network equipment, and services.	1301A - Capital - General Fund	$997,688
		$997,688
Mesa Share for TOPAZ - Site Expansion #3 - CN0048 Mesa's cost share to construct a public safety radio site in the SE valley area to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/ network equipment, and services.	1301A - Capital - General Fund	$1,095,124
		$1,095,124
Internet Protocol Network Router Expansion - Mesa Share - CN0052 Fund Mesa's cost share to install internet protocol routers for the TOPAZ radio sites. The new routers will provide full network direction/redirection capabilities for the TOPAZ radio sites and mitigate unscheduled impairments to the network.	1301A - Capital - General Fund	$178,822
		$178,822
Mesa Share for TOPAZ - VHF Sys Coverage Imprvmnt & Chnl Exp - CN0071 Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1301A - Capital - General Fund	$971,058
		$971,058
TOPAZ - Tower Maintenance (Infrastructure) - Mesa Share - CN0099 The TRWC maintains over 15 Public Safety Radio sites. Each of these sites has one or more radio towers. Towers are audited annually for structural and safety issues. This program will fund necessary maintenance, replacements, and/or upgrades needed.	1301A - Capital - General Fund	$137,690
		$137,690
Public Safety Fiber - Phase II - CP0696 Install underground fiber to support public safety and other City communication needs and strengthen redundancy. This is the second phase to complete the three rings design to better serve the City's needs.	13042018 - 2018 Public Safety Bond	$2,317,793
	13042024 - 2024 Public Safety Bond	$3,682,207
		$6,000,000

Public Safety - $147,897,145

Program	Funding Source	Budget
Communications		**FY 26/27**
TOPAZ - Northeast Valley - Wolverine Expansion Site - CP0754 Construct a public safety radio site in the far northeast area of Mesa to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.	1120PROG - Topaz Capital Programs	$1,213,623
		$1,213,623
TOPAZ Internet Protocol Network Router Expansion - CP0755 Purchase and install internet protocol routers for the TOPAZ radio sites. The new routers will provide full network direction/redirection capabilities for the TOPAZ radio sites and mitigate unscheduled impairments to the TOPAZ network.	1120PROG - Topaz Capital Programs	$208,460
		$208,460
TOPAZ - Southeast Valley - Queen Creek Expansion Site - CP0779 Construct a public safety radio communication site in the southeast valley area to ensure reliable TOPAZ radio coverage. Improvements include land acquisition, a radio tower, equipment shelter, emergency generator, radio/network equipment, and services.	1120PROG - Topaz Capital Programs	$4,219,711
		$4,219,711
Distributed Antenna System for Mesa Gateway Airport - CP0839 Install an antenna system for the Mesa Gateway Airport to improve public safety radio coverage.	1301A - Capital - General Fund	$125,764
		$125,764
TOPAZ VHF System Coverage Improvement & Channel Expansion - CP0907 Add VHF coverage for the existing TRWC fire partner coverage area in Mesa, Gilbert, Apache Junction, and Queen Creek.	1120PROG - Topaz Capital Programs	$1,320,221
		$1,320,221
TOPAZ - Tower Maintenance (Infrastructure) - CP1200 The TRWC maintains over 15 Public Safety Radio sites. Each of these sites has one or more radio towers. Towers are audited annually for structural and safety issues. This program will fund necessary maintenance, replacements, and/or upgrades.	1120PROG - Topaz Capital Programs	$202,000
		$202,000

Public Safety - $147,897,145

Program	Funding Source	Budget
Communications		**FY 26/27**
TOPAZ-Reloc FS262 Radio Site to AJ Rodeo Grounds - CP1311		
Relocate a public safety radio site at Fire Station 262 to the rodeo grounds in Apache Junction. This is to enhance the accessibility and administrative management of this radio site.	1120PROG - Topaz Capital Programs	$400,000
		$400,000
TOPAZ-Reloc FS262 to Apache Jctn Rodeo Grounds - MS - CP1312		
Mesa Share - Relocate a public safety radio site at Fire Station 262 to the rodeo grounds in Apache Junction. This is to enhance the accessibility and administrative management of this radio site.	1301A - Capital - General Fund	$268,000
		$268,000
	Total for Communications	**$17,338,161**
Fire		**FY 26/27**
Fire Station 205: Rebuild - C10120		
Rebuild Fire Station 205 to accommodate for current and future Fire and Medical operational needs.	13042022 - 2022 Public Safety Bond	$13,800,000
		$13,800,000
Fire Station 223 - C10124		
Construct a new fire station in Lehi to accommodate for population growth and increased call volumes.	1203FMS - Public Safety Sales Tax Fire Medical	$668,589
	13042022 - 2022 Public Safety Bond	$14,131,411
		$14,800,000
Fire Station 224 - C10128		
Construct a new fire station at S. 80th St. N. of E. Elliot Rd.	13042022 - 2022 Public Safety Bond	$8,000,000
		$8,000,000

Public Safety - $147,897,145

Program	Funding Source	Budget
Fire		**FY 26/27**
Fire Apparatus - CN0055		
Purchase replacement Fire Apparatus for units that are due for replacement and currently still in service. These purchases are based off of the Fire Maintenance apparatus replacement schedule that identifies when replacement is necessary.	1301A - Capital - General Fund	$1,279,107
	13042022 - 2022 Public Safety Bond	$356,542
	13042024 - 2024 Public Safety Bond	$10,545,242
		$12,180,891
MFMD New Apparatus - CN0083		
Purchase new apparatus for MFMD	1203FMS - Public Safety Sales Tax Fire Medical	$37,295
		$37,295
Fire Stations: Land Acquisition for New Stations - CP0103		
Acquire land for future fire stations. The Fire department has identified the need for 3 stations, sites to be determined.	13042026 - 2026 Public Safety Bond	$5,000,000
		$5,000,000
Fire Station Exhaust System - CP1051		
Retro-fit up to 16 fire stations with a direct-source vehicle exhaust capture system - FEMA grant.	1301A - Capital - General Fund	$104,404
		$104,404
Fire Station 2202 Remodel/Renovation - CP1062		
Remodel and renovation, tenant improvements, at Fire Station 2202	1203FMS - Public Safety Sales Tax Fire Medical	$10,500
		$10,500
Fire Fuel Station Tanks - CP1152		
Convert fuel trailers at fire stations to above ground storage tanks and replace tank at the training facility.	1301A - Capital - General Fund	$3,900,000
		$3,900,000
Mesa Fire and Medical Restrooms Remodel - CP1232		
Modifying multiple Fire Facilities restrooms. Many station's restroom facilities are outdated and undersized for staff needs.	1301A - Capital - General Fund	$4,700,000
		$4,700,000

Public Safety - $147,897,145

Program	Funding Source	Budget
Fire		**FY 26/27**
	Total for Fire	**$62,533,090**
Police		**FY 26/27**
Public Safety Training Facility Building Improvements - CP0098		
Renovate and expand public safety training facility including new office space and training classrooms.	1301A - Capital - General Fund	$51,763
	13042022 - 2022 Public Safety Bond	$2,798,237
	13042026 - 2026 Public Safety Bond	$1,939,600
		$4,789,600
Police Headquarters - CP0204		
Renovate the Police Department Headquarters to meet operational needs.	1203PLS - Public Safety Sales Tax Police	$10,300,000
	13042022 - 2022 Public Safety Bond	$41,500,000
		$51,800,000
Northeast Public Safety Facility Covered Parking - CP1284		
Provide shade for vehicles at the Northeast Public Safety Facility.	1301A - Capital - General Fund	$1,900,000
		$1,900,000
MFAC Miscellaneous Improvements - CP1288		
Miscellaneous improvements/repairs throughout MFAC.	1301A - Capital - General Fund	$129,000
		$129,000
RTCC Flock DJI3 Deployment - CP1303		
Add power to the roof of 708 W Baseline, Building 1 for drone equipment. In addition, ensure stability for the weight of the equipment.	1301A - Capital - General Fund	$7,294
		$7,294
	Total for Police	**$58,625,894**

Public Safety - $147,897,145

Program	Funding Source	Budget
Public Safety Support		**FY 26/27**
Mesa Public Safety Communications (MPSC) - CP1239 Build new state-of-the-art 911 public safety communications center, complete with the required infrastructure, floor space, technology, and environmental features to provide a reliable, efficient, safe and secure 911 call center.	13042024 - 2024 Public Safety Bond	$9,400,000
		$9,400,000
	Total for Public Safety Support	**$9,400,000**

Transportation - $198,255,518

Program	Funding Source	Budget
Falcon Field Airport		**FY 26/27**
Eastside Taxilane Design and Construction - C06020 Design and construct the taxiway across Roadrunner Drive to provide aircraft access to the land located on the east side of the airport. This area is currently not accessible by aircraft. Improvements include new storm drain lines, and cul-de-sacs.	3004FF - Falcon Field Airport	$17,366
	3010FF - Falcon Field Grants	$82,634
		$100,000
Airport Sustainability Energy Plan - CN0105 Develop an energy audit and sustainability plan to move airport towards a goal of net zero carbon emissions and improve energy supply resilience through PV solar microgrid.	1199A - Special Programs Fund	$100,000
	1220A - Grants - Gen. Gov.	$99,000
	3004FF - Falcon Field Airport	$100,000
		$299,000
Draft a Title VI Plan & Community Participation Plan - CN0106 Draft a Title VI Plan, Community Participation Plan and internal Standard Operating Procedure to Implement Civil Rights Program at Falcon Field Airport in accordance with DOT Order 1000.12C, The Department of Transportation Title VI Program.	3004FF - Falcon Field Airport	$66,724
		$66,724
Conduct Airport Economic Impact Study Update - CN0113 Update the Airport Economic Impact analysis report last completed using 2018 data as a stand-alone study at the request of the City Manager.	3004FF - Falcon Field Airport	$82,693
		$82,693
City Owned Buildings and Property Improvements - CP0763 Construct needed improvements to City-owned buildings and property at Falcon Field.	3004FF - Falcon Field Airport	$1,017,446
		$1,017,446

Transportation - $198,255,518

Program	Funding Source	Budget
Falcon Field Airport		**FY 26/27**
Anzio Taxilane and Ramp Reconstruction - CP0993		
Reconstruct taxilane and ramp at Falcon Field Airport.	3004FF - Falcon Field Airport	$251,856
	3010FF - Falcon Field Grants	$1,335,793
		$1,587,649
Holding Bay Apron - CP1222		
Design & Construct Holding Bay Apron RWY 22L Future Taxilane I	3004FF - Falcon Field Airport	$94,158
	3010FF - Falcon Field Grants	$850,307
		$944,465
Design and Construct West Airport Perimeter Road and Apron - CP1225		
Design and reconstruct for rehabilitation and reconstruction of the West Airport Perimeter Road. Project will address poor pavement conditions due to increased traffic because of new airport development.	3004FF - Falcon Field Airport	$300,672
	3010FF - Falcon Field Grants	$845,464
		$1,146,136
Reconstruct Three Access Apron Areas - CP1259		
Rehab pavement identified in the worst condition at Falcon Field Airport based on the 2022 Airport Pavement Maintenance Management Plan as requiring reconstruction based on condition. All pavement identified in this project has a PCI score below 47.	3004FF - Falcon Field Airport	$16,234
	3010FF - Falcon Field Grants	$153,766
		$170,000
Citrus Grove Land Conversion - CP1339		
Removal of 149.7 acres of citrus groves on property owned by Falcon Field Airport. Includes clearing and grubbing, planting of drought tolerant trees spacing along all parcel perimeters, roadway shoulder landscaping, drip irrigation and design services.	3004FF - Falcon Field Airport	$1,423,818
		$1,423,818
	Total for Falcon Field Airport	**$6,837,931**

Transportation - $198,255,518

Program	Funding Source	Budget
Intelligent Transportation System		**FY 26/27**
Central Traffic Signal System - CP0655		
Replace central traffic signal system for the City's Traffic Management Center.	1205A - Local Streets Fund	$650,000
		$650,000
Traffic Signals - Public Safety Opticom - CP0702		
Upgrade the existing optical-based emergency vehicle preemption system with a new, modernized city-wide solution for all intersections.	1205A - Local Streets Fund	$2,095,238
		$2,095,238
ITS Field Network Upgrade - CP0980		
Upgrade existing field infrastructure to increase band-width and support emerging technologies	1205A - Local Streets Fund	$2,050,000
		$2,050,000
Traffic Signals - New and Upgrade - CP1067		
Install new signals and upgrade existing signals.	1205A - Local Streets Fund	$1,999,520
		$1,999,520
Ped Beacon on Dbsn/Brdwy, Sgnl at Mesa Dr/Cnsld Cnl - CP1110		
Install a new pedestrian beacon on Dobson Rd apprx 1250 S of Broadway and replace Rapid Flash Beacon on Mesa Dr and Consolidated Canal with a traffic Signal.	1199A - Special Programs Fund	$283,289
	1205A - Local Streets Fund	$196,711
		$480,000
Traffic Management Center Upgrade - CP1278		
This project will replace end-of-life Traffic Management Center (TMC) equipment and redesign the TMC workspace to retain functionality and increase workspace efficiency.	1205A - Local Streets Fund	$3,180,000
		$3,180,000
	Total for Intelligent Transportation System	**$10,454,758**

Transportation - $198,255,518

Program	Funding Source	Budget
Shared Use Paths		**FY 26/27**
Eastern Canal Shared-Use Path: Brown to Broadway-Signals - CP0673		
Construct signalized crossings on Eastern Canal and street intersections to improve the function of the non-motorized system.	1206A - Highway User Revenue Fund	$88,354
	13082018 - 2018 Parks Bond	$91,646
		$180,000
L202 Red Mountain Shared-Use Path - Val Vista to Thomas Rd - CP0674		
Design concept review for a new shared-use path along the South Canal, from Val Vista Dr to Thomas Rd, closing the gap between the existing Lehi Phase 1 and Red Mountain shared-use paths.	1220A - Grants - Gen. Gov.	$300,000
		$300,000
Eastern Canal Shared-Use Path Broadway to Baseline - CP0730		
Construct shared-use asphalt path to resolve a missing link in the regional non-motorized system	1314A - Transportation	$4,000,000
		$4,000,000
L202 Red Mountain SUP-Power Rd past Thomas Rd - CP0733		
Design and construct 1.5 miles of shared-use path to resolve a missing link in the regional non-motorized system.	1220A - Grants - Gen. Gov.	$563,836
	1314A - Transportation	$36,164
		$600,000
Eastern Canal Shared-Use Path: Brown to Broadway - CP1060		
Construct Shared Use Asphalt path to resolve a missing link in the regional non-motorized system.	1314A - Transportation	$3,650,000
		$3,650,000
US60 Shared Use Path-Eastern to Consolidated Canal - CP1180		
Design & construct 1.6 miles of shared use path on the south side of the US60. This includes 2 enhanced pedestrian crossings.	13072026 - 2026 Street Bond	$522,080
	1314A - Transportation	$400,000
		$922,080

Transportation - $198,255,518

Program	Funding Source	Budget
Shared Use Paths		**FY 26/27**
Lehi Loop Tunnel Wall - CP1194		
To construct a box culvert extension (Tunnel) and retaining walls as related to the Lehi Loop Phase 1 project.	13072020 - 2020 Street Bond	$1,809,415
	1314A - Transportation	$196,354
		$2,005,769
Active Transportation - CP1313		
Annual program that identifies, designs and constructs new active transportation projects, focusing on closing critical gaps in the regional network.	1314A - Transportation	$3,000,000
		$3,000,000
South Canal from McKellips to McDowell - CP1320		
Design concept review for the South Canal, from McKellips to McDowell for a shared-use path along the South Canal	1220A - Grants - Gen. Gov.	$150,000
		$150,000
	Total for Shared Use Paths	**$14,807,849**
Storm Sewer		**FY 26/27**
Storm Drain Pump Stations - CP0491		
Rehabilitate aging storm drain pump stations.	1205A - Local Streets Fund	$2,500,000
	1207A - Environmental Compliance Fee	$692,666
		$3,192,666
Baseline and Signal Butte Drainage - CP1099		
Construct storm drainage improvements to prevent neighborhood flooding.	1205A - Local Streets Fund	$1,058,477
	1206A - Highway User Revenue Fund	$19,281
	1314A - Transportation	$102,242
		$1,180,000
Pecos Road Basin and Storm Drain Drainage - CP1230		
In coordination with the Flood Control District of Maricopa County (FCDMC), the City of Mesa Engineering Department will select a consultant for studying the drainage and proposed system in Pecos Road	1205A - Local Streets Fund	$475,000
		$475,000

Transportation - $198,255,518

Program	Funding Source	Budget
Storm Sewer		**FY 26/27**
Main and Phyllis Storm Drain Improvements - CP1250		
Strom Drain improvements at Main and Phyllis. Reimbursement from Maricopa County Flood Control District.	1206A - Highway User Revenue Fund	$787,849
		$787,849
Recker Road Storm Channel Improvements - CP1266		
Restore the channel's functionality and enhance transportation infrastructure including new sidewalks, roadway improvements, curb and gutter installations, and upgraded transit stops.	1103A - Transit Fund	$28,494
	1205A - Local Streets Fund	$3,204,200
		$3,232,694
Southern and Hawes Drainage Improvement - CP1282		
Right of way roadside repair to improve drainage at Fountain of the Sun subdivision's Southern Ave. property wall, whose residents are at risk of flooding. Landscaping debris are clogging the grates, blocking grates from working effectively.	1207A - Environmental Compliance Fee	$370,000
		$370,000
Candlelight Park Drainage-Drywell - CP1294		
Installation of Maxwell Drywell System to address standing water concern at Candlelight Park.	1207A - Environmental Compliance Fee	$60,000
		$60,000
	Total for Storm Sewer	**$9,298,209**
Streets		**FY 26/27**
Mesa Drive: Southern Avenue to US 60 - C01817		
Add additional lanes and dual left turn lanes to ease traffic congestion and enhance safety.	1314A - Transportation	$477,069
		$477,069
Stapley Drive and University Drive Intersection - C05041		
Roadway and intersection improvements to mitigate traffic delays, congestion and enhance safety. This also includes pavement replacement.	13072020 - 2020 Street Bond	$878,046
		$878,046

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
Street Improvement 2020 Cityshare - CN0087		
Fund the City's participation in the cost share of widening of streets and the installation of new street lights that are built in conjunction with development projects.	1314A - Transportation	$1,817,500
		$1,817,500
Mesa 112 Warner & Sossaman Drainage Improvements - CN0102		
Cost sharing on proposed interim solution for the Excess Flows that would bring the depth and speed of the water crossing the intersection into compliance with City Standards. Per Development Agreement DA24-00005.	1314A - Transportation	$182,500
		$182,500
Val Vista Drive: Pueblo to US 60 - CP0062		
Roadway and intersection improvements to mitigate traffic delays, congestion and enhance safety.	13072020 - 2020 Street Bond	$12,279,053
	3106PLDG - Gas Utility Revenue Pledge	$800,000
	3107PLDG - Water Utility Revenue Pledge	$49,836
		$13,128,889
Power Road Improvements: East Maricopa Floodway to Loop 202 - CP0104		
Roadway project that will build out the ultimate street cross section and includes intersection improvements. This is a joint project with the Town of Gilbert and Maricopa County.	1314A - Transportation	$1,209,216
		$1,209,216
MAG Projects Local Match - CP0109		
Fund the local match for transportation projects that are eligible for regional funding.	1205A - Local Streets Fund	$790,275
		$790,275

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
Broadway Road: Lesueur to Spur - CP0666		
Roadway project to mitigate traffic delays, congestion and enhance safety. This also includes intersection improvements, pavement replacement, and 3 new pedestrian crossings.	13072020 - 2020 Street Bond	$26,757,132
	3105PLDG - Electric Utility Revenue Pledge	$14,300,082
	3106PLDG - Gas Utility Revenue Pledge	$3,321,559
	3107PLDG - Water Utility Revenue Pledge	$13,155,546
		$57,534,319
Bridge Safety Rehabilitation - CP0780		
Address maintenance items and rehabilitation work needing to be performed on numerous existing bridges through the City as identified during bridge inspections performed by ADOT.	1205A - Local Streets Fund	$804,328
		$804,328
Southern Avenue & Country Club Drive Roadways - CP0844		
Reconstruct two major arterials where pavement is failing. The two segments are Southern; Alma School to Center and Country Club; US 60 to 1st Ave.	1314A - Transportation	$10,849,808
	3106PLDG - Gas Utility Revenue Pledge	$1,750,000
	3109PLDG - Wastewater Utility Revenue Pledge	$98,477
		$12,698,285
Signal Butte Road Improvements Segment 2, Pecos to Germann - CP0885		
Construct a 2 lane roadway (built in the east side of the ultimate 4 lane roadway section) and will have curb, and gutter only in the east side	1314A - Transportation	$540,931
		$540,931

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
Ellsworth Road from City Limits to Ray Road - CP0969		
Roadway project that will build out the ultimate street cross section. This includes pavement replacement.	13072020 - 2020 Street Bond	$10,700,000
	1314A - Transportation	$11,748,489
		$22,448,489
Elliot Road: Ellsworth to Sossaman - CP0982		
Roadway project that will build out the ultimate street cross section and includes intersection improvements and new traffic signals.	1205A - Local Streets Fund	$3,711,209
	1220A - Grants - Gen. Gov.	$7,347,396
	13072020 - 2020 Street Bond	$268,792
		$11,327,397
Ray Roads connections at Ellsworth Road - CP0983		
Roadway project that realigns Ray Road at Ellsworth Road and includes a new traffic signal.	13072013 - 2013 Street Bond	$4,000,000
		$4,000,000
Streetlight Spot Improvements - CP1068		
Install streetlights in various locations citywide. To fulfill requests from residents and the Police Department for additional street lights and new street lights in areas where there are no street lights as funds allow.	1205A - Local Streets Fund	$1,263,000
		$1,263,000
Broadway Rd from Stapley to Gilbert-Phase 2 - CP1090		
Reconstruct Broadway Rd from Stapley to Gilbert Rd. Includes utilities.	3106PLDG - Gas Utility Revenue Pledge	$2,844,451
		$2,844,451
Germann Road and Sossaman Road Intersection Study - CP1098		
Participate in a design concept report to evaluate the traffic impacts of the intersection of Germann and Sossaman Road. IGA with MCDOT & Queen Creek.	1314A - Transportation	$490,000
		$490,000
ASU Polytechnic Research Park - CP1117		
Roadway improvements at ASU Polytechnic Research Park.	1205A - Local Streets Fund	$5,023,810
		$5,023,810

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
McKellips Road from 64th Street to Jasmine - CP1135		
Roadway project that will build out the ultimate street cross section and close a sidewalk gap.	1314A - Transportation	$71,164
		$71,164
Mountain Rd from SR24 to Pecos - CP1136		
Roadway project that will build out the ultimate street cross section.	1314A - Transportation	$6,814,623
		$6,814,623
COM Comprehensive Safety Action Plan - CP1144		
Develop a plan to incorporate Safe System Approach principles and specifically identify how to best utilize the state and regional safety and transportation strategies by developing programs and projects to address the needs of all Mesa communities.	1205A - Local Streets Fund	$14,000
	1220A - Grants - Gen. Gov.	$3,500
		$17,500
Transportation Building Improvements - CP1149		
Renovation of East Mesa Service Center and West Yard office areas based on Space Planning Study by Gensler AZ completed October 2022.	1205A - Local Streets Fund	$179,905
	1314A - Transportation	$120,095
		$300,000
Stapley Drive Sidewalk Installation - CP1160		
Install sidewalks for public safety on the west side of Stapley Drive south of Main.	1199A - Special Programs Fund	$380,000
		$380,000
Warner Road: Mountain Rd. to Meridian Rd. - CP1242		
Roadway widening on the south side of Warner to build out the ultimate street cross section.	1314A - Transportation	$1,985,300
		$1,985,300
Mesa Drive Phase II Easements - CP1290		
Easements for Mesa Drive Phase II	1205A - Local Streets Fund	$25,724
		$25,724

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
Crismon Road Connection-Guadalupe Rd to Elliot Rd - CP1291		
Roadway project to close a gap in Mesa's transportation network. This will complete a regionally significant roadway connection.	1205A - Local Streets Fund	$282,640
	1220A - Grants - Gen. Gov.	$427,660
		$710,300
ADOT Block Wall at Hopi Ave & 76th Place - CP1295		
Installation of block wall and heavy-duty gate to replace existing chain link fence that is being cut by trespassers.	1205A - Local Streets Fund	$200,000
		$200,000
Center Street-University Dr to Main St - CP1298		
Roadway project to enhance mobility and accessibility for pedestrians and cyclists. Includes wider sidewalks, separated bike lanes and will maximize on-street parking.	13042024 - 2024 Public Safety Bond	$690,000
		$690,000
2nd Street & Beverly Crosswalk - CP1300		
Adding crosswalk striping and expanding curbs to enhance safety on 2nd Street & Beverly.	1199A - Special Programs Fund	$300,000
		$300,000
Downtown Traffic Signal Removal - CP1315		
This project will improve traffic flow and pedestrian safety in Downtown Mesa by strategically removing unwarranted traffic signals at low-volume intersections.	1205A - Local Streets Fund	$1,500,000
		$1,500,000
AR - Broadway: Spur to Gilbert - CP1324		
Reconstruct arterial street segments that are at the end of their life cycle and can no longer be maintained by conventional means. Concurrent work will include upgrades to any concrete ramps, driveways and sidewalks to current ADA standards.	13072026 - 2026 Street Bond	$446,784
		$446,784
Warner Rd Bridge - CP1330		
Constructs a bridge crossing over the EMF and RWCD canals east of Power Road, establishing the ultimate street footprint and configuration.	13072026 - 2026 Street Bond	$3,279,536
		$3,279,536

Transportation - $198,255,518

Program	Funding Source	Budget
Streets		**FY 26/27**
RFFBs at Las Sendas Neighborhood - CP1337		
Installation of five Rectangular Rapid Flashing Beacons (RRFBs) for the Las Sendas Neighborhood to increase pedestrian visibility.	1314A - Transportation	$1,470,000
		$1,470,000
SafeTurn Initiative-SS4A Grant - CP1341		
Modernize eight intersections with protected left-turn signals to reduce traffic fatalities and serious injuries. This project is funded by a USDOT Safe Streets grant.	1205A - Local Streets Fund	$70,400
	1220A - Grants - Gen. Gov.	$281,600
		$352,000
Guard Rail Repairs - CP1355		
Transportation is addressing safety concerns related to damaged guard rails. The required repairs exceed in-house capabilities and must be completed through the Engineering Department via the JOC process.	1205A - Local Streets Fund	$10,000
		$10,000
Princess Dr & Power Rd Valley Gutter - CP1357		
Install new valley gutter across Princess Dr to redirect some of the water flow down southbound Power Rd instead of westbound Princess Dr.	1206A - Highway User Revenue Fund	$103,500
		$103,500
	Total for Streets	**$156,114,936**
Transit		**FY 26/27**
Bus Stop Improvement and Bus Shelter Construction - CP0992		
Improve and construct bus stops across the City to accommodate shelters, seating, and create better accessibility to transit.	1103A - Transit Fund	$725,381
	1205A - Local Streets Fund	$16,454
		$741,835
	Total for Transit	**$741,835**

Utilities - $328,944,912

Program	Funding Source	Budget
District Cooling		**FY 26/27**
FM District Cooling Infrastructure Repairs - CP1264		
FM District Cooling infrastructure repairs	1301A - Capital - General Fund	$3,117,472
		$3,117,472
	Total for District Cooling	**$3,117,472**
Electric		**FY 26/27**
Electric Smart Grid - CP0081		
Replace obsolete technology to improve system reliability and improve the ability to identify problems quickly and respond efficiently.	3105PLDG - Electric Utility Revenue Pledge	$128,208
		$128,208
Electric Generation - CP0082		
Identify power supply resources, including solar power, that can be owned in whole or in part by the City of Mesa. Alternatives are being explored to improve the reliability and/or efficiency of the electric utility service.	1199A - Special Programs Fund	$1,898
	3105PLDG - Electric Utility Revenue Pledge	$150,000
		$151,898
Electric Metering - CP0435		
Replace electric service meters based on 20-year lifecycle criteria. In addition, replace meters based on known issues, such as potential coils that improperly register energy consumption.	3113ELC - Utility Replacement Extension and Renewal - ELC	$500,000
		$500,000
Electric Substation Improvements - CP0461		
Construct improvements at electric substations to ensure long-term system reliability. These improvements will meet safety standards and improve security at the facilities.	3105PLDG - Electric Utility Revenue Pledge	$728,000
		$728,000
Electric Systems Retirements - CP0591		
Replace electric system infrastructure to ensure reliability.	3101ELC - Electric	$100,000
		$100,000
Downtown Electric Improvements - New Services - CP0883		
Install new service connections in support of downtown development.	3105PLDG - Electric Utility Revenue Pledge	$100,000
		$100,000

Utilities - $328,944,912

Program	Funding Source	Budget
Electric		**FY 26/27**
Electric Transmission - CP1011		
Rebuild the 69kV transmission system. Install new conductors and poles throughout the system.	3105PLDG - Electric Utility Revenue Pledge	$108,207
		$108,207
Electric System Improvements - CP1012		
Construct improvements to the electric overhead and underground distribution system. This effort will include conduit extension, switches, sectionalizing, and circuit ties.	3105PLDG - Electric Utility Revenue Pledge	$100,000
		$100,000
Smart Cities 69kV Looping - CP1031		
Upgrade and reconfigure 69kV system	3105PLDG - Electric Utility Revenue Pledge	$1,500,000
		$1,500,000
New Electric Services - CP1075		
Install new electrical service wires for new customers and provide for system expansion.	3105PLDG - Electric Utility Revenue Pledge	$1,500,000
		$1,500,000
Electric Distribution Overhead - CP1076		
Install system enhancements to ensure electric system reliability. Improvements may include replacement of electrical overhead conductors, transformers, distribution poles and devices to increase reliability and reduce operating costs.	3105PLDG - Electric Utility Revenue Pledge	$560,000
		$560,000
Electric Distribution Underground - CP1077		
Provide various system improvements to include underground conductor installation, cable replacement, vault lid replacement and replacement of miscellaneous devices. These improvements are planned over several fiscal years.	3105PLDG - Electric Utility Revenue Pledge	$550,000
		$550,000
Utility Large Scale Generator Project - CP1114		
Install generation station near Mesa's electric service territory to generate power for the electric utility and offset expensive peak electric market purchases.	3105PLDG - Electric Utility Revenue Pledge	$1,851,852
		$1,851,852
The Edge on Main (311 W. Main) - CP1204		
The proposed development includes two separate mixed-use apartment buildings with an open pedestrian plaza between them. The buildings and pedestrian plaza area will be constructed within the current Morris St right-of-way.	3105PLDG - Electric Utility Revenue Pledge	$1,572,485
		$1,572,485

Utilities - $328,944,912

Program	Funding Source	Budget
Electric		**FY 26/27**
West Mesa Electric Utility Improvements (424 W. Main) - CP1205		
Chicanos Por La Causa will be building a brand-new mixed-use property at the corner of Country Club and Main.	1301A - Capital - General Fund	$1,032,507
	3101ELC - Electric	$672,213
	3113ELC - Utility Replacement Extension and Renewal - ELC	$3,695,280
		$5,400,000
Electric Improvements for Sewer Line Relocation - CP1207		
Electric's portion of relocation/improvements for 5,300 linear feet of new 12-inch water line in Broadway Road and in South Morris.	3105PLDG - Electric Utility Revenue Pledge	$300,000
		$300,000
Install New 69kv Switch at Stapley & University - CP1249		
69kv Switch Replacements	3105PLDG - Electric Utility Revenue Pledge	$233,359
		$233,359
South Main Street Alley Electrical Improvements - CP1293		
Electrical Improvements in the Alley along South Main to support new development in downtown Mesa	1221ARP - Relief Fund - ARP	$51,405
		$51,405
Site 17 Electric & Gas Improvements - CP1308		
Site 17 Electric & Gas Improvements	3105PLDG - Electric Utility Revenue Pledge	$300,000
	3106PLDG - Gas Utility Revenue Pledge	$300,000
		$600,000
	Total for Electric	**$16,035,414**

Utilities - $328,944,912

Program	Funding Source	Budget
Natural Gas Growth		**FY 26/27**
Arizona Farms Road High Pressure Main & Gate Station - CP0517		
Replace aging high pressure steel main along Arizona Farms Road to increase the effective capacity of the Clausen gate station in the Magma service area. This will allow Clausen gate station to be a more effective supply point.	3106PLDG - Gas Utility Revenue Pledge	$10,000,000
		$10,000,000
Gantzel Road Projects - CP0519		
Increase the ability of the existing Gantzel Gate Station to feed the northern half of the Magma System. This second phase of the project will increase the flow capacity of the high pressure system north on Gantzel to Ocotillo Rd.	3106PLDG - Gas Utility Revenue Pledge	$11,000,000
		$11,000,000
Gas-Customer Upgrades - CP0890		
Upgrade meters and or services per customer requests	3101GAS - Natural Gas	$1,600,000
		$1,600,000
High Pressure Gas Main Installation - CP1069		
Install high pressure gas main to meet anticipated growth of the City.	3106PLDG - Gas Utility Revenue Pledge	$900,000
		$900,000
Gas New Services - CP1070		
Install gas lines in new subdivision developments throughout the City and Magma Service Area.	3106PLDG - Gas Utility Revenue Pledge	$2,500,000
		$2,500,000
Gas New Mains - CP1071		
Extend gas mains and services to new subdivisions.	3106PLDG - Gas Utility Revenue Pledge	$3,100,000
		$3,100,000
Gas Aging Infrastructure Replacement - CP1073		
Replace necessary gas system infrastructure identified during the annual survey.	3106PLDG - Gas Utility Revenue Pledge	$800,000
		$800,000
Gas Meters: New and Replacement - CP1074		
Install gas meters citywide.	3106PLDG - Gas Utility Revenue Pledge	$500,000
		$500,000

Utilities - $328,944,912

Program	Funding Source	Budget
Natural Gas Growth		**FY 26/27**
Clausen Gate Station Improvements - CP1244		
Reconstruct and expand City of Mesa's Clausen Gate Station for additional gas capacity to serve the growing Magma gas system and future large industrial customers.	3106PLDG - Gas Utility Revenue Pledge	$1,300,000
		$1,300,000
Gas Construction - POM - CP1255		
Install new gas mains, services, and meters to new subdivisions in Mesa or Magma.	3106PLDG - Gas Utility Revenue Pledge	$1,500,000
		$1,500,000
Hawes Crossing Gas Extension (Mesquite to Warner) - CP1349		
To support new gas growth @ Warner & Hawes for Hawes Crossing Village 4, 5, 6. (6-inch PE Gas Extension)	3106PLDG - Gas Utility Revenue Pledge	$100,000
		$100,000
Transwestern Gate Station - CP1350		
Construct an interconnect with Transwestern Pipelines new 516-mile expansion from Texas to Arizona to support future growth of the Magma gas system while enhancing system redundancy and overall reliability.	3106PLDG - Gas Utility Revenue Pledge	$300,000
		$300,000
	Total for Natural Gas Growth	**$33,600,000**
Natural Gas Replacements		**FY 26/27**
Regulator Station Security - C10388		
Install on-site security systems to monitor and deter theft and sabotage of regulator station equipment.	3106PLDG - Gas Utility Revenue Pledge	$10,000
		$10,000
Gas Meters: New and Replacement-RER Funded - CP0496		
Install gas meters citywide.	3113GAS - Utility Replacement Extension and Renewal - GAS	$500,000
		$500,000
Gas Line Retirements - CP0563		
Remove gas mains and services that are no longer needed to support the natural gas system	3101GAS - Natural Gas	$223,451
		$223,451
	Total for Natural Gas Replacements	**$733,451**

Utilities - $328,944,912

Program	Funding Source	Budget
Solid Waste		**FY 26/27**
Food to Energy Project - CP0870		
Use inhouse resources and consultants to conduct a study to evaluate the technical and financial feasibility of an anaerobic digestion food waste to energy program and determine whether to move forward with a pilot scale program.	3101SW - Solid Waste	$1,380,086
		$1,380,086
West Mesa Service Center CNG Station Upgrades - CP1061		
Upgrade CNG Station at WMSC	3101SW - Solid Waste	$220,000
		$220,000
Joint MRF & Transfer Station - CP1146		
Construction of a Materials Recovery Facility and Transfer Station in Southeast Mesa.	1301A - Capital - General Fund	$1,972,657
		$1,972,657
Downtown Trash Compactor - CP1224		
Install trash compactor in downtown area. This will be as a result of a study that is going on right now (OT0185TRSH).	3101SW - Solid Waste	$386,629
		$386,629
	Total for Solid Waste	**$3,959,372**
Wastewater Growth		**FY 26/27**
Greenfield Water Reclamation Plant Improvement - Mesa Share - CN0067		
Modify and/or rehabilitate existing systems, install new or upgraded systems and replace major equipment that has reached its useful life.	3109PLDG - Wastewater Utility Revenue Pledge	$1,623,595
		$1,623,595
Greenfield Water Reclamation Plant Equipment - Mesa Share - CN0068		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	$2,185,657
		$2,185,657
91st Avenue Water Reclamation Plant (Mesa Share) - CN0076		
Fund the City's portion of the capital improvement cost of the 91st Avenue Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	$21,224,605
		$21,224,605

Utilities - $328,944,912

Program	Funding Source	Budget
Wastewater Growth		**FY 26/27**
Greenfield Water Reclamation Plant Expansion 4 - Mesa Share - CN0096		
Construct additional treatment capacity to meet the increasing wastewater flows to the Greenfield Water Reclamation Plant. The Greenfield plant is a joint venture between the City of Mesa, Town of Gilbert and Town of Queen Creek.	3109PLDG - Wastewater Utility Revenue Pledge	$494,404
		$494,404
New Lift Stations - CP0617		
Construct new wastewater lift stations to serve projected growth in currently undeveloped areas that cannot be totally served by a gravity sewer system.	3109CAPF - Wastewater Utility Capacity Fee Revenue Pledge	$3,000,000
		$3,000,000
New Sewer Lines - Other Areas - CP0619		
Construct new sewer lines in undeveloped areas other than southeast Mesa to serve projected growth and areas currently served by on-site septic systems.	1206A - Highway User Revenue Fund	$62,997
	3109CAPF - Wastewater Utility Capacity Fee Revenue Pledge	$6,982,412
		$7,045,409
Greenfield Water Reclamation Plant Improvement - CP0897		
Modify and/or rehabilitate existing systems, install new or upgraded systems and replace major equipment that has reached its useful life.	3020PROG - Capital Programs	$3,115,708
		$3,115,708
Greenfield Water Reclamation Plant Equipment - CP0898		
Replace minor equipment that has reached the end of its useful life at the Greenfield Water Reclamation Plant.	3020PROG - Capital Programs	$891,511
		$891,511
Greenfield Water Reclamation Plant - Phase 4 Expansion - CP1187		
Construct additional treatment capacity to meet the increasing wastewater flows to the Greenfield Water Reclamation Plant. The Greenfield plant is a joint venture between the City of Mesa, Town of Gilbert and Town of Queen Creek.	3020PROG - Capital Programs	$2,067,363
		$2,067,363

Utilities - $328,944,912

Program	Funding Source	Budget
Wastewater Growth		**FY 26/27**
SEWRP Lift Station and Forcemain - CP1229		
Design and construct new lift station and sewer force main to pump all sewer flows from the Southeast drainage basin to the Greenfield Water Reclamation Plant (GWRP) for treatment.	3109PLDG - Wastewater Utility Revenue Pledge	$2,453,783
		$2,453,783
	Total for Wastewater Growth	**$44,102,035**
Wastewater Replacements		**FY 26/27**
GWRP Major Plant Improvements - CP0625 Mesa Share - CN0035		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3109PLDG - Wastewater Utility Revenue Pledge	$7,567,222
		$7,567,222
Southern Avenue Interceptor Condition Assessment-City Share - CN0077		
Fund the City's share of the Southern Avenue Interceptor (SAI) condition assessment. A joint project with the City of Tempe.	3109PLDG - Wastewater Utility Revenue Pledge	$1,488,614
		$1,488,614
Sewer Line Rehabilitation - CP0623		
Rehabilitate and/or replace defective pipe in the wastewater collection system to prevent catastrophic failures and maintain a high level of service. These defective lines were identified through the wastewater asset management program.	3109PLDG - Wastewater Utility Revenue Pledge	$2,430,768
		$2,430,768
GWRP Major Plant Improvements - CP0625		
Replace and/or modify major equipment or systems to improve plant performance and ensure compliance with regulatory requirements.	3020PROG - Capital Programs	$14,521,631
		$14,521,631
Miscellaneous Water & Wastewater Projects - CP0899		
Odor control improvement program, including other miscellaneous water & wastewater system projects.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$755,000
		$755,000
Northwest WRP Major Plant Improvements - CP0951		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	$4,592,317
		$4,592,317

Utilities - $328,944,912

Program	Funding Source	Budget
Wastewater Replacements		**FY 26/27**
Sewer Line Replacement - CP0956		
Construct, rehabilitate, and/or replace existing sewer lines.	3109PLDG - Wastewater Utility Revenue Pledge	$27,334,366
		$27,334,366
Sewer Line Condition Assessment - CP0957		
Perform inspections and condition assessments of existing sewer lines.		
	3109PLDG - Wastewater Utility Revenue Pledge	$2,293,170
		$2,293,170
Lift Station Replacements - CP0958		
Rehabilitate, upgrade, modify and/or replace equipment and systems at sewer lift stations.		
	3109PLDG - Wastewater Utility Revenue Pledge	$2,792,393
		$2,792,393
Odor Control Station Replacements - CP0959		
Rehabilitate, upgrade, modify and/or replace equipment and systems at odor control stations.	3101WW - Wastewater	$37,868
	3109PLDG - Wastewater Utility Revenue Pledge	$81,264
		$119,132
Chrls Lstr Utilities Bldg Tenant Impr Architectural Concepts - CP1007		
Explore conceptual modifications to the Utilities Building at 640 N. Mesa Drive as part of a tenant improvement.	3101ELC - Electric	$212,437
	3101GAS - Natural Gas	$237,533
	3101WTR - Water	$357,612
	3101WW - Wastewater	$386,185
		$1,193,767
	Total for Wastewater Replacements	**$65,088,380**

Utilities - $328,944,912

Program	Funding Source	Budget
Water Growth		**FY 26/27**
Water Extensions and Oversized Mains - City Share - CN0064		
Fund the City's cost share for developer constructed waterlines that are larger than 16-inch diameter.	3107PLDG - Water Utility Revenue Pledge	$50,000
	3113WTR - Utility Replacement Extension and Renewal - WTR	$50,000
		$100,000
Val Vista Water Treatment Plant (Mesa Share) - CN0074		
Fund the City's portion of the capital improvement cost of the Val Vista Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	$6,513,760
		$6,513,760
Water Extensions and Oversized Mains - CN0075		
Fund the City's share for developer constructed waterlines that are larger than 16-inch diameter.	3107PLDG - Water Utility Revenue Pledge	$112,000
		$112,000
Signal Butte Water Treatment Plant Expansion - CP0372		
Construct additional treatment capacity at the plant to meet growth demands in Southeast Mesa.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$63,916,358
		$63,916,358
Well Collection Lines - CP0648		
Construct water lines to convey water from the well to the reservoir.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$274,200
		$274,200
Water Meter Vault Rehab Program - CP0825		
Remove and relocate existing commercial water meters in underground vaults to meet OSHA confined space regulations.	3107PLDG - Water Utility Revenue Pledge	$3,626,533
		$3,626,533
Fire Hydrant And Water Valve Replacement Program - CP0826		
Replace fire hydrants and water valves.	3107PLDG - Water Utility Revenue Pledge	$2,189,200
		$2,189,200
New Pump Stations - CP0830		
Design and construct new pump station facilities to meet water demands from new growth.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$325,000
		$325,000
New Groundwater Wells - CP0836		
Design and construct new groundwater well facilities and collection lines to meet water demands from new growth.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$1,589,157
		$1,589,157

Utilities - $328,944,912

Program	Funding Source	Budget
Water Growth		**FY 26/27**
Central Mesa Reuse Pipeline Project - CP0896		
Construct a reclaimed water line from Northwest Water Reclamation Plant to Southeast Water Reclamation Plant.	3107PLDG - Water Utility Revenue Pledge	$22,604,038
		$22,604,038
East Mesa Water Interconnect Pipes - CP1050		
Interconnect pipes would help the city meet the growing demand and leverage existing production capacity from one area of the city to meet demands in another.	3107CAPF - Water Utility Capacity Fee Revenue Pledge	$9,941,950
		$9,941,950
New Sewer Lines - Southeast Mesa - CP1185		
Construct new sewer lines in the area bounded by Elliot, Power, Germann, and Meridian Roads to serve development in Southeast Mesa	3109CAPF - Wastewater Utility Capacity Fee Revenue Pledge	$405,520
		$405,520
	Total for Water Growth	**$111,597,716**
Water Replacements		**FY 26/27**
Advanced Water Purification Facility - CN0110		
Fund Mesa's participation in a regional study, led by the City of Phoenix, to evaluate the feasibility of constructing an advanced water purification facility near the 91st Avenue Wastewater Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	$1,030,000
		$1,030,000
Groundwater Well Replacement Program - CP0642		
Rehabilitate or replace groundwater well facilities.	3107PLDG - Water Utility Revenue Pledge	$3,742,685
		$3,742,685
Pump Station Replacement Program - CP0829		
Rehabilitate or replace aging pump station facilities.	3107PLDG - Water Utility Revenue Pledge	$770,000
	3113WTR - Utility Replacement Extension and Renewal - WTR	$2,063,880
		$2,833,880
Reservoir Rehabilitation Program - CP0831		
Assess and rehabilitate aging reservoirs and associated equipment.	3107PLDG - Water Utility Revenue Pledge	$70,000
		$70,000

Utilities - $328,944,912

Program	Funding Source	Budget
Water Replacements		**FY 26/27**
Water Line Replacement Program - CP0832		
Replace aging waterlines in various locations.	3107PLDG - Water Utility Revenue Pledge	$5,857,132
		$5,857,132
Smart Metering - CP0900		
Upgrade utility meter infrastructure, including related communications network and data management systems. A Smart Cities Initiative.	3105PLDG - Electric Utility Revenue Pledge	$1,249,813
	3106PLDG - Gas Utility Revenue Pledge	$5,675,140
	3107PLDG - Water Utility Revenue Pledge	$18,234,615
	3113ELC - Utility Replacement Extension and Renewal - ELC	$43,688
		$25,203,256
Brown Road Equipment Replacement - CP0966		
Modify, upgrade or replace equipment or systems at the Brown Road Water Treatment Plant.	3107PLDG - Water Utility Revenue Pledge	$510,000
		$510,000
Water Main Replacement Program - CP1053		
Replace aging water mains in various locations throughout the City.	3106PLDG - Gas Utility Revenue Pledge	$2,700,000
	3107PLDG - Water Utility Revenue Pledge	$1,550,414
	3113WTR - Utility Replacement Extension and Renewal - WTR	$95,854
		$4,346,268
CK Luster Building Emergency Standby Power Upgrade - CP1054		
Upgrade the emergency standby power system in the Charles K Luster building, including generator, distribution, and Uninterruptible Power Supply (UPS).	3107PLDG - Water Utility Revenue Pledge	$169,000
	3109PLDG - Wastewater Utility Revenue Pledge	$510,488
		$679,488
Valves and Hydrant Replacements - CP1059		
Replacement of water valves and hydrants utilizing third-party contractors.	3107PLDG - Water Utility Revenue Pledge	$708,363
		$708,363

Utilities - $328,944,912

Program	Funding Source	Budget
Water Replacements		**FY 26/27**
Northwest Major Plant Improvements - CP1202		
Construct, rehabilitate, modify, upgrade or replace major assets and infrastructure at the Northwest Water Reclamation Plant.	3109PLDG - Wastewater Utility Revenue Pledge	$4,730,000
		$4,730,000
BRWTP Main Switchgear and Transformers Replacement - CP1254		
The purpose of this project is to replace the BRWTP main electrical switchgear and transformers which are deteriorating and in need of replacement, due to age and usage in order to maintain service reliability at the plant.	3107PLDG - Water Utility Revenue Pledge	$1,000,000
		$1,000,000
	Total for Water Replacements	**$50,711,072**

mesa·az



DEPARTMENT OPERATIONAL PLANS


mesa·az

Department Operational Plan Highlights

The following section highlights performance and budgetary data for several City of Mesa departments.

Mesa Fire & Medical

$180,884,375

In 2025, Mesa's Fire and Medical team responded to over 68,000 calls for service in their jurisdiction. Of those, about 87% were medical related calls and 6.5% were fire emergencies.

Arts & Culture

$29,342,192

Mesa enriches the community through the arts with the idea museum, Museum of Natural History, and its Arts Center. In 2025, Mesa's idea Museum saw over 126,000 visitors.

Police Department

$325,105,498

Mesa Police Department fielded over 284,000 calls for service in 2025 with an overall average response time of less than 5 minutes.

Parks, Recreation, and Community Facilities

$55,434,500

Mesa offers over 2,060 acres of park land which includes 209 public parks, 8 aquatic centers, 5 recreation facilities, and 2 Spring Training Facilities.

Community Services

$60,700,382

The Community Services Department facilitates assistance for Mesa residents through programs such as Off the Streets housing vouchers, heat relief cooling stations, and Homeowner Emergency Rehabilitation projects.

Mesa Public Library

$12,595,000

Mesa now has 4 full service libraries with the new Gateway Library, as well as an express (self-service) library and a mobile library. Over 2.8 million books were checked out from a Mesa Public Library in FY 2025/26.

To View All City & Department Performance Measures

Visit Data.MesaAZ.Gov

Department Operational Plan Overview

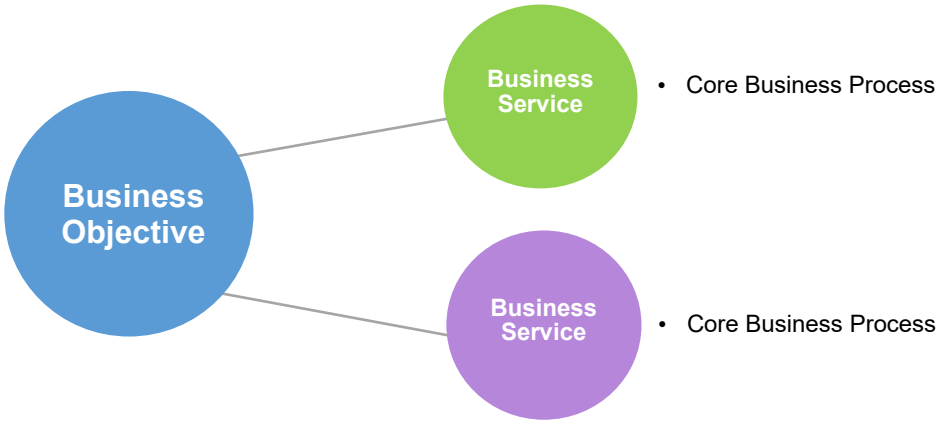
The City Council articulates its long-range strategic direction through six Strategic Initiatives that encapsulate their long-term direction for the City (found in the Leadership & Demographics section of this book). City departments then utilize a systematic approach to translate the high-level strategic direction of the City Council into specific operational performance plans for day-to-day operations, service delivery, and desired outcomes.

The City of Mesa practices "performance-based budgeting" which allocates resources to core business processes. Department operational plans have the following structure:

Business Objective – A major line of business that aligns with one or more Strategic Initiatives and defines where the City allocates its resources. Business Objectives include a mission statement, desired outcomes, and performance measures.

Business Service – A group of Core Business Processes related by a common purpose (mission, outcomes, and expected performance). This level of structure is optional depending on departmental needs.

Core Business Process – Main or essential business activities with a common mission and desired outcomes.



These operational plans include performance measures to evaluate progress toward, and achievement of, the desired outcomes of work conducted and services delivered. Departments determine the mix of measures (output, efficiency, quality, outcomes) that would give them the best available evidence about performance. Measurement data is entered into a centralized tracking system (part of the budget system) and reported via a live online dashboard.

In the City of Mesa, performance budgeting is the practice of developing and implementing budgets based on the relationship between funding level, services provided, and the achievement of desired outcomes. Performance budgeting in this way allows citizens to understand clearly what a given core business process aims to accomplish, how much it costs, and what citizens are getting in terms of services and outcomes.

During the budget development and implementation process, departments use information on previous and current performance in tandem with budget/financial information to identify the resources needed to deliver targeted service levels and outcomes in the upcoming fiscal year.

With access to the most recent performance and financial information, departments also use the information to conduct regular (monthly or quarterly) performance reviews throughout the fiscal year. This gives them the flexibility to deploy resources in a timely manner to address performance issues based on current and reliable performance intelligence.

Additionally, the City Manager's Office meets with each department on a periodic basis to review financial and performance information, check on progress of performance improvements, and to receive a general status update.

Department Operational Plans Design

All 37 Department Operational Plans are laid out to give the reader both the written descriptions and data tables for each department. Operational Plans contain a written overview of the department's business objectives or business services, which the City's strategic initiatives link to the department's operations, FY 2026/27 budgetary highlights, and performance measurements by which the department tracks desired outcomes.

In addition to written descriptions of departments and activities, comprehensive datasets are presented to detail:

(a) FY 2024/25 Actual Expenditures and Revenues
(b) FY 2025/26 Budgets
(c) FY 2025/26 Department-provided Year-End Estimates
(d) FY 2026/27 Budgets

Departments with a singular business objective will have six data tables that detail operational history and budgets by funds, expenditure categories, and funding source. Because the City practices performance-based budgeting, each department with multiple business objectives will have its own subset of data tables for each of their business objectives.

For further information on any department, the department's website and contact information is available in the Department Description section.

FY 2026/27 City Expenditure Budget by Department and Fund

Department	General Fund	Restricted Funds	Grant Funds	Other Funds	Enterprise Funds	FY 2026/27 Budget
Arts and Culture	$200,294	$27,641,898	$1,500,000	-	-	$29,342,192
Business Services	$15,379,506	-	-	$2,067,494	-	$17,447,000
Centralized Appropriations	-$10,443,260	$88,847,944	$5,345,559	$199,619,664	$27,200,093	$310,570,000
City Attorney	$8,817,631	$30,000	$689,957	$11,294,474	$355,938	$21,188,000
City Auditor	$1,123,000	-	-	-	-	$1,123,000
City Clerk	$1,775,242	$4,758	-	-	-	$1,780,000
City Manager	$11,895,982	$46,551	$300,000	-	$297,467	$12,540,000
Code Compliance	$2,605,920	$172,080	-	-	-	$2,778,000
Community Services	$7,100,780	$250,000	$53,349,602	-	-	$60,700,382
Contingencies	-	-	-	$76,222,000	-	$76,222,000
Data and Performance Management	-	-	-	-	-	-
Department of Innovation & Technology	$71,850,525	$3,322,066	-	-	$500,000	$75,672,591
Development Services	$11,664,037	$1,264,267	-	-	$242,168	$13,170,472
Economic Development	$5,538,711	$2,927,289	-	-	-	$8,466,000
Energy Resources	$557,906	$1,558,009	-	-	$61,269,947	$63,385,862
Engineering	$11,415,756	$1,193,063	-	-	$156,086	$12,764,905
Environmental and Sustainability	$174,081	$2,531,390	$868,247	-	$959,529	$4,533,247
Facilities Management	$24,467,959	$298,677	-	-	$901,649	$25,668,285
Falcon Field Airport	-	-	-	-	$2,963,000	$2,963,000
Financial Services	$4,994,414	$286,586	-	-	-	$5,281,000
Fleet Services	$1,855,563	$26,990,965	-	$35,912,109	$2,997,011	$67,755,648
Human Resources	$6,204,260	$151,181	-	$165,747,860	$186,699	$172,290,000
Library Services	$12,189,000	$313,000	$93,000	-	-	$12,595,000
Mayor and Council	$1,078,000	-	-	-	-	$1,078,000
Mesa Fire and Medical	$114,737,555	$59,795,548	$5,583,782	-	$767,490	$180,884,375
Mesa Public Safety Support	$22,449,850	$683,643	$1,204,000	-	-	$24,337,493
Municipal Court	$11,120,496	$836,504	$56,000	-	-	$12,013,000
Office of ERP Management	$1,326,913	-	-	-	-	$1,326,913
Office of Management and Budget	$2,619,759	$25,241	-	-	-	$2,645,000
Office of Urban Transformation	$1,439,890	$550,260	$25,850	-	-	$2,016,000
Parks, Recreation and Community Facilities	$33,327,142	$22,011,858	$95,500	-	-	$55,434,500
Police	$243,487,731	$70,838,611	$9,540,656	$52,917	$1,185,583	$325,105,498
Project Management Program	$141,154,022	$239,718,753	$25,497,721	$552,549,340	$14,675,164	$973,595,000
Public Information and Communications	$2,733,000	-	-	-	-	$2,733,000
Solid Waste	-	$225,000	-	-	$49,668,000	$49,893,000
Transit Services	-	$32,163,712	$800,000	-	-	$32,963,712
Transportation	$256,127	$58,045,212	-	-	$1,013,661	$59,315,000
Water Resources	$140,327	$21,029,524	-	-	$127,253,074	$148,422,925
Total City Expenditures	**$765,238,119**	**$663,753,590**	**$104,949,874**	**$1,043,465,858**	**$292,592,559**	**$2,870,000,000**

FY 2026/27 City Expenditure Budget by Department and Expenditure Category

Department	FTE	Personal Services	Other Services	Commodities	Capital Outlay	Debt Service	Other	FY 2026/27 Budget
Arts and Culture	133.5	$13,009,304	$15,283,364	$1,049,524	-	-	-	$29,342,192
Business Services	151.5	$15,821,585	$1,258,466	$366,949	-	-	-	$17,447,000
Centralized Appropriations	-	$46,531,381	$70,101,743	$15,260,301	$475,000	$222,760,246	-$44,558,671	$310,570,000
City Attorney	72.0	$10,722,462	$10,398,818	$66,720	-	-	-	$21,188,000
City Auditor	6.0	$1,077,459	$41,283	$4,258	-	-	-	$1,123,000
City Clerk	8.0	$1,131,914	$585,388	$62,698	-	-	-	$1,780,000
City Manager	49.0	$8,778,722	$3,551,191	$210,087	-	-	-	$12,540,000
Code Compliance	20.0	$2,380,220	$373,780	$24,000	-	-	-	$2,778,000
Community Services	65.0	$7,384,436	$53,023,804	$292,142	-	-	-	$60,700,382
Contingencies	-	-	-	-	-	-	$76,222,000	$76,222,000
Data and Performance Management	-	-	-	-	-	-	-	-
Department of Innovation & Technology	160.0	$26,288,203	$27,474,193	$15,106,447	$6,803,748	-	-	$75,672,591
Development Services	83.0	$10,643,178	$2,470,271	$57,023	-	-	-	$13,170,472
Economic Development	18.0	$2,735,396	$5,550,168	$114,286	$66,150	-	-	$8,466,000
Energy Resources	127.9	$17,515,858	$5,518,195	$40,351,809	-	-	-	$63,385,862
Engineering	56.6	$8,211,263	$3,997,992	$514,970	$40,680	-	-	$12,764,905
Environmental and Sustainability	15.5	$1,968,828	$2,474,216	$60,203	$30,000	-	-	$4,533,247
Facilities Management	60.0	$7,299,095	$16,864,914	$1,504,276	-	-	-	$25,668,285
Falcon Field Airport	14.5	$1,761,398	$1,160,363	$35,139	$6,100	-	-	$2,963,000
Financial Services	37.5	$4,679,314	$582,686	$19,000	-	-	-	$5,281,000
Fleet Services	101.0	$12,456,096	$4,697,381	$19,259,895	$31,342,276	-	-	$67,755,648
Human Resources	70.1	$8,735,429	$162,421,255	$1,133,316	-	-	-	$172,290,000
Library Services	104.5	$9,020,322	$1,788,998	$1,785,680	-	-	-	$12,595,000
Mayor and Council	7.0	$825,220	$223,594	$29,186	-	-	-	$1,078,000
Mesa Fire and Medical	801.8	$150,500,930	$16,964,081	$6,788,534	$7,930,830	-	-$1,300,000	$180,884,375
Mesa Public Safety Support	143.5	$18,076,412	$4,005,540	$1,239,541	$1,016,000	-	-	$24,337,493
Municipal Court	90.0	$10,048,739	$1,559,265	$404,996	-	-	-	$12,013,000
Office of ERP Management	6.0	$844,755	$474,898	$7,260	-	-	-	$1,326,913
Office of Management and Budget	16.0	$2,470,388	$132,221	$42,391	-	-	-	$2,645,000
Office of Urban Transformation	7.0	$1,114,986	$877,014	$24,000	-	-	-	$2,016,000
Parks, Recreation and Community Facilities	338.4	$26,865,602	$23,605,954	$4,455,716	$507,228	-	-	$55,434,500
Police	1289.0	$253,376,368	$41,874,352	$26,341,948	$3,512,830	-	-	$325,105,498
Project Management Program	101.6	$13,501,664	$912,525,609	$1,956,927	$45,610,800	-	-	$973,595,000
Public Information and Communications	14.0	$2,148,644	$542,131	$42,225	-	-	-	$2,733,000
Solid Waste	163.0	$17,697,470	$28,035,060	$4,160,470	-	-	-	$49,893,000
Transit Services	3.0	$434,246	$32,470,501	$58,965	-	-	-	$32,963,712
Transportation	180.0	$20,976,580	$31,782,125	$7,079,647	-	-	-$523,352	$59,315,000
Water Resources	302.9	$36,501,271	$72,931,903	$38,929,751	$60,000	-	-	$148,422,925
Total City Expenditures	**4,816.8**	**$773,535,138**	**$1,557,622,717**	**$188,840,280**	**$97,401,642**	**$222,760,246**	**$29,839,977**	**$2,870,000,000**

Arts and Culture

Contact Information

Department Phone Number:	480-644-6607
Department Email:	ArtsCenterInfo@mesaartscenter.com
Department Address:	City of Mesa, Arts and Culture 1 E. Main St. Mesa, AZ 85201
Website:	http://www.mesaaz.gov/Activities-Culture/Arts-Culture

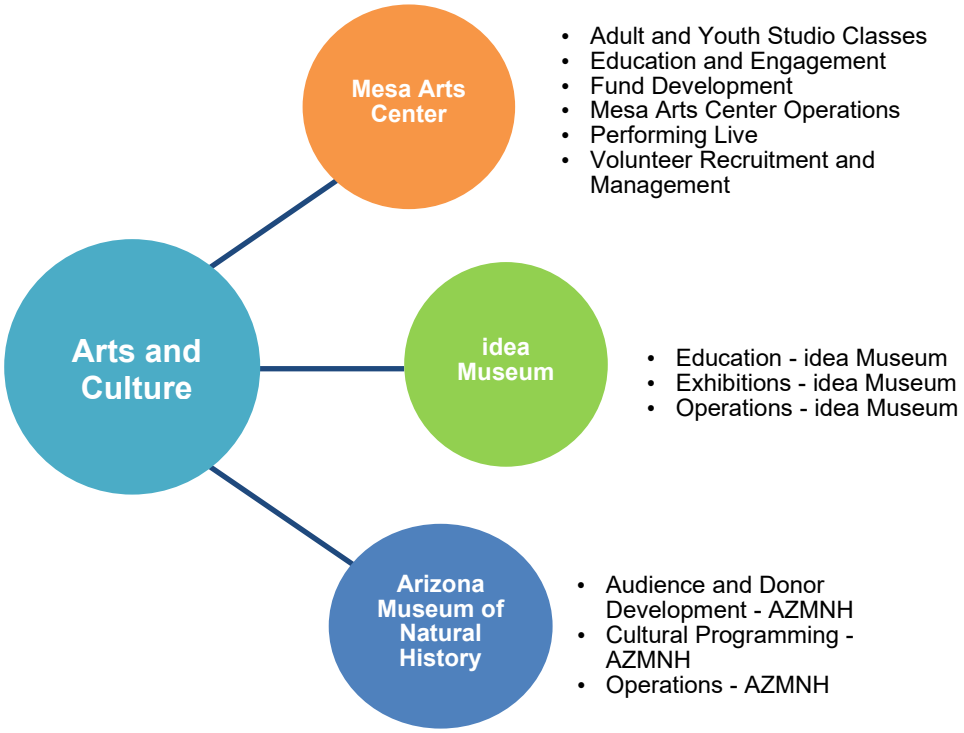
Department Description

The Arts and Culture Department of the City of Mesa serves as a cultural liaison and ambassador for the City. This department is the chief advocate for the importance of arts and culture to community life, education, and economic development. The Arts and Culture Department also serves as the oversight body for the three City-owned arts and culture venues/programs: the idea Museum, the Arizona Museum of Natural History (AZMNH), and the Mesa Arts Center (MAC).

The department seeks to engage with businesses, educational institutions, community members, volunteers, City staff, and other cultural and government entities to further the vision, mission and goals of the department's strategic plan and support the strategic initiatives of the Mesa City Council. The City of Mesa believes that arts and culture are essential to a healthy and civically engaged society, and that the creativity and discovery that they help to engender promotes and supports innovation, human progress, and well-being.

City Council Strategic Priorities *Thriving Community*

Department **Business Objective** **Core Business Process**



Budgetary Highlights

The FY 2026/27 Adopted Budget includes the addition of 0.2 FTE for a Box Office Representative part-time non-benefited, along with administrative costs at the MAC for Performing Live, Event Services, and rebranding. Additionally, idea Museum includes advertising, expanded janitorial services, and increased credit card fees. The Adopted Budget also includes spending capacity of $3.0 million for grants, donations and membership revenues. One-time capacity includes administrative and operating costs for AZMNH, MAC, and idea Museum.

The budget reductions include shifting funding from the General Fund to the Arts & Culture Fund for 1.0 FTE Museum Graphics/Multimedia Specialist, 0.95 FTE Arts Education Specialist part-time, and 0.35 FTE Arts Educator Instructor part-time. The Arts & Culture Fund will offset this through revenue collection by increasing ticket fees to AZMNH, idea Museum, and MAC.

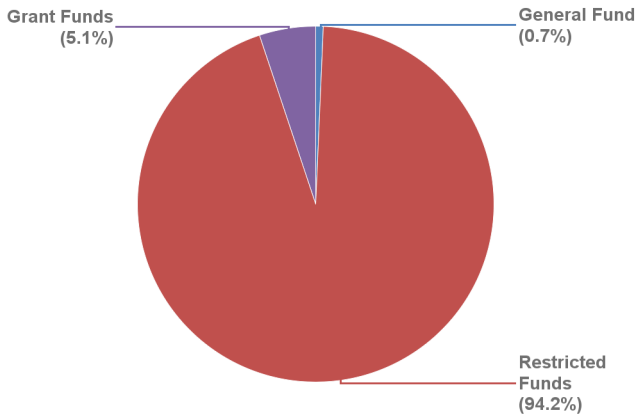
During FY 2025/26, existing part-time non-benefitted positions had FTE changes to better align with departmental needs, which resulted in net zero FTE change. 2.0 FTE Arts Education Specialist part-time non-benefitted were reduced to create 1.0 FTE Arts Education Specialist full-time. Additionally, 1.0 FTE Museum Exhibitions Coordinator was added to the idea Museum to successfully deliver bond commitments.

Arts and Culture

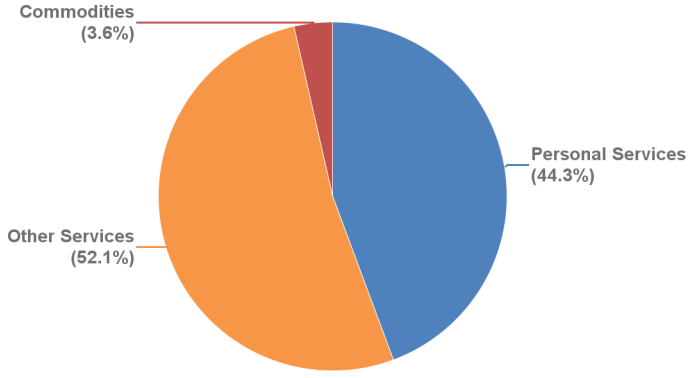
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$214,787	$202,183	$287,183	$200,294
Restricted Funds	$23,215,503	$25,731,997	$23,932,343	$27,641,898
Grant Funds	$149,088	$1,000,000	$223,403	$1,500,000
Totals	**$23,579,378**	**$26,934,180**	**$24,442,929**	**$29,342,192**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		133.3		133.5
Personal Services	$10,900,009	$12,400,242	$11,726,282	$13,009,304
Other Services	$11,068,517	$13,300,754	$11,290,761	$15,283,364
Commodities	$1,640,753	$1,233,184	$1,324,634	$1,049,524
Capital Outlay	$89	-	$101,252	-
Offsets and Credits	-$29,989	-	-	-
Totals	**$23,579,378**	**$26,934,180**	**$24,442,929**	**$29,342,192**

Arts and Culture
FY 26/27 Operational Funding
$29,342,192



Arts and Culture
FY 26/27 Operational Category
$29,342,192



Percentages are rounded to the nearest tenth.

Arts and Culture

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Arizona Museum of Natural History	-	$3,497,770	-	$500,000	-	$3,997,770
	idea Museum	-	$2,927,531	-	$250,000	-	$3,177,531
	Mesa Arts Center	$200,294	$21,216,597	-	$750,000	-	$22,166,891
Expenditure Total		**$200,294**	**$27,641,898**	**-**	**$1,500,000**	**-**	**$29,342,192**
Revenue	Arizona Museum of Natural History	-	$2,527,000	-	$500,000	-	$3,027,000
	idea Museum	-	$1,309,857	-	$250,000	-	$1,559,857
	Mesa Arts Center	-	$12,423,201	-	$750,000	-	$13,173,201
Revenue Total		**-**	**$16,260,058**	**-**	**$1,500,000**	**-**	**$17,760,058**
Expenditures Net of Revenues		**$200,294**	**$11,381,840**	**-**	**-**	**-**	**$11,582,134**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$200,294	-	$200,294
Restricted Funds	Arts & Culture Fund	$24,313,026	$12,720,058	$11,592,968
	Mesa Arts Center Restoration Fee	-	$540,000	-$540,000
	Restricted Programs Fund	$3,328,872	$3,000,000	$328,872
Grant Funds	Grants - Gen. Gov.	$1,500,000	$1,500,000	-
Totals		**$29,342,192**	**$17,760,058**	**$11,582,134**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Arizona Museum of Natural History	21.0	$2,127,039	$1,786,161	$84,570	-	$3,997,770
idea Museum	19.7	$1,758,732	$1,221,219	$197,580	-	$3,177,531
Mesa Arts Center	92.8	$9,123,533	$12,275,984	$767,374	-	$22,166,891
Totals	**133.5**	**$13,009,304**	**$15,283,364**	**$1,049,524**	**-**	**$29,342,192**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Arts and Culture

Arizona Museum of Natural History Business Objective

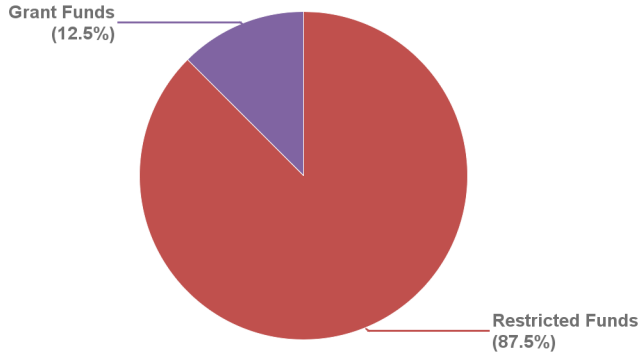
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Restricted Funds	$3,041,398	$3,267,455	$2,967,751	$3,497,770
Grant Funds	-	$250,000	$64,282	$500,000
Totals	**$3,041,398**	**$3,517,455**	**$3,032,033**	**$3,997,770**

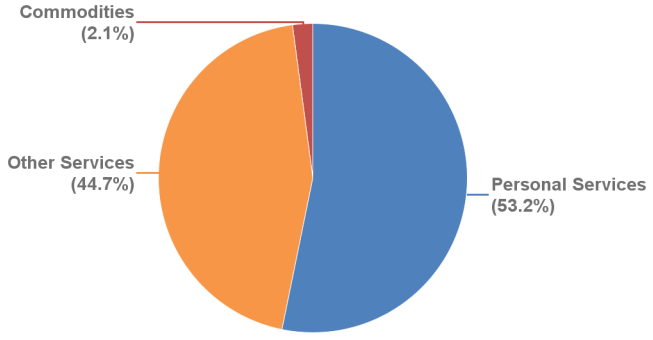
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		21.0		21.0
Personal Services	$1,715,255	$2,133,948	$1,928,336	$2,127,039
Other Services	$906,646	$1,145,457	$725,147	$1,786,161
Commodities	$419,409	$238,050	$277,298	$84,570
Capital Outlay	$89	-	$101,252	-
Totals	**$3,041,398**	**$3,517,455**	**$3,032,033**	**$3,997,770**

Arts and Culture
FY 26/27 Operational Funding
$3,997,770



Arts and Culture
FY 26/27 Operational Category
$3,997,770



Percentages are rounded to the nearest tenth.

Arts and Culture

Arizona Museum of Natural History Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Audience and Donor Development - AZMNH	-	$364,515	-	-	-	$364,515
	Cultural Programming - AZMNH	-	$622,848	-	-	-	$622,848
	Operations - AZMNH	-	$2,510,407	-	$500,000	-	$3,010,407
Expenditure Total		**-**	**$3,497,770**	**-**	**$500,000**	**-**	**$3,997,770**
Revenue	Operations - AZMNH	-	$2,527,000	-	$500,000	-	$3,027,000
Revenue Total		**-**	**$2,527,000**	**-**	**$500,000**	**-**	**$3,027,000**
Expenditures Net of Revenues		**-**	**$970,770**	**-**	**-**	**-**	**$970,770**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Arts & Culture Fund	$2,497,770	$1,527,000	$970,770
	Restricted Programs Fund	$1,000,000	$1,000,000	-
Grant Funds	Grants - Gen. Gov.	$500,000	$500,000	-
Totals		**$3,997,770**	**$3,027,000**	**$970,770**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Audience and Donor Development - AZMNH	3.0	$331,327	$24,788	$8,400	-	$364,515
Cultural Programming - AZMNH	5.0	$553,723	$53,125	$16,000	-	$622,848
Operations - AZMNH	13.0	$1,241,989	$1,708,248	$60,170	-	$3,010,407
Totals	**21.0**	**$2,127,039**	**$1,786,161**	**$84,570**	**-**	**$3,997,770**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Arts and Culture

idea Museum Business Objective

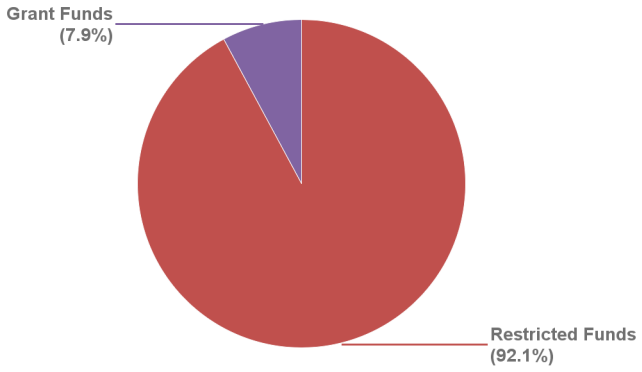
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Restricted Funds	$2,397,973	$2,784,921	$2,077,184	$2,927,531
Grant Funds	-	$250,000	-	$250,000
Totals	**$2,397,973**	**$3,034,921**	**$2,077,184**	**$3,177,531**

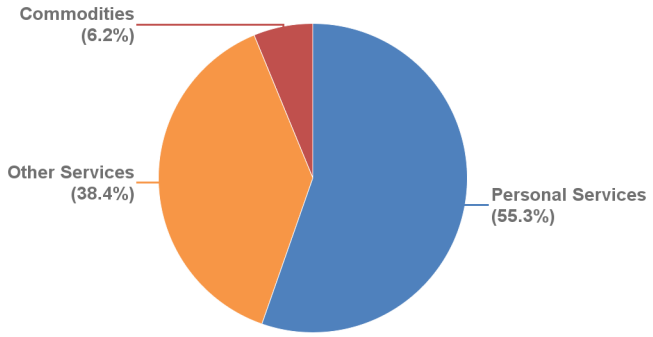
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		21.7		19.7
Personal Services	$1,489,405	$1,744,649	$1,539,686	$1,758,732
Other Services	$553,677	$1,142,692	$386,418	$1,221,219
Commodities	$354,892	$147,580	$151,080	$197,580
Totals	**$2,397,973**	**$3,034,921**	**$2,077,184**	**$3,177,531**

Arts and Culture
FY 26/27 Operational Funding
$3,177,531



Arts and Culture
FY 26/27 Operational Category
$3,177,531



Percentages are rounded to the nearest tenth.

Arts and Culture

idea Museum Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Education - idea	-	$766,284	-	-	-	$766,284
	Exhibitions - idea	-	$543,608	-	-	-	$543,608
	Operations - idea	-	$1,617,639	-	$250,000	-	$1,867,639
Expenditure Total		**-**	**$2,927,531**	**-**	**$250,000**	**-**	**$3,177,531**
Revenue	Operations - idea	-	$1,309,857	-	$250,000	-	$1,559,857
Revenue Total		**-**	**$1,309,857**	**-**	**$250,000**	**-**	**$1,559,857**
Expenditures Net of Revenues		**-**	**$1,617,674**	**-**	**-**	**-**	**$1,617,674**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Arts & Culture Fund	$2,227,275	$809,857	$1,417,418
	Restricted Programs Fund	$700,256	$500,000	$200,256
Grant Funds	Grants - Gen. Gov.	$250,000	$250,000	-
Totals		**$3,177,531**	**$1,559,857**	**$1,617,674**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Education - idea	9.0	$695,104	$35,650	$35,530	-	$766,284
Exhibitions - idea	2.0	$229,790	$203,468	$110,350	-	$543,608
Operations - idea	8.7	$833,838	$982,101	$51,700	-	$1,867,639
Totals	**19.7**	**$1,758,732**	**$1,221,219**	**$197,580**	**-**	**$3,177,531**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Arts and Culture

Mesa Arts Center Business Objective

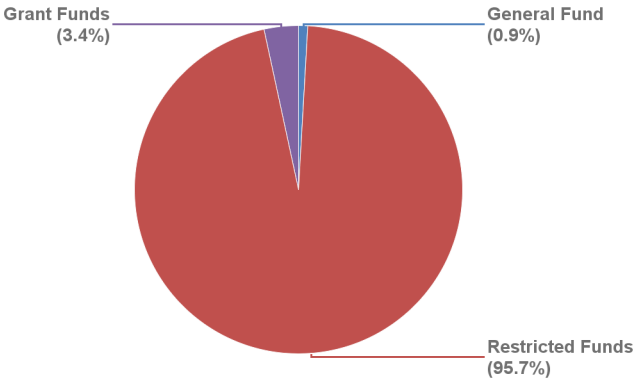
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$214,787	$202,183	$287,183	$200,294
Restricted Funds	$17,776,132	$19,679,621	$18,887,408	$21,216,597
Grant Funds	$149,088	$500,000	$159,121	$750,000
Totals	**$18,140,007**	**$20,381,804**	**$19,333,712**	**$22,166,891**

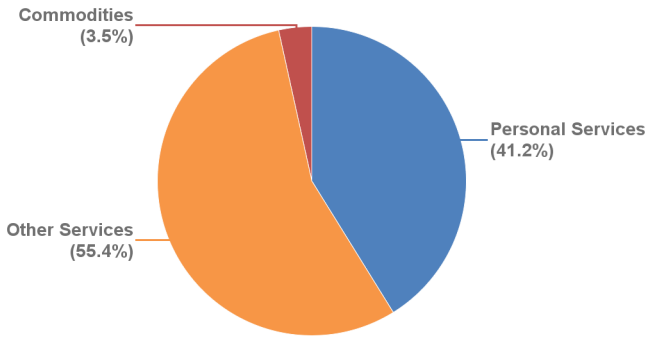
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		90.6		92.8
Personal Services	$7,695,349	$8,521,645	$8,258,260	$9,123,533
Other Services	$9,608,195	$11,012,605	$10,179,196	$12,275,984
Commodities	$866,452	$847,554	$896,256	$767,374
Offsets and Credits	-$29,989	-	-	-
Totals	**$18,140,007**	**$20,381,804**	**$19,333,712**	**$22,166,891**

Arts and Culture
FY 26/27 Operational Funding
$22,166,891



Arts and Culture
FY 26/27 Operational Category
$22,166,891



Percentages are rounded to the nearest tenth.

Arts and Culture

Mesa Arts Center Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Adult and Youth Studio Classes	-	$1,588,024	-	-	-	$1,588,024
	Education and Engagement	-	$511,020	-	-	-	$511,020
	Fund Development	-	$2,056,307	-	-	-	$2,056,307
	Mesa Arts Center Operations	$200,294	$11,212,817	-	$750,000	-	$12,163,111
	Performing Live	-	$5,694,913	-	-	-	$5,694,913
	Volunteer Recruitment and Management	-	$153,516	-	-	-	$153,516
Expenditure Total		**$200,294**	**$21,216,597**	**-**	**$750,000**	**-**	**$22,166,891**
Revenue	Adult and Youth Studio Classes	-	$1,541,796	-	-	-	$1,541,796
	Mesa Arts Center Operations	-	$4,137,270	-	$750,000	-	$4,887,270
	Performing Live	-	$6,744,135	-	-	-	$6,744,135
Revenue Total		**-**	**$12,423,201**	**-**	**$750,000**	**-**	**$13,173,201**
Expenditures Net of Revenues		**$200,294**	**$8,793,396**	**-**	**-**	**-**	**$8,993,690**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$200,294	-	$200,294
Restricted Funds	Arts & Culture Fund	$19,587,981	$10,383,201	$9,204,780
	Mesa Arts Center Restoration Fee	-	$540,000	-$540,000
	Restricted Programs Fund	$1,628,616	$1,500,000	$128,616
Grant Funds	Grants - Gen. Gov.	$750,000	$750,000	-
Totals		**$22,166,891**	**$13,173,201**	**$8,993,690**

Arts and Culture

Mesa Arts Center Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Adult and Youth Studio Classes	13.7	$1,312,432	$142,192	$133,400	-	$1,588,024
Education and Engagement	5.0	$511,020	-	-	-	$511,020
Fund Development	8.0	$999,121	$1,043,686	$13,500	-	$2,056,307
Mesa Arts Center Operations	61.1	$5,629,138	$5,926,599	$607,374	-	$12,163,111
Performing Live	4.0	$560,006	$5,129,807	$5,100	-	$5,694,913
Volunteer Recruitment and Management	1.0	$111,816	$33,700	$8,000	-	$153,516
Totals	**92.8**	**$9,123,533**	**$12,275,984**	**$767,374**	**-**	**$22,166,891**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Arts and Culture

Public Purpose	Priorities
The Arts and Culture Department exists to connect the public with dynamic enriching experiences while stewarding community spaces and assets to strengthen Mesa's cultural vibrancy and economic vitality, advancing the City's vision of a thriving and prosperous community.	- Cultural vibrancy through diversified experiences - Increase sales tax revenue during pre-identified peak Arts & Culture periods - Increase the percent of programs delivered through expanded access to reduce participation barriers and broaden reach across Mesa

Key Performance Indicators / Performance Measures

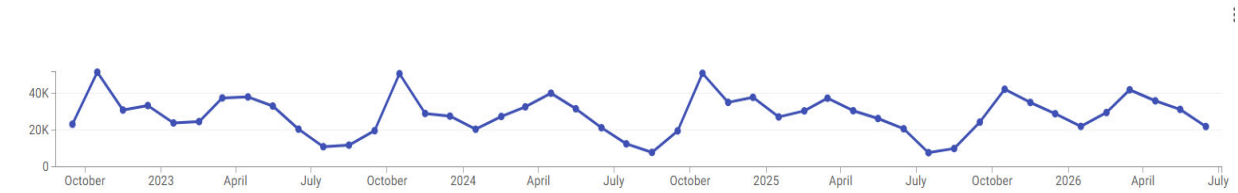
KPI #1 Cultural vibrancy through diversified experiences

Driving Activity: idea Museum Participants



Monthly Target: 5,583

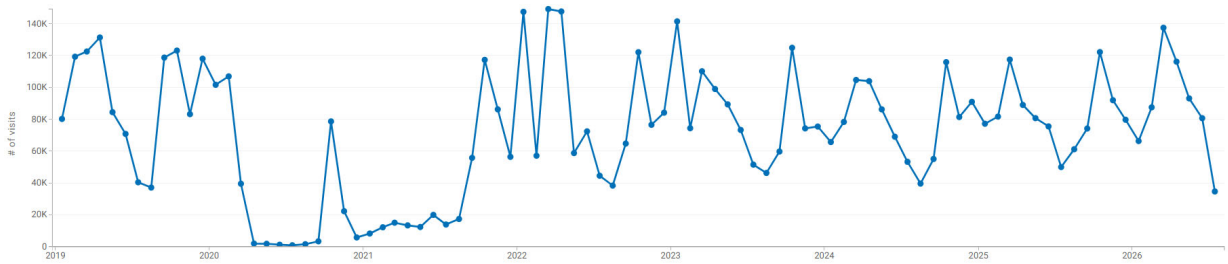
Driving Activity: Mesa Arts Center Participants



Monthly Target: 8,163

KPI #2 Increase sales tax revenue during pre-identified peak Arts & Culture periods

Driving Activity: Arts & Culture Downtown Visitation



Monthly Target: N/A

Business Services

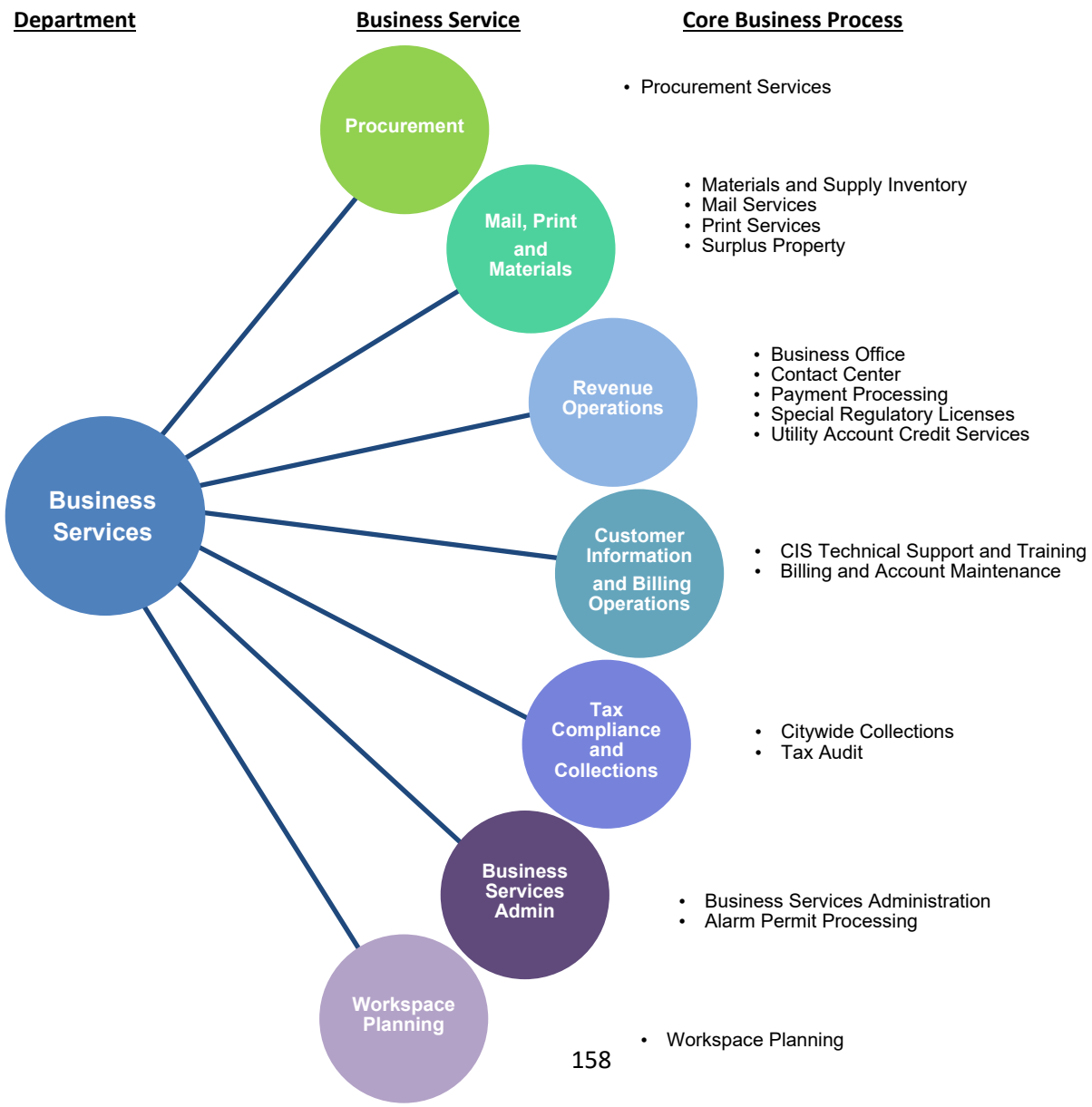
Contact Information

Department Phone Number:	480-644-2290
Department Email:	BusinessServicesAdmin@mesaaz.gov
Department Address:	City of Mesa, Business Services
	P.O. Box 1466
	Mesa, AZ 85211
Website:	http://mesaaz.gov/business-development

Department Description

The Business Services Department handles a wide array of objectives throughout the City, including procurement, print and mail services, materials inventory and surplus property, customer service and payment processing, utility billing, tax audit and collections, business and special regulatory licensing, and workplace planning.

City Council Strategic Priorities ***Fiscal Responsibility***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes a $15 increase in the business license fee to match the renewal fee of $25 to allow for a more efficient process, as well as implementing a $10 late fee for business license renewals to encourage timely renewals.

The FY 2026/27 budget includes implementing a utility bill mailing fee for customers who choose to receive paper statements. Over 50.0% of customers have transitioned to e-bills and this change will align the costs of the service with the customers who elect to use it, while creating operational efficiencies in personnel time, printing and mailing costs, and minimize paper consumption.

Business Services

Business Services Business Objective

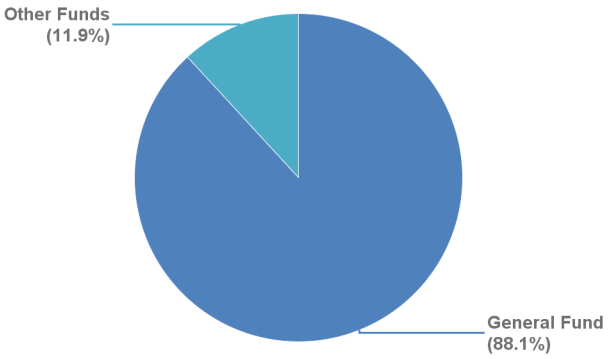
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$13,721,592	$14,722,576	$14,498,481	$15,379,506
Other Funds	$1,759,106	$1,998,424	$1,910,885	$2,067,494
Totals	**$15,480,698**	**$16,721,000**	**$16,409,366**	**$17,447,000**

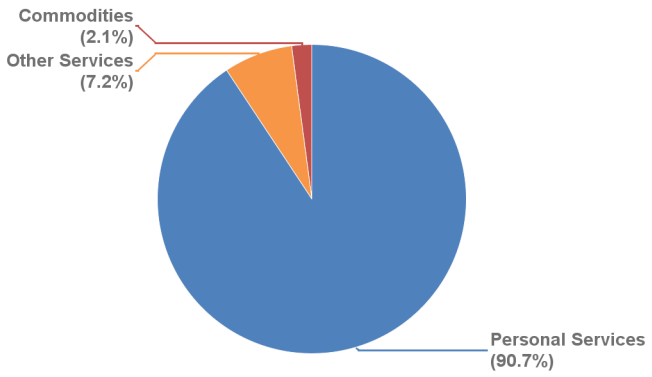
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		151.5		151.5
Personal Services	$14,129,866	$15,065,167	$15,072,667	$15,821,585
Other Services	$958,243	$1,263,358	$1,025,186	$1,258,466
Commodities	$392,588	$392,475	$311,513	$366,949
Totals	**$15,480,698**	**$16,721,000**	**$16,409,366**	**$17,447,000**

Business Services
FY 26/27 Operational Funding
$17,447,000



Business Services
FY 26/27 Operational Category
$17,447,000



Percentages are rounded to the nearest tenth.

Business Services

Business Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Alarm Permit Processing	$354,718	-	-	-	-	$354,718
	Billing and Account Maintenance	$1,063,877	-	-	-	-	$1,063,877
	Business Office	$860,864	-	-	-	-	$860,864
	Business Services Administration	$1,086,836	-	-	-	-	$1,086,836
	CIS Technical Support and Training	$971,875	-	-	-	-	$971,875
	Citywide Collections	$1,085,123	-	-	-	-	$1,085,123
	Contact Center	$2,759,144	-	-	-	-	$2,759,144
	Mail Services	$532,291	-	-	-	-	$532,291
	Materials and Supply Inventory	-	-	$958,401	-	-	$958,401
	Payment Processing	$386,648	-	-	-	-	$386,648
	Print Services	-	-	$869,643	-	-	$869,643
	Procurement Services (Contract & PO mgmt, P-Card	$1,678,243	-	-	-	-	$1,678,243
	Special Regulatory Licenses	$1,881,063	-	-	-	-	$1,881,063
	Surplus Property	-	-	$239,450	-	-	$239,450
	Tax Audit	$1,262,531	-	-	-	-	$1,262,531
	Utility Account Credit Services	$1,109,360	-	-	-	-	$1,109,360
	Workspace Planning	$346,933	-	-	-	-	$346,933
Expenditure Total		**$15,379,506**	**-**	**$2,067,494**	**-**	**-**	**$17,447,000**

Business Services

Business Services Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Revenue	Billing and Account Maintenance	-	-	-	-	$1,710,000	$1,710,000
	Contact Center	$33,000	-	-	-	-	$33,000
	Procurement Services (Contract & PO mgmt. P-Card	$2,000,000	-	-	-	-	$2,000,000
	Special Regulatory Licenses	$1,764,780	-	-	-	-	$1,764,780
	Surplus Property	-	-	$100,000	-	-	$100,000
Revenue Total		**$3,797,780**	**-**	**$100,000**	**-**	**$1,710,000**	**$5,607,780**
Expenditures Net of Revenues		**$11,581,726**	**-**	**$1,967,494**	**-**	**-$1,710,000**	**$11,839,220**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$15,379,506	$3,797,780	$11,581,726
Other Funds	Print Shop Internal Service	$869,643	-	$869,643
	Warehouse Internal Service	$1,197,851	$100,000	$1,097,851
Enterprise Funds	Utility Fund	-	$1,710,000	-$1,710,000
Totals		**$17,447,000**	**$5,607,780**	**$11,839,220**

Business Services

Business Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Alarm Permit Processing	3.0	$346,974	$7,294	$450	-	$354,718
Billing and Account Maintenance	8.5	$778,795	$152,006	$133,076	-	$1,063,877
Business Office	8.1	$743,184	$97,775	$19,905	-	$860,864
Business Services Administration	7.0	$1,045,231	$31,041	$10,564	-	$1,086,836
CIS Technical Support and Training	7.0	$964,766	$6,800	$309	-	$971,875
Citywide Collections	10.1	$1,066,134	$15,147	$3,842	-	$1,085,123
Contact Center	27.8	$2,693,628	$60,838	$4,678	-	$2,759,144
Mail Services	5.7	$423,887	$91,685	$16,719	-	$532,291
Materials and Supply Inventory	8.5	$785,391	$127,558	$45,452	-	$958,401
Payment Processing	4.5	$370,402	$12,370	$3,876	-	$386,648
Print Services	3.7	$375,216	$407,241	$87,186	-	$869,643
Procurement Services (Contract & PO mgmt, P-	14.0	$1,635,667	$37,783	$4,793	-	$1,678,243
Special Regulatory Licenses	17.4	$1,759,527	$111,570	$9,966	-	$1,881,063
Surplus Property	2.1	$222,623	$12,617	$4,210	-	$239,450
Tax Audit	9.9	$1,229,892	$26,117	$6,522	-	$1,262,531
Utility Account Credit Services	11.3	$1,050,056	$48,503	$10,801	-	$1,109,360
Workspace Planning	3.0	$330,212	$12,121	$4,600	-	$346,933
Totals	**151.5**	**$15,821,585**	**$1,258,466**	**$366,949**	**-**	**$17,447,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

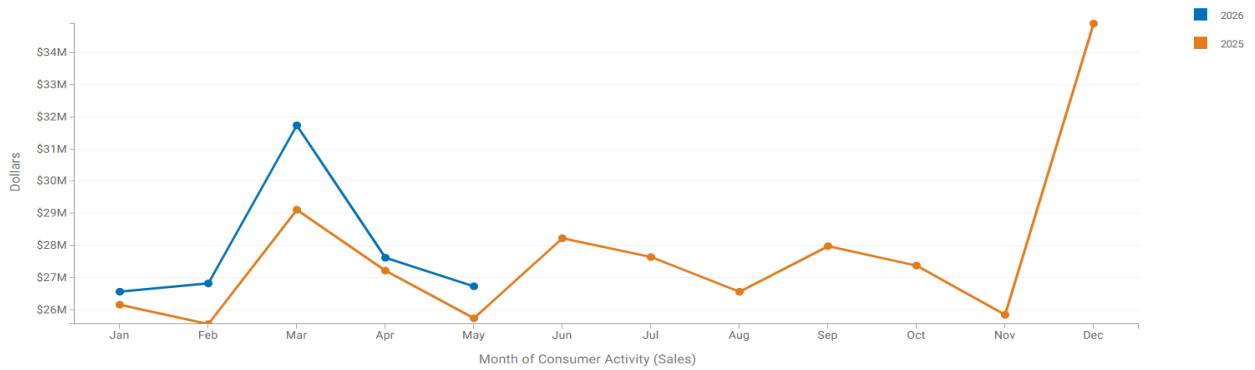
Business Services

Public Purpose	Priorities
The Business Services department exists to provide excellent service through responsive centralized business functions to our customers to maximize revenue collections and cost efficiencies and increase compliance ensuring fiscally responsible and effective service delivery.	- Maximize revenue collections and cost efficiencies - Increase compliance

Key Performance Indicators / Performance Measures

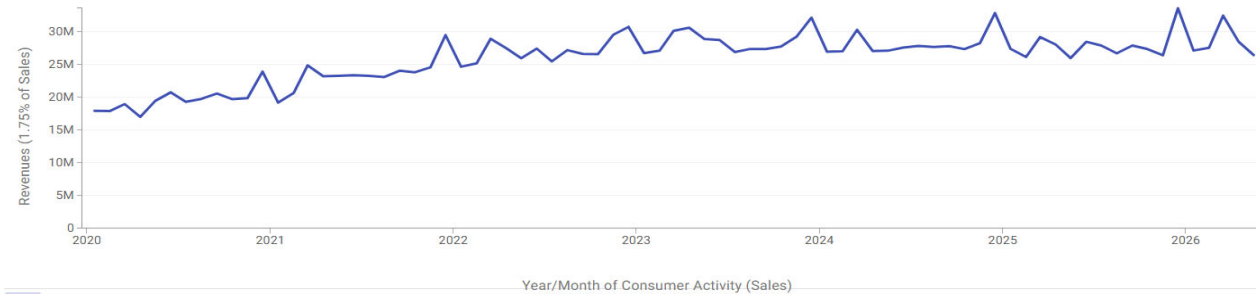
KPI #1 Maximize revenue collections and cost efficiencies

Driving Activity: Tax revenues by reporting month (Consumer activity period)



Monthly Target: N/A

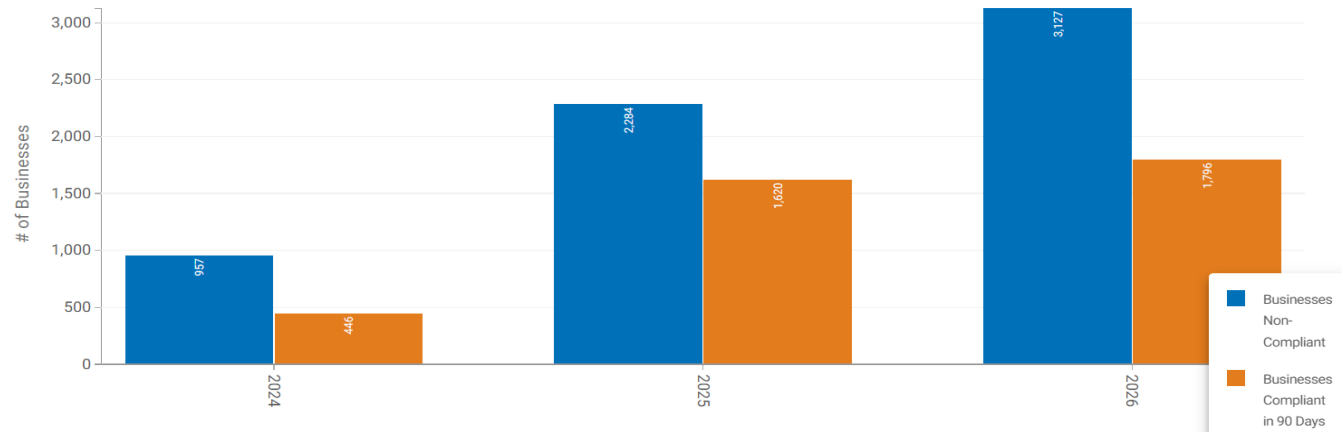
Driving Activity: Consumer activity over time (1.75% sales tax rate)



Monthly Target: N/A

KPI #2 Increase Compliance

Driving Activity: Businesses Brought into Compliance in 90 Days



Annual Target: N/A

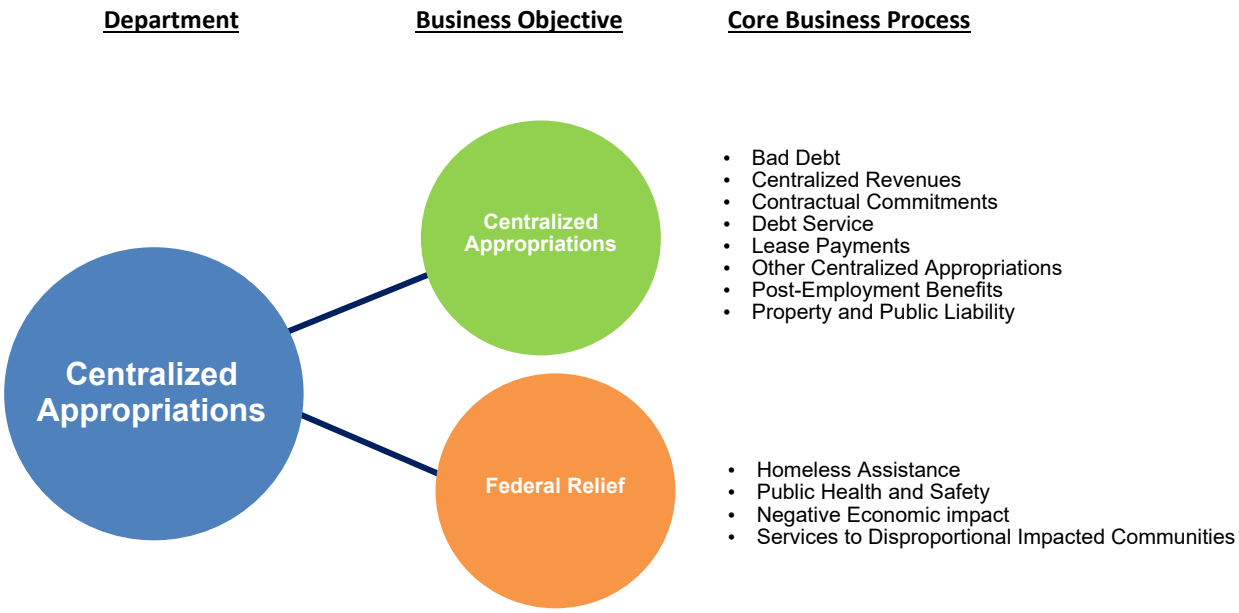
Centralized Appropriations

Contact Information

Department Phone Number:	480-644-5799
Department Email:	omb@mesaaz.gov
Department Address:	City of Mesa, Office of Management & Budget 20 E. Main St., Suite 650 Mesa, AZ 85201

Department Description

The Centralized Appropriations Department contains citywide revenues and expenditures such as Contractual Commitments, Debt Service, Lease Payments, Post-Employment Benefits, Property and Public Liability, City Sales Tax, Secondary Property Tax, Urban Revenue Sharing, State Shared Sales Tax, Highway User Tax, Utility Revenues, etc. The Centralized Appropriations Department is managed separately from any department operational plan.



Budgetary Highlights

Detailed information related to tax collections, debt service, property and public liability, and other areas within Centralized Appropriations can be found in the Budget and Financial Summaries section of the Executive Budget Plan.

Centralized Appropriations

Operational History by Funding Source				
Parent Fund Name	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	-$11,506,544	-$16,405,526	-$11,594,181	-$10,443,260
Restricted Funds	$35,934,855	$160,325,899	$42,940,366	$88,847,944
Other Funds	$178,256,048	$179,043,599	$183,463,616	$199,619,664
Grant Funds	$9,551,938	$10,460,610	$6,300,721	$5,345,559
Enterprise Funds	$25,605,716	$27,714,418	$29,589,697	$27,200,093
Totals	**$237,842,013**	**$361,139,000**	**$250,700,219**	**$310,570,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
Personal Services	$23,726,971	$41,320,826	$39,497,702	$46,531,381
Other Services	$34,346,594	$32,090,845	$34,015,738	$70,101,743
Commodities	$12,114,067	$18,251,077	$12,142,639	$15,260,301
Capital Outlay	-	$85,327,646	-	$475,000
Debt Service	$203,874,283	$201,732,937	$201,186,290	$222,760,246
Offsets and Credits	-$36,219,902	-$43,030,139	-$36,142,150	-$44,718,671
Contingency	-	$25,445,808	-	$160,000
Totals	**$237,842,013**	**$361,139,000**	**$250,700,219**	**$310,570,000**

Centralized Appropriations

FY 26/27 Operational Budget By Business Objective and Funding Source							
Business Objective		**General Fund**	**Restricted Funds**	**Other Funds**	**Grant Funds**	**Enterprise Funds**	**FY 26/27 Budget**
Expenditure	Centralized Appropriations	-$11,268,644	$88,247,944	$199,619,664	$3,950,569	$27,200,093	$307,749,626
	Federal Relief	$825,384	$600,000	-	$1,394,990	-	$2,820,374
Expenditure Total		**-$10,443,260**	**$88,847,944**	**$199,619,664**	**$5,345,559**	**$27,200,093**	**$310,570,000**
Revenue	Centralized Appropriations	$449,999,550	$281,499,243	$515,328,294	$251,506	$562,466,165	$1,809,544,758
Revenue Total		**$449,999,550**	**$281,499,243**	**$515,328,294**	**$251,506**	**$562,466,165**	**$1,809,544,758**
Expenditures Net of Revenues		**-$460,442,810**	**-$192,651,299**	**-$315,708,630**	**$5,094,053**	**-$535,266,072**	**-$1,498,974,758**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source		**FY 26/27 Expenditures**	**FY 26/27 Revenues**	**FY 26/27 Expenditures Net of Revenues**
General Fund	Capital - General Fund	-$382,854	$312,073	-$694,927
	General Fund	-$10,060,406	$449,687,477	-$459,747,883
Restricted Funds	Ambulance Transport	$7,398,190	$22,000	$7,376,190
	Arts & Culture Fund	$842,769	$104,024	$738,745
	Cadence CFD 1 - Debt	$1,231,226	$1,158,430	$72,796
	Cadence CFD - Operating	$20,000	$140,549	-$120,549
	Cemetery	$328,499	$26,006	$302,493
	Cemetery Reserve	-	$11,751	-$11,751
	Commercial Facilities Fund	$2,191,902	$2,602,219	-$410,317
	Court Construction Fee	-	$784,326	-$784,326
	Eastmark CFD 1 - Debt	$5,526,516	$5,136,472	$390,044
	Eastmark CFD 1 - Operating	$100,000	$655,575	-$555,575
	Eastmark CFD 2-Debt	$434,338	$399,506	$34,832
	Eastmark Community Facilities District No. 2	$40,000	$46,610	-$6,610
	Economic Investment Fund	$715,229	$72,817	$642,412
	Environmental Compliance Fee	$1,612,939	$19,309,905	-$17,696,966
	Greenfield WRP Joint Venture	$1,595,522	$16,841,356	-$15,245,834

Centralized Appropriations

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
	Highway User Revenue Fund	$49,848	$53,084,160	-$53,034,312
	Local Streets	$8,272,356	$51,535,178	-$43,262,822
	Mesa Arts Center Restoration Fee	$317	$311,752	-$311,435
	Public Safety Sales Tax	$385,016	$42,656,724	-$42,271,708
	Quality of Life Sales Tax	$6,036,902	$42,602,730	-$36,565,828
	Restricted Programs Fund	$13,044,145	$11,271,752	$1,772,393
	Solid Waste Development Fee	-	$284,399	-$284,399
	Special Programs Fund	$36,600,000	$2,051,405	$34,548,595
	TOPAZ Joint Venture Fund	$21,382	$3,207,173	-$3,185,791
	Transit Fund	$642,539	$1,177,810	-$535,271
	Transportation	$352,693	$832,195	-$479,502
	Utility Replacement Extension and Renewal	$1,405,616	$316,235	$1,089,381
	Vehicle Replacement	-	$104,024	-$104,024
	Wastewater Capacity Fee	-	$6,699,960	-$6,699,960
	Water Capacity Fee	-	$18,052,200	-$18,052,200
Other Funds	Electric Bond Construction	$866,130	$18,698,525	-$17,832,395
	Employee Benefit Trust	$2,803,481	$504,231	$2,299,250
	Excise Tax Obligation Bond Redemption	$2,699,900	-	$2,699,900
	Fleet Internal Service	-$36,330,760	-$20,805	-$36,309,955
	Gas Bond Construction	$1,171,743	$20,980,692	-$19,808,949
	General Obligation Bond Redemption	$51,473,091	$46,393,000	$5,080,091
	Highway User Revenue Bond Redemption	$4,061,650	-	$4,061,650
	Library Bond Construction	$79,037	-	$79,037
	Parks Bond Construction	$510,506	$21,270,397	-$20,759,891
	Print Shop Internal Service	-$895,175	-$1,007	-$894,168
	Property and Public Liability	-	$10,663,590	-$10,663,590
	Public Safety Bond Construction	$917,268	$71,835,760	-$70,918,492
	Solid Waste Bond Construction	-	$1,485,643	-$1,485,643

Centralized Appropriations

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
	Streets Bond Construction	$631,324	$25,135,547	-$24,504,223
	Utility System Capacity Fee Obligation Redemption	$11,509,612	-	$11,509,612
	Utility System Obligation Redemption	$50,870,057	-	$50,870,057
	Utility Systems Bond Redemption	$92,765,501	-	$92,765,501
	Warehouse Internal Service	$11,369,221	$12,991,678	-$1,622,457
	Wastewater Bond Construction	$2,144,337	$86,647,392	-$84,503,055
	Water Bond Construction	$2,783,949	$191,203,371	-$188,419,422
	WIFA Redemption	$188,792	-	$188,792
	Workers' Compensation	-	$7,540,280	-$7,540,280
Grant Funds	Grants - Gen. Gov.	$569	$1,506	-$937
	Relief Fund	$5,344,990	$250,000	$5,094,990
Enterprise Funds	Capital - Utility	$893,228	$139,392	$753,836
	Falcon Field Airport	$1,258,842	$104,024	$1,154,818
	Utility Fund	$25,048,023	$562,222,749	-$537,174,726
Totals		**$310,570,000**	**$1,809,544,758**	**-$1,498,974,758**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Centralized Appropriations	$46,531,381	$68,483,270	$14,058,400	$475,000	$307,749,626
Federal Relief	-	$1,618,473	$1,201,901	-	$2,820,374
Totals	**$46,531,381**	**$70,101,743**	**$15,260,301**	**$475,000**	**$310,570,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

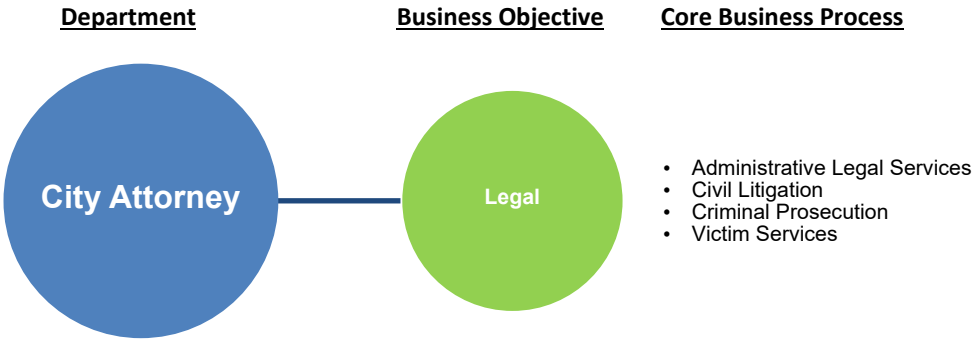
City Attorney

Contact Information

Department Phone Number:	480-644-2343
Department Email:	attorney.info@mesaaz.gov
Department Address:	City of Mesa, City Attorney P.O. Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/government/city-attorney

Department Description

The City Attorney's Office provides legal advice to the Mayor and City Council, the City Manager, City departments, and the City's boards and commissions. The City Attorney's Office prepares and reviews contracts, ordinances, resolutions, and other legal documents involving the City. The City Attorney's Office also represents the City in civil litigation and represents the City and the State of Arizona in criminal misdemeanor cases occurring within the City limits.



Budgetary Highlights

The FY 2026/27 Adopted Budget includes reinstatement of a previously frozen 1.0 FTE Assistant City Prosecutor II, which will address the increased number of cases.

The City Attorney's Office oversees the Property and Public Liability (PPL) Fund. The City uses the PPL Fund to pay third party liability claims, administrative costs for the litigation team, and to purchase insurance coverage to protect the City against litigation past a certain threshold. The FY 2026/27 Adopted Budget includes $5.0 million for claim settlements and $4.6 million in insurance premiums.

City Attorney

Legal Business Objective

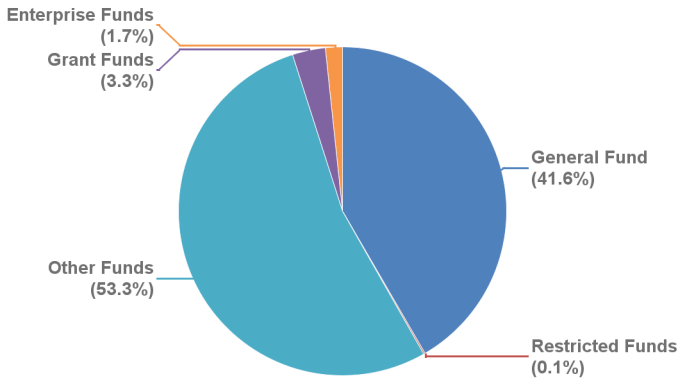
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$7,695,467	$8,275,815	$8,282,690	$8,817,631
Restricted Funds	-	$30,000	-	$30,000
Other Funds	$9,358,143	$11,056,465	$8,170,811	$11,294,474
Grant Funds	$487,443	$655,048	$565,000	$689,957
Enterprise Funds	$427,318	$313,672	$341,302	$355,938
Totals	**$17,968,371**	**$20,331,000**	**$17,359,803**	**$21,188,000**

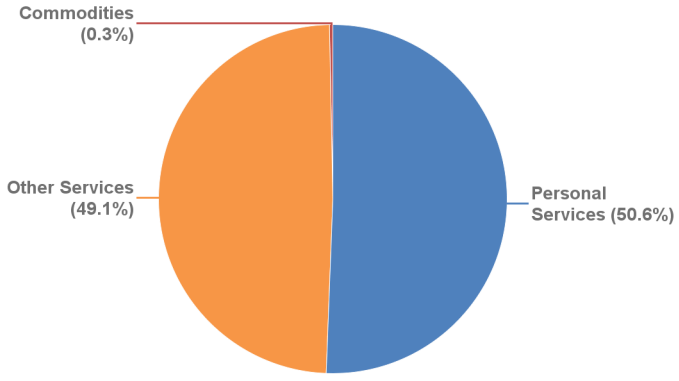
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		71.0		72.0
Personal Services	$9,124,267	$10,173,190	$9,761,430	$10,722,462
Other Services	$8,808,135	$10,110,090	$7,540,485	$10,398,818
Commodities	$35,969	$47,720	$57,888	$66,720
Totals	**$17,968,371**	**$20,331,000**	**$17,359,803**	**$21,188,000**

City Attorney
FY 26/27 Operational Funding
$21,188,000



City Attorney
FY 26/27 Operational Category
$21,188,000



Percentages are rounded to the nearest tenth.

City Attorney

Legal Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Administrative Legal Services	$3,448,463	$30,000	-	-	$355,938	$3,834,401
	Civil Litigation	-	-	$11,294,474	-	-	$11,294,474
	Criminal Prosecution	$4,735,759	-	-	-	-	$4,735,759
	Victim Services	$633,409	-	-	$689,957	-	$1,323,366
Expenditure Total		**$8,817,631**	**$30,000**	**$11,294,474**	**$689,957**	**$355,938**	**$21,188,000**
Revenue	Victim Services	-	-	-	$689,957	-	$689,957
Revenue Total		-	-	-	**$689,957**	-	**$689,957**
Expenditures Net of Revenues		**$8,817,631**	**$30,000**	**$11,294,474**	-	**$355,938**	**$20,498,043**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$8,817,631	-	$8,817,631
Restricted Funds	Cadence CFD - Operating	$10,000	-	$10,000
	Eastmark CFD 1 - Operating	$10,000	-	$10,000
	Eastmark Community Facilities District No. 2	$10,000	-	$10,000
Other Funds	Property and Public Liability	$11,294,474	-	$11,294,474
Grant Funds	Grants - Gen. Gov.	$689,957	$689,957	-
Enterprise Funds	Utility Fund	$355,938	-	$355,938
Totals		**$21,188,000**	**$689,957**	**$20,498,043**

City Attorney

Legal Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Administrative Legal Services	16.7	$3,368,206	$449,163	$17,032	-	$3,834,401
Civil Litigation	9.3	$1,564,686	$9,729,388	$400	-	$11,294,474
Criminal Prosecution	33.1	$4,548,157	$154,102	$33,500	-	$4,735,759
Victim Services	13.0	$1,241,413	$66,165	$15,788	-	$1,323,366
Totals	**72.0**	**$10,722,462**	**$10,398,818**	**$66,720**	**-**	**$21,188,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

City Attorney	
Public Purpose	**Priorities**
Provide exceptional legal services and advocacy in an environment that empowers individuals to work together with integrity, dedication, and a strong commitment to serving the community.	- To protect the interests of the city by providing thorough and accurate legal representation.

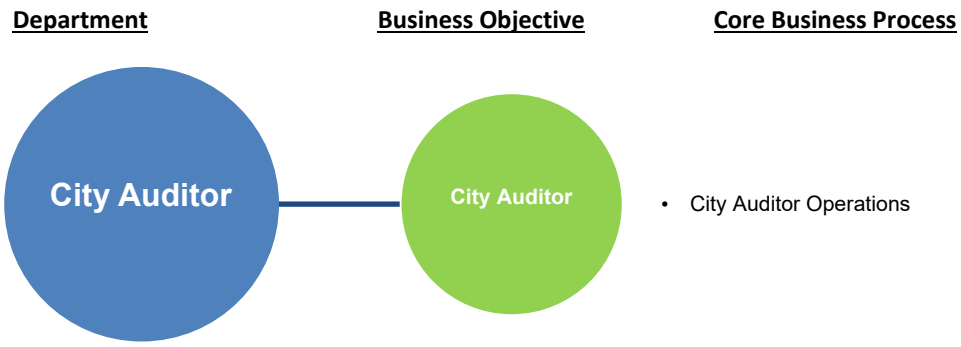
City Auditor

Contact Information

Department Phone Number:	480-644-5059
Department Email:	Auditor.info@mesaaz.gov
Department Address:	City of Mesa, City Auditor 20 E. Main St., Suite 220 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/government/city-auditor

Department Description

Under the direction of the Mesa City Council, the City Auditor's Office provides audit, consulting, and investigative services to identify and minimize risks, maximize efficiencies, and improve internal controls. These services help the City accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.



Budgetary Highlights

The FY 2026/27 Adopted Budget includes the addition of 1.0 FTE Senior Internal Auditor to focus on Department of Innovation and Technology audits within City departments.

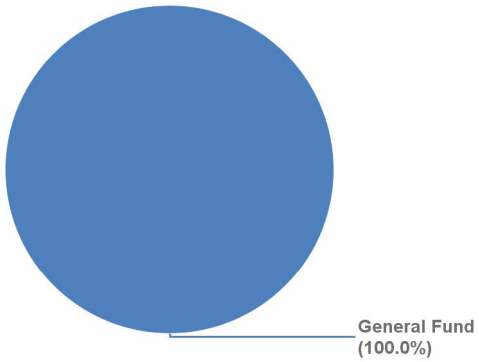
City Auditor

City Auditor Business Objective

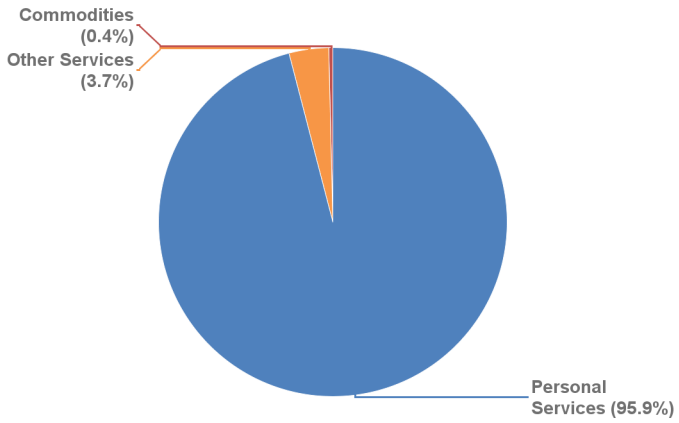
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$876,072	$880,000	$925,675	$1,123,000
Totals	**$876,072**	**$880,000**	**$925,675**	**$1,123,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		5.0		6.0
Personal Services	$840,449	$842,239	$887,914	$1,077,459
Other Services	$34,871	$35,503	$35,503	$41,283
Commodities	$751	$2,258	$2,258	$4,258
Totals	**$876,072**	**$880,000**	**$925,675**	**$1,123,000**

City Auditor
FY 26/27 Operational Funding
$1,123,000



City Auditor
FY 26/27 Operational Category
$1,123,000



Percentages are rounded to the nearest tenth.

City Auditor

City Auditor Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	City Auditor Operations	$1,123,000	-	-	-	-	$1,123,000
Expenditure Total		**$1,123,000**	**-**	**-**	**-**	**-**	**$1,123,000**
Expenditures Net of Revenues		**$1,123,000**	**-**	**-**	**-**	**-**	**$1,123,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,123,000	-	$1,123,000
Totals		**$1,123,000**	**-**	**$1,123,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
City Auditor Operations	6.0	$1,077,459	$41,283	$4,258	-	$1,123,000
Totals	**6.0**	**$1,077,459**	**$41,283**	**$4,258**	**-**	**$1,123,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

City Auditor	
Public Purpose	**Priorities**
The City Auditors Office exists to provide auditing, consulting, and investigative services to identify and minimize risks and improve internal controls to ensure the City is functioning economically, efficiently, and effectively in accordance with legislative and management directives.	- Identify and minimize risks - Improve internal controls

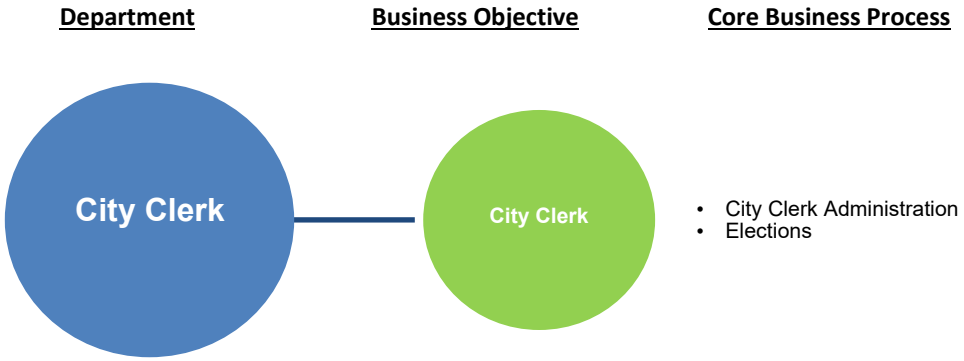
City Clerk

Contact Information

Department Phone Number:	480-644-2099
Department Email:	clerk.info@mesaaz.gov
Department Address:	City of Mesa, City Clerk 20 E. Main St., Suite 150 Mesa, AZ 85201
Website:	https://www.mesaaz.gov/government/city-clerk

Department Description

The City Clerk's Office administers the City's municipal elections; maintains, records and preserves all proceedings of the City Council; upholds compliance with open meeting law and public notice requirements; oversees the citywide records retention policy; ensures public access to records; coordinates the codification and publication of the City's Code of Ordinances; administers the local public safety pension boards; oversees advisory board and committee membership; and accepts legal service for the City.



Budgetary Highlights

The City Clerk's budget will adjust annually depending on whether there is a scheduled election in the following fiscal year. For FY 2026/27, the budget includes election-related expenditures for the Primary Election in July 2026 and the General Election in November 2026. Excluding election expenditures, the FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

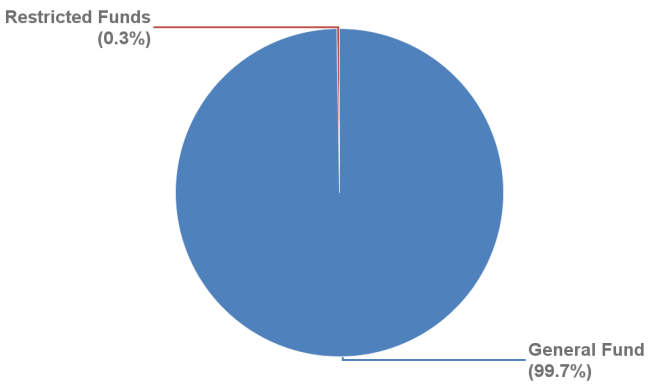
City Clerk

City Clerk Business Objective

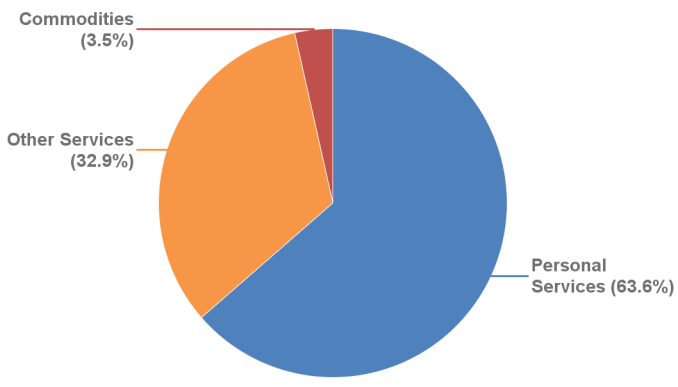
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$1,507,044	$1,168,242	$1,263,174	$1,775,242
Restricted Funds	$168	$4,758	$4,758	$4,758
Totals	**$1,507,212**	**$1,173,000**	**$1,267,932**	**$1,780,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		8.0		8.0
Personal Services	$998,930	$1,059,978	$1,101,810	$1,131,914
Other Services	$452,959	$105,724	$158,824	$585,388
Commodities	$55,323	$7,298	$7,298	$62,698
Totals	**$1,507,212**	**$1,173,000**	**$1,267,932**	**$1,780,000**

City Clerk
FY 26/27 Operational Funding
$1,780,000



City Clerk
FY 26/27 Operational Category
$1,780,000



Percentages are rounded to the nearest tenth.

City Clerk

City Clerk Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	City Clerk Administration	$893,872	$4,758	-	-	-	$898,630
	Elections	$881,370	-	-	-	-	$881,370
Expenditure Total		**$1,775,242**	**$4,758**	**-**	**-**	**-**	**$1,780,000**
Expenditures Net of Revenues		**$1,775,242**	**$4,758**	**-**	**-**	**-**	**$1,780,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,775,242	-	$1,775,242
Restricted Funds	Cadence CFD - Operating	$1,586	-	$1,586
	Eastmark CFD 1 - Operating	$1,586	-	$1,586
	Eastmark Community Facilities District No. 2	$1,586	-	$1,586
Totals		**$1,780,000**	**-**	**$1,780,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
City Clerk Administration	6.0	$788,764	$102,868	$6,998	-	$898,630
Elections	2.0	$343,150	$482,520	$55,700	-	$881,370
Totals	**8.0**	**$1,131,914**	**$585,388**	**$62,698**	**-**	**$1,780,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

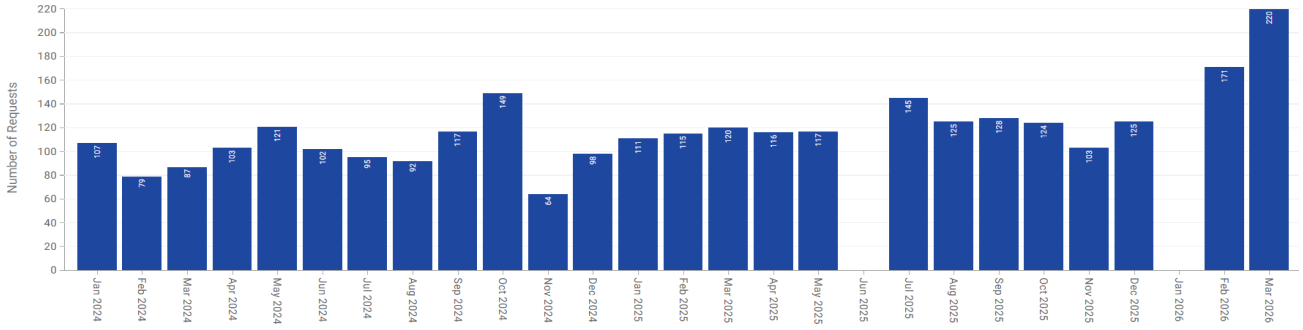
City Clerk

Public Purpose	Priorities
The City Clerk's Office is committed to serving the community with integrity and a high level of professionalism by promoting transparency to citizens and providing responsive, reliable information. Through continuous education, the City Clerk's Office strives to uphold regulatory compliance and establish innovative process improvements.	- To provide high-quality services at the lowest possible cost, and operate in compliance with all applicable statutes, rules, regulations, policies and procedures - Ensure the risk of fraud, theft, and abuse of public resources is minimized

Key Performance Indicators / Performance Measures

KPI #1 High-quality services at the lowest possible cost

Driving Activity: Number of Public Records requests processed through GovQA by the City Clerk's office



Monthly Target: N/A

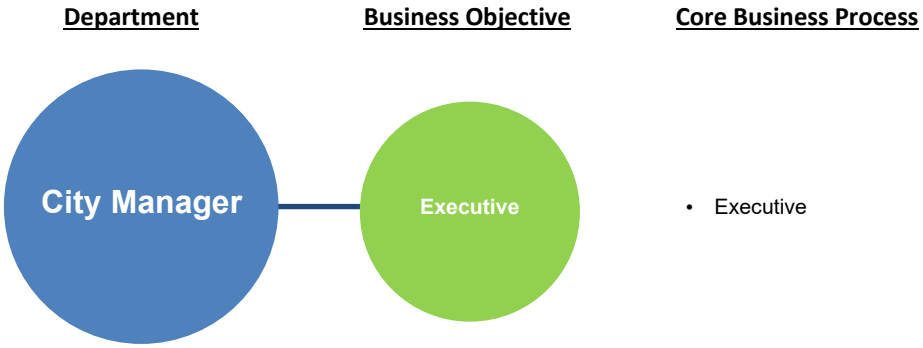
City Manager

Contact Information

Department Phone Number:	480-644-3435
Department Email:	COMmanager@Mesaaz.gov
Department Address:	City of Mesa, City Manager P.O. Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/government/city-manager

Department Description

The City Manager's Office is responsible for seeking policy direction from the City Council and preparing recommendations for Council action, in accordance with the established City Council Strategic Priorities.



Budgetary Highlights

The FY 2026/27 Adopted Budget includes continued support for the Workforce Center relating to the discontinuation of ARPA funding.

During FY 2025/26, as part of organizational restructuring, operating budgets and associated positions were transferred with 16.0 FTE from the Office of Innovation & Efficiency shifted into the department and 7.0 FTE were moved to the newly created Office of Urban Transformation. 1.0 FTE Deputy City Manager was also reactivated from frozen status and reclassified as a 1.0 FTE Assistant City Manager. To better align with organizational needs, two positions were shifted to other departments including 1.0 FTE Fiscal Analyst to Municipal Court and 1.0 FTE Senior Public Information & Communications Specialist to Public Information & Communications.

City Manager

Executive Business Objective

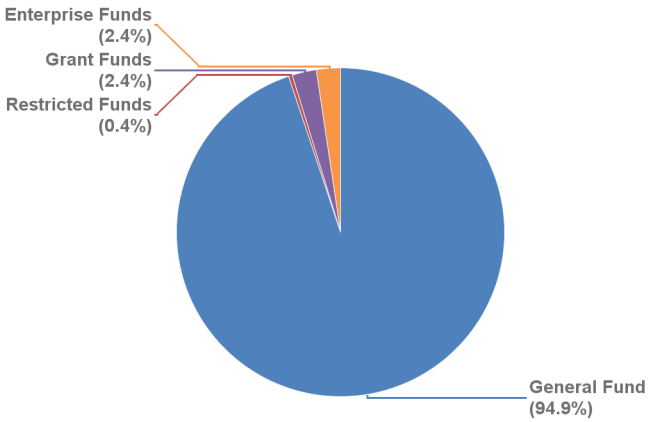
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$10,133,060	$10,954,905	$12,105,130	$11,895,982
Restricted Funds	$492,911	$589,095	$150,869	$46,551
Grant Funds	$279,099	$900,000	$380,770	$300,000
Enterprise Funds	-	-	$222,735	$297,467
Totals	**$10,905,070**	**$12,444,000**	**$12,859,504**	**$12,540,000**

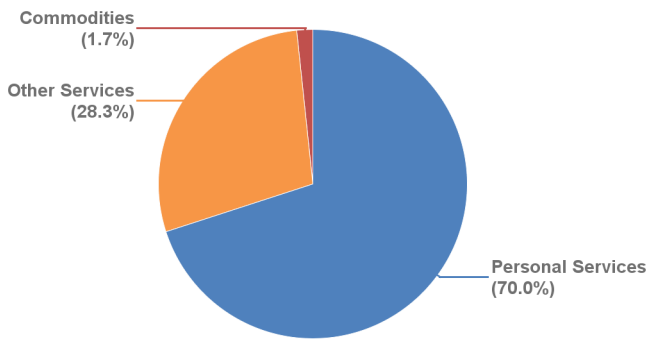
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		41.0		49.0
Personal Services	$6,708,710	$7,065,055	$8,840,193	$8,778,722
Other Services	$3,933,061	$5,101,053	$3,770,407	$3,551,191
Commodities	$208,044	$277,892	$248,904	$210,087
Capital Outlay	$55,256	-	-	-
Totals	**$10,905,070**	**$12,444,000**	**$12,859,504**	**$12,540,000**

City Manager
FY 26/27 Operational Funding
$12,540,000



City Manager
FY 26/27 Operational Category
$12,540,000



Percentages are rounded to the nearest tenth.

City Manager

Executive Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Executive	$11,895,982	$46,551	-	$300,000	$297,467	$12,540,000
Expenditure Total		**$11,895,982**	**$46,551**	**-**	**$300,000**	**$297,467**	**$12,540,000**
Revenue	Executive	-	$165,000	-	$300,000	-	$465,000
Revenue Total		**-**	**$165,000**	**-**	**$300,000**	**-**	**$465,000**
Expenditures Net of Revenues		**$11,895,982**	**-$118,449**	**-**	**-**	**$297,467**	**$12,075,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$11,895,982	-	$11,895,982
Restricted Funds	Cadence CFD - Operating	$10,517	-	$10,517
	Eastmark CFD 1 - Operating	$10,517	-	$10,517
	Eastmark Community Facilities District No. 2	$10,517	-	$10,517
	Restricted Programs Fund	$15,000	$165,000	-$150,000
Grant Funds	Grants - Gen. Gov.	$300,000	$300,000	-
Enterprise Funds	Utility Fund	$297,467	-	$297,467
Totals		**$12,540,000**	**$465,000**	**$12,075,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Executive	49.0	$8,778,722	$3,551,191	$210,087	-	$12,540,000
Totals	**49.0**	**$8,778,722**	**$3,551,191**	**$210,087**	**-**	**$12,540,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Code Compliance

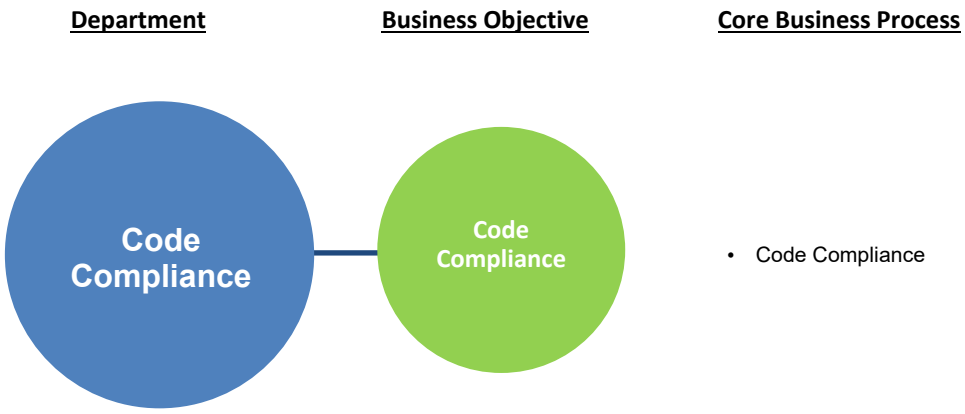
Contact Information

Department Phone Number:	480-644-2061
Department Address:	City of Mesa, Code Compliance 55 N. Center St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/residents/code-compliance

Department Description

The Code Compliance department works in partnership with the community to promote health, safety, and welfare of the citizens of Mesa through inspection, education, and enforcement. The department responds to reports of violations and inspects properties to ensure that the community is kept clean and safe. Beyond responding to reports of violations, the Code Compliance department also proactively educates the community through social media and other city publications to make residents aware of code rules or changes to code which helps members of the community make changes to their residences before a code violation notice is issued. The department also proactively cleans some properties periodically through the year through the Team Up to Clean Up program.

City Council Strategic Priorities *Safe Community*



Budgetary Highlights

The FY 2026/27 Adopted Budget includes funding for abatement services, to ensure compliance with City ordinances as they relate to residential and commercial properties. The budget also includes funding for updated technology and software to streamline work processes for Code Compliance officers when they are out in the field, and professional services for serving violation notices to particularly dangerous locations or addresses outside the valley.

Code Compliance

Code Compliance Business Objective

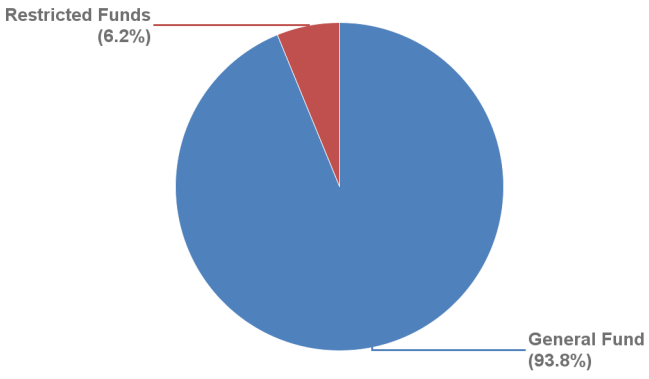
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$2,116,079	$2,335,756	$2,098,536	$2,605,920
Restricted Funds	$138,855	$163,444	$149,935	$172,080
Totals	**$2,254,935**	**$2,499,200**	**$2,248,471**	**$2,778,000**

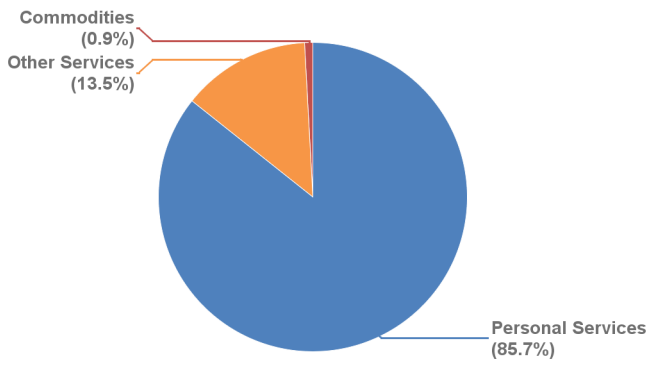
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		20.0		20.0
Personal Services	$2,008,189	$2,264,827	$2,046,261	$2,380,220
Other Services	$232,961	$220,373	$192,485	$373,780
Commodities	$13,784	$14,000	$9,725	$24,000
Totals	**$2,254,935**	**$2,499,200**	**$2,248,471**	**$2,778,000**

Code Compliance
FY 26/27 Operational Funding
$2,778,000



Code Compliance
FY 26/27 Operational Category
$2,778,000



Percentages are rounded to the nearest tenth.

Code Compliance

Code Compliance Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Code Compliance	$2,605,920	$172,080	-	-	-	$2,778,000
Expenditure Total		**$2,605,920**	**$172,080**	**-**	**-**	**-**	**$2,778,000**
Revenue	Code Compliance	$313,708	-	-	-	-	$313,708
Revenue Total		**$313,708**	**-**	**-**	**-**	**-**	**$313,708**
Expenditures Net of Revenues		**$2,292,212**	**$172,080**	**-**	**-**	**-**	**$2,464,292**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$2,605,920	$313,708	$2,292,212
Restricted Funds	Restricted Programs Fund	$10,000	-	$10,000
	Special Programs Fund	$162,080	-	$162,080
Totals		**$2,778,000**	**$313,708**	**$2,464,292**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Code Compliance	20.0	$2,380,220	$373,780	$24,000	-	$2,778,000
Totals	**20.0**	**$2,380,220**	**$373,780**	**$24,000**	**-**	**$2,778,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

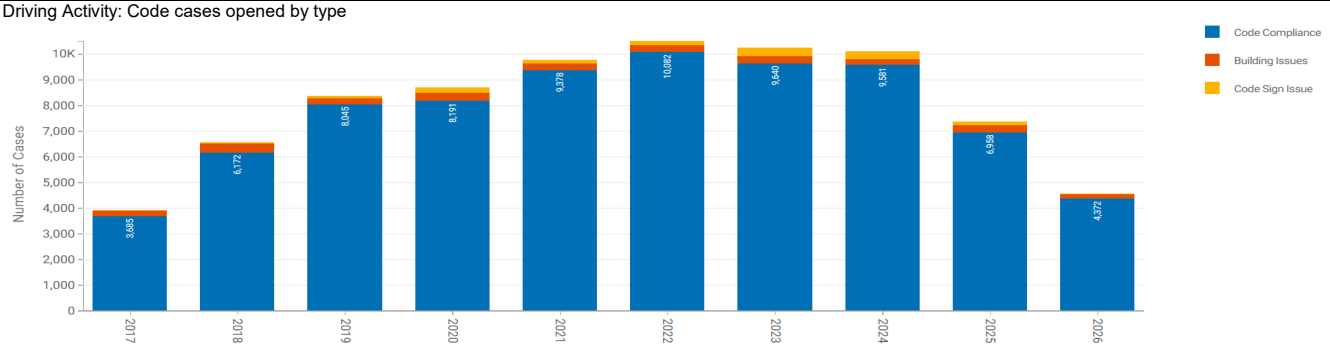
Code Compliance

Public Purpose	Priorities
The Code Compliance department exists to deliver consistent and fair enforcement of City codes and provide collaborative community education to improve neighborhood and non-residential conditions and increase compliance for a safe and thriving Mesa.	- Improve neighborhood & non-residential conditions - Increase compliance

Key Performance Indicators / Performance Measures

KPI #1 Improve neighborhood & non-residential conditions

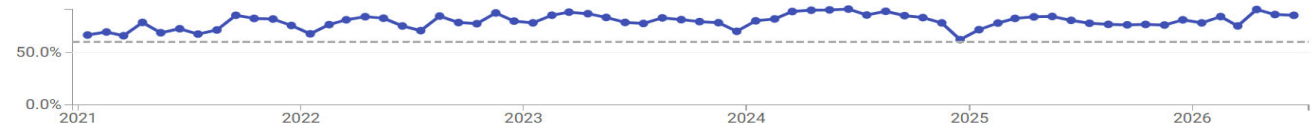
Driving Activity: Code cases opened by type



Annual Target: N/A

KPI #2 Increase compliance

Driving Activity: Percent resolved through voluntary compliance



Monthly Target: 60.0%

Community Services

Contact Information

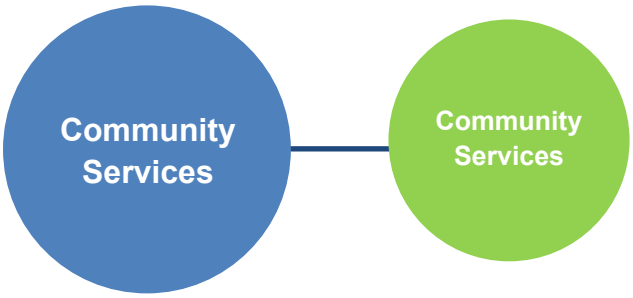
Department Phone Number:	480-644-3536
Department Address:	City of Mesa, Community Services 200 S. Center St., Building 1 Mesa, AZ 85210
Websites:	
Animal Control	https://www.mesaaz.gov/Resident-Resources/Animal-Control
Community Development	https://www.mesaaz.gov/Government/Grants/Community-Development-Grants
Community Engagement	https://www.mesaaz.gov/Resident-Resources/Neighborhoods-Community-Engagement
Housing Services	https://www.mesaaz.gov/Resident-Resources/Housing
Human Services	https://www.mesaaz.gov/Resident-Resources/Housing/Addressing-Homelessness

Department Description

Community Services' public purpose is to strengthen our community by providing housing assistance, animal advocacy and control, community engagement and support of essential community needs for Mesa residents. The department encompasses General Fund programs as well as Federally Funded programs.

City Council Strategic Priorities *Thriving Community*

Department **Business Objective** **Core Business Process**



- Admin - Community Services
- Animal Control
- Community Engagement
- Human Services
- Community Development (grant funded)
- Housing Services (grant funded)

Budgetary Highlights

The FY 2026/27 Adopted Budget includes continued support for vulnerable populations through a variety of programs. One-time funding includes expanding the Heat Relief program to provide cooling assistance and portable air conditioner support, Street Outreach services, maintenance of affordable housing properties, and utility cost offsets at leased senior centers. These adjustments sustain housing stability, senior services, and emergency response support for at-risk residents.

FY 2026/27 budget reductions include minor adjustments to concessions and catering, professional services, legal, office supplies, training, and advertising.

Community Services

Community Services Business Objective

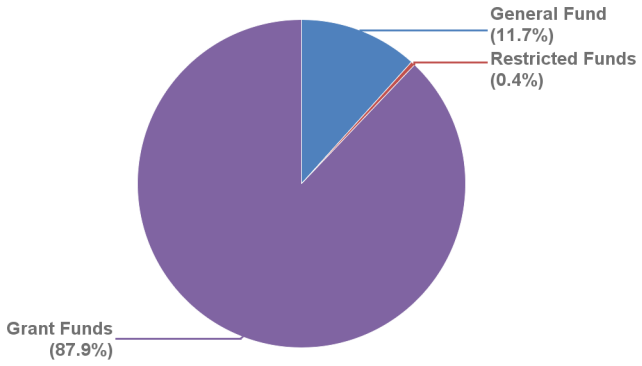
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$4,911,503	$8,493,349	$5,941,692	$7,100,780
Restricted Funds	$130,500	$302,500	$302,500	$250,000
Grant Funds	$34,148,486	$56,573,914	$34,477,474	$53,349,602
Totals	**$39,190,489**	**$65,369,763**	**$40,721,666**	**$60,700,382**

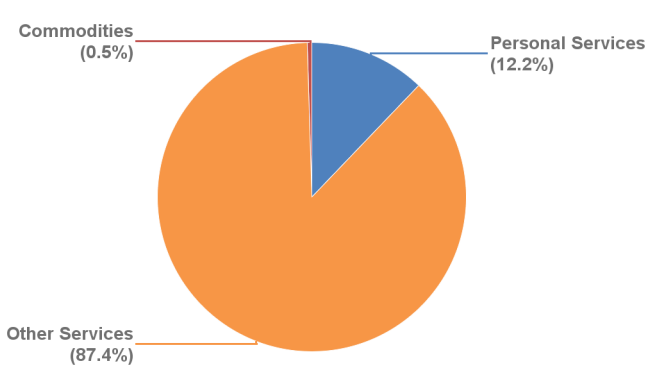
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		65.0		65.0
Personal Services	$5,884,285	$7,173,927	$6,586,272	$7,384,436
Other Services	$33,156,930	$57,158,892	$33,972,952	$53,023,804
Commodities	$149,274	$1,036,944	$162,442	$292,142
Totals	**$39,190,489**	**$65,369,763**	**$40,721,666**	**$60,700,382**

Community Services
FY 26/27 Operational Funding
$60,700,382



Community Services
FY 26/27 Operational Category
$60,700,382



Percentages are rounded to the nearest tenth.

Community Services

Community Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Animal Control	$1,623,307	-	-	$5,000	-	$1,628,307
	Community Development	-	-	-	$22,309,841	-	$22,309,841
	Community Engagement	$1,401,178	-	-	-	-	$1,401,178
	Community Services	$1,755,169	-	-	-	-	$1,755,169
	Housing Services	-	-	-	$30,697,599	-	$30,697,599
	Human Services	$2,321,126	$250,000	-	$337,162	-	$2,908,288
Expenditure Total		**$7,100,780**	**$250,000**	**-**	**$53,349,602**	**-**	**$60,700,382**
Revenue	Animal Control	$1,060	-	-	$5,000	-	$6,060
	Community Development	-	-	-	$22,306,193	-	$22,306,193
	Housing Services	-	-	-	$30,697,599	-	$30,697,599
	Human Services	-	$129,680	-	$337,162	-	$466,842
Revenue Total		**$1,060**	**$129,680**	**-**	**$53,345,954**	**-**	**$53,476,694**
Expenditures Net of Revenues		**$7,099,720**	**$120,320**	**-**	**$3,648**	**-**	**$7,223,688**

Community Services

Community Services Business Objective

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$7,100,780	$1,060	$7,099,720
Restricted Funds	Restricted Programs Fund	$250,000	$129,680	$120,320
Grant Funds	Community Development Block Grant	$7,675,050	$7,671,402	$3,648
	Grants - Gen. Gov.	$342,162	$342,162	-
	HOME	$14,634,791	$14,634,791	-
	Section 8	$30,697,599	$30,697,599	-
Totals		**$60,700,382**	**$53,476,694**	**$7,223,688**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Animal Control	9.3	$825,043	$752,014	$51,250	-	$1,628,307
Community Development	13.3	$1,583,600	$20,708,781	$17,460	-	$22,309,841
Community Engagement	7.8	$884,984	$383,362	$132,832	-	$1,401,178
Community Services	11.8	$1,670,057	$64,140	$20,972	-	$1,755,169
Housing Services	17.5	$1,672,715	$28,999,384	$25,500	-	$30,697,599
Human Services	5.4	$748,037	$2,116,123	$44,128	-	$2,908,288
Totals	**65.0**	**$7,384,436**	**$53,023,804**	**$292,142**	**-**	**$60,700,382**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

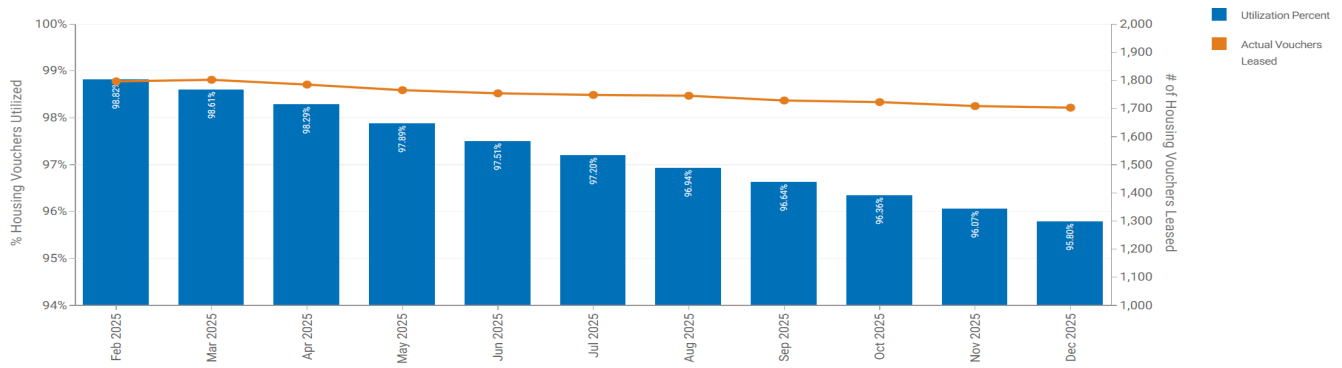
Community Services

Public Purpose	Priorities
The Community Services Department exists to connect and facilitate access to core assistance pathways, steward public-impact programs, and provide engagement and education to address immediate hardship, promote ongoing progress, and support stability, upholding Mesa's commitment to fostering a safe and thriving community.	- Address immediate hardship - Promote ongoing progress - Support stability

Key Performance Indicators / Performance Measures

KPI #1 Address immediate hardship

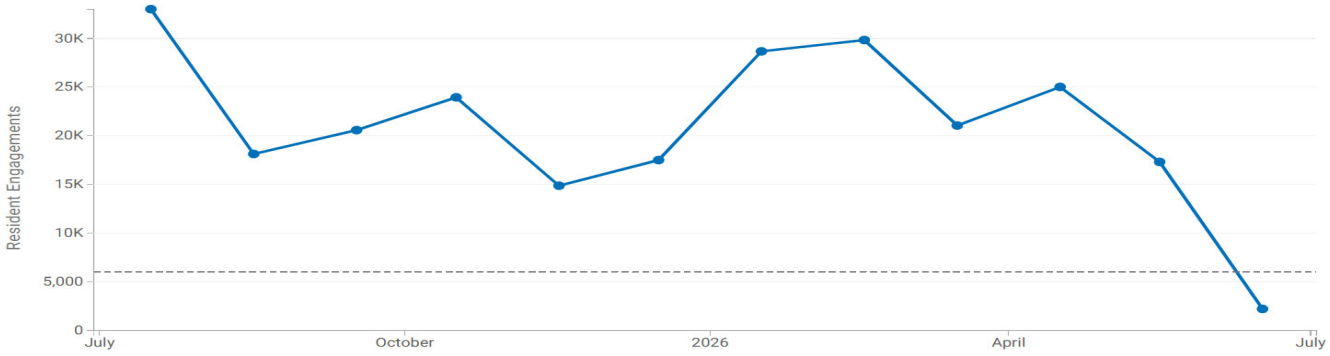
Driving Activity: Monthly Federal Housing Choice Voucher Utilization



Monthly Target: N/A

KPI #2 Promote ongoing progress

Driving Activity: Residents Engaged through Community Engagement Programming (July 2025 - July 2026)



Monthly Target: 6,000

Contingency

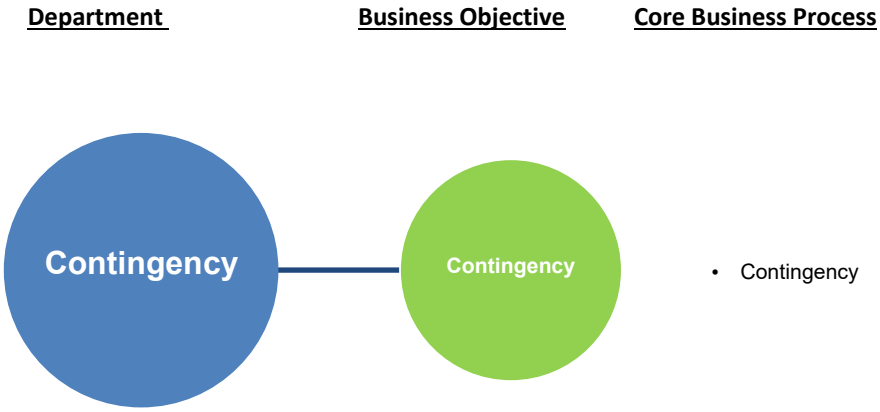
Contact Information

Department Phone Number:	480-644-5799
Department Email:	omboperations@mesaaz.gov
Department Address:	City of Mesa, Office of Management & Budget 20 E. Main St., Suite 650 Mesa, AZ 85201
Website:	https://www.mesaaz.gov/government/office-of-management-budget

Department Description

As a part of the budget process, the City adopts a contingency fund budget. The contingency fund is used to provide spending authority to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide funding for emergencies or other unexpected events. In addition, unanticipated revenues (e.g., unanticipated grant awards) that may become available during the fiscal year have been included in the contingency fund budget.

To request contingency funds, a department must submit a request to the Office of Management and Budget (OMB). OMB reviews the request and forwards it, along with any pertinent analysis, to the City Manager's Office. The City Manager's Office reviews the request and determines whether it meets the priorities and needs of the City.



Contingency

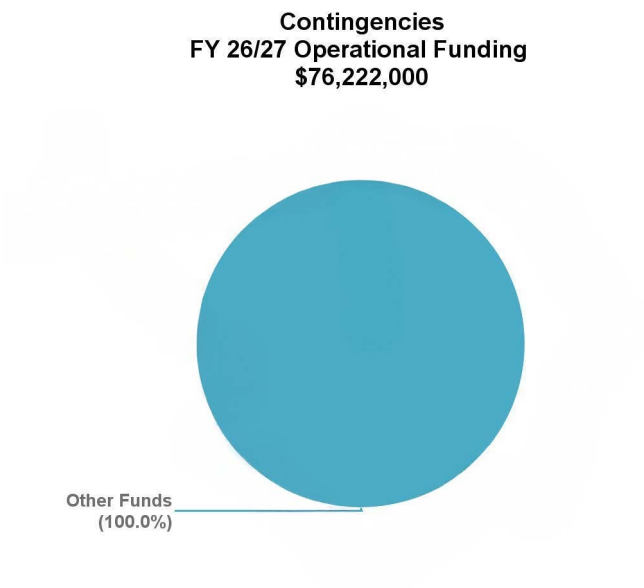
Contingency Business Objective

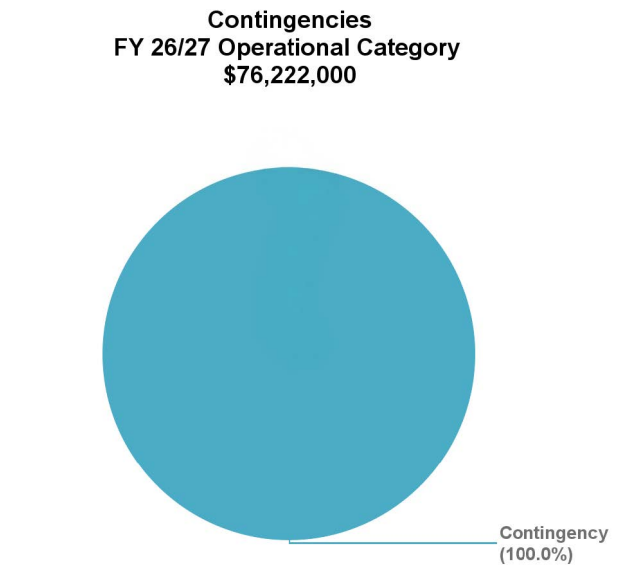
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Other Funds	-	$70,000,000	-	$76,222,000
Totals	**-**	**$70,000,000**	**-**	**$76,222,000**

Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE				
Contingency	-	$70,000,000	-	$76,222,000
Totals	**-**	**$70,000,000**	**-**	**$76,222,000**





Percentages are rounded to the nearest tenth.

Contingency

Contingency Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Contingency	-	-	$76,222,000	-	-	$76,222,000
Expenditure Total		**-**	**-**	**$76,222,000**	**-**	**-**	**$76,222,000**
Expenditures Net of Revenues		**-**	**-**	**$76,222,000**	**-**	**-**	**$76,222,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Other Funds	Contingency	$76,222,000	-	$76,222,000
Totals		**$76,222,000**	**-**	**$76,222,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
		-	-	-	-	$76,222,000
Totals		**-**	**-**	**-**	**-**	**$76,222,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Department of Innovation and Technology

Contact Information

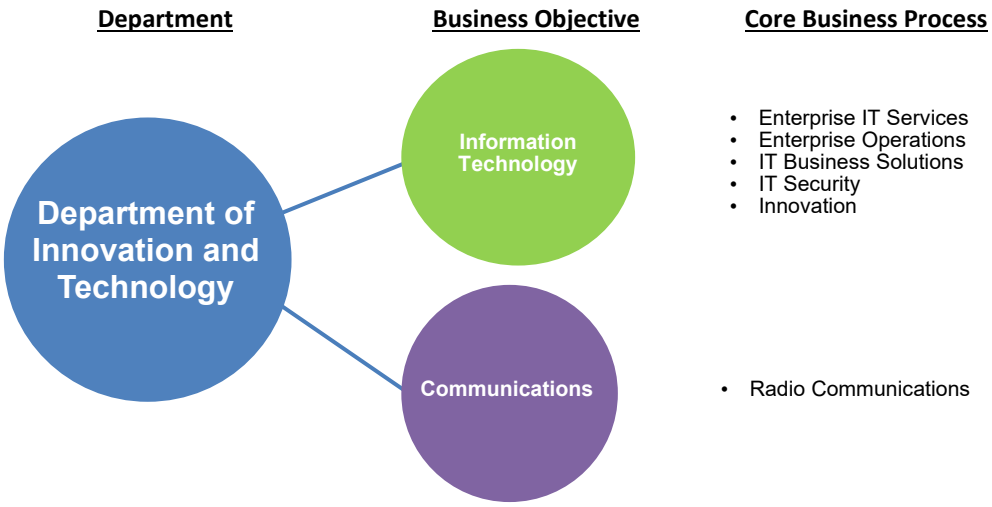
Department Phone Number:	480-644-2362
Department Email:	DoIT-Info@mesaaz.gov
Department Address:	City of Mesa, Department of Innovation & Technology 200 S. Center St., Building 2 Mesa, AZ 85210
Website:	https://www.mesaaz.gov/government/innovation-technology

Department Description

The City of Mesa's Department of Innovation & Technology (DoIT) delivers innovative solutions, technology leadership, system implementation and ongoing support for a broad range of technologies used by City departments to provide quality of life for Mesa residents, businesses, and visitors.

The Communications division as part of DoIT ensures public safety and other municipal departments have handheld and vehicle-mounted communications equipment, and network infrastructure available to perform emergency and daily work assignments. The Communications division also provides administrative management functions for the TOPAZ Regional Wireless Cooperative (TRWC).

City Council Strategic Priorities ***Jobs and Prosperity***



Budgetary Highlights

The FY 2026/27 Adopted Budget for the Department of Innovation and Technology and the Communications division includes 1.0 FTE IT Technician III Radio and the purchase of one aerial bucket truck to support Mesa's public Wi-Fi network. Additionally, 1.0 FTE IT Senior Project Manager was added to support the Mesa Public Safety Support Department.

The FY 2026/27 reductions include freezing three vacant positions, 1.0 FTE IT Engineer I, 1.0 FTE IT Engineer II, and 1.0 FTE IT Technician.

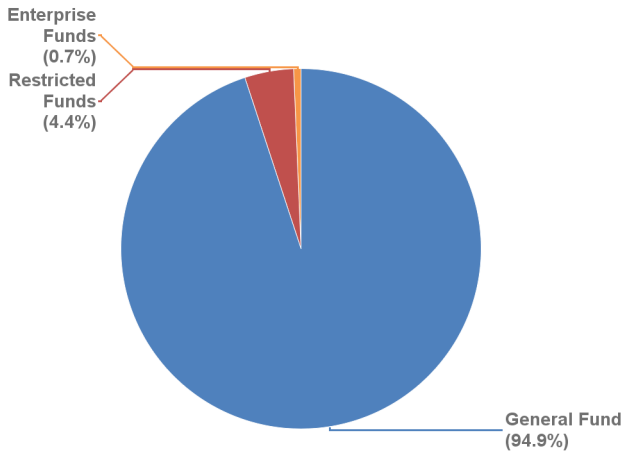
During FY 2025/26 1.0 FTE IT Manager was shifted to Mesa Fire and Medical to better align with organizational needs.

Department of Innovation and Technology

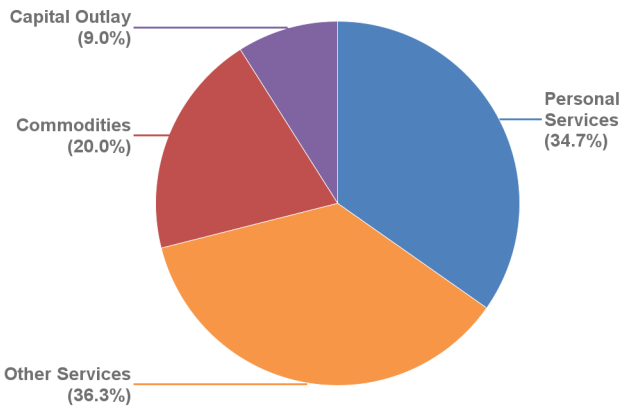
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$45,211,104	$68,396,796	$53,176,807	$71,850,525
Restricted Funds	$2,286,169	$3,374,814	$2,556,000	$3,322,066
Grant Funds	-	$10,000	-	-
Enterprise Funds	-$5,371	$662,968	$662,968	$500,000
Totals	**$47,491,902**	**$72,444,578**	**$56,395,775**	**$75,672,591**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		162.0		160.0
Personal Services	$23,254,942	$25,708,692	$23,231,000	$26,288,203
Other Services	$16,700,123	$26,257,597	$22,738,051	$27,474,193
Commodities	$4,785,168	$10,842,737	$4,944,596	$15,106,447
Capital Outlay	$2,751,669	$9,635,552	$5,482,128	$6,803,748
Totals	**$47,491,902**	**$72,444,578**	**$56,395,775**	**$75,672,591**

Information Technology and Communications
FY 26/27 Operational Funding
$75,672,591



Information Technology and Communications
FY 26/27 Operational Category
$75,672,591



Percentages are rounded to the nearest tenth.

Department of Innovation and Technology

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Communications	$1,920,788	$3,190,376	-	-	-	$5,111,164
	Information Technology	$69,929,737	$131,690	-	-	$500,000	$70,561,427
Expenditure Total		**$71,850,525**	**$3,322,066**	**-**	**-**	**$500,000**	**$75,672,591**
Revenue	Communications	$35,000	$19,800	-	-	-	$54,800
	Information Technology	$31,000	-	-	-	-	$31,000
Revenue Total		**$66,000**	**$19,800**	**-**	**-**	**-**	**$85,800**
Expenditures Net of Revenues		**$71,784,525**	**$3,302,266**	**-**	**-**	**$500,000**	**$75,586,791**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$6,522,806	-	$6,522,806
	General Fund	$65,327,719	$66,000	$65,261,719
Restricted Funds	Restricted Programs Fund	$131,690	-	$131,690
	TOPAZ Joint Venture Fund	$3,190,376	$19,800	$3,170,576
Enterprise Funds	Capital - Utility	$500,000	-	$500,000
Totals		**$75,672,591**	**$85,800**	**$75,586,791**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Communications	19.5	$2,579,822	$2,214,141	$317,201	-	$5,111,164
Information Technology	140.5	$23,708,381	$25,260,052	$14,789,246	$6,803,748	$70,561,427
Totals	**160.0**	**$26,288,203**	**$27,474,193**	**$15,106,447**	**$6,803,748**	**$75,672,591**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

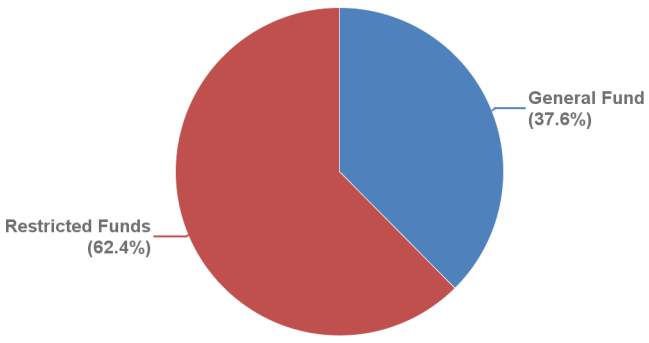
Communications

Communications Business Objective

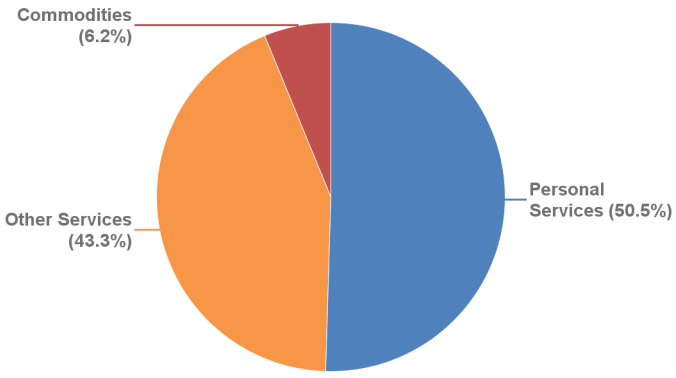
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$1,651,416	$1,862,503	$1,825,000	$1,920,788
Restricted Funds	$2,174,686	$3,249,547	$2,430,000	$3,190,376
Enterprise Funds	-$5,371	-	-	-
Totals	**$3,820,731**	**$5,112,050**	**$4,255,000**	**$5,111,164**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		18.8		19.5
Personal Services	$2,006,355	$2,458,644	$2,175,000	$2,579,822
Other Services	$1,614,627	$2,163,926	$1,845,000	$2,214,141
Commodities	$199,750	$489,480	$235,000	$317,201
Totals	**$3,820,731**	**$5,112,050**	**$4,255,000**	**$5,111,164**

Communications
FY 26/27 Operational Funding
$5,111,164



Communications
FY 26/27 Operational Category
$5,111,164



Percentages are rounded to the nearest tenth.

Communications

Communications Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Radio Communications	$1,920,788	$3,190,376	-	-	-	$5,111,164
Expenditure Total		**$1,920,788**	**$3,190,376**	**-**	**-**	**-**	**$5,111,164**
Revenue	Radio Communications	$35,000	$19,800	-	-	-	$54,800
Revenue Total		**$35,000**	**$19,800**	**-**	**-**	**-**	**$54,800**
Expenditures Net of Revenues		**$1,885,788**	**$3,170,576**	**-**	**-**	**-**	**$5,056,364**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,920,788	$35,000	$1,885,788
Restricted Funds	TOPAZ Joint Venture Fund	$3,190,376	$19,800	$3,170,576
Totals		**$5,111,164**	**$54,800**	**$5,056,364**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Radio Communications	19.5	$2,579,822	$2,214,141	$317,201	-	$5,111,164
Totals	**19.5**	**$2,579,822**	**$2,214,141**	**$317,201**	**-**	**$5,111,164**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Department of Innovation and Technology

Information Technology Business Objective

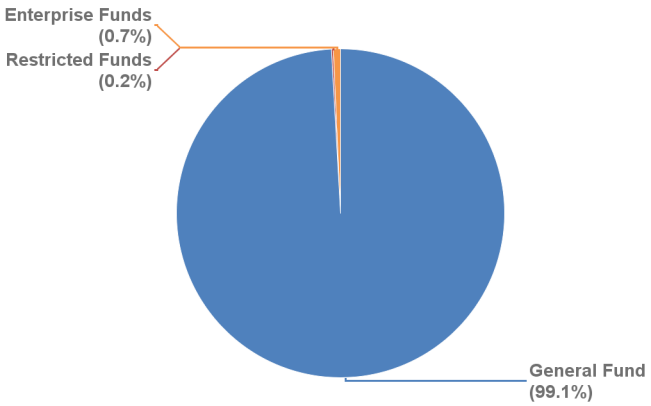
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$43,559,688	$66,534,293	$51,351,807	$69,929,737
Restricted Funds	$111,483	$125,267	$126,000	$131,690
Grant Funds	-	$10,000	-	-
Enterprise Funds	-	$662,968	$662,968	$500,000
Totals	**$43,671,171**	**$67,332,528**	**$52,140,775**	**$70,561,427**

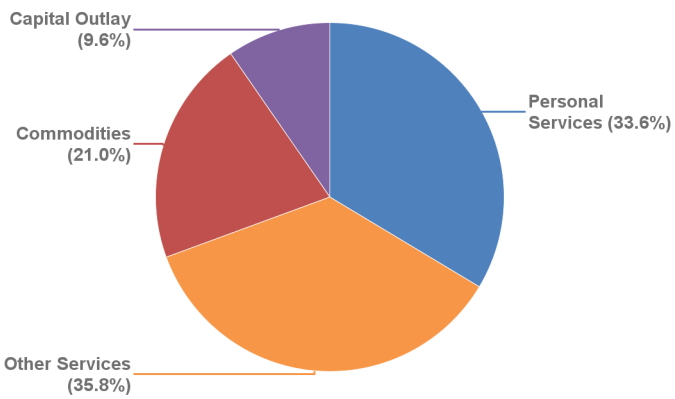
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		143.3		140.5
Personal Services	$21,248,588	$23,250,048	$21,056,000	$23,708,381
Other Services	$15,085,496	$24,093,671	$20,893,051	$25,260,052
Commodities	$4,585,418	$10,353,257	$4,709,596	$14,789,246
Capital Outlay	$2,751,669	$9,635,552	$5,482,128	$6,803,748
Totals	**$43,671,171**	**$67,332,528**	**$52,140,775**	**$70,561,427**

Department of Innovation & Technology
FY 26/27 Operational Funding
$70,561,427



Department of Innovation & Technology
FY 26/27 Operational Category
$70,561,427



Percentages are rounded to the nearest tenth.

Department of Innovation and Technology

Information Technology Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Enterprise IT Services	$12,253,967	-	-	-	-	$12,253,967
	Enterprise Operations	$22,513,710	-	-	-	$500,000	$23,013,710
	Innovation	$860,265	-	-	-	-	$860,265
	IT Business Solutions	$27,693,440	$131,690	-	-	-	$27,825,130
	IT Security	$6,608,355	-	-	-	-	$6,608,355
Expenditure Total		**$69,929,737**	**$131,690**	**-**	**-**	**$500,000**	**$70,561,427**
Revenue	Enterprise Operations	$31,000	-	-	-	-	$31,000
Revenue Total		**$31,000**	**-**	**-**	**-**	**-**	**$31,000**
Expenditures Net of Revenues		**$69,898,737**	**$131,690**	**-**	**-**	**$500,000**	**$70,530,427**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$6,522,806	-	$6,522,806
	General Fund	$63,406,931	$31,000	$63,375,931
Restricted Funds	Restricted Programs Fund	$131,690	-	$131,690
Enterprise Funds	Capital - Utility	$500,000	-	$500,000
Totals		**$70,561,427**	**$31,000**	**$70,530,427**

Department of Innovation and Technology

Information Technology Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Enterprise IT Services	34.8	$5,664,889	$5,976,443	$605,635	$7,000	$12,253,967
Enterprise Operations	35.3	$5,796,647	$4,989,050	$5,828,611	$6,399,402	$23,013,710
Innovation	2.0	$401,165	$449,100	$10,000	-	$860,265
IT Business Solutions	54.0	$9,397,725	$10,525,059	$7,655,000	$247,346	$27,825,130
IT Security	14.6	$2,447,955	$3,320,400	$690,000	$150,000	$6,608,355
Totals	**140.5**	**$23,708,381**	**$25,260,052**	**$14,789,246**	**$6,803,748**	**$70,561,427**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

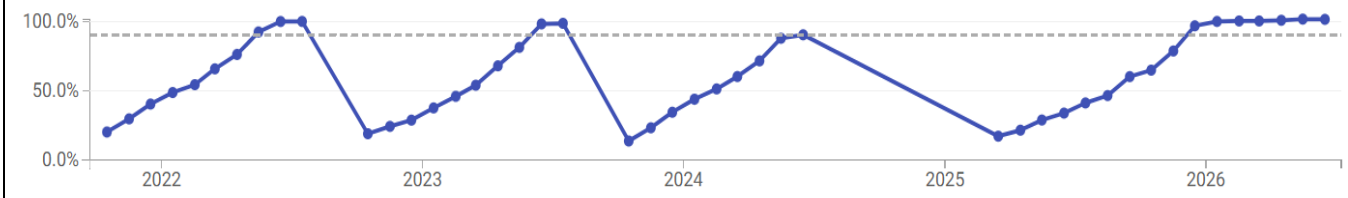
Department of Innovation and Technology

Public Purpose	Priorities
The Department of Innovation and Technology exists to deliver innovative computing technology and communication systems through a positive customer experience, so the city has access to a secure, modern, and reliable technology environment that fosters delivery of efficient services and a thriving Mesa community.	- Continuously block security threats - Enhance IT and Public Safety Radio Infrastructure - Provide access to a secure, modern, and reliable technology environment

Key Performance Indicators / Performance Measures

KPI #1 Continuously block security threats

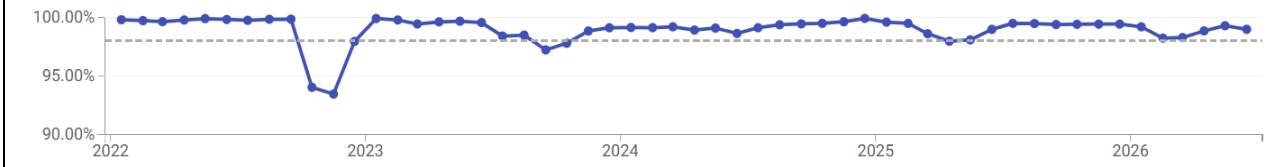
Driving Activity: City employees trained in Cybersecurity



Monthly Target: 90.0%

KPI #2 Enhance IT and Public Safety Radio Infrastructure

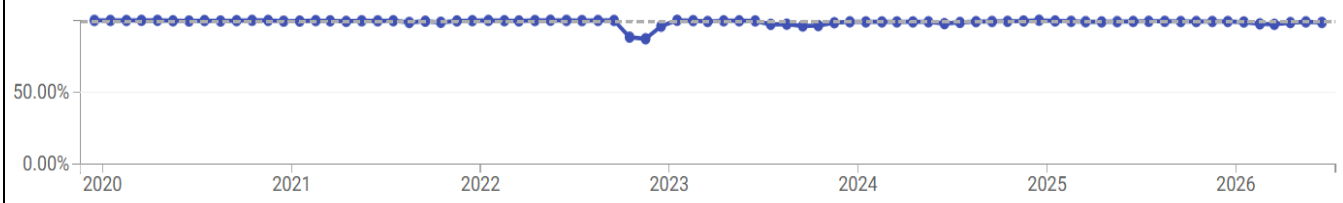
Driving Activity: Availability of Critical Enterprise Technology Platforms



Monthly Target: 98.00%

KPI #3 Provide access to a secure, modern, and reliable technology environment

Driving Activity: Availability of Network Platform



Monthly Target: 99.00%

Development Services

Contact Information

Department Phone Number:	480-644-4273
Department Address:	City of Mesa, Development Services 55 N. Center St. Mesa, AZ 85201
Website:	http://mesaaz.gov/business/development-services

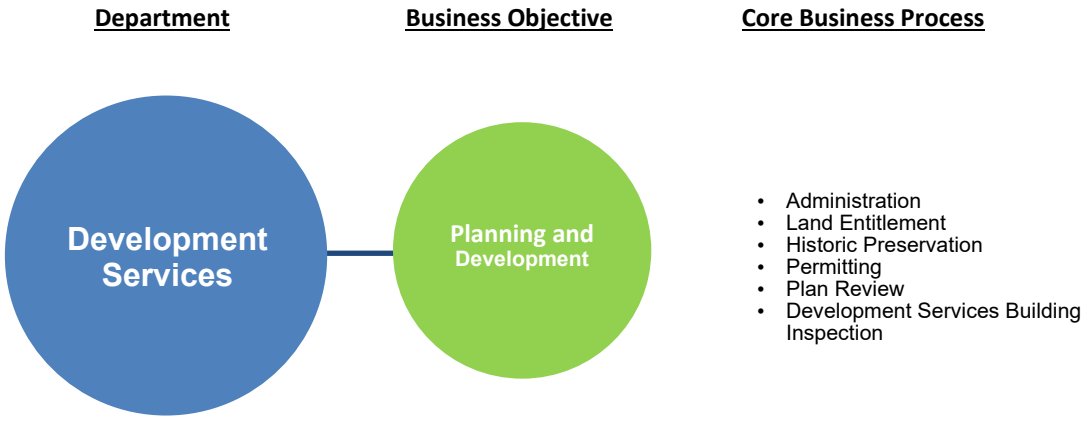
Department Description

The Development Services Department is made up of two units: Planning and Development Services.

Planning: Planning works with elected officials, appointed boards, and citizens to develop long range plans (General Plan and sub-area plans) for the growth and development of the community consistent with Council strategic initiatives and visions for a more complete, vibrant, and dynamic community. Planning also manages entitlement processes for specific development projects including annexations, design review, rezoning, site plans, platting, variances, and appeals to entitlement standards. Planning is also responsible for the City's Historic Preservation Office.

Development Services: Development Services functions as a central point of contact with various other City departments, elected officials, and outside agencies to ensure that City development standards and infrastructure requirements for new development projects and repurposing of existing facilities are maintained. Development Services reviews building and infrastructure improvement plans and issues construction permits.

City Council Strategic Priorities ***Quality Developments***



Budgetary Highlights

The FY 2026/27 Adopted Budget anticipates that residential and commercial permit fee revenues will be lower than in the prior year due to recent trends in permitting behavior. The budget reduction includes salary savings from reclassifying a Development Services Deputy Director to a Development Services Project Manager.

During FY 2025/26 1.0 FTE Senior Planner was added as a dedicated resource for the Transportation Department. Additionally, 1.0 FTE Civil Engineer was added in the Planning group as part of the “One stop shop” initiative to support water and wastewater review.

Development Services

Planning and Development Business Objective

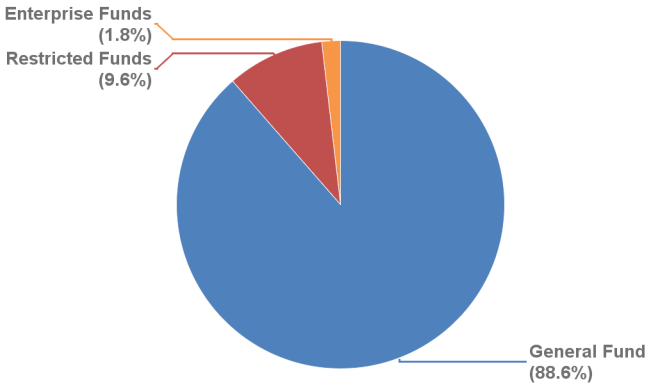
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$9,553,280	$11,053,475	$10,032,414	$11,664,037
Restricted Funds	$1,253,250	$1,379,856	$1,203,815	$1,264,267
Grant Funds	$403,625	$362,151	$105,740	-
Enterprise Funds	$246,508	$255,205	$238,125	$242,168
Totals	**$11,456,662**	**$13,050,687**	**$11,580,094**	**$13,170,472**

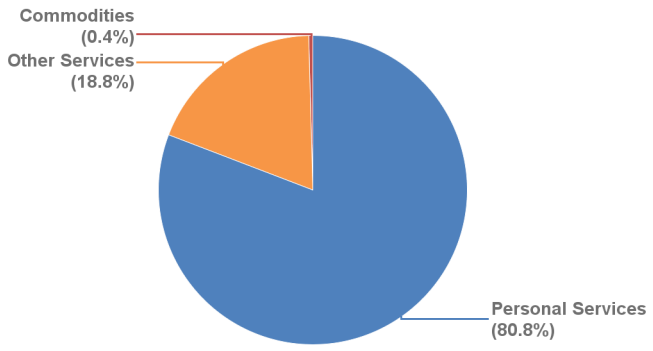
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		81.0		83.0
Personal Services	$9,193,723	$10,014,182	$9,605,965	$10,643,178
Other Services	$2,227,262	$2,979,182	$1,917,499	$2,470,271
Commodities	$35,677	$57,323	$56,630	$57,023
Totals	**$11,456,662**	**$13,050,687**	**$11,580,094**	**$13,170,472**

Development Services
FY 26/27 Operational Funding
$13,170,472



Development Services
FY 26/27 Operational Category
$13,170,472



Percentages are rounded to the nearest tenth.

Development Services

Planning and Development Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Administration	$1,222,611	$139,120	-	-	$92,814	$1,454,545
	Development Services Building Inspection	$2,234,954	-	-	-	-	$2,234,954
	Historic Preservation	$387,503	-	-	-	-	$387,503
	Land Entitlement	$3,559,462	$137,116	-	-	-	$3,696,578
	Permitting	$1,445,396	$763,900	-	-	-	$2,209,296
	Plan Review	$2,814,111	$224,131	-	-	$149,354	$3,187,596
Expenditure Total		**$11,664,037**	**$1,264,267**	**-**	**-**	**$242,168**	**$13,170,472**
Revenue	Land Entitlement	$836,196	-	-	-	-	$836,196
	Permitting	$10,848,942	$482,840	-	-	-	$11,331,782
Revenue Total		**$11,685,138**	**$482,840**	**-**	**-**	**-**	**$12,167,978**
Expenditures Net of Revenues		**-$21,101**	**$781,427**	**-**	**-**	**$242,168**	**$1,002,494**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$11,664,037	$11,685,138	-$21,101
Restricted Funds	Highway User Revenue Fund	$136,716	-	$136,716
	Local Streets	$363,651	-	$363,651
	Restricted Programs Fund	$763,900	$482,840	$281,060
Enterprise Funds	Utility Fund	$242,168	-	$242,168
Totals		**$13,170,472**	**$12,167,978**	**$1,002,494**

Development Services

Planning and Development Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Administration	9.0	$1,285,020	$143,582	$25,943	-	$1,454,545
Development Services Building Inspection	14.0	$1,775,463	$458,811	$680	-	$2,234,954
Historic Preservation	2.0	$303,728	$83,775	-	-	$387,503
Land Entitlement	23.0	$3,044,564	$651,614	$400	-	$3,696,578
Permitting	12.9	$1,287,489	$891,807	$30,000	-	$2,209,296
Plan Review	22.1	$2,946,914	$240,682	-	-	$3,187,596
Totals	**83.0**	**$10,643,178**	**$2,470,271**	**$57,023**	**-**	**$13,170,472**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

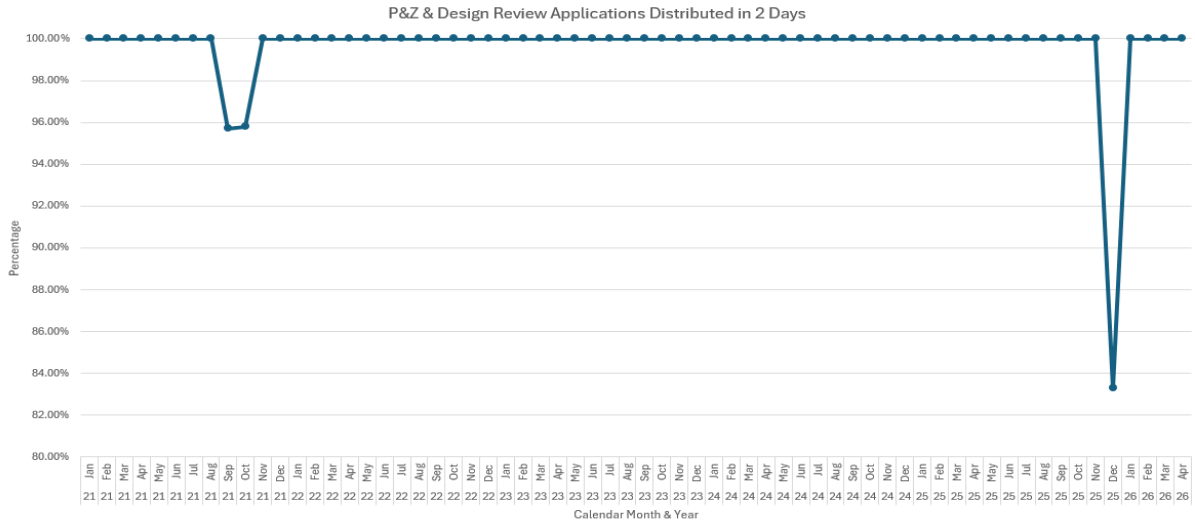
Development Services

Public Purpose	Priorities
The Development Services Department exists to guide and facilitate responsible growth and development to ensure a predictable, timely, and effective process supporting Mesa's priority of high-quality developments and a thriving community.	- Ensure a predictable, timely process - Cultivate an effective process

Key Performance Indicators / Performance Measures

KPI #1 Ensure a predictable, timely process

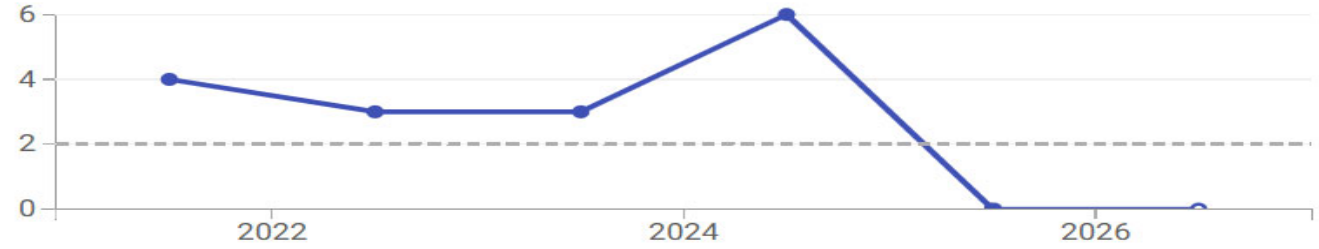
Driving Activity: P&Z and Design Review Applications Distributed in 2 Days



Annual Target: 96.0%

KPI #2 Cultivate an effective process

Driving Activity: Long-Range Planning Text Amendments Completed



Annual Target: <2

Economic Development

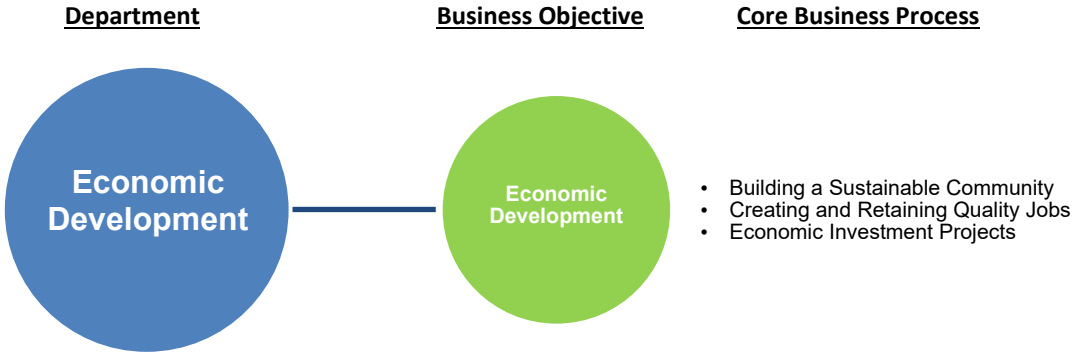
Contact Information

Department Phone Number:	480-644-2398
Department Email:	econdev.info@mesaaz.gov
Department Address:	City of Mesa, Economic Development P.O. Box 1466 Mesa, AZ 85211
Website:	https://www.selectmesa.com/

Department Description

Mesa's Office of Economic Development (OED) works to enhance Mesa's economy by fostering a culture of quality, supporting the creation of higher wage jobs, promoting direct investment, and increasing prosperity of our residents. OED staff accomplishes this mission by championing Mesa as a premier location for business, targeting key industries that provide high wage jobs, and building future sustainability for the community.

City Council Strategic Priorities *Jobs and Prosperity*



Budgetary Highlights

The FY 2026/27 Adopted Budget includes 1.0 FTE Economic Development Project Manager using repurposed funds from the January sale of the AZ Labs facility to manage the Creative Technologies and Industry project, designed to attract art and music events to the City of Mesa. Additionally, budget reductions include building improvements and acquisitions costs in the Economic Investment Fund with no impact to operations due to the sale of the AZ Labs facility.

Economic Development

Economic Development Business Objective

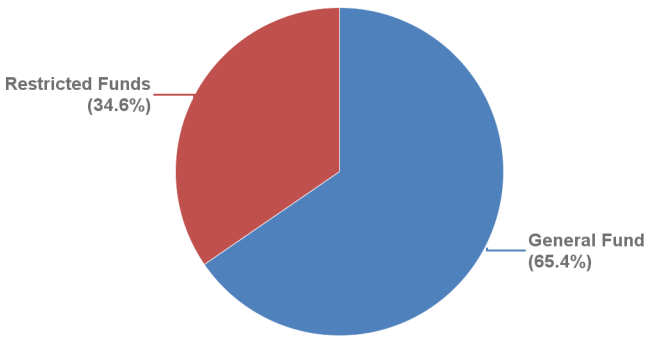
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$4,675,046	$5,358,691	$5,309,767	$5,538,711
Restricted Funds	$2,516,428	$3,092,709	$3,010,304	$2,927,289
Totals	**$7,191,475**	**$8,451,400**	**$8,320,071**	**$8,466,000**

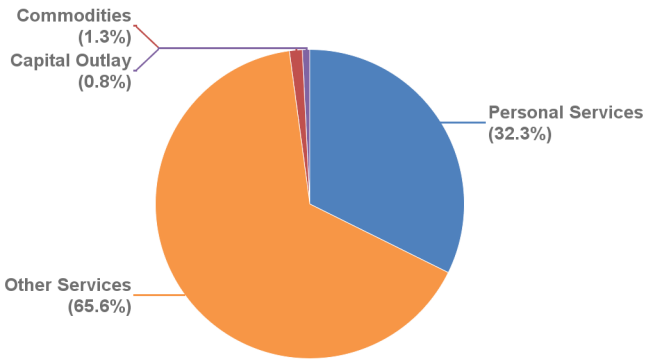
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		17.0		18.0
Personal Services	$2,058,940	$2,514,278	$2,514,278	$2,735,396
Other Services	$5,085,864	$5,585,706	$5,657,013	$5,550,168
Commodities	$46,670	$134,786	$123,780	$114,286
Capital Outlay	-	$216,630	$25,000	$66,150
Totals	**$7,191,475**	**$8,451,400**	**$8,320,071**	**$8,466,000**

Economic Development
FY 26/27 Operational Funding
$8,466,000



Economic Development
FY 26/27 Operational Category
$8,466,000



Percentages are rounded to the nearest tenth.

Economic Development

Economic Development Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Building a Sustainable Community	$2,381,921	-	-	-	-	$2,381,921
	Creating and Retaining Quality Jobs	$3,156,790	-	-	-	-	$3,156,790
	Economic Investment Projects	-	$2,927,289	-	-	-	$2,927,289
Expenditure Total		**$5,538,711**	**$2,927,289**	**-**	**-**	**-**	**$8,466,000**
Revenue	Building a Sustainable Community	$20,000	-	-	-	-	$20,000
	Economic Investment Projects	-	$2,317,000	-	-	-	$2,317,000
Revenue Total		**$20,000**	**$2,317,000**	**-**	**-**	**-**	**$2,337,000**
Expenditures Net of Revenues		**$5,518,711**	**$610,289**	**-**	**-**	**-**	**$6,129,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$5,538,711	$20,000	$5,518,711
Restricted Funds	Economic Investment Fund	$2,927,289	$2,317,000	$610,289
Totals		**$8,466,000**	**$2,337,000**	**$6,129,000**

Economic Development

Economic Development Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Building a Sustainable Community	10.4	$1,510,356	$804,704	$66,861	-	$2,381,921
Creating and Retaining Quality Jobs	6.7	$1,059,360	$2,094,630	$2,800	-	$3,156,790
Economic Investment Projects	1.0	$165,680	$2,650,834	$44,625	$66,150	$2,927,289
Totals	**18.0**	**$2,735,396**	**$5,550,168**	**$114,286**	**$66,150**	**$8,466,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

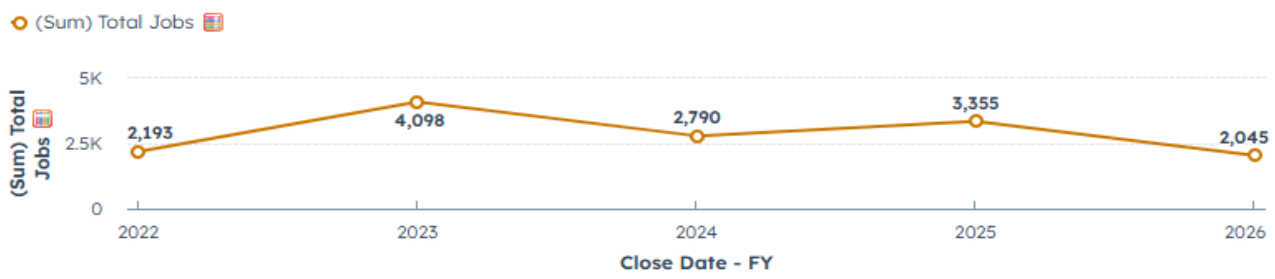
Economic Development

Public Purpose	Priorities
The Economic Development Department exists to drive job creation, increase capital investment, support key economic partnerships and strategically promote business attraction, retention and expansion to advance Mesa's competitive positioning and realize the city's vision of a safe, fiscally responsible, quality developed and thriving community of jobs and prosperity.	- Advance Mesa's competitive positioning - Build a resilient community

Key Performance Indicators / Performance Measures

KPI #1 Advance Mesa's competitive positioning

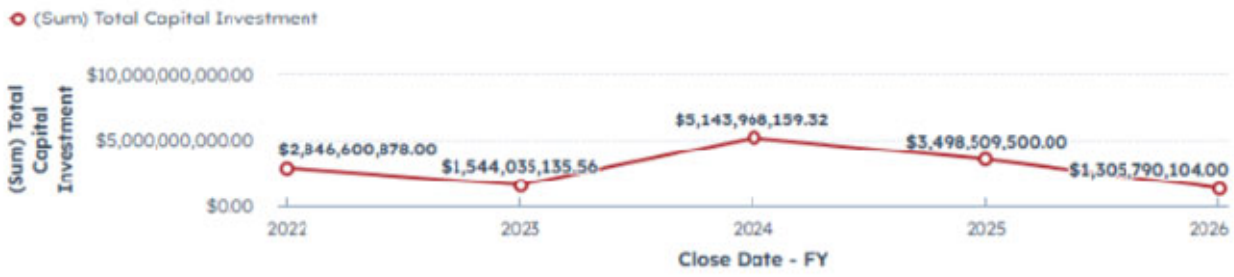
Driving Activity: Five-year total jobs



Annual Target: N/A

KPI #2 Build a Resilient Community

Driving Activity: Five-year capital investment



Annual Target: N/A

Energy Resources

Contact Information

Department Phone Number:	480-644-4444
Department Email:	energyresourcesinfo@mesaaz.gov
Department Address:	City of Mesa, Energy Resources 640 N. Mesa Dr. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/residents/energy

Department Description

The Energy Resources Department consists of two utility units: Electric and Natural Gas.

Electric utility service is provided to approximately 18,000 residential and commercial customers located within approximately 5.5 square-miles centered around downtown Mesa.

Natural gas utility service is provided to more than 79,000 homes and businesses within the City service area of approximately 90 square-miles located in the City limits, as well as the Magma service area, a 235 square-mile system located southeast of Mesa in Queen Creek, San Tan Valley, and Pinal County, Arizona.

City Council Strategic Priorities ***Quality Developments***

Department	Business Objective	Core Business Process
Energy Resources	Electric	• Electric Business Development • Electric Meter Operations and Maintenance • Electric Substation Operations & Maintenance • Electric Transmission and Distribution Operations & Maintenance • Planning and Acquisition of Electric Energy Supplies
	Gas	• Gas Business Development • Gas Emergency Response • Gas Meter Installation and Maintenance • Gas Regulatory Compliance • Gas System Construction • Gas System Maintenance • Gas System Operations • Planning and Acquisition of Natural Gas Supplies • Gas Administration • Utility Locating

Budgetary Highlights

The FY 2026/27 Adopted Budget includes increased fleet maintenance costs driven by higher labor, parts, fuel, and materials expenses that affect the City's vehicle and equipment maintenance operations.

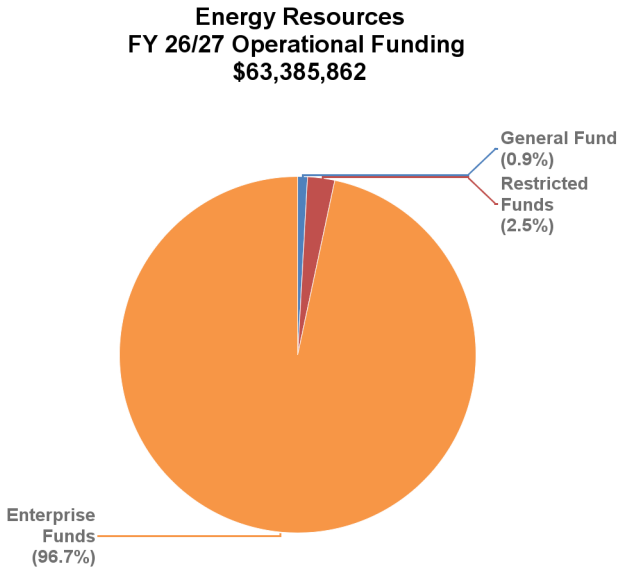
Budgeted purchases for the electric energy commodity are expected to decrease from $25.0 million in FY 2025/26 to $23.1 million in FY 2026/27. The reduction in the electric energy commodity budget is due to favorable pricing on new contracts that were signed in the fall of 2025. Budgeted purchases for the natural gas commodity are anticipated to decrease from $16.1 million in FY 2025/26 to $15.7 million in FY 2026/27. Commodity costs are constantly monitored throughout the year to assess supply, demand, and pricing.

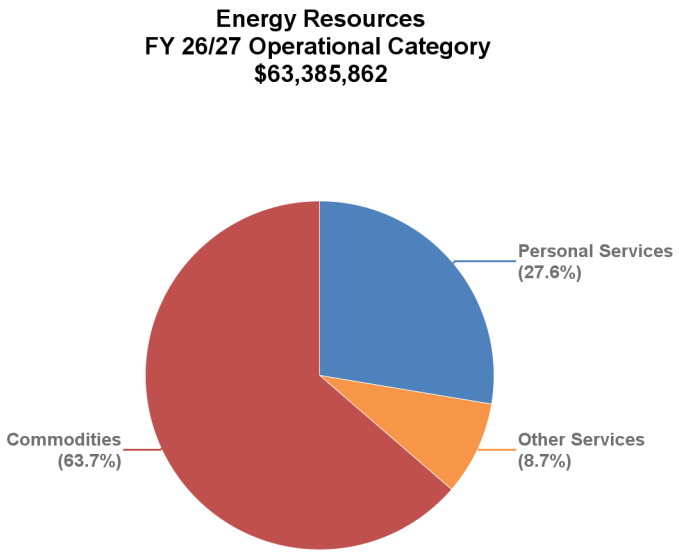
The FY 2026/27 reductions focus on improving operational efficiency and reducing reliance on temporary services and overtime across the electric utility operations. Due to prior staffing adjustments, the demand for temporary services has been reduced in Electric System Planning. Completion of the Fiber-to-Premise project and the addition of permanent positions has reduced the need for temporary support and contractor services in Utility Locating. Adjustments in staffing levels to align with changing operational demands reduced the need for overtime in Electric Transmission and Distribution Maintenance. A new administrative charge on development-related deposits was implemented for improved cost recovery. This adjustment is intended to better align administrative revenue with the cost of providing service to development projects.

Energy Resources

Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$405,844	$563,990	$226,751	$557,906
Enterprise Funds	$65,039,929	$64,358,308	$56,189,707	$61,269,947
Restricted Funds	$964,308	$1,240,702	$1,087,344	$1,558,009
Totals	**$66,410,081**	**$66,163,000**	**$57,503,802**	**$63,385,862**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		127.9		127.9
Personal Services	$14,322,993	$16,947,103	$16,312,948	$17,515,858
Other Services	$5,351,100	$5,324,307	$5,085,974	$5,518,195
Commodities	$46,735,988	$43,891,590	$36,104,880	$40,351,809
Totals	**$66,410,081**	**$66,163,000**	**$57,503,802**	**$63,385,862**





Percentages are rounded to the nearest tenth.

Energy Resources

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Electric	-	$373,542	-	-	$30,381,683	$30,755,225
	Gas	$557,906	$1,184,467	-	-	$30,888,264	$32,630,637
Expenditure Total		**$557,906**	**$1,558,009**	**-**	**-**	**$61,269,947**	**$63,385,862**
Revenue	Electric	-	-	-	-	$575,000	$575,000
	Gas	$405,000	-	-	-	$2,695,000	$3,100,000
Revenue Total		**$405,000**	**-**	**-**	**-**	**$3,270,000**	**$3,675,000**
Expenditures Net of Revenues		**$152,906**	**$1,558,009**	**-**	**-**	**$57,999,947**	**$59,710,862**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$557,906	$405,000	$152,906
Restricted Funds	Environmental Compliance Fee	$99,062	-	$99,062
	Local Streets	$941,604	-	$941,604
	Utility Replacement Extension and Renewal	$517,343	-	$517,343
Enterprise Funds	Capital - Utility	-	$1,775,000	-$1,775,000
	Utility Fund	$61,269,947	$1,495,000	$59,774,947
Totals		**$63,385,862**	**$3,675,000**	**$59,710,862**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Electric	30.6	$5,147,122	$1,994,580	$23,613,523	-	$30,755,225
Gas	97.3	$12,368,736	$3,523,615	$16,738,286	-	$32,630,637
Totals	**127.9**	**$17,515,858**	**$5,518,195**	**$40,351,809**	**-**	**$63,385,862**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Energy Resources

Electric Business Objective

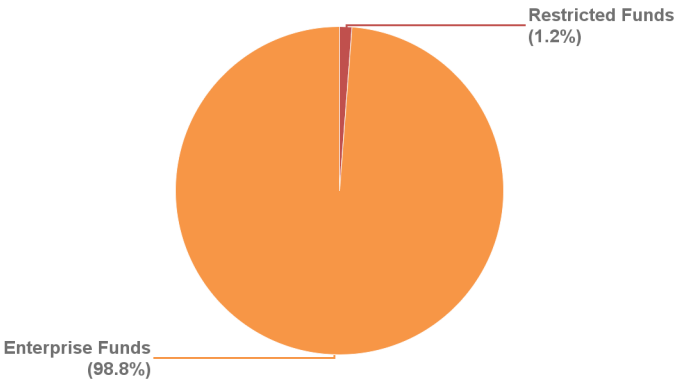
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Restricted Funds	$100,130	$99,708	$99,708	$373,542
Enterprise Funds	$37,564,887	$32,226,454	$31,004,744	$30,381,683
Totals	**$37,665,017**	**$32,326,162**	**$31,104,452**	**$30,755,225**

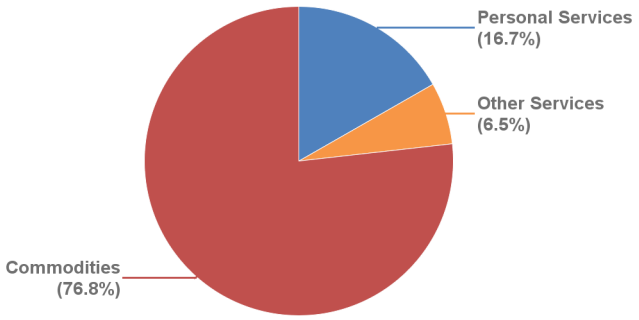
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		30.6		30.6
Personal Services	$4,309,431	$5,086,434	$4,932,033	$5,147,122
Other Services	$1,843,379	$1,739,680	$1,649,316	$1,994,580
Commodities	$31,512,207	$25,500,048	$24,523,103	$23,613,523
Totals	**$37,665,017**	**$32,326,162**	**$31,104,452**	**$30,755,225**

Energy Resources
FY 26/27 Operational Funding
$30,755,225



Energy Resources
FY 26/27 Operational Category
$30,755,225



Percentages are rounded to the nearest tenth.

Energy Resources

Electric Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Electric Business Development	-	-	-	-	$270,272	$270,272
	Electric Meter Operations and Maintenance	-	$277,880	-	-	$719,813	$997,693
	Electric Substation Operations and Maintenance	-	-	-	-	$1,141,347	$1,141,347
	Electric Transmission & Distribution Operations & Maint	-	$95,662	-	-	$4,924,582	$5,020,244
	Planning and Acquisition of Electric Energy Supplies	-	-	-	-	$23,325,669	$23,325,669
Expenditure Total		**-**	**$373,542**	**-**	**-**	**$30,381,683**	**$30,755,225**
Revenue	Electric Business Development	-	-	-	-	$535,000	$535,000
	Electric Transmission & Distribution Operations & Maint	-	-	-	-	$40,000	$40,000
Revenue Total		**-**	**-**	**-**	**-**	**$575,000**	**$575,000**
Expenditures Net of Revenues		**-**	**$373,542**	**-**	**-**	**$29,806,683**	**$30,180,225**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Environmental Compliance Fee	$95,662	-	$95,662
	Utility Replacement Extension and Renewal	$277,880	-	$277,880
Enterprise Funds	Capital - Utility	-	$425,000	-$425,000
	Utility Fund	$30,381,683	$150,000	$30,231,683
Totals		**$30,755,225**	**$575,000**	**$30,180,225**

Energy Resources

Electric Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Electric Business Development	1.8	$266,569	$703	$3,000	-	$270,272
Electric Meter Operations and Maintenance	4.1	$655,393	$298,380	$43,920	-	$997,693
Electric Substation Operations and	4.6	$803,510	$258,708	$79,129	-	$1,141,347
Electric Transmission & Distribution Operations &	18.8	$3,203,517	$1,436,789	$379,938	-	$5,020,244
Planning and Acquisition of Electric Energy	1.3	$218,133	-	$23,107,536	-	$23,325,669
Totals	**30.6**	**$5,147,122**	**$1,994,580**	**$23,613,523**	**-**	**$30,755,225**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

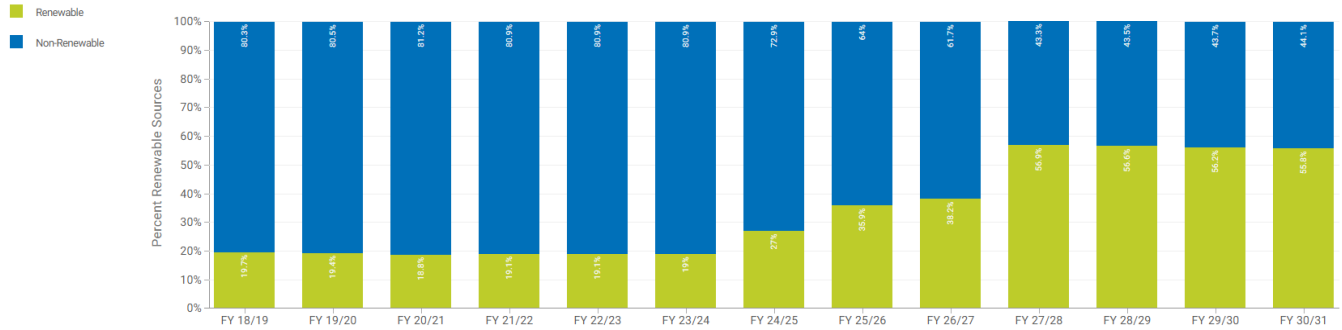
Energy Resources - Electric

Public Purpose	Priorities
The Energy Resources Department exists to sustainably procure and deliver natural gas and electric power through a safe and reliable infrastructure with predictable, affordable, prices aligning with Mesa's priority of quality development and a thriving community.	- Acquire & manage electric power, natural gas, & renewable energy resources to provide competitively priced & sustainable energy to our customers - Provide safe, reliable energy to Mesa electric and natural gas customers

Key Performance Indicators / Performance Measures

KPI #1 Acquire & manage electric power, natural gas & renewable energy resources to provide competitively priced & sustainable energy to our customers

Driving Activity: Percent Renewable Electric Power Sources



Annual Target: 100%

KPI #2 Provide safe, reliable energy to Mesa electric and natural gas customers

Driving Activity: Electric Outage Duration



Annual Target: N/A

Energy Resources

Gas Business Objective

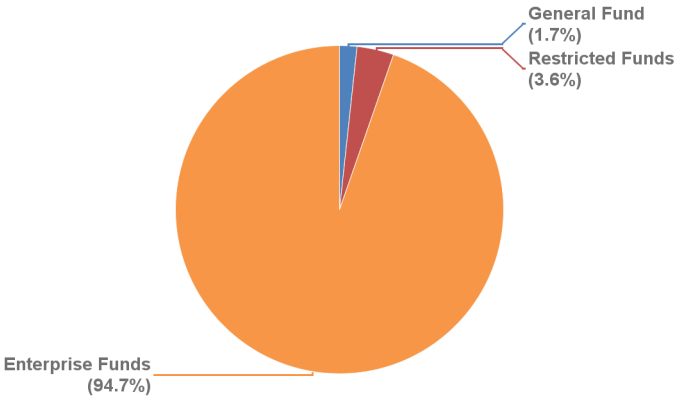
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$405,844	$563,990	$226,751	$557,906
Restricted Funds	$864,178	$1,140,994	$987,636	$1,184,467
Enterprise Funds	$27,475,043	$32,131,854	$25,184,963	$30,888,264
Totals	**$28,745,064**	**$33,836,838**	**$26,399,350**	**$32,630,637**

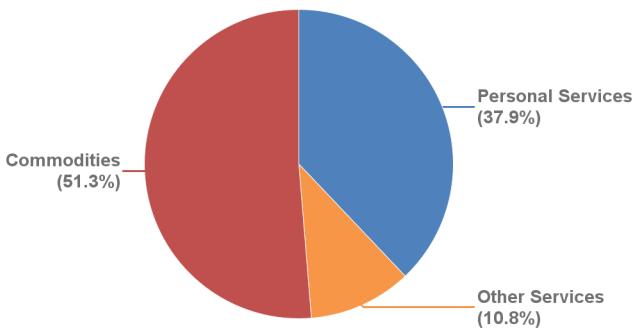
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		97.3		97.3
Personal Services	$10,013,562	$11,860,669	$11,380,915	$12,368,736
Other Services	$3,507,721	$3,584,627	$3,436,658	$3,523,615
Commodities	$15,223,781	$18,391,542	$11,581,777	$16,738,286
Totals	**$28,745,064**	**$33,836,838**	**$26,399,350**	**$32,630,637**

Energy Resources
FY 26/27 Operational Funding
$32,630,637



Energy Resources
FY 26/27 Operational Category
$32,630,637



Percentages are rounded to the nearest tenth.

Energy Resources

Gas Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Gas Administration	$405,000	-	-	-	$3,044,159	$3,449,159
	Gas Business Development	-	-	-	-	$238,373	$238,373
	Gas Emergency Response	-	$18,900	-	-	$773,079	$791,979
	Gas Meter Installation and Maintenance	-	$11,300	-	-	$1,256,977	$1,268,277
	Gas Regulatory Compliance	-	-	-	-	$1,330,512	$1,330,512
	Gas System Construction	-	-	-	-	$41,708	$41,708
	Gas System Maintenance	-	$83,500	-	-	$5,733,618	$5,817,118
	Gas System Operations	-	$9,900	-	-	$721,529	$731,429
	Planning and Acquisition of Natural Gas Supplies	-	-	-	-	$16,079,652	$16,079,652
	Utility Locating	$152,906	$1,060,867	-	-	$1,668,657	$2,882,430
Expenditure Total		**$557,906**	**$1,184,467**	**-**	**-**	**$30,888,264**	**$32,630,637**
Revenue	Gas Administration	$405,000	-	-	-	$70,000	$475,000
	Gas Business Development	-	-	-	-	$2,145,000	$2,145,000
	Gas System Maintenance	-	-	-	-	$480,000	$480,000
Revenue Total		**$405,000**	**-**	**-**	**-**	**$2,695,000**	**$3,100,000**
Expenditures Net of Revenues		**$152,906**	**$1,184,467**	**-**	**-**	**$28,193,264**	**$29,530,637**

Energy Resources

Gas Business Objective

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$557,906	$405,000	$152,906
Restricted Funds	Environmental Compliance Fee	$3,400	-	$3,400
	Local Streets	$941,604	-	$941,604
	Utility Replacement Extension and Renewal	$239,463	-	$239,463
Enterprise Funds	Capital - Utility	-	$1,350,000	-$1,350,000
	Utility Fund	$30,888,264	$1,345,000	$29,543,264
Totals		**$32,630,637**	**$3,100,000**	**$29,530,637**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Gas Administration	10.8	$1,630,466	$1,727,529	$91,164	-	$3,449,159
Gas Business Development	1.6	$231,673	$4,600	$2,100	-	$238,373
Gas Emergency Response	5.2	$723,079	$46,000	$22,900	-	$791,979
Gas Meter Installation and Maintenance	8.6	$1,120,227	$93,250	$54,800	-	$1,268,277
Gas Regulatory Compliance	10.0	$1,285,112	$35,200	$10,200	-	$1,330,512
Gas System Construction	0.3	$41,708	-	-	-	$41,708
Gas System Maintenance	34.7	$4,261,532	$1,037,400	$518,186	-	$5,817,118
Gas System Operations	4.9	$657,729	$46,600	$27,100	-	$731,429
Planning and Acquisition of Natural Gas Supplies	1.1	$198,551	$106,000	$15,775,101	-	$16,079,652
Utility Locating	20.3	$2,218,659	$427,036	$236,735	-	$2,882,430
Totals	**97.3**	**$12,368,736**	**$3,523,615**	**$16,738,286**	**-**	**$32,630,637**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

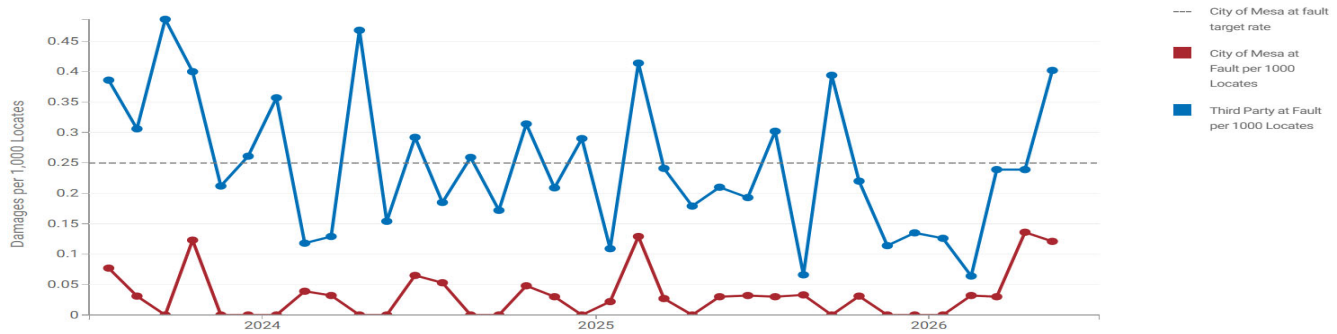
Energy Resources - Gas

Public Purpose	Priorities
The Energy Resources Department exists to sustainably procure and deliver natural gas and electric power through a safe and reliable infrastructure with predictable, affordable prices aligning with Mesa's priority of quality development and a thriving community.	- Provide safe, reliable energy to Mesa electric and natural gas customers - Acquire & manage electric power, natural gas, & renewable energy resources to provide competitively priced & sustainable energy to our customers

Key Performance Indicators / Performance Measures

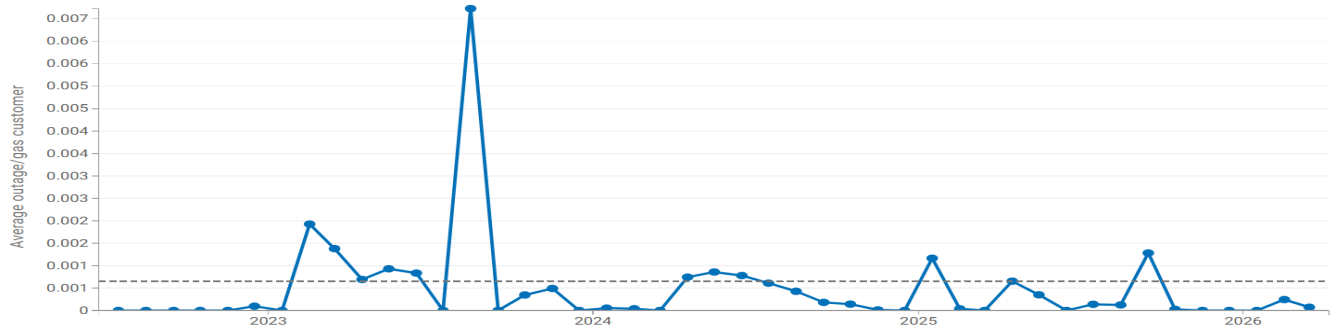
KPI #1 Provide safe, reliable energy to Mesa electric and natural gas customers

Driving Activity: Underground Damages per 1,000 Locates by Responsible Party



Monthly Target: .25 City of Mesa at fault damages per 1,000 locates

Driving Activity: Reliability - Gas Outage Frequency per Customer



Monthly Target: 0.00065 outages per active gas customer

Engineering

Contact Information

Department Phone Number:	480-644-2251
Department Email:	engineering.info@mesaaz.gov
Department Address:	City of Mesa, Engineering
	P.O. Box 1466
	Mesa, AZ 85211
Website:	https://www.mesaaz.gov/business-development/engineering

Department Description

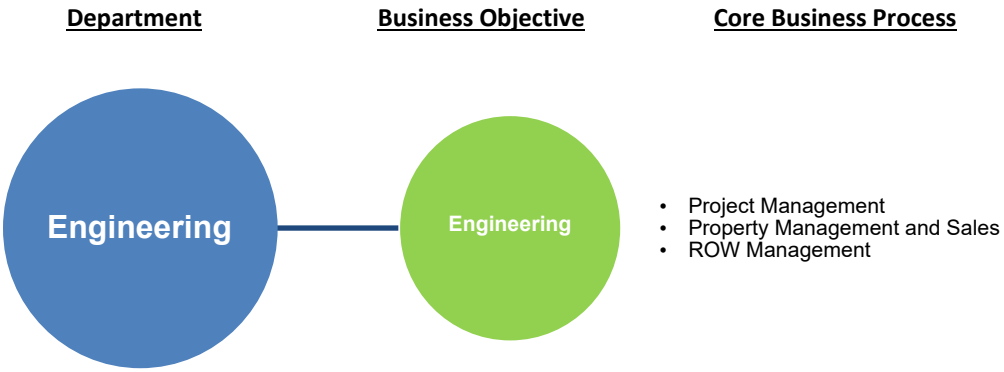
By utilizing a "single-point" project management approach, the Engineering Department manages the design and construction of City infrastructure projects including the procurement of these services. Additionally, the department manages City property, acquires land for City projects, and coordinates with private developers and other entities, such as non-city utilities, to ensure that the City's infrastructure is built to City standards and the City's land and rights of way are utilized for the benefit of the public.

The department uses both City staff and private consultants to perform project design, contract administration, materials testing, and inspection of the City's projects and work done in the public right-of-way by private developers and utilities.

Through public outreach by the department, citizens, businesses, and the media are kept apprised of the progress of City infrastructure projects.

It is the department's goal to see that City projects are delivered on time, within budget, and in a quality manner.

City Council Strategic Priorities *Quality Developments*



Budgetary Highlights

The Engineering Department is primarily funded by the Capital Improvement Program (CIP) through both direct and indirect means. The FY 2026/27 Adopted Budget includes the addition of 1.0 FTE Senior Civil Engineer, 1.0 FTE Civil Engineer, and 1.0 FTE Electrical Engineer II to balance the workload. The budget reductions include reallocating funding for 3.0 FTE Engineering Contract Services Specialists to the Project Management Program. An additional decrease of 0.5 FTE is due to reallocations in the Project Management Program.

Engineering

Engineering Business Objective

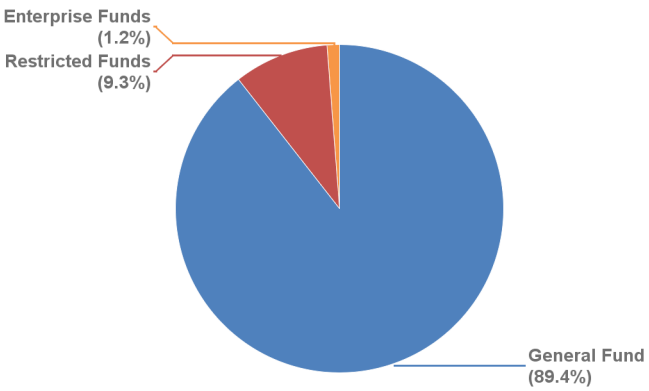
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$11,724,873	$14,074,034	$12,513,419	$11,415,756
Restricted Funds	$244,509	$980,242	$519,473	$1,193,063
Enterprise Funds	$90,365	$72,535	$72,535	$156,086
Totals	**$12,059,748**	**$15,126,811**	**$13,105,427**	**$12,764,905**

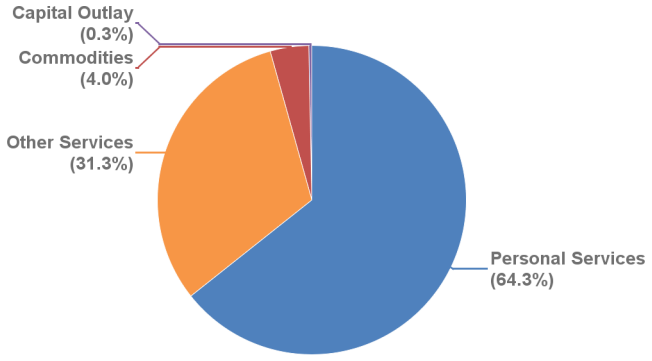
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		57.1		56.6
Personal Services	$7,435,801	$8,122,605	$8,125,136	$8,211,263
Other Services	$4,509,463	$6,449,759	$4,491,344	$3,997,992
Commodities	$113,277	$406,604	$340,104	$514,970
Capital Outlay	$1,207	$147,843	$148,843	$40,680
Totals	**$12,059,748**	**$15,126,811**	**$13,105,427**	**$12,764,905**

Engineering
FY 26/27 Operational Funding
$12,764,905



Engineering
FY 26/27 Operational Category
$12,764,905



Percentages are rounded to the nearest tenth.

Engineering

Engineering Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Project Management	$7,444,944	$915,958	-	-	$77,985	$8,438,887
	Property Management and Sales	$620,458	-	-	-	-	$620,458
	ROW Management	$3,350,354	$277,105	-	-	$78,101	$3,705,560
Expenditure Total		**$11,415,756**	**$1,193,063**	**-**	**-**	**$156,086**	**$12,764,905**
Revenue	Project Management	$16,500	-	-	-	-	$16,500
	Property Management and Sales	$975,000	-	-	-	-	$975,000
	ROW Management	$4,835,200	-	-	-	-	$4,835,200
Revenue Total		**$5,826,700**	**-**	**-**	**-**	**-**	**$5,826,700**
Expenditures Net of Revenues		**$5,589,056**	**$1,193,063**	**-**	**-**	**$156,086**	**$6,938,205**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$108,585	-	$108,585
	General Fund	$11,307,171	$5,826,700	$5,480,471
Restricted Funds	Cadence CFD - Operating	$48,957	-	$48,957
	Eastmark CFD 1 - Operating	$27,923	-	$27,923
	Eastmark Community Facilities District No. 2	$21,034	-	$21,034
	Highway User Revenue Fund	$94,544	-	$94,544
	Local Streets	$277,105	-	$277,105
	Restricted Programs Fund	$723,500	-	$723,500
Enterprise Funds	Utility Fund	$156,086	-	$156,086
Totals		**$12,764,905**	**$5,826,700**	**$6,938,205**

Engineering

Engineering Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Project Management	39.8	$5,880,220	$2,027,817	$490,170	$40,680	$8,438,887
Property Management and Sales	4.3	$573,743	$46,715	-	-	$620,458
ROW Management	12.5	$1,757,300	$1,923,460	$24,800	-	$3,705,560
Totals	**56.6**	**$8,211,263**	**$3,997,992**	**$514,970**	**$40,680**	**$12,764,905**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

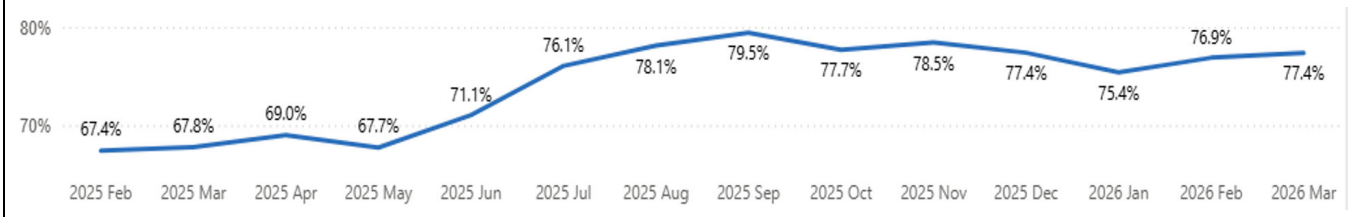
Engineering

Public Purpose	Priorities
The Engineering Department exists to provide expert design and development of public built environments, foster collaborative partnerships, and manage public property to efficiently deliver capital improvement projects and build reliable infrastructure resulting in fiscally responsible, high-quality developments, and a thriving community.	- Projects accomplished on Schedule - Projects accomplished within Budget

Key Performance Indicators / Performance Measures

KPI #1 Projects on Schedule

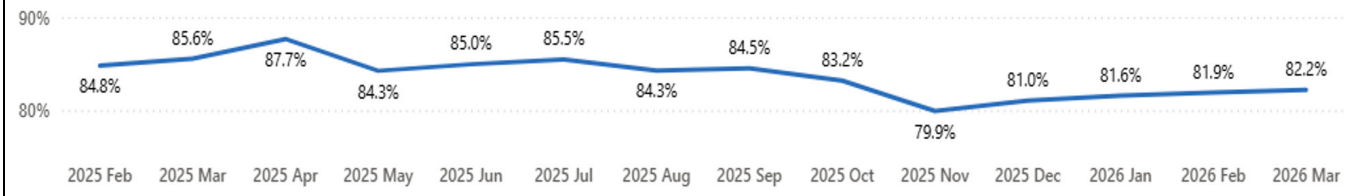
Driving Activity: Percent Projects on Schedule



Monthly Target: 80%

KPI #2 Priority: Projects Within Budget (Objective: Deliver Capital Improvement Program Projects within Approved Budget)

Driving Activity: Percent Projects on Budget



Monthly Target: 80%

Environmental and Sustainability

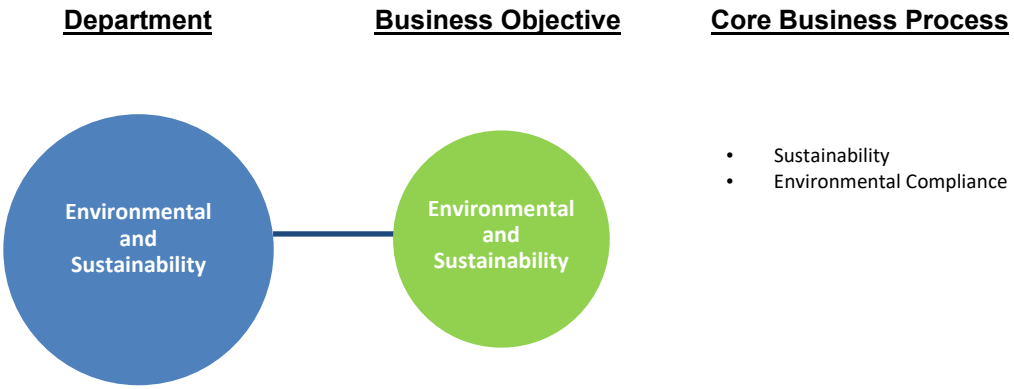
Contact Information

Department Phone Number:	480-644-5775
Department Email:	conservation.info@mesaaz.gov
Department Address:	City of Mesa, Environmental and Sustainability P.O. Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/residents/sustainability

Department Description

The Environmental and Sustainability Department exists to implement environmental compliance programs and citywide strategies that promote resilience and protect and efficiently use our resources supporting Mesa's priority of quality development and a thriving community. Environmental Programs staff ensure that the City manages the quality of air, water, land, and stormwater by monitoring and assuring compliance with Federal, State, and local regulatory programs and required permits. Sustainability Programs staff work to ensure that water, energy, and materials are used efficiently, while encouraging use of renewable energy, sustainable building practices, use of green stormwater infrastructure, and electric vehicles in City operations and in the community. Mesa's urban forestry program aims to help plant new trees, mitigate urban heat, and manage the existing urban forest. Education, engagement, and partnerships are used to encourage community member participation in issues of climate, sustainability, and the environment.

City Council Strategic Priorities ***Quality Developments***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes one-time pass-through funding for the Water Use It Wisely (WUIW) marketing campaign, and for SRP projects related to Water Conservation and Solar Performance Rebates.

To meet their reduction target for FY 2026/27, the department reduced administrative costs related to equipment rentals, storage services, and telecommunications.

Environmental and Sustainability

Environmental and Sustainability Business Objective

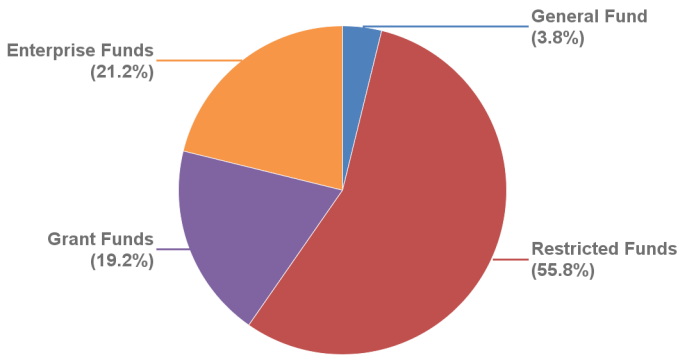
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$144,874	$193,188	$125,000	$174,081
Restricted Funds	$1,956,600	$2,638,530	$1,924,020	$2,531,390
Grant Funds	$771,549	$1,178,788	$245,663	$868,247
Enterprise Funds	$928,808	$897,282	$805,600	$959,529
Totals	**$3,801,830**	**$4,907,788**	**$3,100,283**	**$4,533,247**

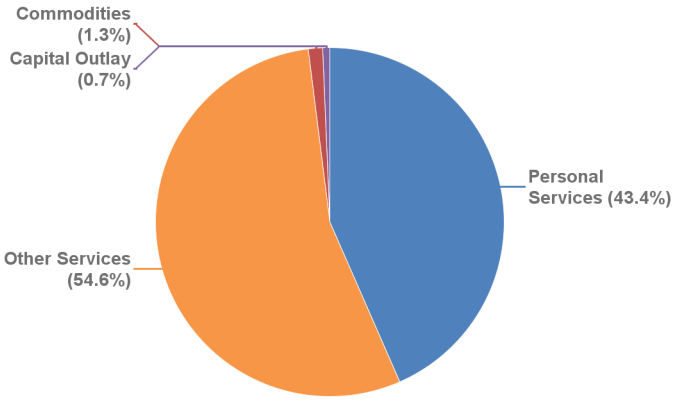
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		15.5		15.5
Personal Services	$1,685,173	$1,892,116	$1,797,700	$1,968,828
Other Services	$2,044,503	$2,887,393	$1,232,463	$2,474,216
Commodities	$62,673	$71,986	$42,120	$60,203
Capital Outlay	$9,480	$56,293	$28,000	$30,000
Totals	**$3,801,830**	**$4,907,788**	**$3,100,283**	**$4,533,247**

Environmental and Sustainability
FY 26/27 Operational Funding
$4,533,247



Environmental and Sustainability
FY 26/27 Operational Category
$4,533,247



Percentages are rounded to the nearest tenth.

Environmental and Sustainability

Environmental and Sustainability Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Environmental Compliance	-	$1,453,122	-	-	-	$1,453,122
	Sustainability	$174,081	$1,078,268	-	$868,247	$959,529	$3,080,125
Expenditure Total		**$174,081**	**$2,531,390**	**-**	**$868,247**	**$959,529**	**$4,533,247**
Revenue	Sustainability	-	$41,000	-	$868,247	$212,500	$1,121,747
Revenue Total		**-**	**$41,000**	**-**	**$868,247**	**$212,500**	**$1,121,747**
Expenditures Net of Revenues		**$174,081**	**$2,490,390**	**-**	**-**	**$747,029**	**$3,411,500**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$174,081	-	$174,081
Restricted Funds	Environmental Compliance Fee	$2,201,390	-	$2,201,390
	Restricted Programs Fund	$10,000	-	$10,000
	Special Programs Fund	$320,000	$41,000	$279,000
Grant Funds	Grants - Gen. Gov.	$868,247	$868,247	-
Enterprise Funds	Utility Fund	$959,529	$212,500	$747,029
Totals		**$4,533,247**	**$1,121,747**	**$3,411,500**

Environmental and Sustainability

Environmental and Sustainability Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Environmental Compliance	6.2	$739,746	$636,726	$46,650	$30,000	$1,453,122
Sustainability	9.3	$1,229,082	$1,837,490	$13,553	-	$3,080,125
Totals	**15.5**	**$1,968,828**	**$2,474,216**	**$60,203**	**$30,000**	**$4,533,247**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

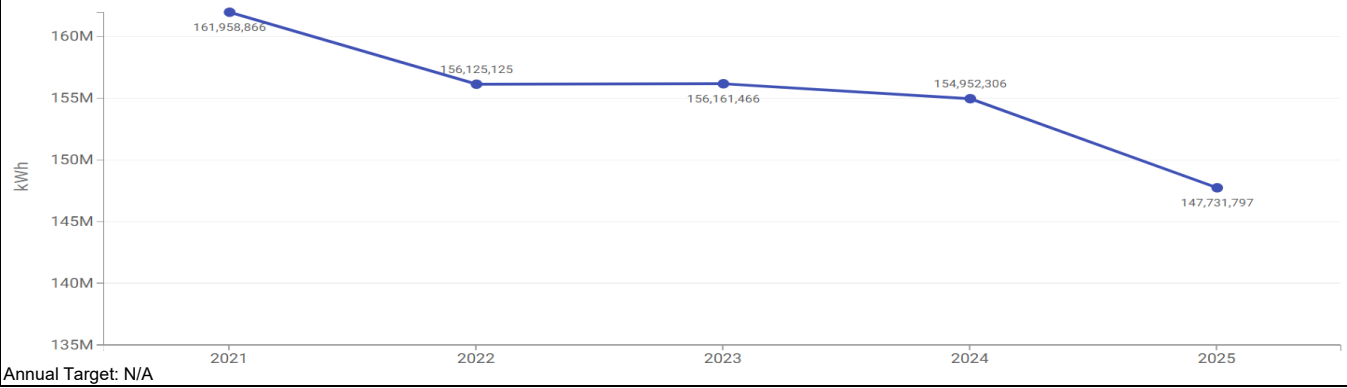
Environmental and Sustainability

Public Purpose	Priorities
The Environmental and Sustainability Department exists to implement environmental compliance programs and citywide strategies that promote resilience and protect and efficiently use our resources supporting Mesa's priority of quality development and a thriving community.	- Promote resilience - Protect and efficiently use our resources

Key Performance Indicators / Performance Measures

KPI #1 Promote resilience

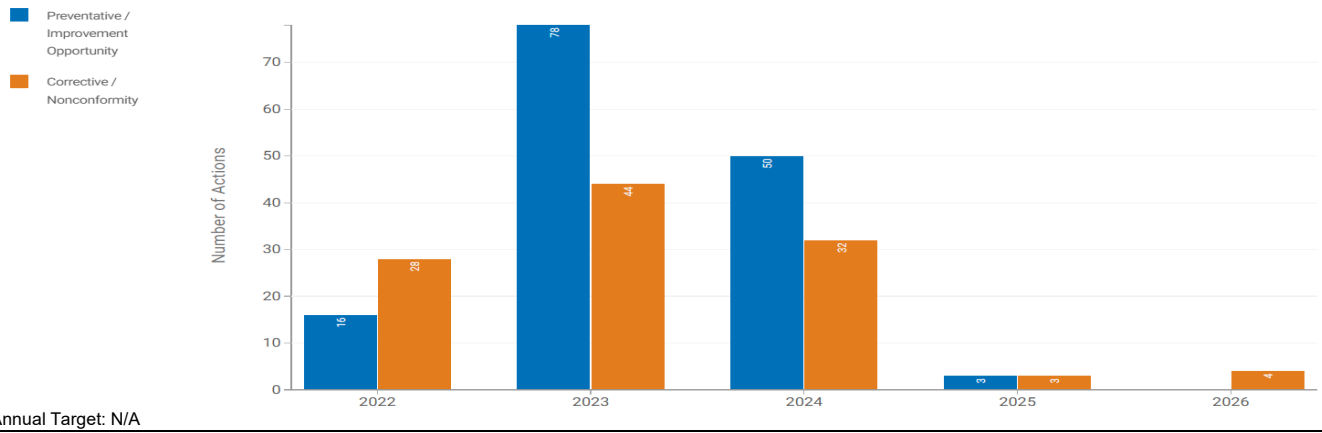
Driving Activity: City energy usage by year



Annual Target: N/A

KPI #2 Protect and efficiently use our resources

Driving Activity: Corrective and preventative actions by year



Annual Target: N/A

Facilities Management

Contact Information

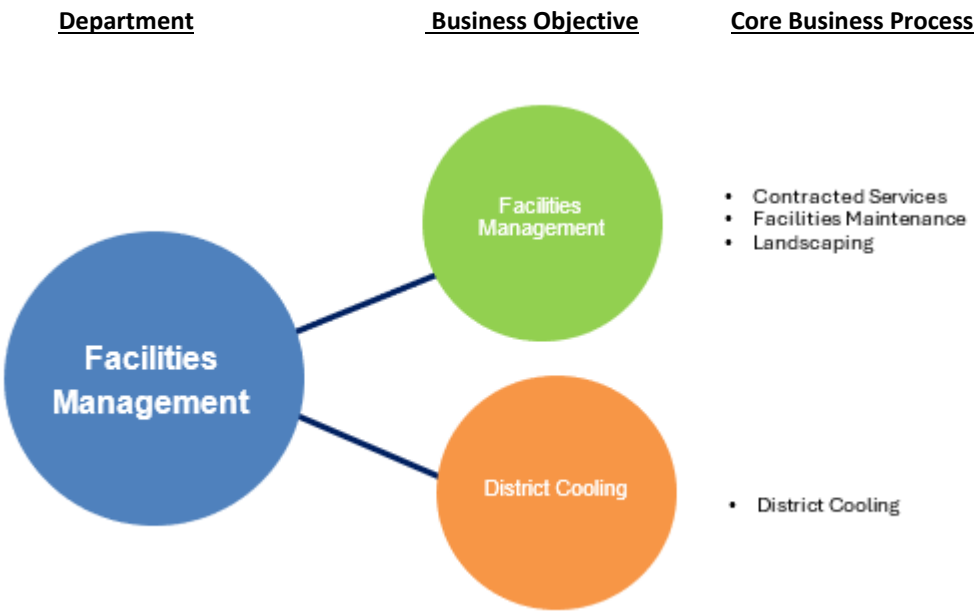
Department Phone Number:	480-644-4321
Department Email:	facilitiesrequests@mesaaz.gov
Department Address:	City of Mesa, Facilities Management 340 E. 6th St. Mesa, AZ 85201

Department Description

The Facilities Management Department plays a vital role in maintaining the safety, reliability, and functionality of City buildings. The department ensures essential services – such as heating, ventilation, and air conditioning (HVAC), electrical systems, plumbing, carpentry, locksmithing, cleaning, landscaping, and structural maintenance – are delivered efficiently through a combination of skilled in-house professionals and trusted external service providers when needed. To improve business operations by maintaining safe, compliant environments and reliable, high-performing assets, Facilities Management uses proactive strategies such as comprehensive preventative maintenance, lifecycle planning, and timely equipment replacement to enhance building performance and reduce disruptions. These efforts help extend the lifespan of City facilities and their critical systems.

Additionally, the department manages the District Cooling Division, which operates as part of the City's Utility Fund. This innovative system supplies cost-effective, centralized cooling to a mix of municipal and commercial buildings throughout Downtown Mesa. District cooling lowers long-term capital expenses and supports energy-efficient infrastructure across the community.

City Council Strategic Priority ***Thriving Community***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes the addition of 1.0 FTE HVAC Controls Technician to manage the City's growing portfolio of energy management systems.

The budget reductions include savings from landscape contract efficiencies, minimizing reliance on external vendors for HVAC energy management systems maintenance needs, and reducing the frequency of janitorial services at non-public-facing buildings.

During FY 2025/26, 1.0 FTE PRCF Senior Project Manager was added and 1.0 FTE Information Systems Specialist was shifted from Parks, Recreation and Community Facilities (PRCF) as part of a broader reorganization.

Facilities Management

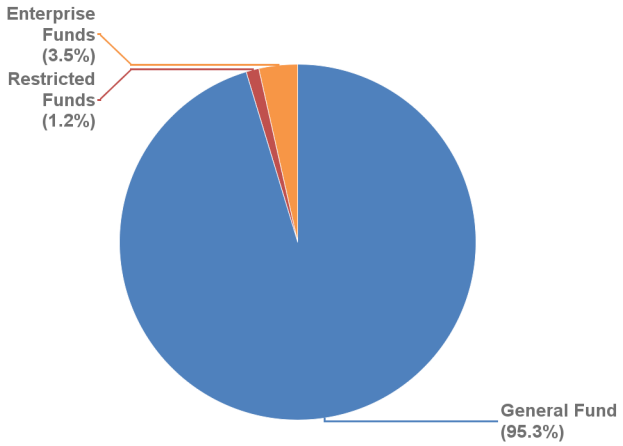
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$14,714,627	$25,732,342	$17,324,839	$24,467,959
Enterprise Funds	$1,351,871	$897,771	$1,075,316	$901,649
Restricted Funds	$215,428	$309,757	$281,291	$298,677
Grant Funds	$34,470	-	$21,963	-
Totals	**$16,316,396**	**$26,939,870**	**$18,703,409**	**$25,668,285**

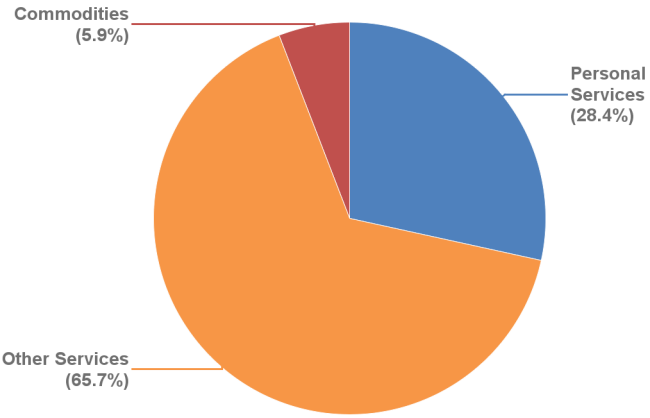
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		57.0		60.0
Personal Services	$5,296,959	$6,598,175	$6,064,613	$7,299,095
Other Services	$8,752,680	$19,165,749	$10,537,673	$16,864,914
Commodities	$2,266,757	$1,173,946	$2,101,123	$1,504,276
Capital Outlay	-	$2,000	-	-
Totals	**$16,316,396**	**$26,939,870**	**$18,703,409**	**$25,668,285**

Facilities Management
FY 26/27 Operational Funding
$25,668,285



Facilities Management
FY 26/27 Operational Category
$25,668,285



Percentages are rounded to the nearest tenth.

Facilities Management

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	District Cooling	-	-	-	-	$901,649	$901,649
	Facilities Management	$24,467,959	$298,677	-	-	-	$24,766,636
Expenditure Total		**$24,467,959**	**$298,677**	**-**	**-**	**$901,649**	**$25,668,285**
Revenue	Facilities Management	-	-	-	-	-	-
Revenue Total		**-**	**-**	**-**	**-**	**-**	**-**
Expenditures Net of Revenues		**$24,467,959**	**$298,677**	**-**	**-**	**$901,649**	**$25,668,285**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$24,467,959	-	$24,467,959
Restricted Funds	Special Programs Fund	$298,677	-	$298,677
Enterprise Funds	Utility Fund	$901,649	-	$901,649
Totals		**$25,668,285**	**-**	**$25,668,285**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
District Cooling	2.1	$291,136	$557,928	$52,585	-	$901,649
Facilities Management	57.9	$7,007,959	$16,306,986	$1,451,691	-	$24,766,636
Totals	**60.0**	**$7,299,095**	**$16,864,914**	**$1,504,276**	**-**	**$25,668,285**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Facilities Management

District Cooling Business Objective

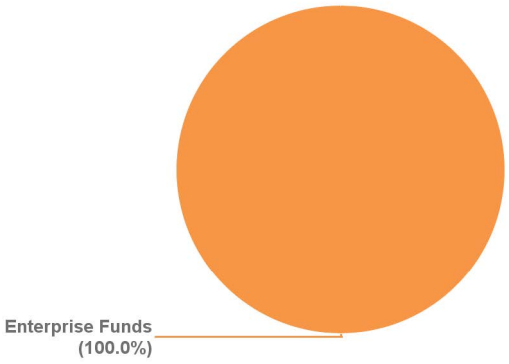
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Enterprise Funds	$1,351,871	$897,771	$1,075,316	$901,649
Totals	**$1,351,871**	**$897,771**	**$1,075,316**	**$901,649**

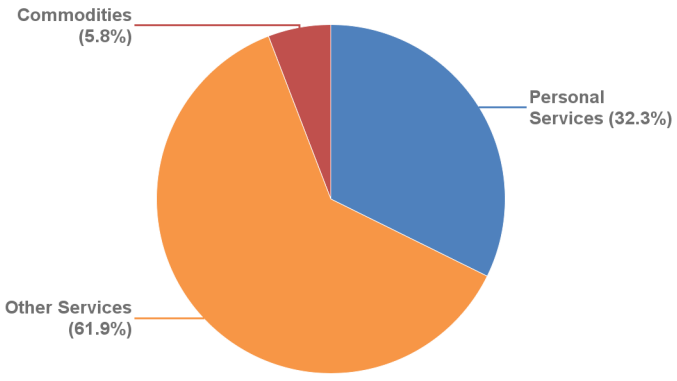
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		2.4		2.1
Personal Services	$276,741	$287,258	$287,258	$291,136
Other Services	$1,005,064	$557,928	$735,473	$557,928
Commodities	$70,066	$52,585	$52,585	$52,585
Totals	**$1,351,871**	**$897,771**	**$1,075,316**	**$901,649**

Facilities Management
FY 26/27 Operational Funding
$901,649



Facilities Management
FY 26/27 Operational Category
$901,649



Percentages are rounded to the nearest tenth.

Facilities Management

District Cooling Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	District Cooling	-	-	-	-	$901,649	$901,649
Expenditure Total		**-**	**-**	**-**	**-**	**$901,649**	**$901,649**
Expenditures Net of Revenues		**-**	**-**	**-**	**-**	**$901,649**	**$901,649**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Enterprise Funds	Utility Fund	$901,649	-	$901,649
Totals		**$901,649**	**-**	**$901,649**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
District Cooling	2.1	$291,136	$557,928	$52,585	-	$901,649
Totals	**2.1**	**$291,136**	**$557,928**	**$52,585**	**-**	**$901,649**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Facilities Management

Facilities Management Business Objective

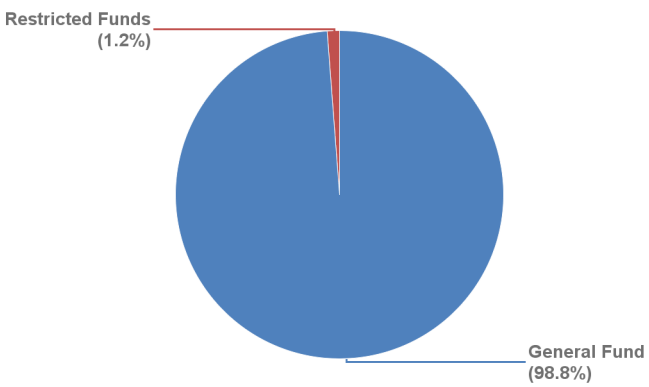
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$14,714,627	$25,732,342	$17,324,839	$24,467,959
Restricted Funds	$215,428	$309,757	$281,291	$298,677
Grant Funds	$34,470	-	$21,963	-
Totals	**$14,964,525**	**$26,042,099**	**$17,628,093**	**$24,766,636**

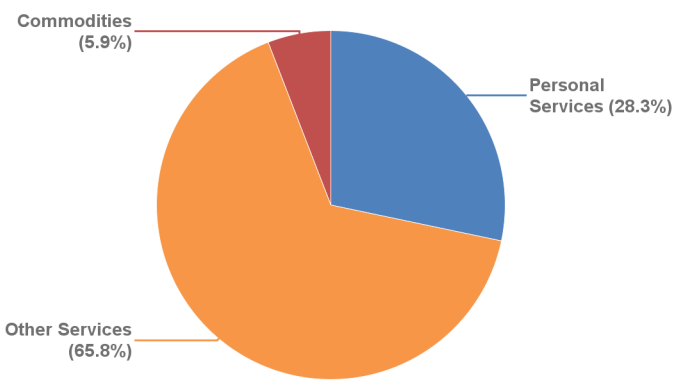
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		54.6		57.9
Personal Services	$5,020,219	$6,310,917	$5,777,355	$7,007,959
Other Services	$7,747,616	$18,607,821	$9,802,200	$16,306,986
Commodities	$2,196,691	$1,121,361	$2,048,538	$1,451,691
Capital Outlay	-	$2,000	-	-
Totals	**$14,964,525**	**$26,042,099**	**$17,628,093**	**$24,766,636**

Facilities Management
FY 26/27 Operational Funding
$24,766,636



Facilities Management
FY 26/27 Operational Category
$24,766,636



Percentages are rounded to the nearest tenth.

Facilities Management

Facilities Management Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Contracted Services	$3,710,654	-	-	-	-	$3,710,654
	Facilities Management	$18,485,835	$298,677	-	-	-	$18,784,512
	Landscaping	$2,271,470	-	-	-	-	$2,271,470
Expenditure Total		**$24,467,959**	**$298,677**	**-**	**-**	**-**	**$24,766,636**
Expenditures Net of Revenues		**$24,467,959**	**$298,677**	**-**	**-**	**-**	**$24,766,636**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$24,467,959	-	$24,467,959
Restricted Funds	Special Programs Fund	$298,677	-	$298,677
Totals		**$24,766,636**	**-**	**$24,766,636**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Contracted Services	3.1	$347,774	$3,348,573	$14,307	-	$3,710,654
Facilities Management	51.9	$6,333,242	$11,089,136	$1,362,134	-	$18,784,512
Landscaping	2.9	$326,943	$1,869,277	$75,250	-	$2,271,470
Totals	**57.9**	**$7,007,959**	**$16,306,986**	**$1,451,691**	**-**	**$24,766,636**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

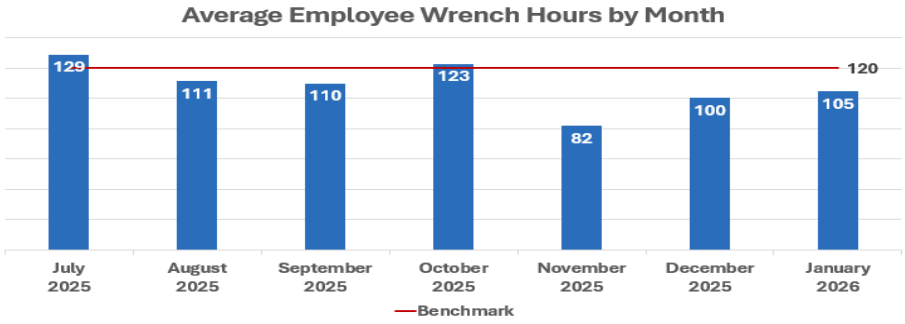
Facilities Management

Public Purpose	Priorities
The Facilities Management Department exists to manage and maintain city buildings and infrastructure to improve business operations through safe, compliant environments and reliable high-performing assets, that uphold Mesa's vision of a safe and thriving community that is fiscally responsible.	- Increase in facilities meeting required safety and compliance standards - Annual preventative maintenance plan completed - Monitor and optimize the efficiency of the department's existing workforce

Key Performance Indicators / Performance Measures

KPI #3 Monitor and optimize the efficiency of the department's existing workforce

Driving Activity: Average Employee Wrench Hours



Monthly Target: 120

Falcon Field Airport

Contact Information

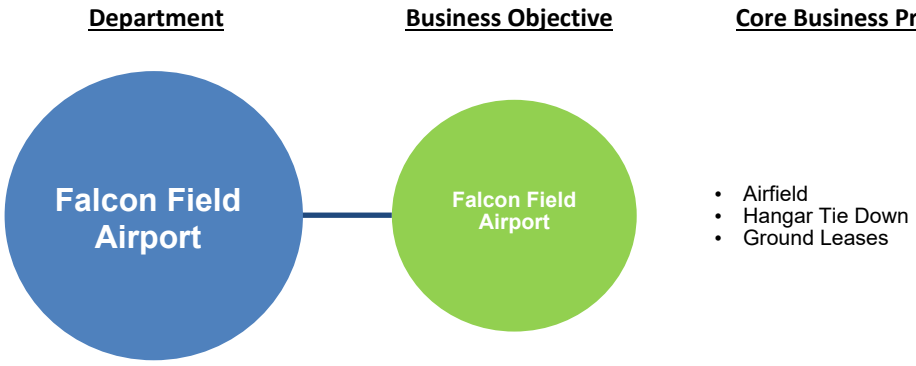
Department Phone Number:	480-644-2450
Department Email:	airport.info@mesaaz.gov
Department Address:	City of Mesa, Falcon Field Airport 4800 E. Falcon Dr. Mesa, AZ 85215
Website:	http://www.falconfieldairport.com

Department Description

Falcon Field Airport is a general aviation airport owned and operated by the City of Mesa. Located in northeast Mesa, Falcon Field serves as a reliever to Mesa Gateway Airport and Phoenix Sky Harbor International Airport. It is an active economic engine with more than 150 businesses providing a wide range of aviation and aircraft services including aircraft design & manufacturing; maintenance, repair & overhaul; avionics; interior design & installation; fueling; charters; flight training, and aviation academic degree programs. Over 800 aircraft are based at the airport for corporate, business, public safety and recreational use.

Falcon Field Airport provides a safe, high quality, and friendly air transportation facility that meets the needs of aviation customers while remaining sensitive to the quality of life in surrounding neighborhoods. The airport's successful "Fly Friendly" program demonstrates its commitment as a good neighbor to the community.

City Council Strategic Priorities ***Jobs and Prosperity***



Budgetary Highlights

The Falcon Field Airport operates in the Falcon Field Enterprise Fund and was intended to be self-sustaining, meaning no funds are anticipated to be needed from the City's General Fund. The FY 2026/27 Adopted Budget includes revenue from the increased fees and a new landing fee to offset rising operating and maintenance costs, which will allow the airport to remain self-sustaining. Additionally, the budget includes an increase in professional services for legal expenses.

Falcon Field Airport

Falcon Field Airport Business Objective

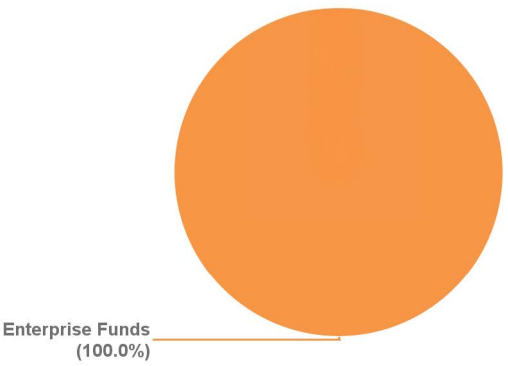
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Enterprise Funds	$2,258,619	$2,523,000	$2,558,396	$2,963,000
Totals	**$2,258,619**	**$2,523,000**	**$2,558,396**	**$2,963,000**

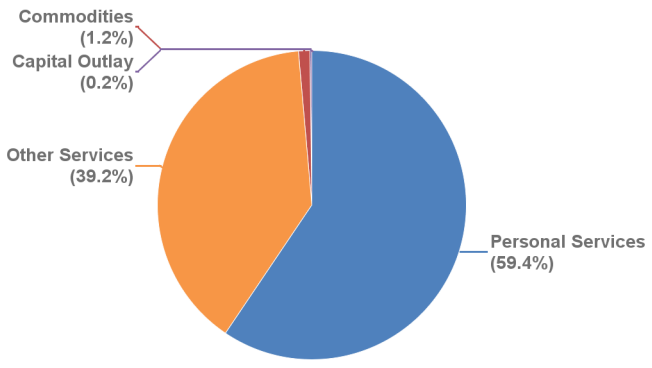
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		14.5		14.5
Personal Services	$1,581,340	$1,686,615	$1,676,542	$1,761,398
Other Services	$629,494	$777,167	$858,762	$1,160,363
Commodities	$45,977	$52,124	$18,379	$35,139
Capital Outlay	$1,808	$7,094	$4,713	$6,100
Totals	**$2,258,619**	**$2,523,000**	**$2,558,396**	**$2,963,000**

Falcon Field Airport
FY 26/27 Operational Funding
$2,963,000



Falcon Field Airport
FY 26/27 Operational Category
$2,963,000



Percentages are rounded to the nearest tenth.

Falcon Field Airport

Falcon Field Airport Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Airfield	-	-	-	-	$1,330,773	$1,330,773
	Ground Leases	-	-	-	-	$862,926	$862,926
	Hangar Tie Down	-	-	-	-	$769,301	$769,301
Expenditure Total		**-**	**-**	**-**	**-**	**$2,963,000**	**$2,963,000**
Revenue	Airfield	-	-	-	-	$3,022,512	$3,022,512
	Ground Leases	-	-	-	-	$3,141,694	$3,141,694
	Hangar Tie Down	-	-	-	-	$2,563,362	$2,563,362
Revenue Total		**-**	**-**	**-**	**-**	**$8,727,568**	**$8,727,568**
Expenditures Net of Revenues		**-**	**-**	**-**	**-**	**-$5,764,568**	**-$5,764,568**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Enterprise Funds	Falcon Field Airport	$2,963,000	$8,727,568	-$5,764,568
Totals		**$2,963,000**	**$8,727,568**	**-$5,764,568**

Falcon Field Airport

Falcon Field Airport Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Airfield	5.7	$670,853	$634,910	$20,110	$4,900	$1,330,773
Ground Leases	3.7	$520,177	$336,999	$5,250	$500	$862,926
Hangar Tie Down	5.1	$570,368	$188,454	$9,779	$700	$769,301
Totals	**14.5**	**$1,761,398**	**$1,160,363**	**$35,139**	**$6,100**	**$2,963,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Falcon Field Airport

Public Purpose	Priorities
Falcon Field Airport exists to operate a safe, reliable, and well-maintained airfield, provide customer-centered aviation services, and foster positive community relationships. These efforts support a sustainable aviation ecosystem, fuel capital investment, and expand premier workforce opportunities to realize the City's vision of a safe, fiscally responsible, well-developed, and thriving community of jobs and prosperity.	- Provide an Exceptional, Safe Environment at the Airport - Build a Sustainable Airport - Provide a Facility that Supports Job Creation for Mesa - Promote Positive Community Relationships

Key Performance Indicators / Performance Measures

KPI#1 Provide an Exceptional, Safe Environment at the Airport

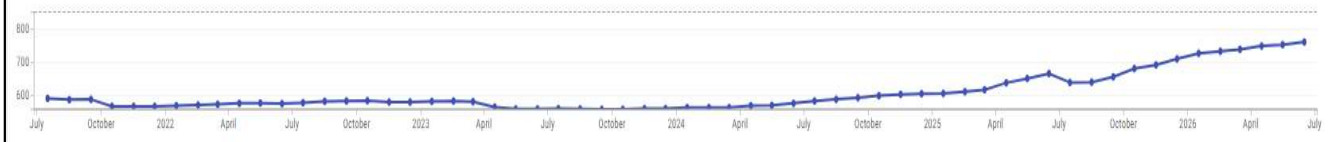
Driving Activity: Airport Based Jobs



Monthly Target: 850 Jobs

KPI #2 Build a Sustainable Airport

Driving Activity: Airport Based Aircraft



Monthly Target: 1,225 Aircraft

Financial Services

Contact Information

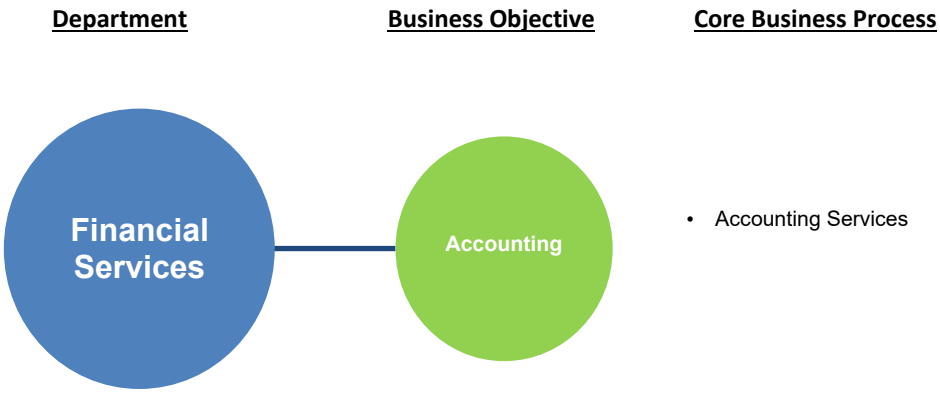
Department Phone Number:	480-644-2275
Department Email:	Financeinfo@mesaaz.gov
Department Address:	City of Mesa, Financial Services
	P.O. Box 1466
	Mesa, AZ 85211
Website:	http://mesaaz.gov/government/accounting

Department Description

The Financial Services Department's mission is to provide exceptional service in managing the City's financial resources for our customers and stakeholders.

The Financial Services Department is the fiduciary of the City's cash and resources, ensuring revenues are recorded and invested wisely, and employees and vendors are paid in a timely manner. The department is also responsible for compiling and reporting the City's Annual Comprehensive Financial Report.

City Council Strategic Priorities ***Fiscal Responsibility***



Budgetary Highlights

The FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

Financial Services

Accounting Services Business Objective

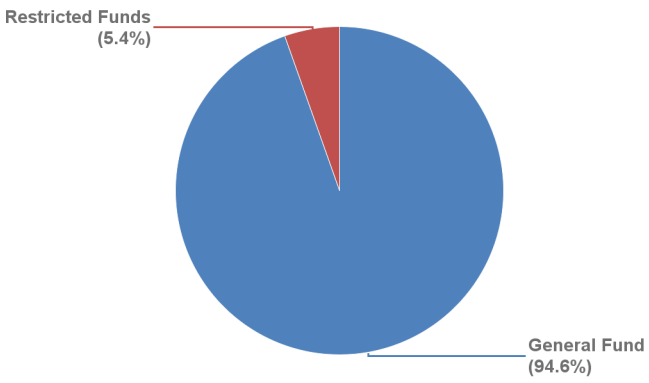
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$4,657,713	$4,772,440	$4,804,000	$4,994,414
Restricted Funds	$287,779	$274,560	$270,470	$286,586
Totals	**$4,945,493**	**$5,047,000**	**$5,074,470**	**$5,281,000**

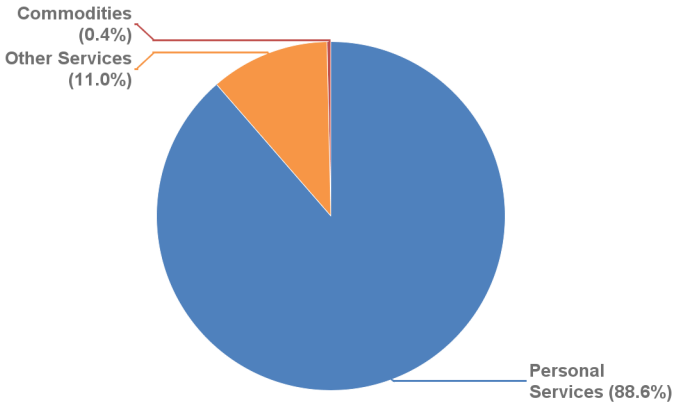
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		37.5		37.5
Personal Services	$4,301,567	$4,445,638	$4,467,000	$4,679,314
Other Services	$622,109	$582,362	$588,470	$582,686
Commodities	$21,817	$19,000	$19,000	$19,000
Totals	**$4,945,493**	**$5,047,000**	**$5,074,470**	**$5,281,000**

Financial Services
FY 26/27 Operational Funding
$5,281,000



Financial Services
FY 26/27 Operational Category
$5,281,000



Percentages are rounded to the nearest tenth.

Financial Services

Accounting Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Accounting Services	$4,994,414	$286,586	-	-	-	$5,281,000
Expenditure Total		**$4,994,414**	**$286,586**	**-**	**-**	**-**	**$5,281,000**
Expenditures Net of Revenues		**$4,994,414**	**$286,586**	**-**	**-**	**-**	**$5,281,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$4,994,414	-	$4,994,414
Restricted Funds	Cadence CFD - Operating	$56,743	-	$56,743
	Eastmark CFD 1 - Operating	$183,301	-	$183,301
	Eastmark Community Facilities District No. 2	$29,815	-	$29,815
	Greenfield WRP Joint Venture	$1,512	-	$1,512
	TOPAZ Joint Venture Fund	$15,215	-	$15,215
Totals		**$5,281,000**	**-**	**$5,281,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Accounting Services	37.5	$4,679,314	$582,686	$19,000	-	$5,281,000
Totals	**37.5**	**$4,679,314**	**$582,686**	**$19,000**	**-**	**$5,281,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

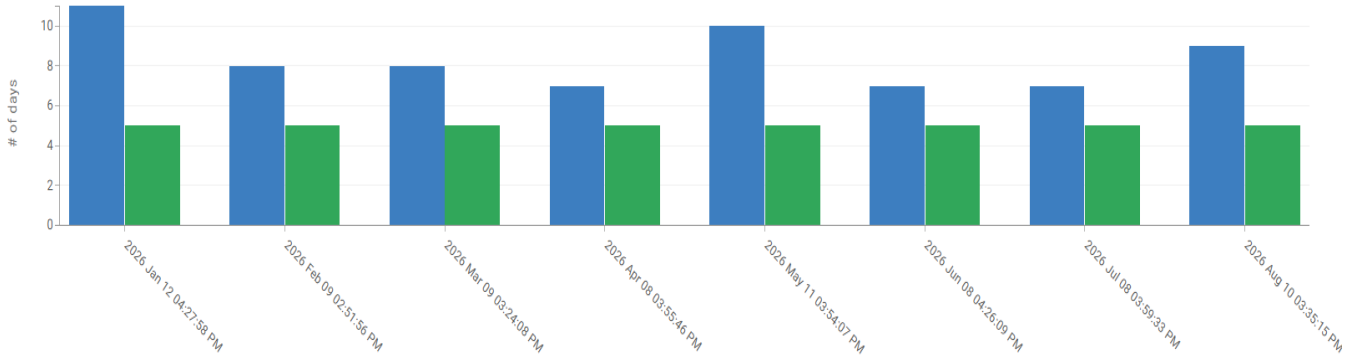
Financial Services

Public Purpose	Priorities
The Finance Department exists to safeguard public resources, deliver transparent and timely financial information, and provide responsible financial management that supports operational efficiency and long-term fiscal stability in alignment with Mesa's priority of Fiscal Responsibility.	- Ensure Accurate and Timely Financial Reporting - Current and Accurate Financial Data - Employee Engagement

Key Performance Indicators / Performance Measures

KPI#1 Ensure Accurate and Timely Financial Reporting

Driving Activity: FIN Prior Period Close Date/Time



Monthly Target: N/A

Fleet Services

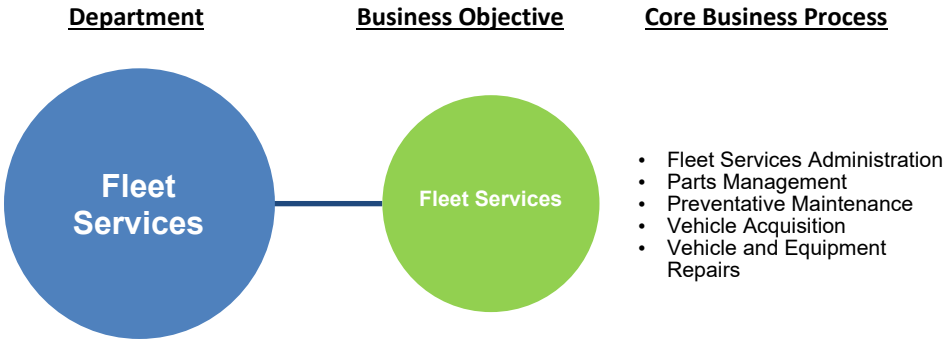
Contact Information

Department Phone Number:	480-644-2391
Department Address:	City of Mesa, Fleet Services 310 E. 6th St. Mesa, AZ 85201

Department Description

The Fleet Services Department operates two Automotive Service Excellence (ASE) Certified Blue Seal Facilities that provide safe, dependable, professional, and economical service and repairs to City vehicles. These services are delivered in an environmentally conscious manner that supports City of Mesa departments in accomplishing their goals and objectives. In addition to maintaining the City's fleet, the Fleet Services Department procures and designs new vehicles, operates, and maintains seventeen fuel sites, and can fabricate and weld most projects from other departments. Fleet equipment and vehicle service and maintenance records are maintained using professional fleet management software, Asset Works. This software provides management with information to make fast and productive decisions regarding the City's fleet. The Parts Management division is responsible for procuring and maintaining parts inventory to support vehicle maintenance and repair. The division has two inventory locations that house over 55,000 inventory line items.

City Council Strategic Priority ***Fiscal Responsibility***



Budgetary Highlights

The Fleet Services Department is funded through the Fleet Internal Service Fund. This internal service fund was established to finance, on a cost reimbursement basis, commodities and services provided by Fleet Services to other departments within the City.

The FY 2026/27 Adopted Budget includes the addition of 10.0 FTE to create a third shift at the East Mesa Service Center to improve vehicle availability especially for Solid Waste.

The FY 2026/27 reductions include savings in vehicle equipment parts and supplies due to stabilized inflation, without compromising the safety and reliability of City vehicles.

Fleet Services

Fleet Services Business Objective

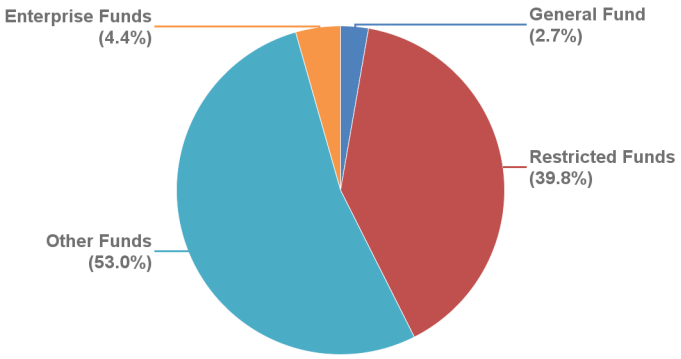
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$3,117,964	$2,535,849	$983,521	$1,855,563
Restricted Funds	$22,300,577	$30,280,985	$9,841,491	$26,990,965
Other Funds	$28,710,347	$34,854,340	$30,054,489	$35,912,109
Enterprise Funds	$8,737,473	$4,268,614	$3,586,964	$2,997,011
Totals	**$62,866,361**	**$71,939,788**	**$44,466,465**	**$67,755,648**

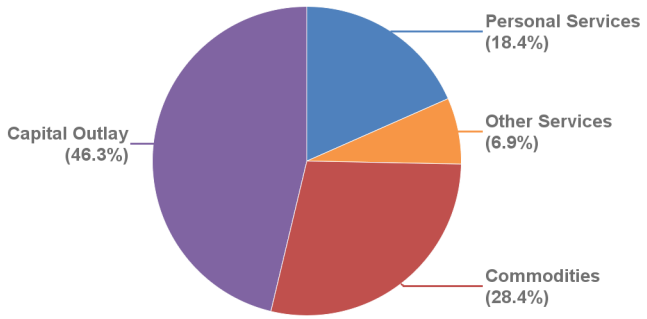
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		91.0		101.0
Personal Services	$10,322,984	$10,582,341	$10,513,761	$12,456,096
Other Services	$4,022,770	$4,530,628	$4,097,373	$4,697,381
Commodities	$14,822,071	$20,224,591	$15,926,575	$19,259,895
Capital Outlay	$33,698,536	$36,602,228	$13,928,756	$31,342,276
Totals	**$62,866,361**	**$71,939,788**	**$44,466,465**	**$67,755,648**

Fleet Services
FY 26/27 Operational Funding
$67,755,648



Fleet Services
FY 26/27 Operational Category
$67,755,648



Percentages are rounded to the nearest tenth.

Fleet Services

Fleet Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Fleet Services Administration	-	$466,562	$12,116,473	-	-	$12,583,035
	Parts Management	-	-	$10,919,117	-	-	$10,919,117
	Preventative Maintenance	-	$14,500	$1,308,922	-	-	$1,323,422
	Vehicle Acquisition	$1,855,563	$26,489,702	$294,555	-	$2,997,011	$31,636,831
	Vehicle and Equipment Repairs	-	$20,201	$11,273,042	-	-	$11,293,243
Expenditure Total		**$1,855,563**	**$26,990,965**	**$35,912,109**	**-**	**$2,997,011**	**$67,755,648**
Revenue	Parts Management	-	-	$6,000	-	-	$6,000
	Vehicle Acquisition	-	$160,000	-	-	-	$160,000
	Vehicle and Equipment Repairs	-	-	$80,000	-	-	$80,000
Revenue Total		**-**	**$160,000**	**$86,000**	**-**	**-**	**$246,000**
Expenditures Net of Revenues		**$1,855,563**	**$26,830,965**	**$35,826,109**	**-**	**$2,997,011**	**$67,509,648**

Fleet Services

Fleet Services Business Objective

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$1,855,563	-	$1,855,563
Restricted Funds	Arts & Culture Fund	$79,500	-	$79,500
	Environmental Compliance Fee	$537,207	-	$537,207
	Local Streets	$4,840,979	-	$4,840,979
	Mesa Arts Center Restoration Fee	$1,080	-	$1,080
	Public Safety Sales Tax	$2,168,699	-	$2,168,699
	Restricted Programs Fund	$122,043	-	$122,043
	Special Programs Fund	$306,870	-	$306,870
	Utility Replacement Extension and Renewal	$7,444,209	-	$7,444,209
	Vehicle Replacement	$11,490,378	$160,000	$11,330,378
Other Funds	Fleet Internal Service	$35,912,109	$86,000	$35,826,109
Enterprise Funds	Capital - Utility	$2,997,011	-	$2,997,011
Totals		**$67,755,648**	**$246,000**	**$67,509,648**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Fleet Services Administration	37.2	$5,090,465	$789,570	$6,703,000	-	$12,583,035
Parts Management	9.7	$994,917	$571,200	$9,353,000	-	$10,919,117
Preventative Maintenance	8.4	$876,922	$316,500	$130,000	-	$1,323,422
Vehicle Acquisition	2.4	$294,555	-	-	$31,342,276	$31,636,831
Vehicle and Equipment Repairs	43.5	$5,199,237	$3,020,111	$3,073,895	-	$11,293,243
Totals	**101.0**	**$12,456,096**	**$4,697,381**	**$19,259,895**	**$31,342,276**	**$67,755,648**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

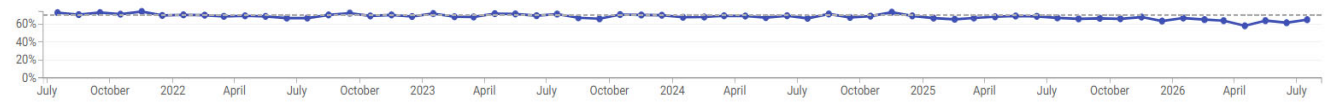
Fleet Services

Public Purpose	Priorities
Fleet Services exists to efficiently and effectively manage and maintain the City's fleet and fuel sites to maximize the availability of a safe, optimized fleet ensuring City departments can provide services without interruption for a fiscally responsible and thriving Mesa.	- Optimize the City's Fleet - Maximize the availability of a safe fleet

Key Performance Indicators / Performance Measures

KPI #1 Optimize the City's Fleet

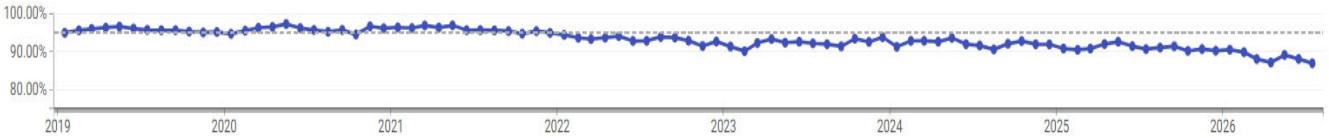
Driving Activity: Fleet Repair Turnaround Time



Monthly Target: 95% Fleet Availability

KPI #2 Maximize the Availability of a safe fleet

Driving Activity: Fleet and Equipment Daily Availability (Minus Solid Waste)



Monthly Target: 70% within 24 hrs

Human Resources

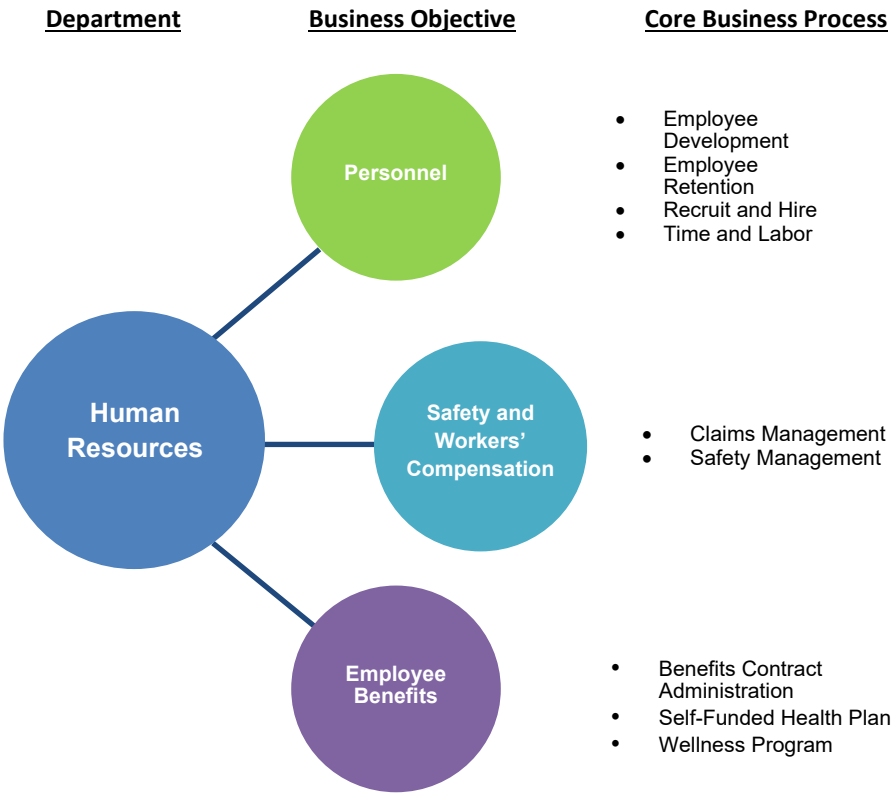
Contact Information

Department Phone Number:	480-644-2365
Department Email:	hrfrontstaff@mesaaz.gov
Department Address:	City of Mesa, Human Resources 20 E. Main St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/government/human-resources

Department Description

The Human Resources Department is comprised of three divisions: the Personnel division that manages recruiting, classification and compensation, employee training and development and employee relations; the Safety Services division that manages a self-funded and self-administered workers' compensation program and employee safety programs training and compliance; and the Employee Benefits Administration division that oversees employee and retiree health and welfare benefits administration and wellness programs and services.

The Human Resources Department reports to the City Manager's Office and is a key department in providing citywide human resources leadership and consultation. The department focuses on delivering the highest quality of human resources service and values the City's partnerships with employees, supervisors, managers, and directors. The department continually seeks new ways to improve services and satisfy the needs of customers.



Budgetary Highlights

In the General Fund, FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

The Workers' Compensation Trust Fund is used to fund claims related to employee work-related injuries and is completely funded by the City. The FY 2026/27 budget for the City's contribution is $7.5 million, an increase from the budgeted FY 2025/26 contribution of $6.1 million, to reach a target reserve balance of $7.0 million. The change in FTE shown on the next page includes a reallocation of a position from the General Fund.

The Employee Benefit Trust (EBT) Fund is used to fund employee health and wellness benefit programs. Revenues into the EBT Fund come from premium contributions from the City, employees, retirees, state retirement system health plan subsidies, pharmacy benefit program subsidies, reimbursements and rebates, wellness and performance guarantee credits, stop loss insurance reimbursements, and investment income.

Medical and dental plan designs and premiums are set on a calendar year basis. The FY 2026/27 Adopted Budget for the EBT Fund includes a City contribution of $114.5 million to cover medical and dental premiums for active and retired employees. Calendar Year (CY) 2026 and CY 2027 include medical premium increases of 10.0% for both active employees and retirees. CY 2027 is subject to change based upon the contributions needed to ensure the financial stability of the fund. Expenditures for the EBT fund are primarily medical claims, prescription drugs, and dental claims. Due to significant increases in medical and prescription claims, the FY 2026/27 Adopted Budget includes an increase of $20.1 million, or 17.0%, in health claims compared to the FY 2025/26 Adopted budget. For more information on trust funds, see the Budget and Financial Summaries section.

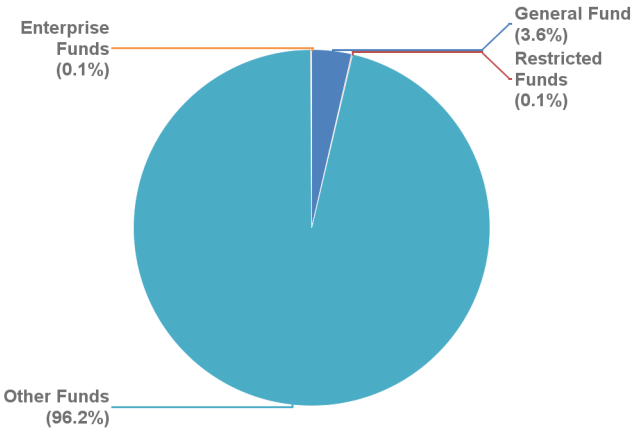
During FY2025/26, 0.5 FTE was added to Human Resources for the conversion of the Human Resource Recruiter part-time benefited position, from 0.5 FTE to 1.0 FTE to maintain and improve the level of services.

Human Resources

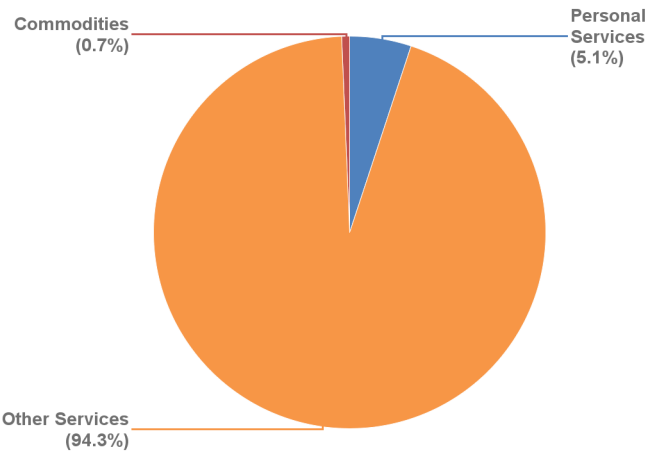
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$5,488,910	$6,020,975	$6,260,102	$6,204,260
Enterprise Funds	$171,355	$173,344	$177,220	$186,699
Restricted Funds	$134,983	$140,670	$143,694	$151,181
Other Funds	$143,237,629	$143,451,011	$152,575,396	$165,747,860
Totals	**$149,032,878**	**$149,786,000**	**$159,156,412**	**$172,290,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		69.6		70.1
Personal Services	$7,817,780	$8,345,288	$8,756,853	$8,735,429
Other Services	$140,198,473	$140,325,759	$149,284,713	$162,421,255
Commodities	$1,016,625	$1,114,953	$1,114,846	$1,133,316
Totals	**$149,032,878**	**$149,786,000**	**$159,156,412**	**$172,290,000**

Human Resources
FY 26/27 Operational Funding
$172,290,000



Human Resources
FY 26/27 Operational Category
$172,290,000



Percentages are rounded to the nearest tenth.

Human Resources

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Employee Benefits	-	$5,000	$158,255,772	-	-	$158,260,772
	Personnel	$5,719,450	-	-	-	-	$5,719,450
	Safety and Workers' Compensation	$484,810	$146,181	$7,492,088	-	$186,699	$8,309,778
Expenditure Total		**$6,204,260**	**$151,181**	**$165,747,860**	**-**	**$186,699**	**$172,290,000**
Revenue	Employee Benefits	-	-	$149,889,387	-	-	$149,889,387
	Personnel	-	-	-	-	-	-
	Safety and Workers' Compensation	-	-	-	-	-	-
Revenue Total		**-**	**-**	**$149,889,387**	**-**	**-**	**$149,889,387**
Expenditures Net of Revenues		**$6,204,260**	**$151,181**	**$15,858,473**	**-**	**$186,699**	**$22,400,613**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$6,204,260	-	$6,204,260
Restricted Funds	Environmental Compliance Fee	$36,629	-	$36,629
	Highway User Revenue Fund	$109,552	-	$109,552
	Special Programs Fund	$5,000	-	$5,000
Other Funds	Employee Benefit Trust	$158,255,772	$149,889,387	$8,366,385
	Workers' Compensation	$7,492,088	-	$7,492,088
Enterprise Funds	Utility Fund	$186,699	-	$186,699
Totals		**$172,290,000**	**$149,889,387**	**$22,400,613**

Human Resources

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Employee Benefits	11.5	$1,447,420	$155,796,057	$1,017,295	-	$158,260,772
Personnel	45.1	$5,527,576	$94,283	$97,591	-	$5,719,450
Safety and Workers' Compensation	13.5	$1,760,433	$6,530,915	$18,430	-	$8,309,778
Totals	**70.1**	**$8,735,429**	**$162,421,255**	**$1,133,316**	**-**	**$172,290,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Human Resources

Employee Benefits Business Objective

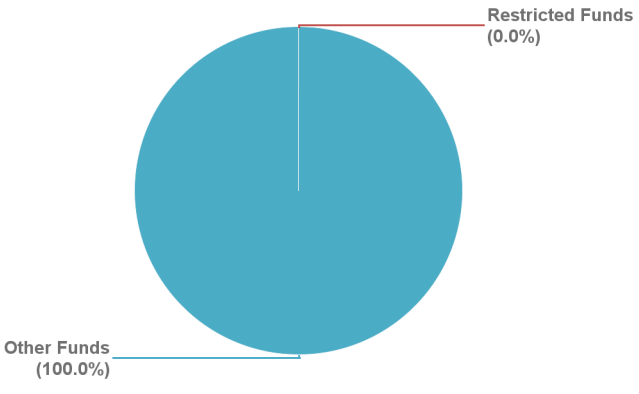
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Restricted Funds	$875	$5,000	$5,000	$5,000
Other Funds	$136,265,437	$136,378,722	$145,596,282	$158,255,772
Totals	**$136,266,312**	**$136,383,722**	**$145,601,282**	**$158,260,772**

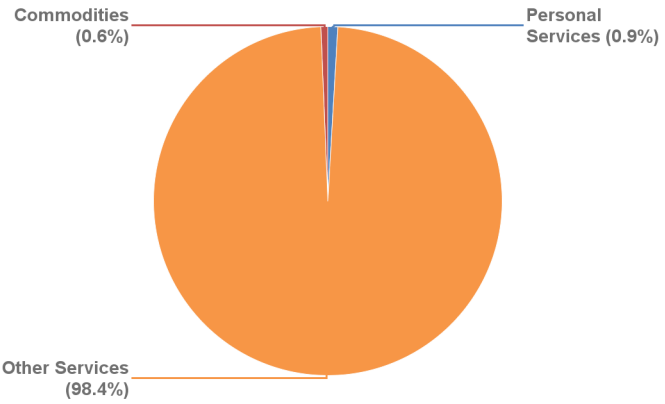
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		11.5		11.5
Personal Services	$1,358,606	$1,395,106	$1,389,259	$1,447,420
Other Services	$134,017,219	$133,996,804	$143,220,211	$155,796,057
Commodities	$890,487	$991,812	$991,812	$1,017,295
Totals	**$136,266,312**	**$136,383,722**	**$145,601,282**	**$158,260,772**

Human Resources
FY 26/27 Operational Funding
$158,260,772



Human Resources
FY 26/27 Operational Category
$158,260,772



Percentages are rounded to the nearest tenth.

Human Resources

Employee Benefits Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Benefits Contract Administration	-	-	$144,609,107	-	-	$144,609,107
	Self-Funded Health Plan	-	$5,000	$7,576,566	-	-	$7,581,566
	Wellness Program	-	-	$6,070,099	-	-	$6,070,099
Expenditure Total		**-**	**$5,000**	**$158,255,772**	**-**	**-**	**$158,260,772**
Revenue	Benefits Contract Administration	-	-	$150,158,826	-	-	$150,158,826
	Wellness Program	-	-	-$269,439	-	-	-$269,439
Revenue Total		**-**	**-**	**$149,889,387**	**-**	**-**	**$149,889,387**
Expenditures Net of Revenues		**-**	**$5,000**	**$8,366,385**	**-**	**-**	**$8,371,385**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Special Programs Fund	$5,000	-	$5,000
Other Funds	Employee Benefit Trust	$158,255,772	$149,889,387	$8,366,385
Totals		**$158,260,772**	**$149,889,387**	**$8,371,385**

Human Resources

Employee Benefits Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Benefits Contract Administration	6.0	$738,107	$143,871,000	-	-	$144,609,107
Self-Funded Health Plan	3.0	$372,814	$7,199,491	$9,261	-	$7,581,566
Wellness Program	2.5	$336,499	$4,725,566	$1,008,034	-	$6,070,099
Totals	**11.5**	**$1,447,420**	**$155,796,057**	**$1,017,295**	**-**	**$158,260,772**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

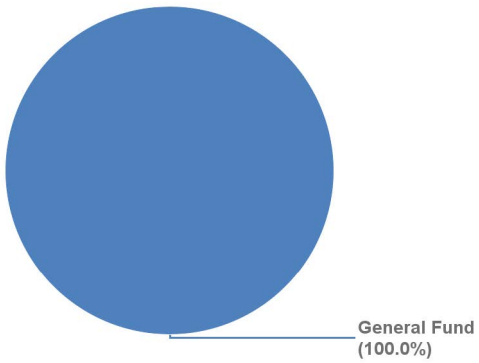
Human Resources

Personnel Business Objective

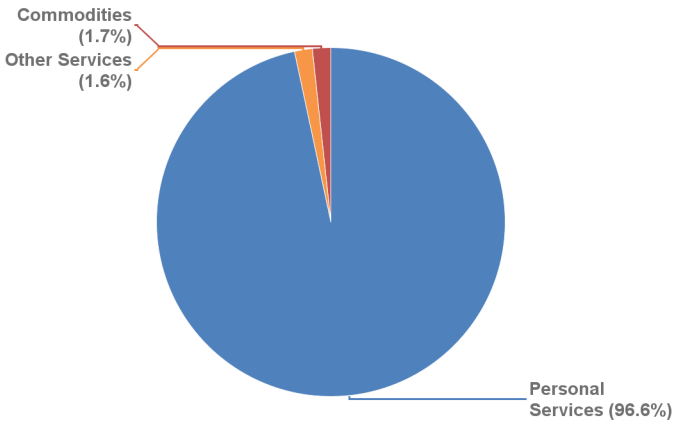
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$5,002,428	$5,538,365	$5,797,002	$5,719,450
Totals	**$5,002,428**	**$5,538,365**	**$5,797,002**	**$5,719,450**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		45.6		45.1
Personal Services	$4,806,766	$5,340,014	$5,611,014	$5,527,576
Other Services	$93,428	$96,040	$81,384	$94,283
Commodities	$102,233	$102,311	$104,604	$97,591
Totals	**$5,002,428**	**$5,538,365**	**$5,797,002**	**$5,719,450**

Human Resources
FY 26/27 Operational Funding
$5,719,450



Human Resources
FY 26/27 Operational Category
$5,719,450



Percentages are rounded to the nearest tenth.

Human Resources

Personnel Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Employee Development	$597,639	-	-	-	-	$597,639
	Employee Retention	$1,202,507	-	-	-	-	$1,202,507
	Recruit and Hire	$2,521,877	-	-	-	-	$2,521,877
	Time and Labor	$1,397,427	-	-	-	-	$1,397,427
Expenditure Total		**$5,719,450**	**-**	**-**	**-**	**-**	**$5,719,450**
Expenditures Net of Revenues		**$5,719,450**	**-**	**-**	**-**	**-**	**$5,719,450**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$5,719,450	-	$5,719,450
Totals		**$5,719,450**	**-**	**$5,719,450**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Employee Development	4.3	$584,799	$1,840	$11,000	-	$597,639
Employee Retention	7.8	$1,097,469	$41,434	$63,604	-	$1,202,507
Recruit and Hire	20.3	$2,448,933	$49,957	$22,987	-	$2,521,877
Time and Labor	12.6	$1,396,375	$1,052	-	-	$1,397,427
Totals	**45.1**	**$5,527,576**	**$94,283**	**$97,591**	**-**	**$5,719,450**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Human Resources

Safety and Workers' Compensation Business Objective

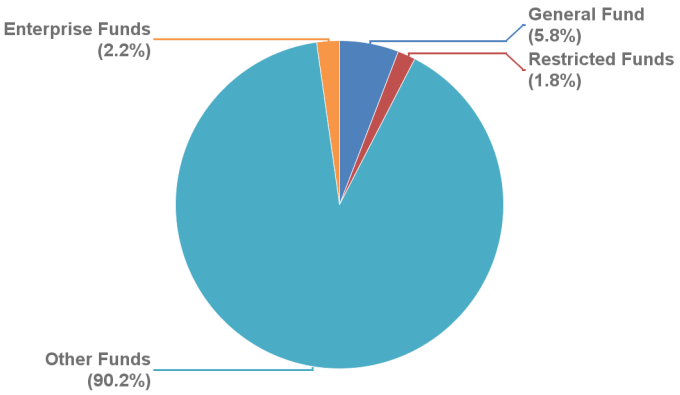
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$486,482	$482,610	$463,100	$484,810
Restricted Funds	$134,108	$135,670	$138,694	$146,181
Other Funds	$6,972,192	$7,072,289	$6,979,114	$7,492,088
Enterprise Funds	$171,355	$173,344	$177,220	$186,699
Totals	**$7,764,137**	**$7,863,913**	**$7,758,128**	**$8,309,778**

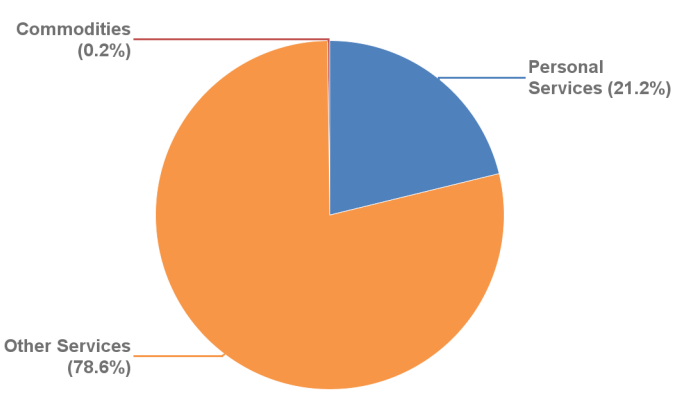
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		12.5		13.5
Personal Services	$1,652,407	$1,610,168	$1,756,580	$1,760,433
Other Services	$6,087,826	$6,232,915	$5,983,118	$6,530,915
Commodities	$23,904	$20,830	$18,430	$18,430
Totals	**$7,764,137**	**$7,863,913**	**$7,758,128**	**$8,309,778**

Human Resources
FY 26/27 Operational Funding
$8,309,778



Human Resources
FY 26/27 Operational Category
$8,309,778



Percentages are rounded to the nearest tenth.

Human Resources

Safety and Workers' Compensation Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Claims Management	-	-	$7,492,088	-	-	$7,492,088
	Safety Management	$484,810	$146,181	-	-	$186,699	$817,690
Expenditure Total		**$484,810**	**$146,181**	**$7,492,088**	**-**	**$186,699**	**$8,309,778**
Expenditures Net of Revenues		**$484,810**	**$146,181**	**$7,492,088**	**-**	**$186,699**	**$8,309,778**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$484,810	-	$484,810
Restricted Funds	Environmental Compliance Fee	$36,629	-	$36,629
	Highway User Revenue Fund	$109,552	-	$109,552
Other Funds	Workers' Compensation	$7,492,088	-	$7,492,088
Enterprise Funds	Utility Fund	$186,699	-	$186,699
Totals		**$8,309,778**	**-**	**$8,309,778**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Claims Management	8.3	$1,048,865	$6,443,223	-	-	$7,492,088
Safety Management	5.3	$711,568	$87,692	$18,430	-	$817,690
Totals	**13.5**	**$1,760,433**	**$6,530,915**	**$18,430**	**-**	**$8,309,778**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

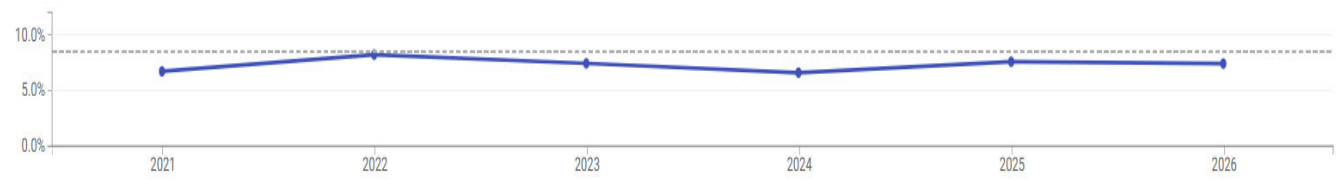
Human Resources

Public Purpose	Priorities
The Human Resources Department exists to provide expert departmental support and robust total compensation and rewards to attract, retain, and develop successful talent and a skilled workforce strengthening Mesa's ability to deliver efficient, effective, and thriving community services.	- Successful hire with completion of initial regular probation and career advancements - Low voluntary turnover, high intent to stay (retention of experience and knowledge base, decrease in recruitment costs, time savings in training) - Transference of training content to department, thus resulting in high performance and knowledge sharing

Key Performance Indicators / Performance Measures

KPI #1 Low voluntary turnover, high intent to stay

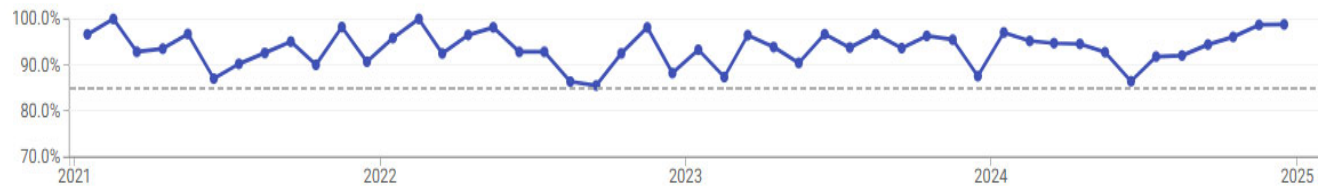
Driving Activity: Citywide Employee Turnover Rate



Target: 8.5% Turnover Rate

KPI #2 Transference of training content to department

Driving Activity: Employee Development Customer Satisfaction



Target: N/A

Library Services

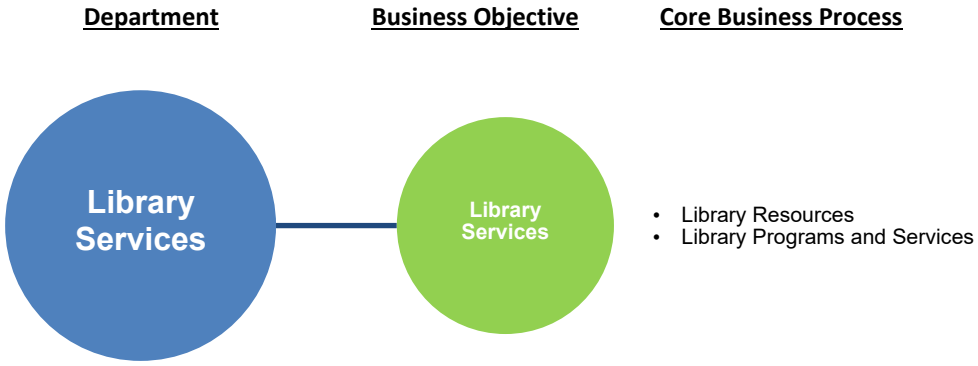
Contact Information

Department Phone Number:	480-644-3100
Department Email:	Library.Info@mesaaz.gov
Department Address:	City of Mesa, Library Services
	P.O. Box 1466
	Mesa, AZ 85211
Website:	http://www.mesalibrary.org/

Department Description

Mesa Public Library (MPL) serves as a vital resource hub, providing enriching opportunities and social connections through reliable access to information resources, diverse learning experiences and quality community spaces. Through a network of locations, including the Main Library, Red Mountain Library, Dobson Ranch Library, Mesa Express Library at Brady Park, The Read Runner bookmobile and with the newest addition of the Gateway Library in Southeast Mesa, MPL continues its work to expand access to library services and resources serving all Mesa residents.

City Council Strategic Priorities ***Thriving Community***



Budgetary Highlights

The FY2026/27 Adopted Budget includes reductions of vacant positions, including a 0.5 FTE Library Page part-time non-benefited, 0.6 FTE Library Assistant part-time, and 1.0 FTE Library Equipment Assistant. Additional reductions include underutilized services such as subscriptions for collection management, investment and financial research, digital resource-mapping services, managed print services contracts, and maintenance and repair of library technology.

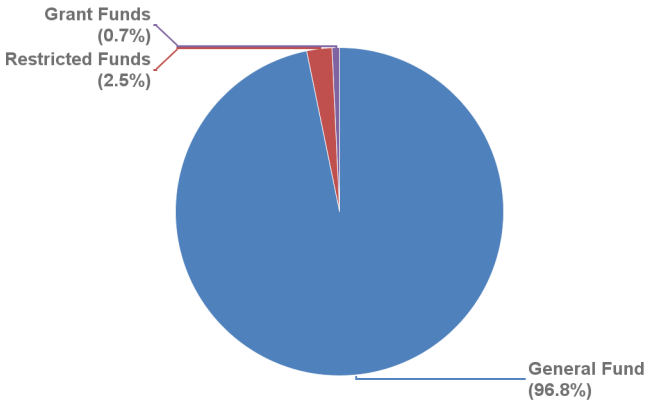
Library Services

Library Services Business Objective

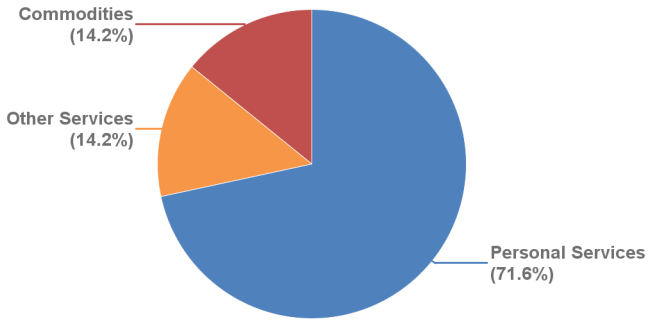
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$10,404,378	$14,164,700	$13,099,260	$12,189,000
Restricted Funds	$34,509	$275,000	$52,971	$313,000
Grant Funds	$30,072	$145,000	$95,000	$93,000
Totals	**$10,468,959**	**$14,584,700**	**$13,247,231**	**$12,595,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		106.6		104.5
Personal Services	$6,797,801	$8,991,867	$8,251,194	$9,020,322
Other Services	$1,585,801	$1,866,653	$1,934,283	$1,788,998
Commodities	$2,085,357	$3,726,180	$3,061,754	$1,785,680
Totals	**$10,468,959**	**$14,584,700**	**$13,247,231**	**$12,595,000**

Library Services
FY 26/27 Operational Funding
$12,595,000



Library Services
FY 26/27 Operational Category
$12,595,000



Percentages are rounded to the nearest tenth.

Library Services

Library Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Library Programs and Services	$8,145,079	$27,850	-	$63,000	-	$8,235,929
	Library Resources	$4,043,921	$285,150	-	$30,000	-	$4,359,071
Expenditure Total		**$12,189,000**	**$313,000**	**-**	**$93,000**	**-**	**$12,595,000**
Revenue	Library Programs and Services	$134,500	$107,500	-	$63,000	-	$305,000
	Library Resources	-	-	-	$30,000	-	$30,000
Revenue Total		**$134,500**	**$107,500**	**-**	**$93,000**	**-**	**$335,000**
Expenditures Net of Revenues		**$12,054,500**	**$205,500**	**-**	**-**	**-**	**$12,260,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$12,189,000	$134,500	$12,054,500
Restricted Funds	Restricted Programs Fund	$313,000	$107,500	$205,500
Grant Funds	Grants - Gen. Gov.	$93,000	$93,000	-
Totals		**$12,595,000**	**$335,000**	**$12,260,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Library Programs and Services	86.5	$6,735,207	$734,017	$766,705	-	$8,235,929
Library Resources	18.0	$2,285,115	$1,054,981	$1,018,975	-	$4,359,071
Totals	**104.5**	**$9,020,322**	**$1,788,998**	**$1,785,680**	**-**	**$12,595,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

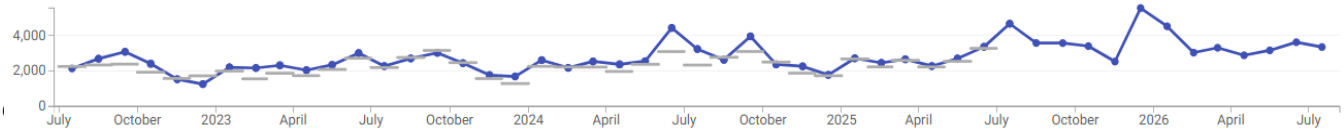
Library Services

Public Purpose	Priorities
The Library Services Department exists to provide enriching opportunities and social connection through reliable access to information resources, diverse learning experiences and quality community spaces, advancing Mesa's vision of a thriving and prosperous city.	- Engagement and Access - Customer Experience - Community Literacy for All Learners

Key Performance Indicators / Performance Measures

KPI #1 Engagement and Access

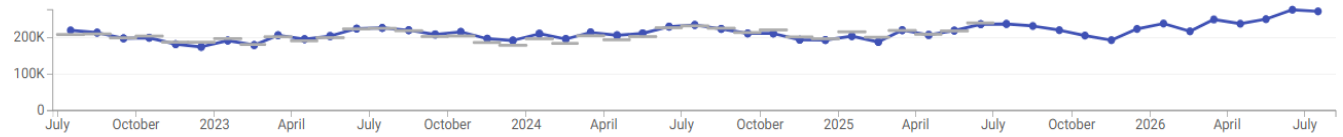
Driving Activity: Library Cards Issued Each Monthly



Monthly Target: N/A

KPI #2 Community Literacy for All Learners

Driving Activity: Library Circulation Transactions Monthly Targets and Actuals



Monthly Target: N/A

Mayor and Council

Contact Information

Department Phone Number:	480-644-3000
Department Email:	council@mesaaz.gov
Department Address:	City of Mesa, Mayor & Council P.O. Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/government/mayor-council

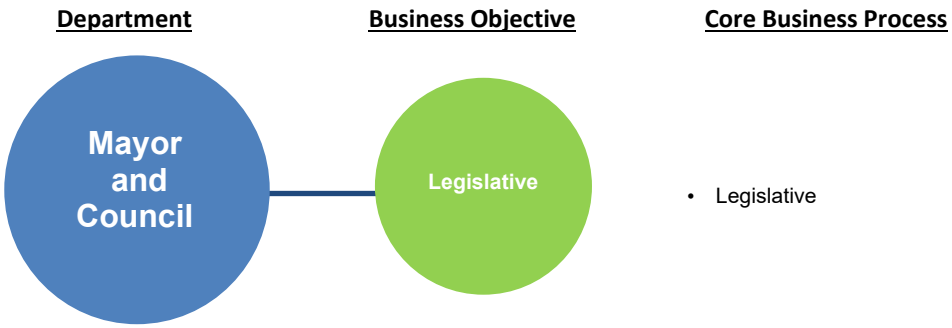
Department Description

The Mayor and City Council constitute the elected legislative and policy making body of the City. The Mayor is elected at-large every four years. Councilmembers are also elected to four-year terms from one of six electoral districts in Mesa. The City of Mesa is a council-manager form of government whereby the Council employs a City Manager who runs the day-to-day operations.

Each year the Mesa City Council reviews and updates its strategic priorities and goals. The City Council's priorities and goals are broad statements that serve as the vision and priorities of Mesa. City staff refers to and responds to these priorities and goals in their operational planning and budget preparation.

- **Community Health & Safety** - Mesa is committed to safe and secure neighborhoods, parks and businesses. We deliver outstanding public safety and community health through responsive, compassionate and inclusive services.
- **Skilled & Talented Workforce** - Every Mesa resident has access to exceptional education and the opportunity for employment success. We are forging a future-ready workforce through business and education partnerships and robust workforce training and development.
- **Neighborhoods & Placemaking** - Mesa's neighborhoods and community spaces are well-connected, clean, safe and welcoming. They are economically and socially dynamic places, are culturally vibrant and attractive, and are served by quality infrastructure.
- **Thriving Economy** - Mesa's economy is strong, diverse and sustainable. We foster an environment for successful business retention and growth, and the intentional creation of entrepreneurial, high-quality jobs.
- **Sustainable Environment** - Mesa proactively and responsibly reduces urban heat, carbon emissions and waste by protecting and conserving our valuable water supplies, environment and other natural resources.

The Mesa City Council actively works to encourage citizen participation in the decision-making process. Whether it is through neighborhood meetings, advisory boards and committees, newsletters, telephone calls, email, letters or social media, the Mesa City Council sets policies based on the input and needs of its citizens.



Budgetary Highlights

The FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

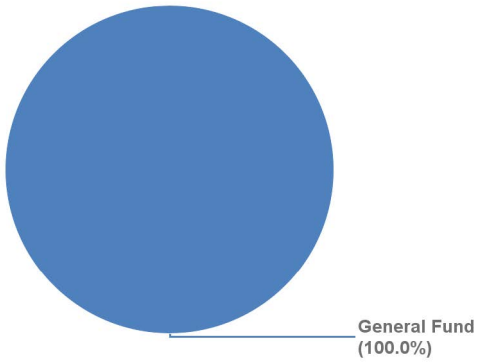
Mayor and Council

Legislative Business Objective

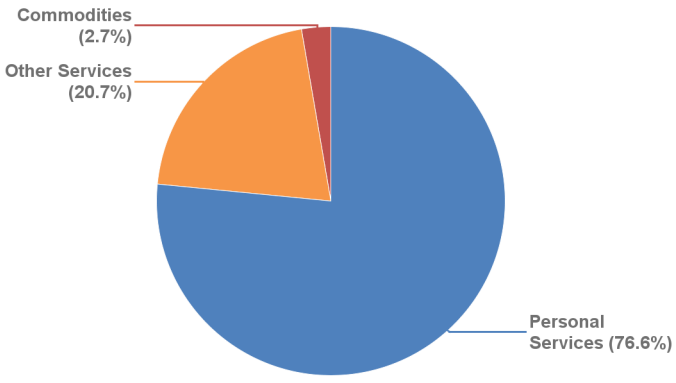
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$968,436	$1,023,000	$1,029,536	$1,078,000
Totals	**$968,436**	**$1,023,000**	**$1,029,536**	**$1,078,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		7.0		7.0
Personal Services	$724,063	$770,536	$770,536	$825,220
Other Services	$223,923	$223,278	$230,000	$223,594
Commodities	$20,450	$29,186	$29,000	$29,186
Totals	**$968,436**	**$1,023,000**	**$1,029,536**	**$1,078,000**

Mayor and Council
FY 26/27 Operational Funding
$1,078,000



Mayor and Council
FY 26/27 Operational Category
$1,078,000



Percentages are rounded to the nearest tenth.

Mayor and Council

Legislative Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Legislative	$1,078,000	-	-	-	-	$1,078,000
Expenditure Total		**$1,078,000**	**-**	**-**	**-**	**-**	**$1,078,000**
Expenditures Net of Revenues		**$1,078,000**	**-**	**-**	**-**	**-**	**$1,078,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,078,000	-	$1,078,000
Totals		**$1,078,000**	**-**	**$1,078,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Legislative	7.0	$825,220	$223,594	$29,186	-	$1,078,000
Totals	**7.0**	**$825,220**	**$223,594**	**$29,186**	**-**	**$1,078,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Mesa Fire and Medical

Contact Information

Department Phone Number:	480-644-2101
Department Email:	fireinfo@mesaaz.gov
Department Address:	City of Mesa, Mesa Fire and Medical 13 W. 1st St. Mesa, AZ 85201
Website:	http://mesaaz.gov/residents/fire-medical

Department Description

The Mesa Fire and Medical Department (MFMD) exists to deliver timely, compassionate, and effective all-hazard and medical response, paired with community risk reduction to decrease loss of life, property, and preventable harm for a safe and thriving Mesa. The department recognizes that it is an integral part of the community and is sensitive and responsive to citizen needs. Therefore, the organization is committed to improving service using innovative and efficient response models with an eye toward the future.

City Council Strategic Priorities *Safe Community*

Department	Business Service	Core Business Process
Fire and Medical	Community Involvement	• Emergency Management • Fire Prevention • Fire and Life Safety Education • Public Information • Social Services
	Incident Response	• Dispatch and Deployment • Fire and Medical Operations • Emergency Transportation Services
	Departmental Support	• Departmental Training • EMS Training • Fire Administration • Fire Maintenance • Personnel and Wellness • Planning and Research • Resource Management • Special Ops Training • Technical Support

Budgetary Highlights

The General Fund FY 2026/27 Adopted Budget includes continued support for the cancer screening program, in which MFMD Sworn members would be on a three-year screening schedule to prevent and detect cancer related illnesses. Additionally, this includes a second Firefighter Recruit Academy, two in-house Medic School Academies, the City's contribution to the State's Municipal Firefighters Cancer Reimbursement Program, and a contract increase for consultation and direction in medical services.

During FY 2024/25, 0.50 FTE Senior Program Assistant part-time was removed as it was not being utilized and 1.0 FTE Fire Technology Services Administrator was shifted from DoIT to better align with organizational needs.

MFMD is expected to reduce their budget by $1.4 million in on-going budget expenses through FY 2028/29. The FY 2026/27 budget reductions include reallocating 4.0 FTE Firefighters from the General Fund to the Public Safety Sales Tax (PSST) Fund, with a reduction in overtime in the PSST Fund resulting in no impact to the PSST fund. Additionally, 1.0 FTE Marketing/Communications Specialist II was removed, a specialized role within its Public Information Office that will be distributed amongst other staff.

The Transport Fund's FY 2026/27 Adopted Budget includes an on-going increase in overtime capacity, minor equipment, and the addition of 1.0 FTE Civilian Emergency Medical Technician and 1.0 FTE Civilian Paramedic. Additionally, 2.0 FTE Emergency Medical Technician were converted from 12-hour to 24-hour, and 2.0 FTE Civilian Paramedics were converted from 12-hour to 24-hour. These increases will accommodate future call volume and revenue growth with the full build-out of the Transport Program that commenced in March 2025. The operations of the Transport Fund are self-sustaining, and the expected service revenues will fund the program.

Mesa Fire and Medical

Fire and Medical Business Objective

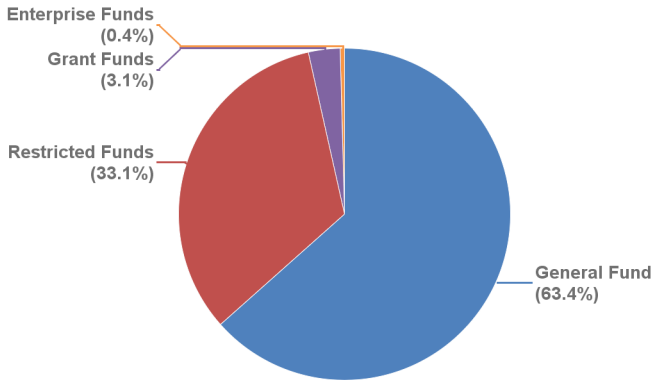
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$100,757,134	$114,614,333	$113,952,955	$114,737,555
Restricted Funds	$41,697,248	$56,823,729	$52,650,430	$59,795,548
Other Funds	-$16	-	-	-
Grant Funds	$328,742	$1,863,291	$1,482,527	$5,583,782
Enterprise Funds	$700,758	$736,486	$664,000	$767,490
Totals	**$143,483,865**	**$174,037,839**	**$168,749,912**	**$180,884,375**

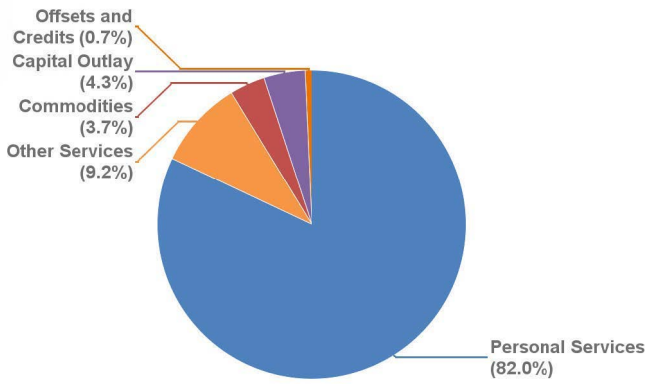
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		800.3		801.8
Personal Services	$127,258,441	$144,169,848	$147,187,974	$150,500,930
Other Services	$8,860,185	$13,303,343	$11,392,535	$16,964,081
Commodities	$7,021,658	$6,404,619	$5,883,247	$6,788,534
Capital Outlay	$1,728,862	$11,010,029	$5,950,496	$7,930,830
Offsets and Credits	-$1,385,280	-$850,000	-$1,664,340	-$1,300,000
Totals	**$143,483,865**	**$174,037,839**	**$168,749,912**	**$180,884,375**

Mesa Fire and Medical
FY 26/27 Operational Funding
$180,884,375



Mesa Fire and Medical
FY 26/27 Operational Category
$180,884,375



Percentages are rounded to the nearest tenth.

Mesa Fire and Medical

Fire and Medical Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source							
Core Business Process		**General Fund**	**Restricted Funds**	**Other Funds**	**Grant Funds**	**Enterprise Funds**	**FY 26/27 Budget**
Expenditure							
Community Involvement	Emergency Management	$656,608	-	-	$367,000	-	**$1,023,608**
	Fire and Life Safety Education	$386,879	$33,718	-	-	-	**$420,597**
	Fire Prevention	$3,075,565	-	-	-	$60,582	**$3,136,147**
	Public Information	$378,941	$10,014	-	-	-	**$388,955**
	Social Services	$435,871	$15,151	-	-	-	**$451,022**
Departmental Support	Departmental Training	$2,471,515	$92,179	-	-	-	**$2,563,694**
	EMS Training	$3,721,955	$87,101	-	$202,018	-	**$4,011,074**
	Fire Administration	$5,092,352	$69,861	-	-	-	**$5,162,213**
	Fire Maintenance	$3,990,793	-	-	-	-	**$3,990,793**
	Personnel and Wellness	$3,306,201	$293,000	-	$1,672,146	-	**$5,271,347**
	Planning and Research	$317,577	-	-	-	-	**$317,577**
	Resource Management	$6,560,561	$396,401	-	-	-	**$6,956,962**
	Special Ops Training	$859,710	-	-	-	-	**$859,710**
	Technical Support	$5,385,407	-	-	$1,893,072	-	**$7,278,479**
Incident Response	Dispatch and Deployment	$3,433,269	$1,784,849	-	-	-	**$5,218,118**
	Emergency Transportation Services	-	$23,813,589	-	$1,449,546	-	**$25,263,135**
	Fire and Medical Operations	$74,664,351	$33,199,685	-	-	$706,908	**$108,570,944**
Expenditure Total		**$114,737,555**	**$59,795,548**	**-**	**$5,583,782**	**$767,490**	**$180,884,375**

Mesa Fire and Medical

Fire and Medical Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Revenue							
Community Involvement	Emergency Management	-	-	-	$367,000	-	**$367,000**
	Fire and Life Safety Education	-	$3,000	-	-	-	**$3,000**
	Fire Prevention	$1,084,339	-	-	-	-	**$1,084,339**
	Social Services	-	$1,200	-	-	-	**$1,200**
Departmental Support	Departmental Training	$275,000	-	-	-	-	**$275,000**
	EMS Training	$272,270	-	-	$110,000	-	**$382,270**
	Fire Administration	-	$12,000	-	-	-	**$12,000**
	Fire Maintenance	$55,000	-	-	-	-	**$55,000**
	Personnel and Wellness	-	-	-	$1,672,146	-	**$1,672,146**
	Technical Support	$514,824	-	-	$1,893,072	-	**$2,407,896**
Incident Response	Dispatch and Deployment	$2,444,246	$49,229	-	-	-	**$2,493,475**
	Emergency Transportation Services	-	$33,677,000	-	$1,449,546	-	**$35,126,546**
	Fire and Medical Operations	$1,802,641	$1,000	-	-	-	**$1,803,641**
Revenue Total		$6,448,320	$33,743,429	-	$5,491,764	-	**$45,683,513**
Expenditures Net of Revenues		**$108,289,235**	**$26,052,119**	**-**	**$92,018**	**$767,490**	**$135,200,862**

Mesa Fire and Medical

Fire and Medical Business Objective

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$5,467,014	-	$5,467,014
	General Fund	$109,270,541	$6,448,320	$102,822,221
Restricted Funds	Ambulance Transport	$23,813,589	$33,677,000	-$9,863,411
	Public Safety Sales Tax	$19,936,094	-	$19,936,094
	Quality of Life Sales Tax	$13,933,840	-	$13,933,840
	Restricted Programs Fund	$126,691	$18,200	$108,491
	Special Programs Fund	$1,985,334	$48,229	$1,937,105
Grant Funds	Grants - Gen. Gov.	$5,583,782	$5,491,764	$92,018
Enterprise Funds	Falcon Field Airport	$767,490	-	$767,490
Totals		**$180,884,375**	**$45,683,513**	**$135,200,862**

Mesa Fire and Medical

Fire and Medical Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Community Involvement	Emergency Management	3.0	$632,474	$268,224	$36,410	$86,500	$1,023,608
	Fire and Life Safety Education	2.5	$309,736	$23,098	$87,763	-	$420,597
	Fire Prevention	24.0	$2,970,686	$155,102	$10,359	-	$3,136,147
	Public Information	2.0	$315,453	$33,588	$26,914	$13,000	$388,955
	Social Services	3.0	$373,166	$33,152	$44,704	-	$451,022
Departmental Support	Departmental Training	5.5	$2,041,047	$157,179	$365,468	-	$2,563,694
	EMS Training	10.0	$2,812,873	$524,276	$189,785	$484,140	$4,011,074
	Fire Administration	10.0	$2,295,776	$1,580,941	$104,650	$1,180,846	$5,162,213
	Fire Maintenance	16.0	$1,956,783	$186,267	$1,179,887	$667,856	$3,990,793
	Personnel and Wellness	8.0	$2,104,970	$3,103,304	$63,073	-	$5,271,347
	Planning and Research	2.0	$297,996	$19,281	$300	-	$317,577
	Resource Management	9.0	$1,020,452	$1,346,400	$2,870,439	$1,719,671	$6,956,962
	Special Ops Training	2.5	$748,799	$49,519	$61,392	-	$859,710

Mesa Fire and Medical

Fire and Medical Business Objective

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
	Technical Support	13.0	$1,974,539	$3,838,968	$63,471	$1,401,501	$7,278,479
Incident Response	Dispatch and Deployment	39.3	$4,655,908	$1,836,138	$26,072	-	$5,218,118
	Emergency Transportation Services	165.5	$18,547,208	$2,889,556	$1,449,055	$2,377,316	$25,263,135
	Fire and Medical Operations	486.5	$107,443,064	$919,088	$208,792	-	$108,570,944
	Totals	**801.8**	**$150,500,930**	**$16,964,081**	**$6,788,534**	**$7,930,830**	**$180,884,375**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

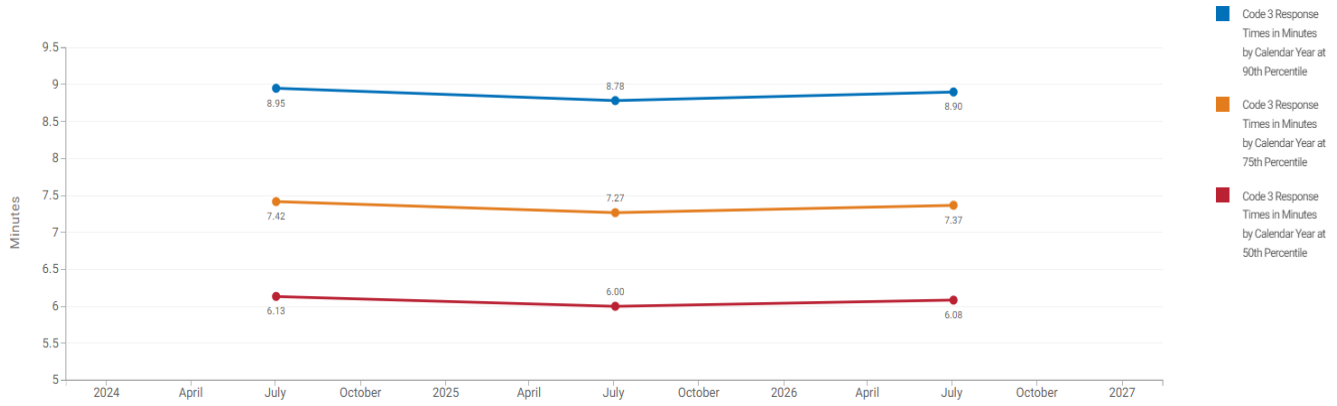
Mesa Fire and Medical

Public Purpose	Priorities
The Mesa Fire and Medical Department exists to deliver timely, compassionate, and effective all-hazard and medical response, paired with community risk reduction, to decrease loss of life, property, and preventable harm for a safe and thriving Mesa.	- Decrease loss of life - Decrease preventable harm - Decrease loss of property

Driving Activities/Inputs/Outputs

KPI #1 Decrease Loss of Life

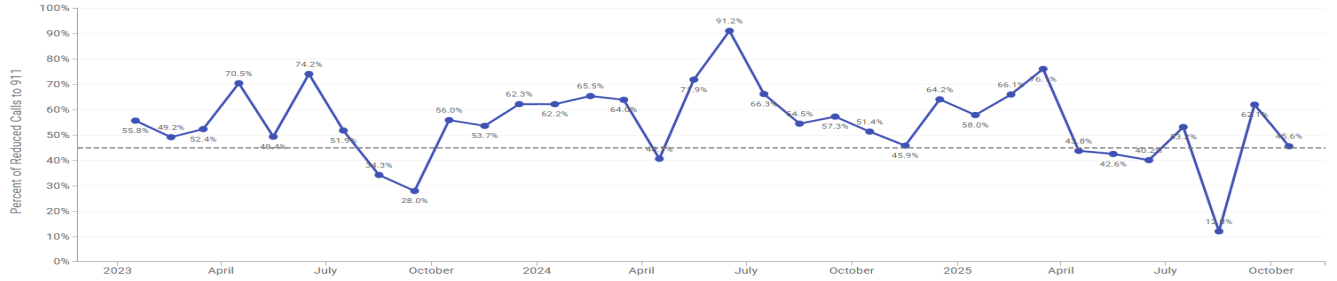
Driving Activity: Fire and Medical Code 3 Incident Response Times by Percentile



Monthly Target: N/A

KPI #2 Decrease Preventable Harm

Driving Activity: Reduction of 911 Calls from Emergency Services High Utilizers



Monthly Target: N/A

Mesa Public Safety Support

Contact Information

Department Phone Number:	(480) 644-2417
Department Address:	P.O. Box 1466, M.S. 5540 Mesa, Arizona 85211

Department Description

The Mesa Public Safety Support Department (MPSS) exists to strengthen the City of Mesa's public-safety system by providing integrated, efficient, and responsive support services that enhance emergency response, promote collaboration, and serve the community with excellence.

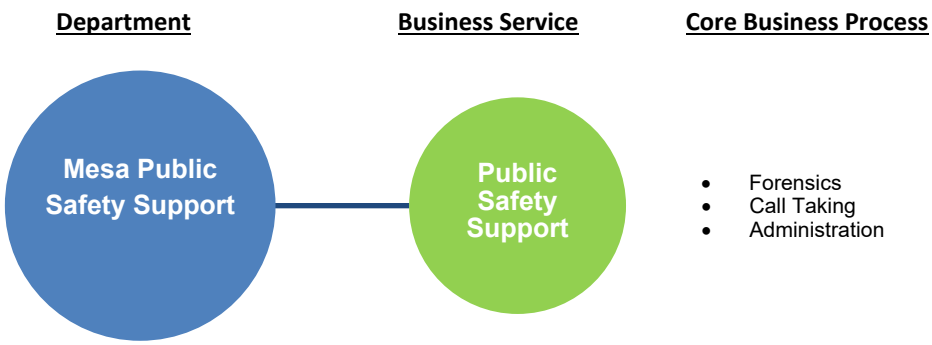
The department brings together critical public-safety support functions—including the Forensic Services Laboratory, 911 Emergency Communications, clerical services, quality assurance, purchasing, data analytics, and community engagement—to create a coordinated framework that improves operational effectiveness, supports informed decision-making, and advances public safety outcomes.

As part of this integrated approach, MPSS will provide universal call-taking for 911 and emergency calls. A single call-taker will gather information regardless of whether an incident requires police, fire, or medical response, creating a more seamless experience for residents, reducing call transfers, and eliminating the need for callers to repeat information to multiple departments. This unified process will improve efficiency, coordination, and response times during emergencies.

Recognizing the vital role forensic science plays in the pursuit of justice, the department is committed to preserving the independence, objectivity, and integrity of forensic services. Through an independent reporting structure that remains separate from direct law-enforcement operational reporting lines, Forensic Services maintains the clear distinction between scientific analysis and investigative functions, reinforcing both the reality and perception of impartial forensic conclusions.

Guided by the highest standards of professionalism, scientific excellence, accountability, and public service, the Mesa Public Safety Support Department supports its public-safety partners and works to ensure the safety, well-being, and trust of the community it serves.

City Council Strategic Priorities *Community Health & Safety*



Budgetary Highlights

MPSS was created during FY 2025/26 to centralize the 911 call taking process between MFMD and PD and segregate Forensics to improve operational efficiencies. 143.50 FTE were shifted from PD to MPSS and 1.0 FTE Telecommunications Shift Supervisor was added during the fiscal year. In addition to the position moves, $5.2 million was transferred to MPSS from PD's Telecommunications and Forensics divisions. One-time funding for a recruiting contract was added to help with current vacancies.

The FY 2026/27 Adopted Budget includes 1.0 FTE Public Communications Shift Supervisor to improve coverage stability and one-time funding for Forensics accreditation to meet international standards.

The FY 2026/27 reductions include savings from changing to a new toxicology testing instrument which will increase efficiency, using grant funding for instrument maintenance, eliminating the firearms maintenance contract due to an existing assist tool that lowers maintenance costs, and reducing service of the Crisis contract. Additionally, 1.0 FTE Crime Scene Specialist and 1.0 FTE Telecommunicator III are frozen until other vacancies are filled.

Mesa Public Safety Support

Public Safety Support Business Objective

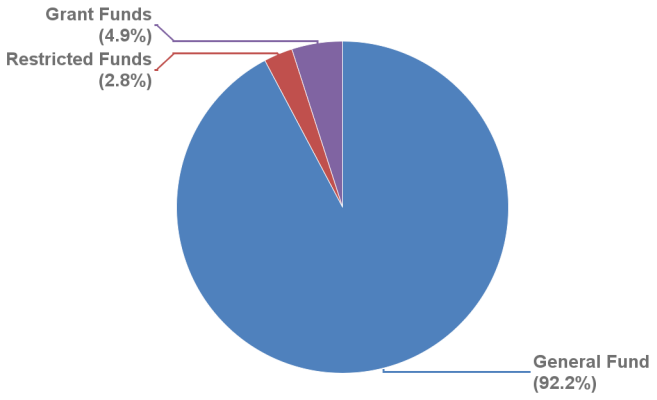
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	-	-	$20,982,886	$22,449,850
Restricted Funds	-	-	$647,216	$683,643
Grant Funds	-	-	$248,415	$1,204,000
Totals	**-**	**-**	**$21,878,517**	**$24,337,493**

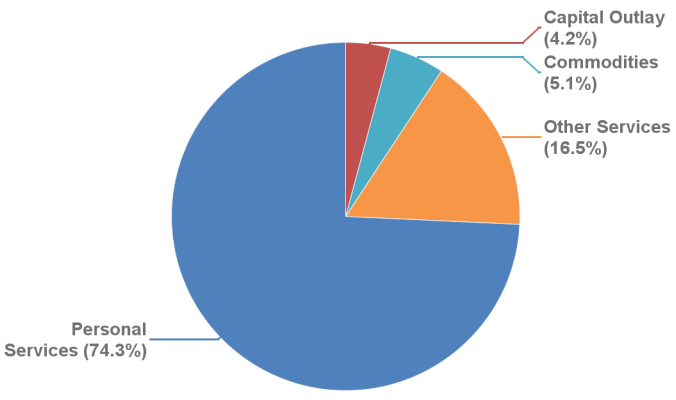
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE				143.5
Personal Services	-	-	$16,973,330	$18,076,412
Other Services	-	-	$4,062,635	$4,005,540
Commodities	-	-	$767,552	$1,239,541
Capital Outlay	-	-	$75,000	$1,016,000
Totals	**-**	**-**	**$21,878,517**	**$24,337,493**

Mesa Public Safety Support
FY 26/27 Operational Funding
$24,337,493



Mesa Public Safety Support
FY 26/27 Operational Category
$24,337,493



Percentages are rounded to the nearest tenth.

Mesa Public Safety Support

Public Safety Support Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure							
Public Safety Support	Administration	$2,170,616	-	-	-	-	**$2,170,616**
	Call Taking	$9,191,965	$196,005	-	-	-	**$9,387,970**
	Forensics	$11,087,269	$487,638	-	$1,204,000	-	**$12,778,907**
Expenditure Total		**$22,449,850**	**$683,643**	**-**	**$1,204,000**	**-**	**$24,337,493**

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Revenue							
Public Safety Support	Call Taking	$512,485	-	-	-	-	**$512,485**
	Forensics	$1,781,007	$56,000	-	$1,221,223	-	**$3,058,230**
Revenue Total		$2,293,492	$56,000	-	$1,221,223	-	**$3,570,715**
Expenditures Net of Revenues		**$20,156,358**	**$627,643**	**-**	**-$17,223**	**-**	**$20,766,778**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$480,000	-	$480,000
	General Fund	$21,969,850	$2,293,492	$19,676,358
Restricted Funds	Public Safety Sales Tax	$583,643	-	$583,643
	Restricted Programs Fund	$100,000	$56,000	$44,000
Grant Funds	Grants - Gen. Gov.	$1,204,000	$1,221,223	-$17,223
Totals		**$24,337,493**	**$3,570,715**	**$20,766,778**

Mesa Public Safety Support

Public Safety Support Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Public Safety Support	Administration	15.0	$1,955,677	$200,000	$14,939	-	$2,170,616
	Call Taking	59.5	$6,824,614	$2,296,051	$167,305	$100,000	$9,387,970
	Forensics	69.0	$9,296,121	$1,509,489	$1,057,297	$916,000	$12,778,907
	Totals	**143.5**	**$18,076,412**	**$4,005,540**	**$1,239,541**	**$1,016,000**	**$24,337,493**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

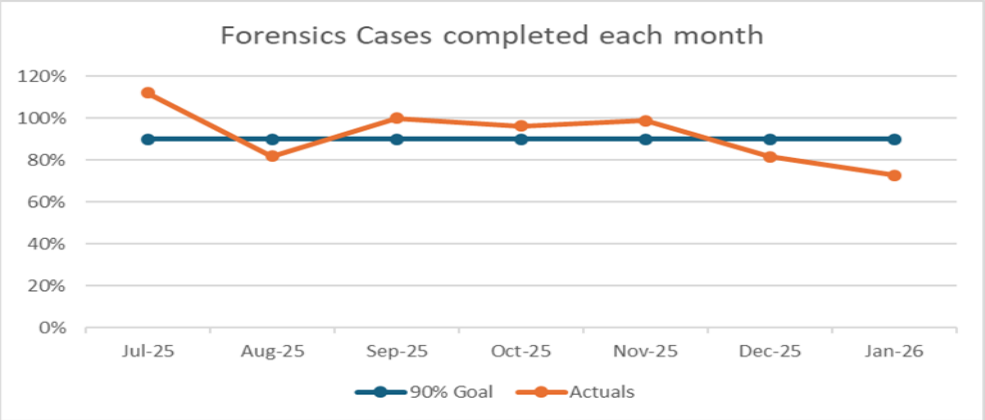
Mesa Public Safety Support

Public Purpose	Priorities
The Mesa Public Safety Support Department exists to provide impartial, expert emergency response triage and evidence interpretation to conduct high quality and timely crisis mitigation and investigative information for a safe and thriving community.	- Conduct high quality and timely crisis mitigation - Conduct high quality and timely investigative information

Driving Activities/Inputs/Outputs

KPI #1 High quality and timely crisis mitigation

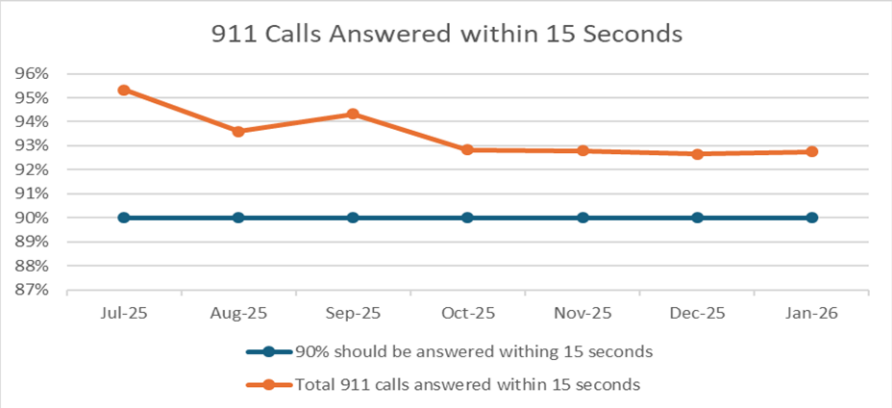
Driving Activity: Forensics cases completed each month



Monthly Target: 90%

KPI #2 High quality and timely investigative information

Driving Activity: 911 calls answered within 15 seconds



Monthly Target: N90%

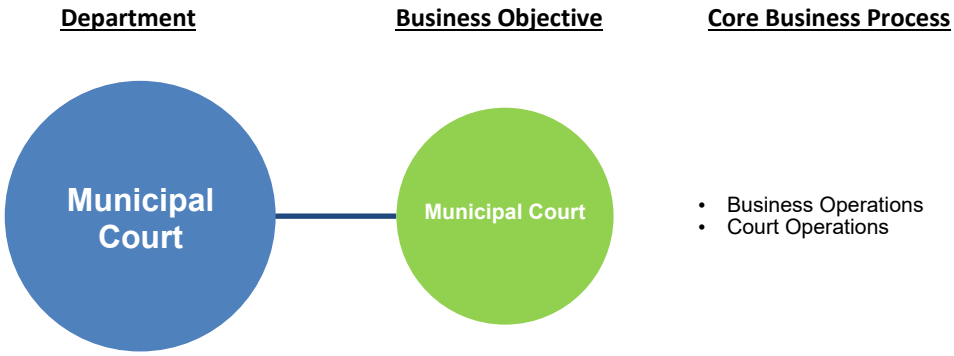
Municipal Court

Contact Information

Department Phone Number:	480-644-2255
Department Email:	courtinfo@mesaaz.gov
Department Address:	City of Mesa, Municipal Court 250 E. 1st Ave. Mesa, AZ 85210
Website:	http://mesaaz.gov/government/court

Department Description

The purpose of the Mesa Municipal Court is to serve the public. It accomplishes this by providing friendly access to court services while protecting rights and liberties, upholding and interpreting the law, and magnifying public trust in the judicial system.



Budgetary Highlights

The FY 2026/27 Adopted Budget includes reductions such as eliminating a vacant 1.0 FTE Court Specialist and reducing administrative costs by lowering software license renewals, legal subscriptions and materials, meetings, conferences, training, travel, computer replacements, and other equipment purchases. A new credit card processing fee was implemented to recover the cost of transaction fees.

During FY 2025/26, 1.0 FTE Fiscal Analyst was shifted from the City Manager's Office to Municipal Court to better align with organizational needs.

Municipal Court

Municipal Court Business Objective

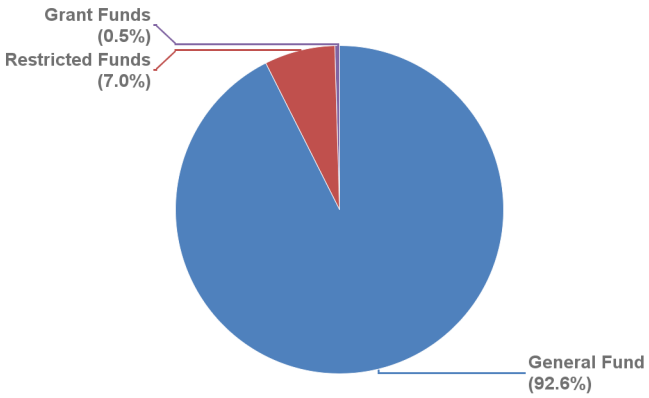
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$9,585,761	$10,780,014	$10,596,635	$11,120,496
Restricted Funds	$340,926	$421,986	$504,709	$836,504
Grant Funds	$16,781	$56,000	$4,155	$56,000
Totals	**$9,943,469**	**$11,258,000**	**$11,105,499**	**$12,013,000**

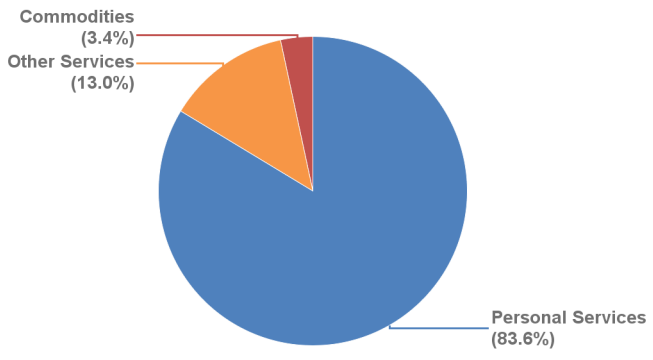
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		90.0		90.0
Personal Services	$8,115,785	$9,565,397	$9,395,719	$10,048,739
Other Services	$1,642,108	$1,465,920	$1,506,942	$1,559,265
Commodities	$185,576	$226,683	$202,838	$404,996
Totals	**$9,943,469**	**$11,258,000**	**$11,105,499**	**$12,013,000**

Municipal Court
FY 26/27 Operational Funding
$12,013,000



Municipal Court
FY 26/27 Operational Category
$12,013,000



Percentages are rounded to the nearest tenth.

Municipal Court

Municipal Court Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Business Operations	$4,175,050	$91,658	-	$56,000	-	$4,322,708
	Court Operations	$6,945,446	$744,846	-	-	-	$7,690,292
Expenditure Total		**$11,120,496**	**$836,504**	**-**	**$56,000**	**-**	**$12,013,000**
Revenue	Business Operations	$5,765,130	$102,500	-	$56,000	-	$5,923,630
	Court Operations	-	$310,000	-	-	-	$310,000
Revenue Total		**$5,765,130**	**$412,500**	**-**	**$56,000**	**-**	**$6,233,630**
Expenditures Net of Revenues		**$5,355,366**	**$424,004**	**-**	**-**	**-**	**$5,779,370**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$11,120,496	$5,765,130	$5,355,366
Restricted Funds	Restricted Programs Fund	$836,504	$410,000	$426,504
	Special Programs Fund	-	$2,500	-$2,500
Grant Funds	Grants - Gen. Gov.	$56,000	$56,000	-
Totals		**$12,013,000**	**$6,233,630**	**$5,779,370**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Business Operations	40.1	$3,922,435	$337,773	$62,500	-	$4,322,708
Court Operations	50.0	$6,126,304	$1,221,492	$342,496	-	$7,690,292
Totals	**90.0**	**$10,048,739**	**$1,559,265**	**$404,996**	**-**	**$12,013,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

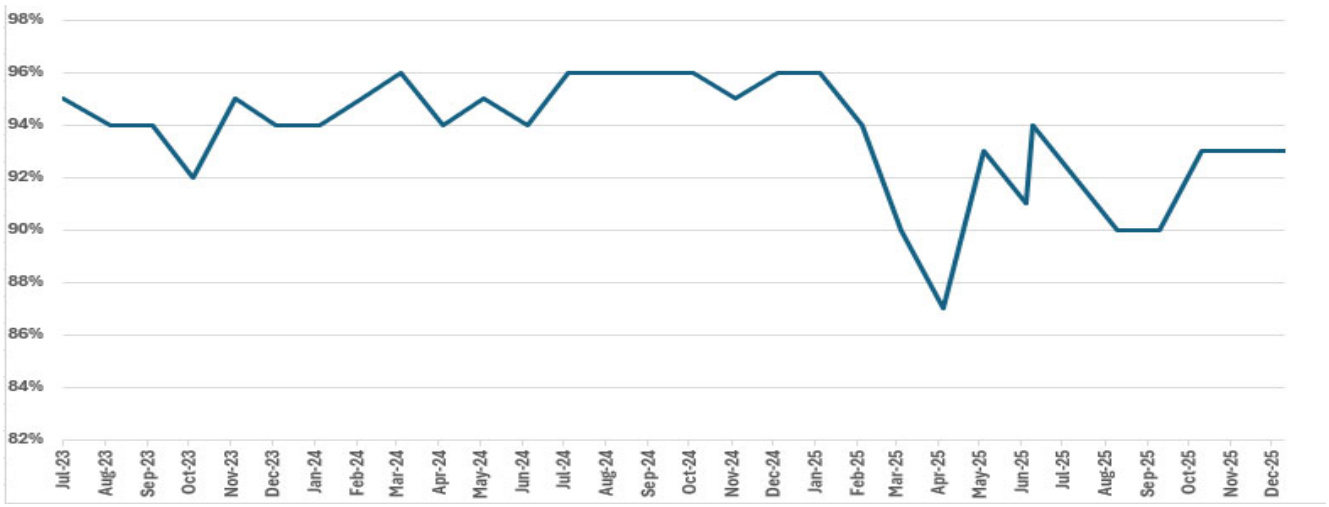
Municipal Court

Public Purpose	Priorities
The Mesa Municipal Court administers fair and impartial justice that upholds the rule of law and safeguards individual rights that ensures timely case resolution, expands access to justice, and promotes rehabilitation to strengthen public trust and enhance the safety and well-being of Mesa.	- Timely Case Resolution - Expand Access to Justice - Promote Rehabilitation

Key Performance Indicators / Performance Measures

KPI #1 Timely Case Resolution

Driving Activity: Percentage of Misdemeanor Cases Resolved Within 180 Days



Monthly Target: 98%

Office of Enterprise Resource Planning Management

Contact Information

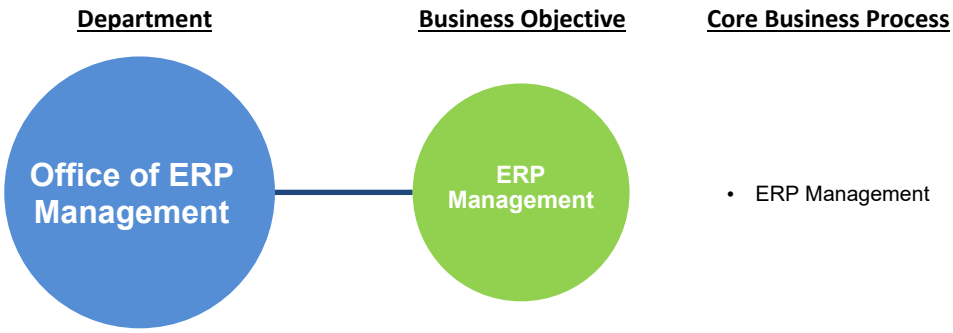
Department Address: City of Mesa, Office of ERP Management
P.O. Box 1466
Mesa, AZ 85211

Department Description

The Office of ERP Management supports the group of citywide business systems collectively referred to as the ERP (Enterprise Resource Planning). The ERP includes Performance Budgeting, Financials, Purchasing, Vendor Self Service, Human Resources, Payroll, Timekeeping, Recruiting, and Debt & Investment Management systems. Primary department functions include security and workflow administration along with citywide functional training for central office staff, department users, and managers.

In addition to operational support, the department acts as a primary liaison to its vendor partners to improve issues management, contribute to ongoing product development, and promote city-driven product enhancement requests and strategic ERP roadmap and lifecycle planning.

City Council Strategic Priorities *Thriving Community*



Budgetary Highlights

The FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

Office of ERP Management

ERP Management Business Objective

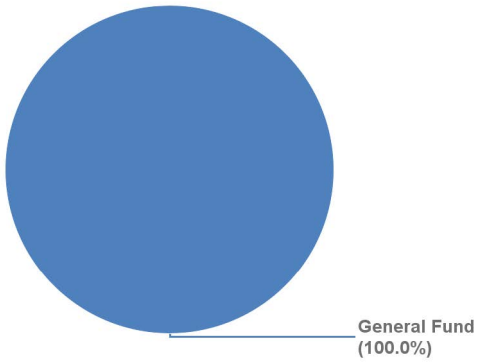
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$981,385	$1,371,700	$1,148,628	$1,326,913
Totals	**$981,385**	**$1,371,700**	**$1,148,628**	**$1,326,913**

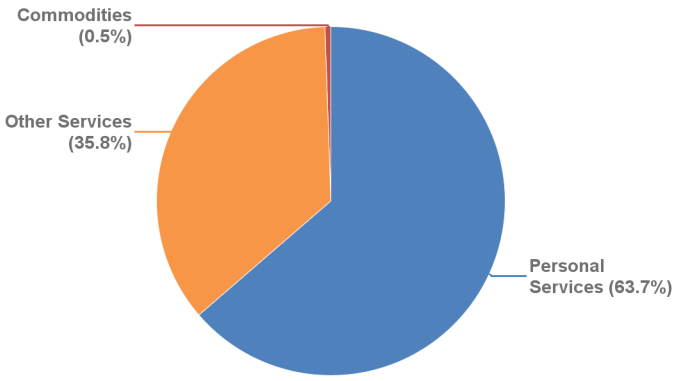
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		6.0		6.0
Personal Services	$766,514	$798,426	$835,594	$844,755
Other Services	$208,937	$566,014	$305,774	$474,898
Commodities	$5,934	$7,260	$7,260	$7,260
Totals	**$981,385**	**$1,371,700**	**$1,148,628**	**$1,326,913**

Office of ERP Management
FY 26/27 Operational Funding
$1,326,913



Office of ERP Management
FY 26/27 Operational Category
$1,326,913



Percentages are rounded to the nearest tenth.

Office of ERP Management

ERP Management Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	ERP Management	$1,326,913	-	-	-	-	$1,326,913
Expenditure Total		**$1,326,913**	**-**	**-**	**-**	**-**	**$1,326,913**
Expenditures Net of Revenues		**$1,326,913**	**-**	**-**	**-**	**-**	**$1,326,913**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,326,913	-	$1,326,913
Totals		**$1,326,913**	**-**	**$1,326,913**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
ERP Management	6.0	$844,755	$474,898	$7,260	-	$1,326,913
Totals	**6.0**	**$844,755**	**$474,898**	**$7,260**	**-**	**$1,326,913**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Office of Management and Budget

Contact Information

Department Phone Number:	480-644-5799
Department Email:	Office of Management & Budget Email
Department Address:	City of Mesa, Office of Management & Budget 20 E. Main St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/government/office-of-management-budget

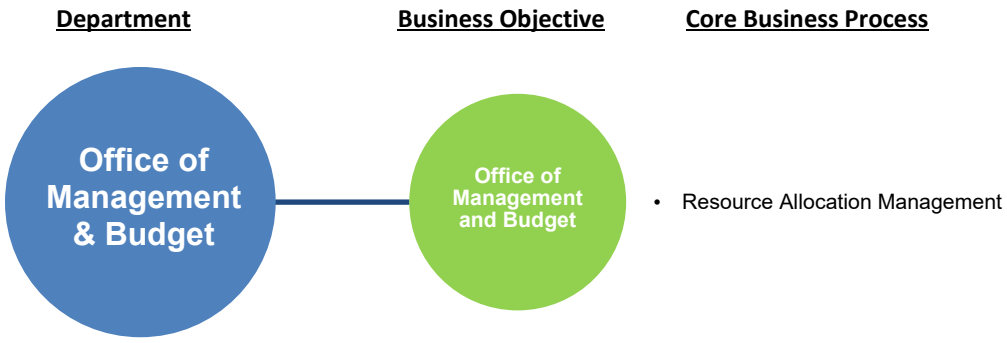
Department Description

The Office of Management and Budget (OMB) exists to manage, analyze, and forecast the City's financial position to support fiscal stability and strengthen organizational financial acumen to make informed decisions in alignment with Mesa's priority of Fiscal Responsibility.

The OMB is responsible for city-wide resource allocation processes, operational process improvements, and financial transparency. The department strives to ensure that policies and procedures are aligned with industry best practices, resources are consumed in an effective and efficient manner, and financial and managerial communication with decision makers is timely and accurate.

The OMB develops and manages the annual operating budget and the five-year capital improvement program; forecasts city-wide revenues, expenditures, and fund balances; establishes forecast scenarios for utility consumption, estimated revenues, expenses, and rate recommendations; and conducts special projects.

City Council Strategic Priorities ***Fiscal Responsibility***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes the implementation of a new Reporting and Data Modeling team in the Budget Office, including 1.0 FTE Senior Budget Analyst, 1.0 FTE Budget Coordinator, and employee training.

Office of Management and Budget

Office of Management and Budget Business Objective

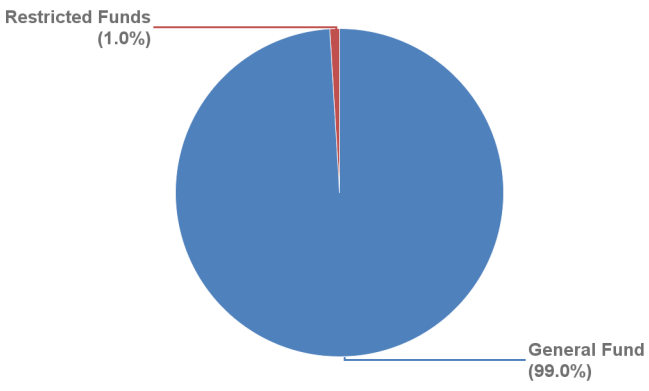
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$2,022,047	$2,172,759	$2,139,800	$2,619,759
Restricted Funds	-	$25,241	$4,000	$25,241
Totals	**$2,022,047**	**$2,198,000**	**$2,143,800**	**$2,645,000**

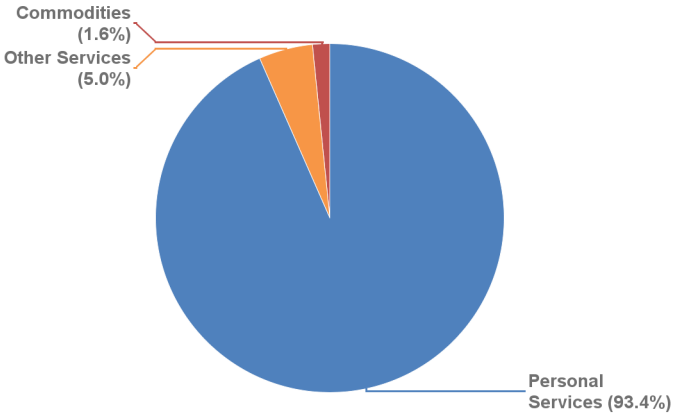
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		14.0		16.0
Personal Services	$1,920,716	$2,070,538	$2,046,000	$2,470,388
Other Services	$53,014	$112,835	$92,200	$132,221
Commodities	$48,317	$14,627	$5,600	$42,391
Totals	**$2,022,047**	**$2,198,000**	**$2,143,800**	**$2,645,000**

Office of Management and Budget
FY 26/27 Operational Funding
$2,645,000



Office of Management and Budget
FY 26/27 Operational Category
$2,645,000



Percentages are rounded to the nearest tenth.

Office of Management and Budget

Office of Management and Budget Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Resource Allocation Management	$2,619,759	$25,241	-	-	-	$2,645,000
Expenditure Total		**$2,619,759**	**$25,241**	**-**	**-**	**-**	**$2,645,000**
Expenditures Net of Revenues		**$2,619,759**	**$25,241**	**-**	**-**	**-**	**$2,645,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$2,619,759	-	$2,619,759
Restricted Funds	Cadence CFD - Operating	$7,362	-	$7,362
	Eastmark CFD 1 - Operating	$10,517	-	$10,517
	Eastmark Community Facilities District No. 2	$7,362	-	$7,362
Totals		**$2,645,000**	**-**	**$2,645,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Resource Allocation Management	16.0	$2,470,388	$132,221	$42,391	-	$2,645,000
Totals	**16.0**	**$2,470,388**	**$132,221**	**$42,391**	**-**	**$2,645,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Office of Management and Budget	
Public Purpose	**Priorities**
The Office of Management and Budget exists to manage, analyze, and forecast the City's financial position to support fiscal stability and strengthen organizational financial acumen to make informed decisions in alignment with Mesa's priority of Fiscal Responsibility.	- Support Fiscal Stability - Strengthen organizational financial acumen to make informed decisions

Office of Urban Transformation

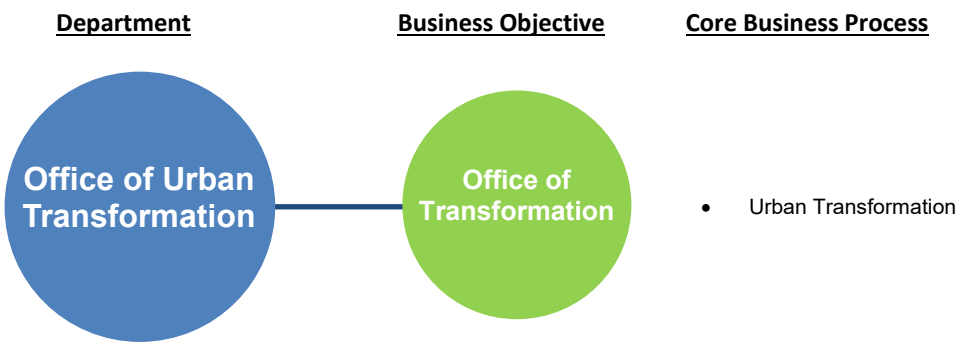
Contact Information

Department Phone Number:	480-644-5379
Department Email:	DowntownTransformation@mesaaz.gov
Department Address:	City of Mesa, Office of Urban Transformation PO Box 1466 Mesa, AZ 85211
Website:	https://www.mesaaz.gov/Business-Development/Urban-Transformation

Department Description

The Office of Urban Transformation is a new department comprised of the City's economic development and redevelopment team focused on strengthening Mesa's economy by fostering redevelopment and revitalization, strategic partnerships, and the shaping of public spaces. Formerly part of the City Manager's Office, the Office of Urban Transformation will now function as a standalone department beginning in FY 2026/27.

City Council Strategic Priorities ***Jobs and Prosperity***



Budgetary Highlights

The FY 2026/27 Adopted Budget is consistent with the FY 2025/26 Adopted Budget.

During FY 2025/26, 7.0 FTE were moved from the City Manager's Office to the newly created Office of Urban Transformation as part of organizational restructuring.

Office of Urban Transformation

Office of Urban Transformation Business Objective

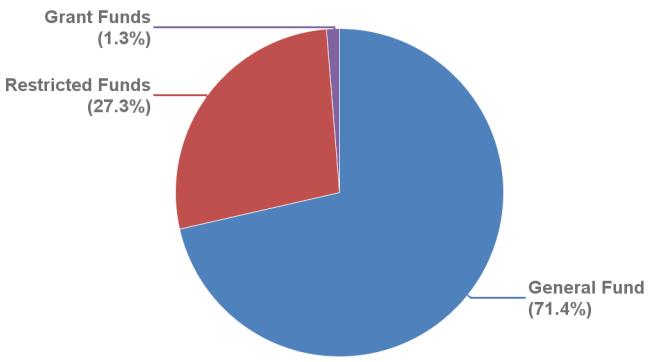
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	-	-	$1,117,532	$1,439,890
Restricted Funds	-	-	$449,291	$550,260
Grant Funds	-	-	$8,936	$25,850
Totals	**-**	**-**	**$1,575,759**	**$2,016,000**

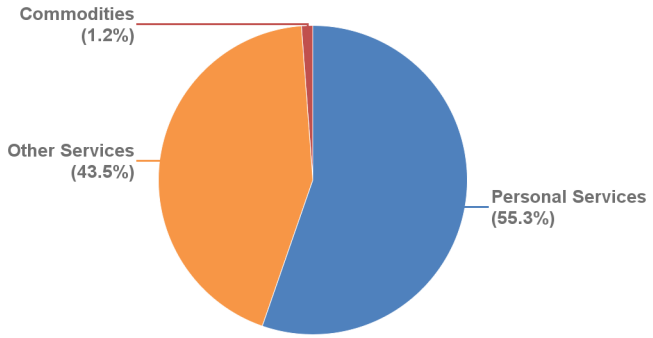
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE				7.0
Personal Services	-	-	$826,151	$1,114,986
Other Services	-	-	$726,249	$877,014
Commodities	-	-	$23,359	$24,000
Totals	**-**	**-**	**$1,575,759**	**$2,016,000**

Office of Urban Transformation
FY 26/27 Operational Funding
$2,016,000



Office of Urban Transformation
FY 26/27 Operational Category
$2,016,000



Percentages are rounded to the nearest tenth.

Office of Urban Transformation

Office of Urban Transformation Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Urban Transformation	$1,439,890	$550,260	-	$25,850	-	$2,016,000
Expenditure Total		**$1,439,890**	**$550,260**	**-**	**$25,850**	**-**	**$2,016,000**
Revenue	Urban Transformation	-	$75,190	-	$25,850	-	$101,040
Revenue Total		**-**	**$75,190**	**-**	**$25,850**	**-**	**$101,040**
Expenditures Net of Revenues		**$1,439,890**	**$475,070**	**-**	**-**	**-**	**$1,914,960**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$1,439,890	-	$1,439,890
Restricted Funds	Restricted Programs Fund	$16,847	-	$16,847
	Special Programs Fund	$533,413	$75,190	$458,223
Grant Funds	Grants - Gen. Gov.	$25,850	$25,850	-
Totals		**$2,016,000**	**$101,040**	**$1,914,960**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Urban Transformation	7.0	$1,114,986	$877,014	$24,000	-	$2,016,000
Totals	**7.0**	**$1,114,986**	**$877,014**	**$24,000**	**-**	**$2,016,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Office of Urban Transformation	
Public Purpose	**Priorities**
The Office of Urban Transformation exists to drive redevelopment and revitalization, facilitate strategic partnerships, and shape public spaces to strengthen Mesa's economic vitality*, realizing the city's vision of a safe, fiscally responsible, quality developed and thriving community of jobs and prosperity.	- Maintain an urban vitality

Parks, Recreation and Community Facilities

Contact Information

Department Phone Number:	480-644-7529
Department Email:	parksrecinfo@mesaaz.gov
Department Address:	City of Mesa, Parks, Recreation and Community Facilities 708 W. Baseline Rd., Building 4 City of Mesa, AZ 85210
Website:	http://www.mesaparks.com/home

Department Description

The Parks, Recreation and Community Facilities Department (PRCF) contributes to a healthy and vibrant community by providing exceptional experiences and services to those who live, work, and play in Mesa. PRCF is committed to being responsible stewards of parklands and facilities, providing safe spaces and places for people to enjoy. PRCF is dedicated to financial transparency and resource management, focusing on services that meet the ever-changing needs of our community.

Parks, Recreation and Commercial Facilities aims to help residents enjoy Mesa to the fullest through a comprehensive park system that spans more than 2,000 acres. This comprehensive park system includes 209 parks with unique playgrounds, four fishing lakes, three dog parks, nine aquatic centers, splash pads, first-class athletic fields, five community recreation centers, a tennis and pickleball center, a convention center, a 5,000-seat amphitheater, a community meeting venue, a golf course, a cemetery, and two spring training baseball stadiums (Spring Training Home for the Chicago Cubs and Oakland A's).

City Council Strategic Priority *Thriving Community*



Budgetary Highlights

The FY 2026/27 Adopted Budget includes an increase for utility costs and other contractual obligations. It also includes an increase for Active Net which will be offset by increased revenue from fee changes. Additionally, 1.0 FTE Parks, Recreation and Community Facilities Maintenance Foreman is included to support increased workload in the contract management unit in Parks Maintenance. The growing workload is due to the increase in the number of capital projects and lifecycle needs as the parks system expands.

The Adopted Budget also includes an increase in fees at commercial facilities as well as several programming fees. Most of the fees fall within the existing fee ranges on the schedule. The others were approved by Council on March 23, 2026.

The budget reductions include three vacant positions, 1.0 FTE Recreation Specialist, 1.0 FTE Recreation Programmer and 1.0 FTE Trades Worker. Additionally, 8.89 FTE were removed due to the Fremont Pool closure, and 1.85 FTE were also reduced in the recreation area due to the eliminated one summer camp location, one Celebrate Mesa event, discontinued Summer Field Trips at Tri-Centers, eliminated the Park Ambassador program. These cuts will have a minimal impact on service delivery.

During FY 2025/26 a net of 17.12 FTE was added to align the budget to the number of hours required to maintain current levels of programming. The Park Ranger program including 16.0 FTE was also shifted to Police for the rebuilding of the program to better align with organizational responsibilities.

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

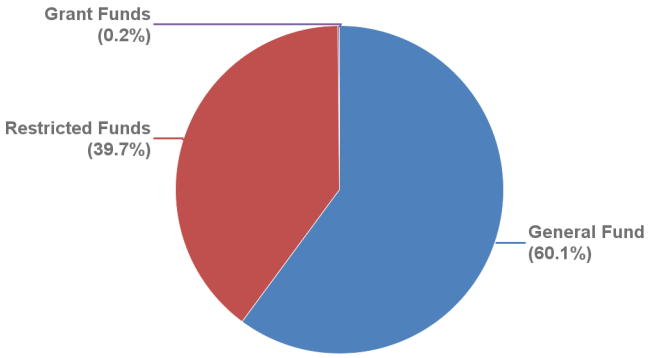
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$30,981,833	$33,936,229	$32,385,069	$33,327,142
Restricted Funds	$21,906,748	$21,890,164	$22,259,323	$22,011,858
Grant Funds	$1,119,571	$880,431	$65,010	$95,500
Totals	**$54,008,151**	**$56,706,824**	**$54,709,402**	**$55,434,500**

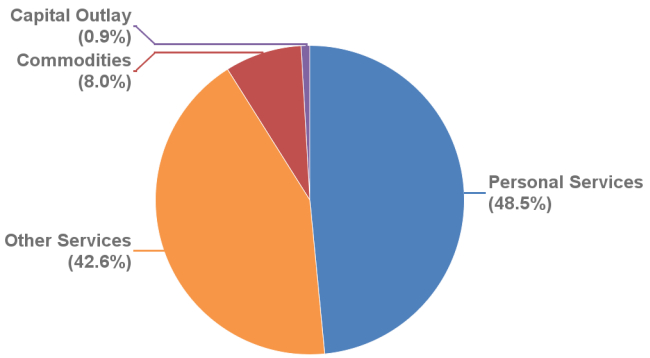
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		351.1		338.4
Personal Services	$24,469,577	$27,821,461	$27,510,752	$26,865,602
Other Services	$25,131,088	$23,039,583	$23,526,844	$23,605,954
Commodities	$3,820,136	$4,630,227	$3,481,781	$4,455,716
Capital Outlay	$587,350	$1,215,553	$190,025	$507,228
Totals	**$54,008,151**	**$56,706,824**	**$54,709,402**	**$55,434,500**

Parks, Recreation and Community Facilities
FY 26/27 Operational Funding
$55,434,500



Parks, Recreation and Community Facilities
FY 26/27 Operational Category
$55,434,500



Percentages are rounded to the nearest tenth.

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Adaptive	$920,453	-	-	-	-	$920,453
	Aquatics	$7,509,303	-	-	-	-	$7,509,303
	Athletics	$2,790,833	-	-	-	-	$2,790,833
	Cemetery	-	$1,589,556	-	-	-	$1,589,556
	Convention Center/ Amphitheatre	-	$6,448,143	-	-	-	$6,448,143
	Golf	$139,486	-	-	-	-	$139,486
	Parks Administration	$5,268,385	$1,532,508	-	$95,500	-	$6,896,393
	Parks Land, Basin, Sports Facility Maintenance	$11,516,993	$12,441,651	-	-	-	$23,958,644
	Recreation Centers	$3,130,504	-	-	-	-	$3,130,504
	The Post Federal Building	$964,755	-	-	-	-	$964,755
	Youth Camp	$1,086,430	-	-	-	-	$1,086,430
Expenditure Total		**$33,327,142**	**$22,011,858**	**-**	**$95,500**	**-**	**$55,434,500**
Revenue	Adaptive	$150,000	-	-	-	-	$150,000
	Aquatics	$2,312,863	-	-	-	-	$2,312,863
	Athletics	$2,764,101	-	-	-	-	$2,764,101
	Cemetery	-	$2,016,800	-	-	-	$2,016,800
	Convention Center/ Amphitheatre	-	$7,094,473	-	-	-	$7,094,473
	Parks Administration	$1,122,833	$756,392	-	-	-	$1,879,225

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
	Parks Land, Basin, Sports Facility Maintenance	$172,300	$63,000	-	-	-	$235,300
	Recreation Centers	$1,143,295	-	-	-	-	$1,143,295
	The Post Federal Building	$105,650	-	-	-	-	$105,650
	Youth Camp	$187,000	-	-	-	-	$187,000
Revenue Total		**$7,958,042**	**$9,930,665**	**-**	**-**	**-**	**$17,888,707**
Expenditures Net of Revenues		**$25,369,100**	**$12,081,193**	**-**	**$95,500**	**-**	**$37,545,793**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$204,643	-	$204,643
	General Fund	$33,122,499	$7,958,042	$25,164,457
Restricted Funds	Cemetery	$1,589,556	$1,866,800	-$277,244
	Cemetery Reserve	-	$150,000	-$150,000
	Commercial Facilities Fund	$9,745,148	$7,193,865	$2,551,283
	Environmental Compliance Fee	$9,794,399	-	$9,794,399
	Restricted Programs Fund	$830,170	$525,000	$305,170
	Special Programs Fund	$52,585	$195,000	-$142,415
Grant Funds	Grants - Gen. Gov.	$95,500	-	$95,500
Totals		**$55,434,500**	**$17,888,707**	**$37,545,793**

Parks, Recreation and Community Facilities

Parks, Recreation and Commercial Facilities Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Adaptive	10.3	$755,656	$119,005	$45,792	-	$920,453
Aquatics	90.4	$5,392,888	$1,399,615	$656,800	$60,000	$7,509,303
Athletics	30.7	$2,162,155	$427,704	$200,974	-	$2,790,833
Cemetery	13.0	$1,224,555	$236,552	$128,449	-	$1,589,556
Convention Center/ Amphitheatre	21.5	$2,183,211	$3,969,390	$95,542	$200,000	$6,448,143
Golf	0.2	$34,316	$105,170	-	-	$139,486
Parks Administration	32.1	$3,430,925	$2,457,726	$855,157	$152,585	$6,896,393
Parks Land, Basin, Sports Facility Maintenance	84.0	$7,811,061	$13,848,162	$2,204,778	$94,643	$23,958,644
Recreation Centers	37.4	$2,598,561	$430,091	$101,852	-	$3,130,504
The Post Federal Building	4.0	$364,097	$502,826	$97,832	-	$964,755
Youth Camp	15.0	$908,177	$109,713	$68,540	-	$1,086,430
Totals	**338.4**	**$26,865,602**	**$23,605,954**	**$4,455,716**	**$507,228**	**$55,434,500**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

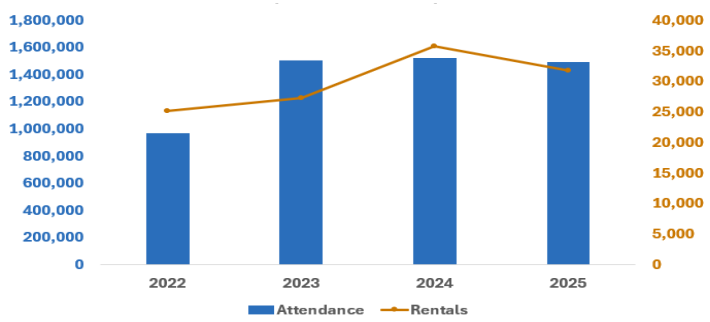
Parks, Recreation and Community Facilities

Public Purpose	Priorities
The Parks, Recreation and Community Facilities Department exists to care for, operate, and activate vibrant public spaces and resources through fostering safe and welcoming environments, impactful events and dynamic experiences, upholding Mesa's commitment to cultivating a thriving community.	- Safe & Welcoming Environments - Dynamic Experiences - Impactful Events

Key Performance Indicators / Performance Measures

KPI #1 Safe and Welcoming Environments

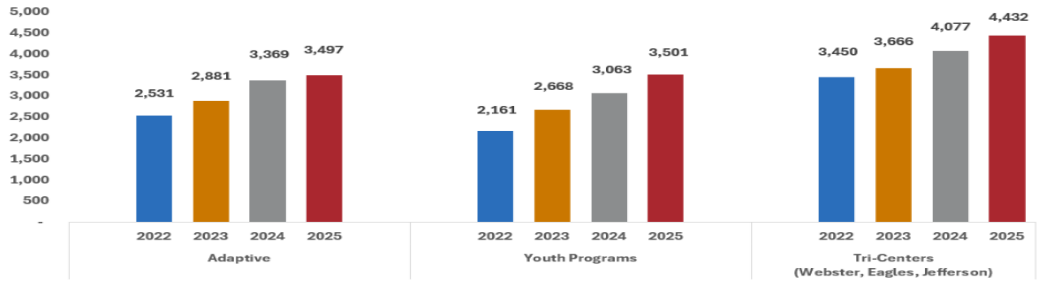
Driving Activity: Attendance and Rentals by Calendar Year (Excluding Pools)



Annually Target: N/A

KPI #2 Dynamic Experiences

Driving Activity: Program Participants by Calendar Year



Annually Target: N/A

Police

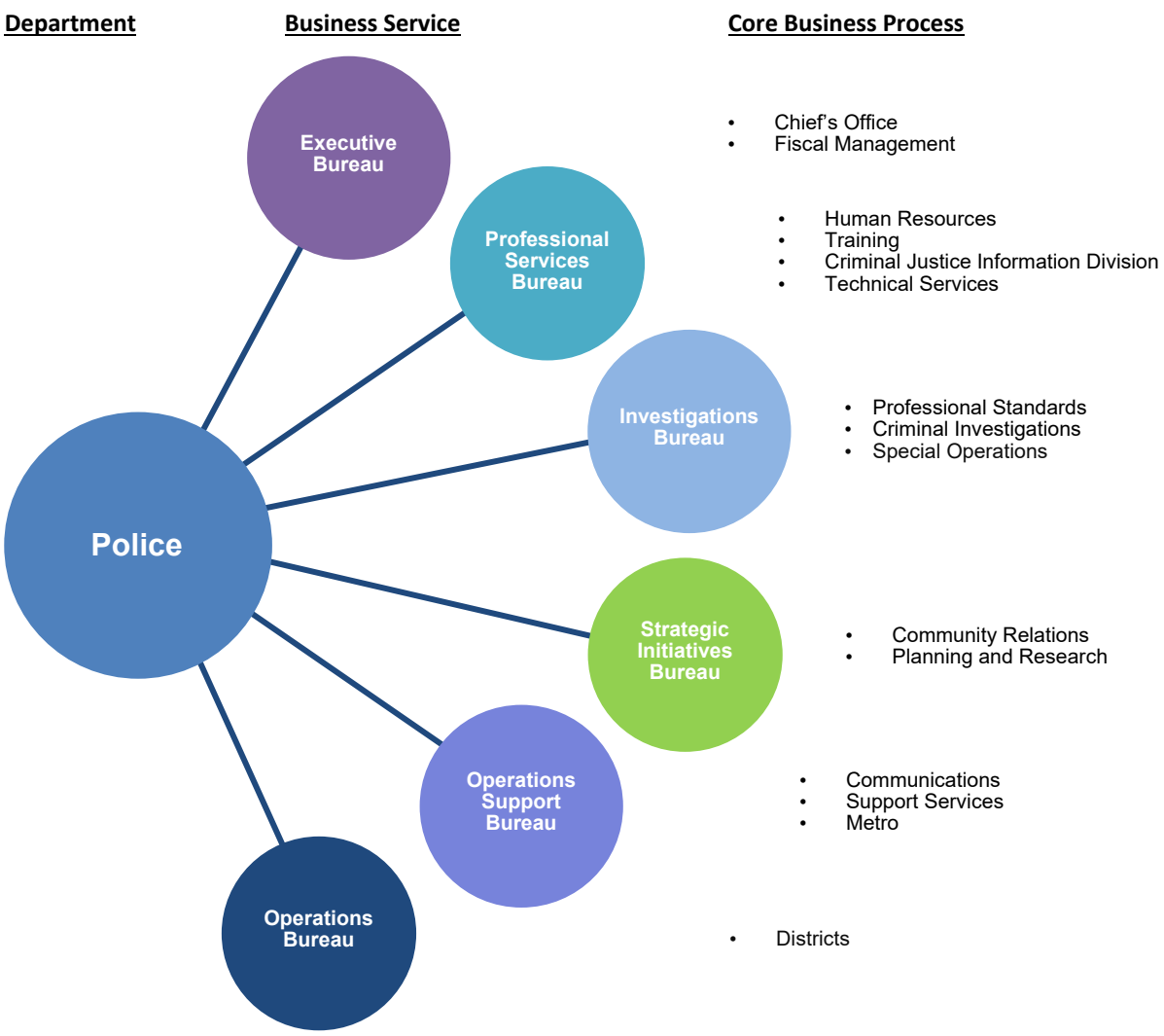
Contact Information

Department Phone Number:	480-644-2324
Department Contact Form:	Policeinfo@mesaaz.gov
Department Address:	City of Mesa, Police 130 N. Robson Mesa, AZ 85201
Website:	https://www.mesaaz.gov/Public-Safety/Mesa-Police

Department Description

The Police Department is responsible for promoting an exceptional quality of life within Mesa by creating and maintaining a safe environment where residents can thrive. The department's highest priorities are to protect life and property, preserve the peace, and uphold the rights of individuals. The department accomplishes its mission by promoting transparency and strong leadership to build trust and unite all residents through meaningful relationships.

City Council Strategic Priorities *Safe Community*



Budgetary Highlights

The FY 2026/27 Adopted Budget includes one-time acquisition and on-going operating funding for a vehicle for the Police Dispatch Lieutenant position, which was approved this fiscal year as part of the new staffing plan for dispatch communications.

The Police Department is expected to reduce their budget by $4.4 million in on-going budget expenses through FY 2028/29. The FY 2026/27 budget reductions include the elimination of the recruit signing bonus, the conversion of 3.0 FTE sworn positions to professional staff positions, and the reduction of other professional services. Additionally, 3.0 FTE sworn Crime Gun Intelligence Center Detective, vacant professional staff including 3.0 FTE Park Ranger, 2.0 FTE Civilian Investigation Specialists, 1.0 FTE Police Investigator position, and a 0.5 FTE Range Firearm Instructor part-time.

During FY 2025/26, the net position reduction of 127.5 FTE includes:

- 143.5 FTE removed for the reorganization from the Police Department to the new Public Safety Support Department for streamlining and centralizing telecommunications.
- 16.0 FTE added for the shift of 15.0 FTE from the Parks, Recreation & Community Facilities Department and the conversion of an existing 1.0 FTE Park Ranger Supervisor to a Sworn Police Lieutenant as part of the rebuilding of the Park Ranger program for more comprehensive oversight.
- 1.0 FTE net change added for the creation of 2.0 FTE Real Time Crime Center Operator offset by the 1.0 FTE reduction of a Police Officer.
- 1.0 FTE net change removed to offset the cost of the reclass of 4.0 FTE Police Service Officer to 3.0 FTE Civilian Investigation Specialist Supervisors.
- 1.0 FTE Lieutenant added in Dispatch as part of a staffing plan update for communications.
- 1.0 FTE removed for a grant funded position where the grant ended on October 6, 2025.

The Police Department has budgeted approximately $7.3 million in anticipated new grant awards for FY 2026/27, with major funding provided through Homeland Security and Department of Justice grant programs. These resources will strengthen the department's operational capacity and support federal public safety priorities through investments in training, specialized equipment, technology improvements and vehicle replacements.

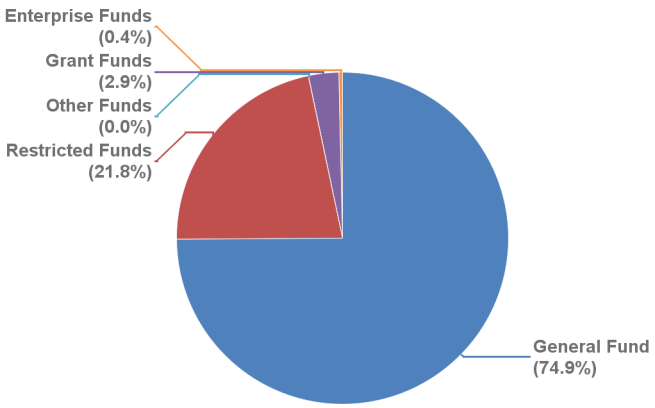
Police

Police Business Objective

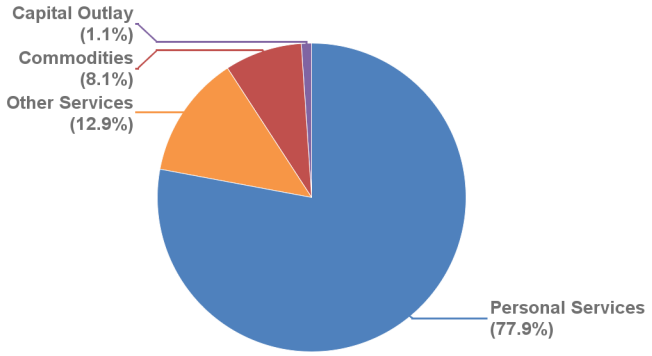
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$232,841,584	$264,433,744	$234,537,577	$243,487,731
Restricted Funds	$55,389,267	$70,655,677	$57,724,120	$70,838,611
Other Funds	$53,047	$51,728	$50,887	$52,917
Grant Funds	$2,872,118	$5,652,790	$1,943,426	$9,540,656
Enterprise Funds	$1,452,427	$1,403,791	$1,465,812	$1,185,583
Totals	**$292,608,443**	**$342,197,730**	**$295,721,822**	**$325,105,498**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		1,426.0		1,289.0
Personal Services	$243,908,016	$257,431,553	$249,982,455	$253,376,368
Other Services	$35,490,111	$45,870,751	$38,158,350	$41,874,352
Commodities	$8,583,243	$35,246,060	$6,311,876	$26,341,948
Capital Outlay	$4,826,297	$3,649,366	$1,269,141	$3,512,830
Offsets and Credits	-$199,223	-	-	-
Totals	**$292,608,443**	**$342,197,730**	**$295,721,822**	**$325,105,498**

Police
FY 26/27 Operational Funding
$325,105,498



Police
FY 26/27 Operational Category
$325,105,498



Percentages are rounded to the nearest tenth.

Police

Police Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source							
Core Business Process		**General Fund**	**Restricted Funds**	**Other Funds**	**Grant Funds**	**Enterprise Funds**	**FY 26/27 Budget**
Expenditure							
Community Services Bureau	Community Relations	$2,294,363	-	-	-	-	**$2,294,363**
	Fiscal Management	$14,277,354	$10,567,675	-	$1,500,000	-	**$26,345,029**
	Human Resources	$4,855,705	$121,306	-	$80,535	-	**$5,057,546**
	Training & Wellness	$13,763,810	$2,802,267	-	-	$917	**$16,566,994**
Executive Services Bureau	Chief's Office	$7,658,276	$1,278,362	-	-	-	**$8,936,638**
Investigations Bureau	Criminal Investigations	$16,633,385	$767,176	-	$880,420	-	**$18,280,981**
	Special Operations	$20,918,057	$1,738,379	-	$1,206,949	-	**$23,863,385**
Operations Bureau	Communications	$6,688,072	$202,483	-	-	-	**$6,890,555**
	Patrol	$93,370,665	$41,405,009	-	-	$1,184,666	**$135,960,340**
Operations Support Bureau	Metro	$14,693,224	$5,916,134	-	$5,342,425	-	**$25,951,783**
	Professional Standards	$2,675,615	$489,183	-	-	-	**$3,164,798**
Professional Services Bureau	Criminal Justice Information Division	$10,207,372	$298,966	-	-	-	**$10,506,338**
	Planning & Research	$1,413,408	$496,268	-	$330,327	-	**$2,240,003**
	Support Services	$14,110,176	$779,584	$52,917	-	-	**$14,942,677**
	Technical Services	$19,928,249	$3,975,819	-	$200,000	-	**$24,104,068**
Expenditure Total		**$243,487,731**	**$70,838,611**	**$52,917**	**$9,540,656**	**$1,185,583**	**$325,105,498**

Police

Police Business Objective

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Revenue							
Community Services Bureau	Fiscal Management	$430,000	-	-	$1,500,000	-	**$1,930,000**
	Human Resources	$70,000	-	-	$80,535	-	**$150,535**
	Training & Wellness	$330,000	$300,000	-	-	-	**$630,000**
Executive Services Bureau	Chief's Office	-	$1,275,000	-	-	-	**$1,275,000**
Investigations Bureau	Criminal Investigations	$210,000	-	-	$876,281	-	**$1,086,281**
	Special Operations	$525,432	-	-	$854,496	-	**$1,379,928**
Operations Bureau	Communications	$1,683,559	-	-	-	-	**$1,683,559**
	Patrol	$923,706	-	-	-	-	**$923,706**
Operations Support Bureau	Metro	$3,164,775	$60,000	-	$5,342,425	-	**$8,567,200**
Professional Services Bureau	Criminal Justice Information Division	$630,000	-	-	-	-	**$630,000**
	Planning & Research	-	-	-	$210,754	-	**$210,754**
	Support Services	$300,000	-	-	-	-	**$300,000**
	Technical Services	-	-	-	$200,000	-	**$200,000**
Revenue Total		$8,267,472	$1,635,000	-	$9,064,491	-	**$18,966,963**
Expenditures Net of Revenues		**$235,220,259**	**$69,203,611**	**$52,917**	**$476,165**	**$1,185,583**	**$306,138,535**

Police

Police Business Objective

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues				
Funding Source	**Fund Name**	**FY 26/27 Expenditures**	**FY 26/27 Revenues**	**FY 26/27 Expenditures Net of Revenues**
General Fund	Capital - General Fund	$885,320	-	$885,320
	General Fund	$242,602,411	$8,267,472	$234,334,939
Restricted Funds	Environmental Compliance Fee	$208,923	-	$208,923
	Local Streets	$2,821,462	-	$2,821,462
	Public Safety Sales Tax	$36,861,714	-	$36,861,714
	Quality of Life Sales Tax	$28,034,800	-	$28,034,800
	Restricted Programs Fund	$2,433,346	$1,485,000	$948,346
	Special Programs Fund	$478,366	$150,000	$328,366
Other Funds	Employee Benefit Trust	$52,917	-	$52,917
Grant Funds	Grants - Gen. Gov.	$9,540,656	$9,064,491	$476,165
Enterprise Funds	Falcon Field Airport	$242	-	$242
	Utility Fund	$1,185,341	-	$1,185,341
Totals		**$325,105,498**	**$18,966,963**	**$306,138,535**

Police

Police Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process		FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Community Services Bureau	Community Relations	15.0	$2,221,968	$38,895	$33,500	-	$2,294,363
	Fiscal Management	14.0	$1,668,307	$11,379,807	$12,936,915	$360,000	$26,345,029
	Human Resources	25.0	$4,087,110	$787,496	$172,940	$10,000	$5,057,546
	Training & Wellness	39.5	$13,075,264	$284,510	$3,207,220	-	$16,566,994
Executive Services Bureau	Chief's Office	20.0	$4,404,846	$3,145,299	$1,386,493	-	$8,936,638
Investigations Bureau	Criminal Investigations	94.0	$17,853,974	$239,075	$187,932	-	$18,280,981
	Special Operations	98.0	$22,499,605	$295,488	$643,842	$424,450	$23,863,385
Operations Bureau	Communications	58.5	$6,884,055	$6,000	$500	-	$6,890,555
	Patrol	589.0	$134,030,667	$494,997	$1,416,806	$17,870	$135,960,340
Operations Support Bureau	Metro	107.0	$19,298,854	$692,094	$4,036,887	$1,923,948	$25,951,783
	Professional Standards	18.0	$3,129,337	$28,240	$7,221	-	$3,164,798
Professional Services Bureau	Criminal Justice Information Division	84.0	$8,126,203	$2,197,203	$167,932	$15,000	$10,506,338
	Planning & Research	13.0	$1,568,186	$497,432	$174,385	-	$2,240,003

Police

Police Business Objective

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Support Services	69.0	$7,586,680	$6,307,260	$994,737	$54,000	$14,942,677
Technical Services	45.0	$6,941,312	$15,480,556	$974,638	$707,562	$24,104,068
Totals	**1,289.0**	**$253,376,368**	**$41,874,352**	**$26,341,948**	**$3,512,830**	**$325,105,498**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

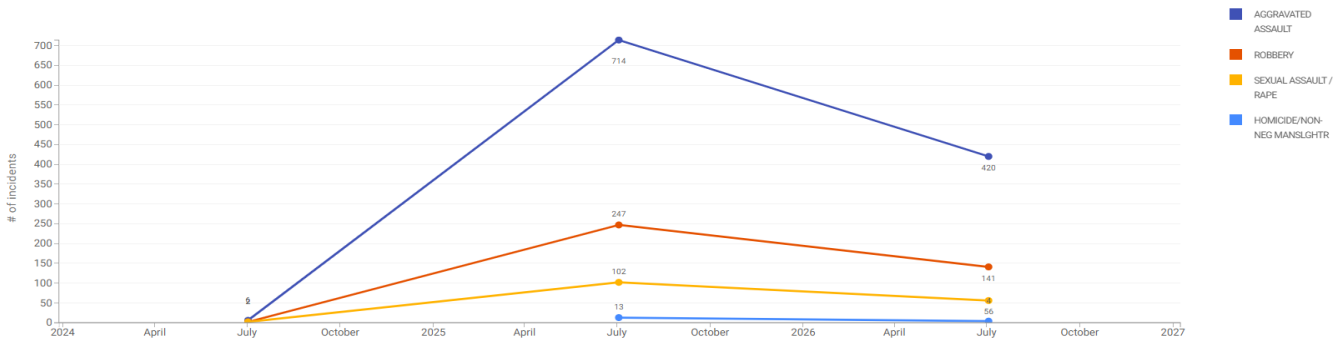
Police

Public Purpose	Priorities
The Mesa Police Department provides professional policing that prevents crime while creating a safe and thriving community.	- Reduce Crime and Increase Citizen Safety - Exceptional Organizational Effectiveness - Innovate and Integrate Technology - Strategic Staffing: Hire and Retain the Best Candidates - Increase Community Engagement

Key Performance Indicators / Performance Measures

KPI #1 Reduce Crime and Increase Citizen Safety

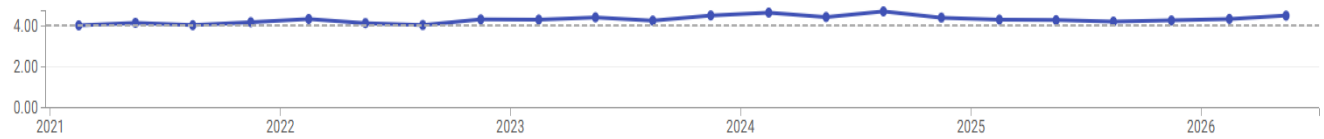
Driving Activity: Violent Crime Incidents



Monthly Target: N/A

KPI #2 Exceptional Organizational Effectiveness

Driving Activity: Priority 1 Incident Response Time (2021-present)



Quarterly Target: 4.00

Project Management Program

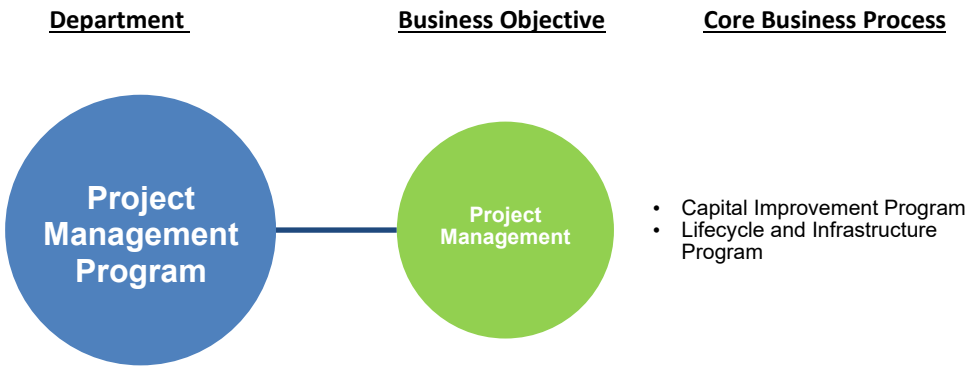
Contact Information

Department Phone Number:	480-644-5799
Department Email:	omb@mesaaz.gov
Department Address:	City of Mesa, Office of Management & Budget 20 E Main St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/government/capital-improvement-program

Department Description

The Project Management Program Department contains revenues and expenditures related to the Capital Improvement Program and Lifecycle & Infrastructure Program. Although the City Council appropriates funding for the Capital Improvement Program as part of the budget adoption process, individual projects are brought to Council for approval throughout the year.

The Project Management Program department is managed separately from any department operational plan.



Budgetary Highlights

The Capital Improvement Plan (CIP) often requires coordination between multiple departments. To facilitate coordination between departments, CIP projects are managed in the Project Management Program. For more detailed information on the Project Management Department budget, see the Projects & Capital Budget section. FTEs may vary year-to-year due to positions allocated to various projects across the city.

Project Management Program

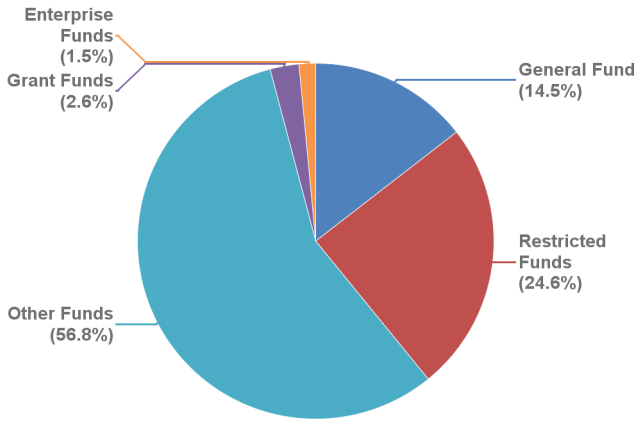
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$53,307,858	$123,490,716	$61,581,287	$141,154,022
Enterprise Funds	$5,589,959	$12,976,658	$5,465,468	$14,675,164
Restricted Funds	$71,390,365	$205,163,983	$103,654,098	$239,718,753
Other Funds	$365,851,575	$514,127,178	$393,384,674	$552,549,340
Grant Funds	$9,909,312	$33,321,465	$21,123,118	$25,497,721
Totals	**$506,049,070**	**$889,080,000**	**$585,208,645**	**$973,595,000**

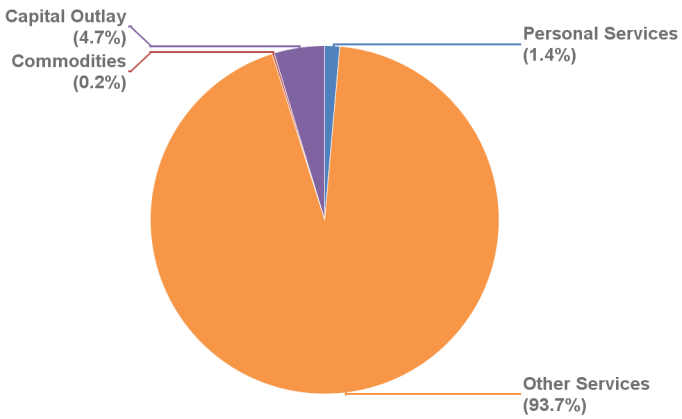
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		96.8		101.6
Personal Services	$21,195,848	$12,178,032	$9,670,292	$13,501,664
Other Services	$65,207,066	$872,515,368	$570,779,850	$912,525,609
Commodities	$39,651,845	$2,911,000	$2,591,548	$1,956,927
Capital Outlay	$379,994,310	$1,475,600	$2,166,955	$45,610,800
Totals	**$506,049,070**	**$889,080,000**	**$585,208,645**	**$973,595,000**

Project Management Program
FY 26/27 Operational Funding
$973,595,000



Project Management Program
FY 26/27 Operational Category
$973,595,000



Percentages are rounded to the nearest tenth.

Project Management Program

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Project Management	$141,154,022	$239,718,753	$552,549,340	$25,497,721	$14,675,164	$973,595,000
Expenditure Total		**$141,154,022**	**$239,718,753**	**$552,549,340**	**$25,497,721**	**$14,675,164**	**$973,595,000**
Revenue	Project Management	-	$74,536,385	$12,319,736	$22,068,122	-	$108,924,243
Revenue Total		**-**	**$74,536,385**	**$12,319,736**	**$22,068,122**	**-**	**$108,924,243**
Expenditures Net of Revenues		**$141,154,022**	**$165,182,368**	**$540,229,604**	**$3,429,599**	**$14,675,164**	**$864,670,757**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	Capital - General Fund	$130,921,729	-	$130,921,729
	General Fund	$10,232,293	-	$10,232,293
Restricted Funds	Ambulance Transport	$2,238,225	-	$2,238,225
	Arts & Culture Fund	$4,841,012	-	$4,841,012
	Cemetery	$2,666,426	-	$2,666,426
	Commercial Facilities Fund	$2,306,253	-	$2,306,253
	Environmental Compliance Fee	$5,064,167	-	$5,064,167
	Greenfield WRP Joint Venture	$22,250,449	$21,033,363	$1,217,086
	Highway User Revenue Fund	$30,462,234	-	$30,462,234
	Local Streets	$40,171,055	-	$40,171,055
	Mesa Arts Center Restoration Fee	$1,289,967	-	$1,289,967
	Public Safety Sales Tax	$13,211,967	-	$13,211,967
	Quality of Life Sales Tax	$6,134,555	-	$6,134,555
	Restricted Programs Fund	$11,774,219	-	$11,774,219
	Special Programs Fund	$14,851,876	-	$14,851,876
	TOPAZ Joint Venture Fund	$14,417,955	$14,417,955	-
	Transit Fund	$2,030,330	-	$2,030,330
	Transportation	$51,718,314	$39,085,067	$12,633,247
	Utility Replacement Extension and Renewal	$14,289,749	-	$14,289,749
Other Funds	Electric Bond Construction	$25,517,116	$5,269,679	$20,247,437

Project Management Program

	Employee Benefit Trust	$22,474	-	$22,474
	Fleet Internal Service	$483,846	-	$483,846
	Gas Bond Construction	$49,979,104	$1,283,149	$48,695,955
	Library Bond Construction	$68,540	-	$68,540
	Parks Bond Construction	$45,842,068	-	$45,842,068
	Print Shop Internal Service	$24,021	-	$24,021
	Public Safety Bond Construction	$116,203,232	-	$116,203,232
	Solid Waste Bond Construction	$1,485,643	-	$1,485,643
	Streets Bond Construction	$60,940,838	-	$60,940,838
	Warehouse Internal Service	$523,999	-	$523,999
	Wastewater Bond Construction	$92,363,121	-	$92,363,121
	Water Bond Construction	$159,095,338	$5,766,908	$153,328,430
Grant Funds	Community Development Block Grant	$1,330,049	$1,330,049	-
	Grants - Falcon Field	$3,267,964	$3,267,964	-
	Grants - Gen. Gov.	$17,470,109	$17,470,109	-
	Relief Fund	$3,429,599	-	$3,429,599
Enterprise Funds	Capital - Utility	$6,501,190	-	$6,501,190
	Falcon Field Airport	$5,879,465	-	$5,879,465
	Utility Fund	$2,294,509	-	$2,294,509
Totals		**$973,595,000**	**$108,924,243**	**$864,670,757**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Project Management	101.6	$13,501,664	$912,525,609	$1,956,927	$45,610,800	$973,595,000
Totals	**101.6**	**$13,501,664**	**$912,525,609**	**$1,956,927**	**$45,610,800**	**$973,595,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

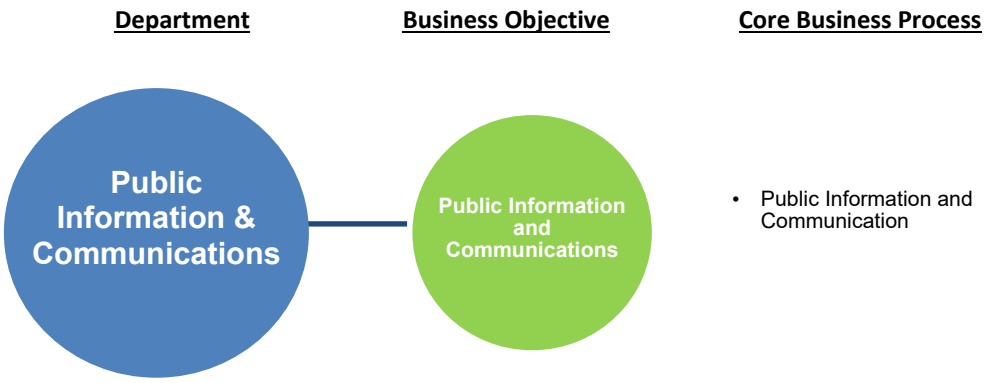
Public Information and Communications

Contact Information

Department Phone Number:	480-644-3333
Department Email:	webinfo@mesaaz.gov
Department Address:	City of Mesa, Public Information and Communications Office 20 E. Main St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/pio

Department Description

The Public Information and Communications Office is vital to fostering transparency in our local government. It promotes a clear understanding of City policies, issues, and activities to enhance the public's and City employees' confidence in, and knowledge of City government. Mesa's communications department works to establish and maintain a flow of information with the public, develop education programs and promote Council strategic initiatives, special events, programs, and services in a timely and accurate manner.



Budgetary Highlights

The FY 2026/27 Adopted Budget includes additional funding for DocAccess software to ensure City-owned websites and PDF documents comply with ADA requirements established by the U.S. Department of Justice.

The budget reductions include decreasing temporary services and the elimination of 1.0 FTE Deputy Communications Director.

During FY 2025/26, 1.0 FTE Senior Public Information & Communications Specialist was shifted from the City Manager's Office into the Public Information and Communications Department to better meet organizational needs.

Public Information and Communications

Public Information and Communications Business Objective

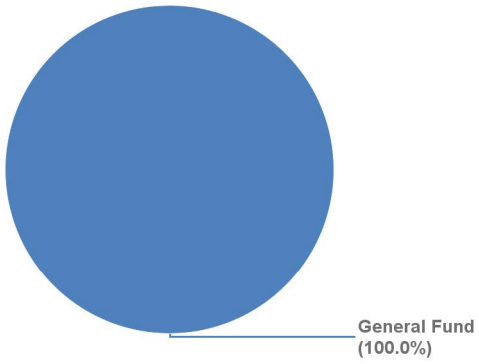
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$2,786,962	$2,698,000	$2,600,596	$2,733,000
Totals	**$2,786,962**	**$2,698,000**	**$2,600,596**	**$2,733,000**

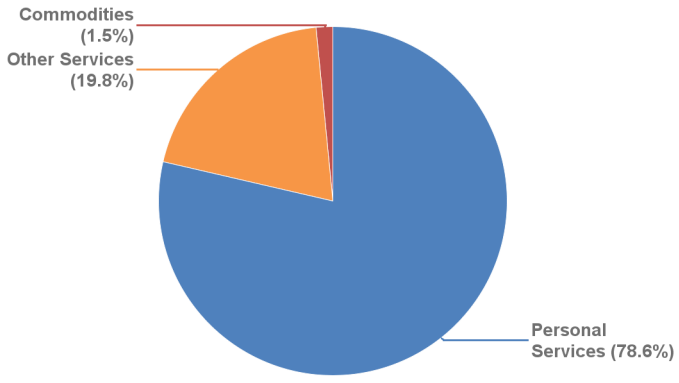
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		14.0		14.0
Personal Services	$2,038,327	$2,182,120	$2,182,120	$2,148,644
Other Services	$679,888	$464,874	$395,476	$542,131
Commodities	$68,747	$51,006	$23,000	$42,225
Totals	**$2,786,962**	**$2,698,000**	**$2,600,596**	**$2,733,000**

Public Information and Communications
FY 26/27 Operational Funding
$2,733,000



Public Information and Communications
FY 26/27 Operational Category
$2,733,000



Percentages are rounded to the nearest tenth.

Public Information and Communications

Public Information and Communications Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Citywide Special Events	$16,000	-	-	-	-	$16,000
	Public Information & Communication	$2,717,000	-	-	-	-	$2,717,000
Expenditure Total		**$2,733,000**	**-**	**-**	**-**	**-**	**$2,733,000**
Expenditures Net of Revenues		**$2,733,000**	**-**	**-**	**-**	**-**	**$2,733,000**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$2,733,000	-	$2,733,000
Totals		**$2,733,000**	**-**	**$2,733,000**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Citywide Special Events		-	$1,000	$15,000	-	$16,000
Public Information & Communication	14.0	$2,148,644	$541,131	$27,225	-	$2,717,000
Totals	**14.0**	**$2,148,644**	**$542,131**	**$42,225**	**-**	**$2,733,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Public Information and Communications

Public Purpose	Priorities
The Public Information Office exists to inform and engage through timely and transparent communication, effective storytelling and crisis management in stewarding the Mesa brand and realize the city's vision of a safe, fiscally responsible, quality developed and thriving community of jobs and prosperity.	Deliver timely, transparent and effective communication to residents, businesses and stakeholders Strengthen and protect the City of Mesa's brand and reputation Provide strategic communications counsel and support to City departments Maintain and advance the City of Mesa's visual identity and brand standards Foster meaningful community engagement and public trust Lead coordinated communications during high-profile or crisis situations

Key Performance Indicators / Performance Measures

KPI #1 Foster meaningful community engagement and public trust

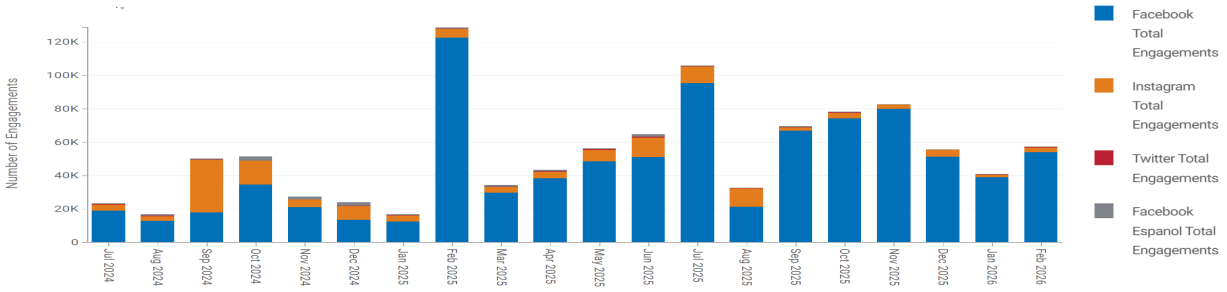
Driving Activity: Community Satisfaction Score



Monthly Target: N/A

KPI #2 Strengthen and protect the City of Mesa's brand and reputation

Driving Activity: Earned Media Sentiment



Monthly Target: 300 media mentions

Solid Waste

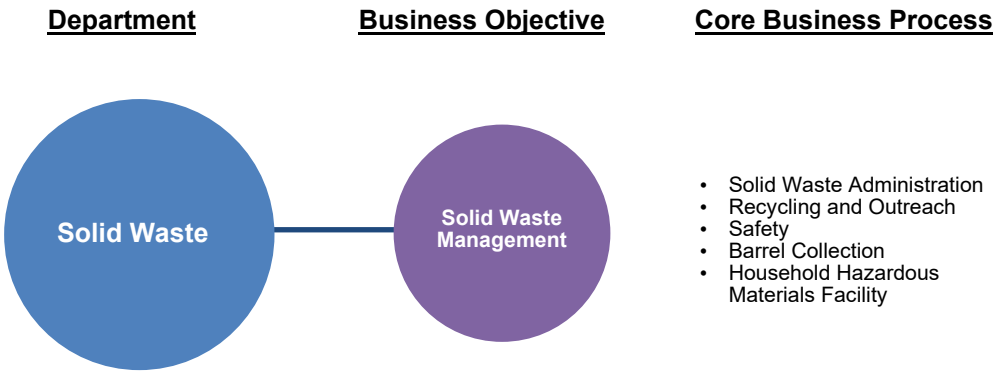
Contact Information

Department Phone Number:	480-644-6789
Department Email:	waste.info@mesaaz.gov
Department Address:	City of Mesa, Solid Waste
	P.O. Box 1466
	Mesa, AZ 85211
Website:	https://www.mesaaz.gov/residents/trash-recycling

Department Description

The Solid Waste Department is responsible for providing efficient and reliable waste collection services to the residents and businesses of Mesa. The department oversees the collection of garbage, recyclables, and green waste, ensuring that the City adheres to environmental regulations and sustainability goals. Services also include bulk item pickup, appliance recycling, the Neighborhood Cleanup Program, the Household Hazardous Materials drop-off facility, and more. The department also focuses on community outreach and education, promoting waste reduction strategies and recycling initiatives to enhance public awareness and participation. Through its efforts, the department aims to maintain a clean and healthy environment, contributing to Mesa's overall quality of life.

City Council Strategic Priorities ***Fiscal Responsibility***



Budgetary Highlights

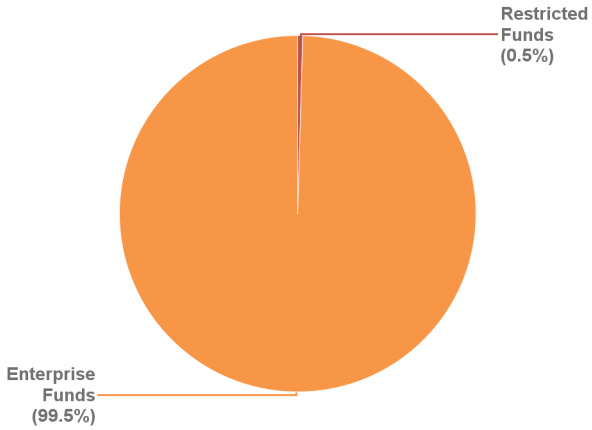
The FY 2026/27 Adopted Budget is similar to the FY 2025/26 Adopted Budget, with the addition of one-time funding for a front load truck rental to assist with trash collection routes.

Solid Waste

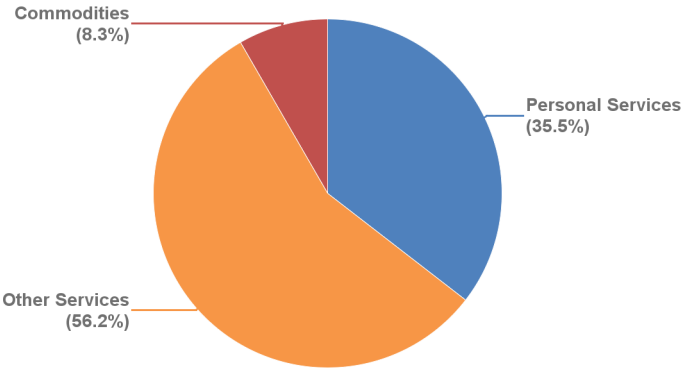
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
Enterprise Funds	$42,550,254	$50,483,000	$47,104,288	$49,668,000
Restricted Funds	$119,945	$225,000	$65,135	$225,000
Totals	**$42,670,199**	**$50,708,000**	**$47,169,423**	**$49,893,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		163.0		163.0
Personal Services	$16,458,882	$17,151,888	$17,630,567	$17,697,470
Other Services	$24,717,068	$29,136,769	$27,650,345	$28,035,060
Commodities	$1,487,259	$4,419,343	$1,888,511	$4,160,470
Capital Outlay	$6,990	-	-	-
Totals	**$42,670,199**	**$50,708,000**	**$47,169,423**	**$49,893,000**

Solid Waste
FY 26/27 Operational Funding
$49,893,000



Solid Waste
FY 26/27 Operational Category
$49,893,000



Percentages are rounded to the nearest tenth.

Solid Waste

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Solid Waste Management	-	$225,000	-	-	$49,668,000	$49,893,000
Expenditure Total		**-**	**$225,000**	**-**	**-**	**$49,668,000**	**$49,893,000**
Revenue	Solid Waste Management	-	-	-	-	$2,627,200	$2,627,200
Revenue Total		**-**	**-**	**-**	**-**	**$2,627,200**	**$2,627,200**
Expenditures Net of Revenues		**-**	**$225,000**	**-**	**-**	**$47,040,800**	**$47,265,800**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Solid Waste Development Fee	$225,000	-	$225,000
Enterprise Funds	Utility Fund	$49,668,000	$2,627,200	$47,040,800
Totals		**$49,893,000**	**$2,627,200**	**$47,265,800**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Solid Waste Management	163.0	$17,697,470	$28,035,060	$4,160,470	-	$49,893,000
Totals	**163.0**	**$17,697,470**	**$28,035,060**	**$4,160,470**	**-**	**$49,893,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

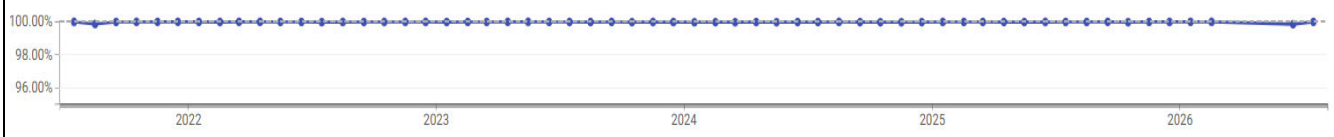
Solid Waste

Public Purpose	Priorities
The Solid Waste Department exists to handle discarded materials reliably and affordably to maintain a clean community and healthy environment and advance Mesa's strategic priority of a fiscally responsible and thriving community.	- Reliable - Affordable - Clean Community and Healthy Environment

Key Performance Indicators / Performance Measures

KPI #1 Reliable

Driving Activity: Residential Tonnage Diverted from Landfill (Recycling and Green Waste)



Monthly Target: 100%

Transit Services

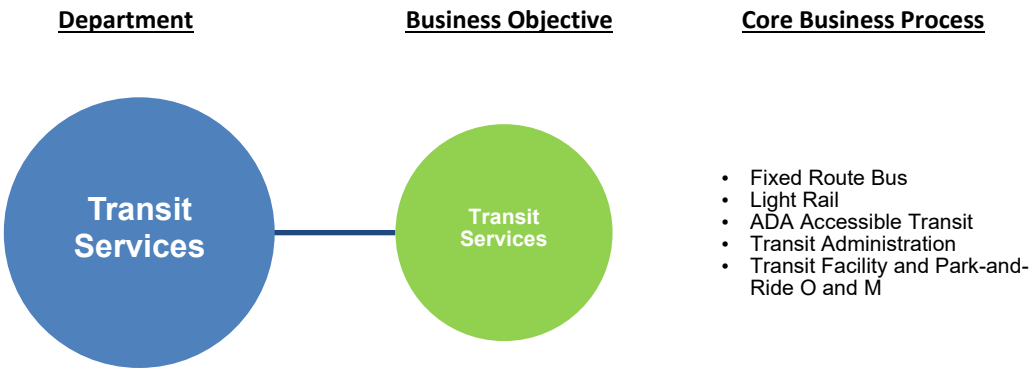
Contact Information

Department Phone Number:	480-644-2160
Department Email:	transit@mesaaz.gov
Department Address:	City of Mesa, Transit Services 300 E. 6th St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/resident-resources/public-transit

Department Description

Transit Services exists to plan and maintain Mesa's transit system to enhance community mobility and ensure well-maintained infrastructure in support of the city's vision of jobs and prosperity and a thriving community.

City Council Strategic Priorities ***Jobs and Prosperity***



Budgetary Highlights

The Transit Services budget is largely determined by contracts with the Regional Public Transportation Authority (RPTA) and Valley Metro Rail for bus, ADA accessible transit, and light rail operations. The FY 2026/27 Adopted Budget includes a $2.6 million increase due to contract and service agreement price increases, increased maintenance costs, and systemwide improvements for Light Rail operations. Additionally, one-time funding is included to reimburse the City of Chandler for a Transit Corridor Study conducted in 2014 by Valley Metro. The contract for the 2014 study required that Mesa reimburse Chandler in FY 2026/27.

The FY 2026/27 budget reduction includes freezing a vacant 1.0 FTE Contract Specialist, with duties being absorbed by existing staff and temporary services.

Transit Services

Transit Services Business Objective

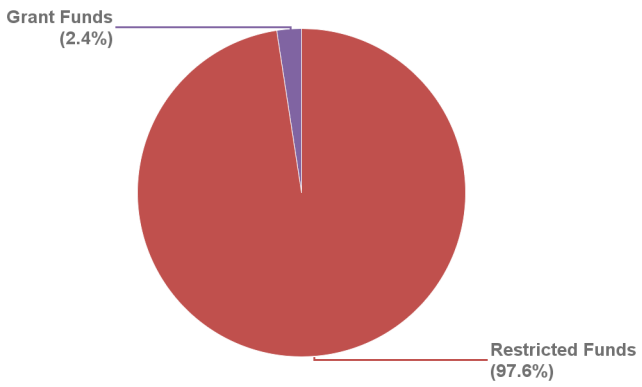
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
Restricted Funds	$25,722,079	$29,556,402	$24,360,985	$32,163,712
Grant Funds	-	-	-	$800,000
Totals	**$25,722,079**	**$29,556,402**	**$24,360,985**	**$32,963,712**

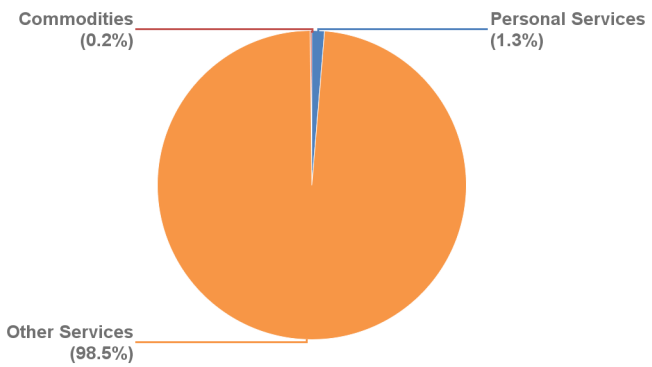
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		4.0		3.0
Personal Services	$425,839	$540,763	$387,390	$434,246
Other Services	$25,257,502	$28,951,174	$23,917,336	$32,470,501
Commodities	$38,738	$58,965	$55,900	$58,965
Capital Outlay	-	$5,500	$359	-
Totals	**$25,722,079**	**$29,556,402**	**$24,360,985**	**$32,963,712**

Transit Services
FY 26/27 Operational Funding
$32,963,712



Transit Services
FY 26/27 Operational Category
$32,963,712



Percentages are rounded to the nearest tenth.

Transit Services

Transit Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Fixed Route Bus	-	$5,523,848	-	-	-	$5,523,848
	Light Rail	-	$24,364,000	-	-	-	$24,364,000
	Transit Administration	-	$1,483,270	-	$800,000	-	$2,283,270
	Transit Facility and Park-and-Ride O and M	-	$792,594	-	-	-	$792,594
Expenditure Total		**-**	**$32,163,712**	**-**	**$800,000**	**-**	**$32,963,712**
Revenue	Light Rail	-	$1,596,173	-	-	-	$1,596,173
	Transit Administration	-	-	-	$800,000	-	$800,000
	Transit Facility and Park-and-Ride O and M	-	$57,067	-	-	-	$57,067
Revenue Total		**-**	**$1,653,240**	**-**	**$800,000**	**-**	**$2,453,240**
Expenditures Net of Revenues		**-**	**$30,510,472**	**-**	**-**	**-**	**$30,510,472**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
Restricted Funds	Special Programs Fund	-	$57,067	-$57,067
	Transit Fund	$32,163,712	$1,596,173	$30,567,539
Grant Funds	Grants - Gen. Gov.	$800,000	$800,000	-
Totals		**$32,963,712**	**$2,453,240**	**$30,510,472**

Transit Services

Transit Services Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Fixed Route Bus		-	$5,523,848	-	-	$5,523,848
Light Rail		-	$24,364,000	-	-	$24,364,000
Transit Administration	3.0	$434,246	$1,811,093	$37,931	-	$2,283,270
Transit Facility and Park-and-Ride O and M		-	$771,560	$21,034	-	$792,594
Totals	**3.0**	**$434,246**	**$32,470,501**	**$58,965**	**-**	**$32,963,712**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

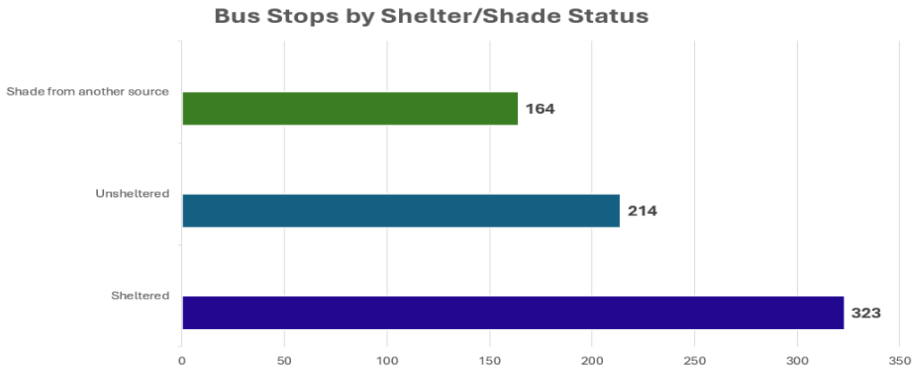
Transit Services

Public Purpose	Priorities
The Transit Services Department exists to plan and maintain Mesa's transit system to enhance community mobility and ensure well-maintained infrastructure in support of the city's vision of jobs and prosperity and a thriving community.	- Ensure well-maintained infrastructure

Driving Activities

KPI #1 Ensure well-maintained Infrastructure

Bus Stops by Shelter/Shade Status



Annual Target: N/A

Transportation

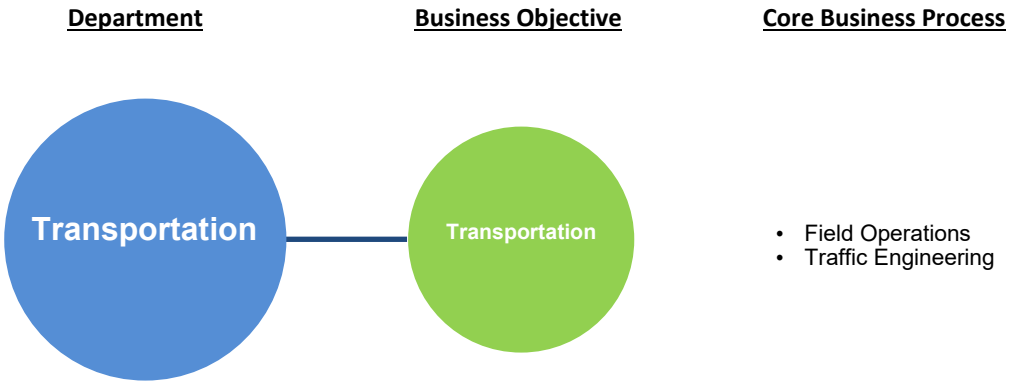
Contact Information

Department Phone Number:	480-644-2160
Department Email:	transportation.info@mesaaz.gov
Department Address:	City of Mesa, Transportation 300 E. 6th St. Mesa, AZ 85201
Website:	https://www.mesaaz.gov/residents/streets-transportation

Department Description

The Transportation Department exists to plan, operate, and maintain Mesa's transportation network to enhance its efficiency, reduce its safety risk, and promote its longevity to support quality development in Mesa. The department is a regional leader in transportation, anticipating future needs to maintain a high quality of life for residents.

City Council Strategic Priority ***Quality Developments***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes an increase for landscape and tree maintenance.

The budget reductions include moving funding of a Transportation Field Operations Foreman to reflect the duties shifting from the Environmental Compliance Fee (ECF) Fund to the Highway User Revenue Fund and shifting contracted services expenses away from ECF funding.

During FY 2025/26, 1.0 FTE Senior Planner was shifted to Development Services to centralize planning services.

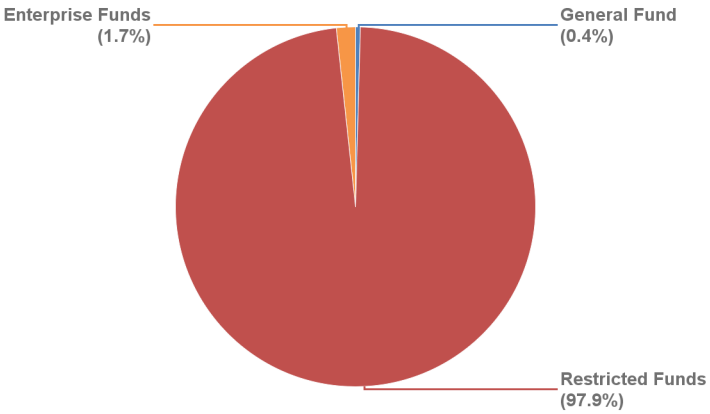
Transportation

Transportation Business Objective

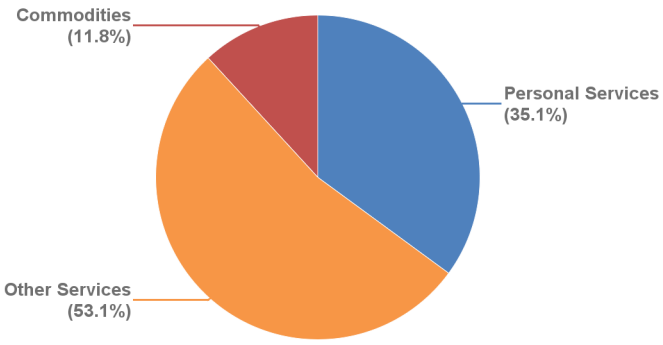
Operational History by Funding Source				
Funding Source	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
General Fund	$73,931	$199,727	$250,570	$256,127
Restricted Funds	$49,848,840	$57,053,626	$53,850,622	$58,045,212
Enterprise Funds	$948,413	$999,647	$994,546	$1,013,661
Totals	**$50,871,185**	**$58,253,000**	**$55,095,738**	**$59,315,000**

Operational History by Category				
Category	**FY 24/25 Actuals**	**FY 25/26 Budget**	**FY 25/26 Projected Expenditures**	**FY 26/27 Budget**
FTE		181.0		180.0
Personal Services	$18,622,468	$20,227,145	$20,103,321	$20,976,580
Other Services	$28,291,781	$31,171,539	$29,413,772	$31,782,125
Commodities	$4,527,169	$7,489,216	$5,578,645	$7,079,647
Capital Outlay	-	$3,500	-	-
Offsets and Credits	-$570,232	-$638,400	-	-$523,352
Totals	**$50,871,185**	**$58,253,000**	**$55,095,738**	**$59,315,000**

Transportation
FY 26/27 Operational Funding
$59,315,000



Transportation
FY 26/27 Operational Category
$59,838,352*



Percentages are rounded to the nearest tenth.

***Offsets and Credits are not included.**

Transportation

Transportation Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Field Operations	$249,227	$47,931,409	-	-	$1,013,661	$49,194,297
	Traffic Engineering	$6,900	$10,113,803	-	-	-	$10,120,703
Expenditure Total		**$256,127**	**$58,045,212**	**-**	**-**	**$1,013,661**	**59,315,000**
Revenue	Field Operations	$45,000	$175,000	-	-	-	$220,000
	Traffic Engineering	-	$5,563,080	-	-	-	$5,563,080
Revenue Total		**$45,000**	**$5,738,080**	**-**	**-**	**-**	**5,783,080**
Expenditures Net of Revenues		**$211,127**	**$52,307,132**	**-**	**-**	**$1,013,661**	**$53,531,920**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$256,127	$45,000	$211,127
Restricted Funds	Environmental Compliance Fee	$1,252,447	-	$1,252,447
	Highway User Revenue Fund	$28,254,734	-	$28,254,734
	Local Streets	$27,423,497	$5,738,080	$21,685,417
	Special Programs Fund	$1,051,341	-	$1,051,341
	Transit Fund	$63,193	-	$63,193
Enterprise Funds	Falcon Field Airport	$30,000	-	$30,000
	Utility Fund	$983,661	-	$983,661
Totals		**$59,315,000**	**$5,783,080**	**$53,531,920**

Transportation

Transportation Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Field Operations	133.9	$14,768,378	$29,079,530	$5,869,741	-	$49,194,297
Traffic Engineering	46.1	$6,208,202	$2,702,595	$1,209,906	-	$10,120,703
Totals	**180.0**	**$20,976,580**	**$31,782,125**	**$7,079,647**	**-**	**$59,315,000**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

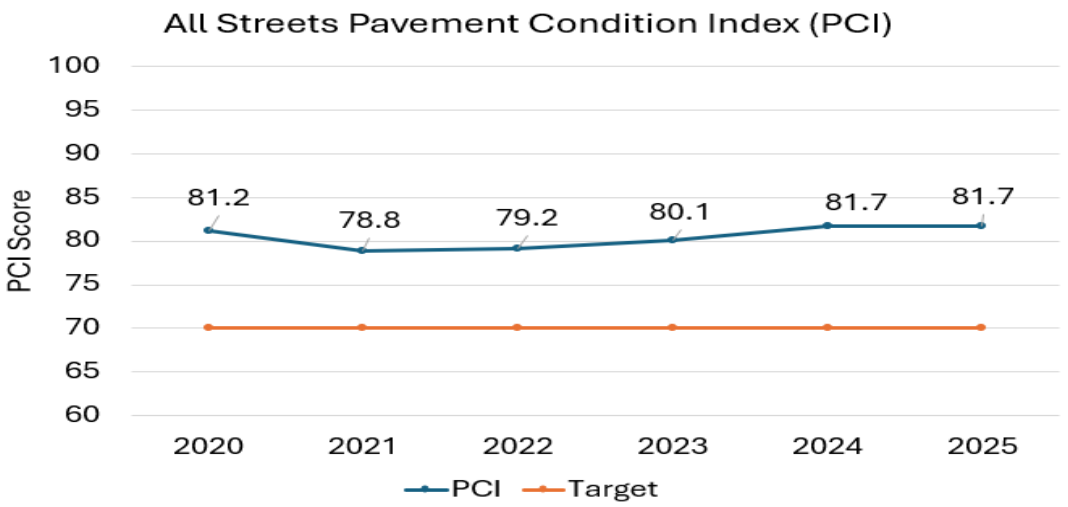
Transportation

Public Purpose	Priorities
The Transportation Department exists to plan, operate, and maintain Mesa's transportation network to enhance its efficiency, reduce its safety risk, and promote its longevity to support quality development in Mesa.	- Reduce Safety Risk - Safety, Efficiency, and Capacity for All Users

Key Performance Indicators / Performance Measures

KPI #1 Reduce Safety Risk

Driving Activity: Pavement Preservation



Annual Target: N/A

Water Resources

Contact Information

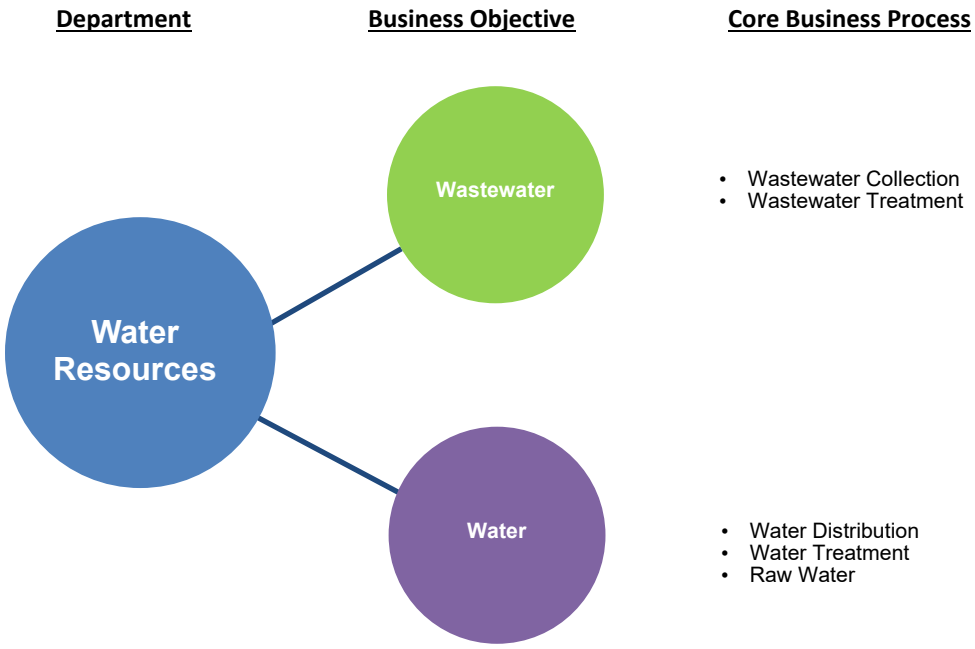
Department Phone Number:	480-644-2221
Department Email:	water.info@mesaaz.gov
Department Address:	City of Mesa, Water Resources
	P.O. Box 1466
	Mesa, AZ 85211
Website:	www.mesaaz.gov/water

Department Description

For more than a century, the Water Resources Department has provided affordable, safe, reliable, and environmentally responsible water and wastewater services for the community. Water Resources staff take great pride in providing these essential services, which protect public health, support the environment, strengthen the local economy, and help sustain the vibrant quality of life enjoyed in Mesa.

The Water Resources Department serves a growing population of over 520,000 in a service area of 170 square miles. As of April 2026, the water system provides service to approximately 165,800 residential and commercial connections. The wastewater system provides service to approximately 137,500 residential and commercial connections.

City Council Strategic Priorities ***Quality Developments***



Budgetary Highlights

The FY 2026/27 Adopted Budget includes cost increases across water and wastewater operations due to inflationary pressures. Wastewater chemicals costs are expected to increase due to increased pricing and operational flows, while water chemicals are expected to remain at FY 2025/26 levels. Due to rising electric rates, electricity costs for both water and wastewater operations are expected to increase $1.3 million.

Water commodity purchases are expected to increase due to increased unit costs from the Central Arizona Project (CAP) and anticipated supply cuts. Water purchases are strategically prioritized at preferred rate, but the cost of water continues to grow.

The City participates in various joint ventures with other municipalities to provide water and wastewater services. Budgeted joint venture participation costs at the 91st Ave Wastewater Treatment Plant are expected to decrease slightly, while reduced operational flows will offset increased costs. The Val Vista Water Treatment Plant participation costs are expected to increase slightly. The City's percentage ownership of the Greenfield Wastewater Treatment Plant (GWRP) will remain at 35.0%, and participation costs for the plant are expected to remain consistent based on projected plant operations.

The budget includes 5.0 FTE to staff the Signal Butte Expansion Phase II, consisting of 1.0 FTE Water Resources Maintenance Planner, 1.0 FTE Water Resources Plant Maintenance Specialist II, 1.0 FTE Electrical Controls Specialist II, 1.0 FTE Utilities Systems Analyst II, and 1.0 FTE Chemist II. 2.7 FTE were allocated to the Project Management Department to support the various Water and Wastewater capital projects.

Additionally, on-going funding is included to comply with new monitoring and testing regulations associated with the Lead and Copper Rule Improvements program and National Primary Drinking Water Regulation established by the U.S. Environmental Protection Agency (EPA). One-time funding is also included for a feasibility study and a technical review. Funding for the final year of the Bartlett Dam Modification Feasibility Study would increase available surface water supplies and reduce dependence on Colorado River water. The concluding year of the SCIF technical review, aimed at designing infrastructure that will secure long-term, sustainable water supplies for East Mesa and upcoming development areas.

Water Resources

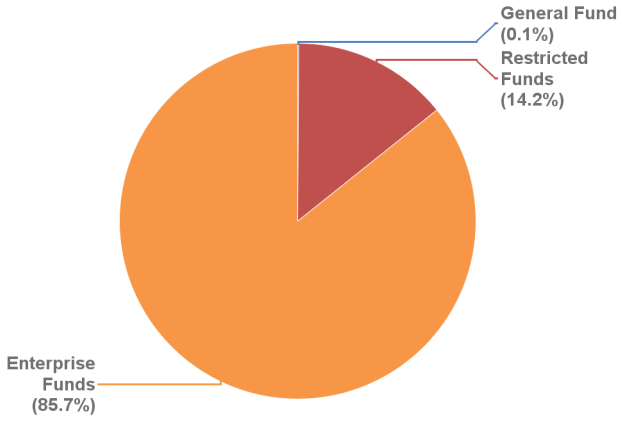
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$136,698	$135,642	$119,736	$140,327
Enterprise Funds	$103,239,029	$120,129,469	$112,352,808	$127,253,074
Restricted Funds	$14,698,421	$19,737,129	$17,380,170	$21,029,524
Grant Funds	$791,490	-	$58,081	-
Totals	**$118,865,638**	**$140,002,240**	**$129,910,795**	**$148,422,925**

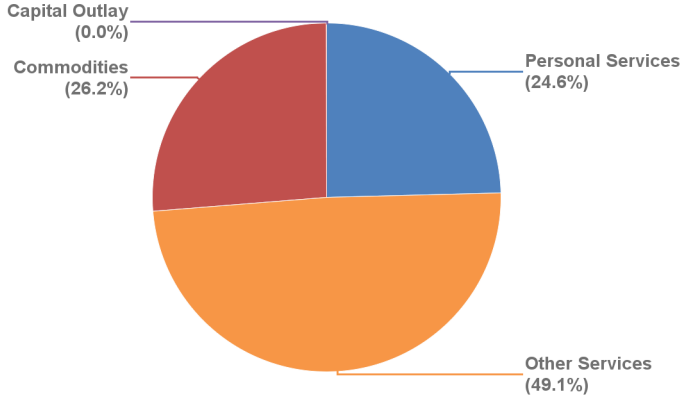
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		300.2		302.9
Personal Services	$32,542,472	$34,837,340	$30,960,147	$36,501,271
Other Services	$56,269,318	$69,084,702	$63,695,771	$72,931,903
Commodities	$28,991,031	$36,065,198	$34,213,054	$38,929,751
Capital Outlay	$1,062,818	$15,000	$1,041,823	$60,000
Totals	**$118,865,638**	**$140,002,240**	**$129,910,795**	**$148,422,925**

Water Resources
FY 26/27 Operational Funding
$148,422,925



Water Resources
FY 26/27 Operational Category
$148,422,925



Percentages are rounded to the nearest tenth.

Water Resources

FY 26/27 Operational Budget By Business Objective and Funding Source

Business Objective		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Wastewater	$12,418	$15,305,911	-	-	$35,481,482	$50,799,811
	Water	$127,909	$5,723,613	-	-	$91,771,592	$97,623,114
Expenditure Total		**$140,327**	**$21,029,524**	**-**	**-**	**$127,253,074**	**$148,422,925**
Revenue	Wastewater	-	-	-	-	-	-
	Water	-	-	-	-	-	-
Revenue Total		**-**	**-**	**-**	**-**	**-**	**-**
Expenditures Net of Revenues		**$140,327**	**$21,029,524**	**-**	**-**	**$127,253,074**	**$148,422,925**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source	Fund Name	FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$140,327	-	$140,327
Restricted Funds	Environmental Compliance Fee	$3,210,687	-	$3,210,687
	Greenfield WRP Joint Venture	$14,028,136	-	$14,028,136
	Local Streets	$137,965	-	$137,965
	Special Programs Fund	$295,314	-	$295,314
	Utility Replacement Extension and Renewal	$3,357,422	-	$3,357,422
Enterprise Funds	Capital - Utility	$60,000	-	$60,000
	Utility Fund	$127,193,074	-	$127,193,074
Totals		**$148,422,925**	**-**	**$148,422,925**

FY 26/27 Operational Budget By Business Objective and Category

Business Objective	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Wastewater	102.4	$12,441,482	$28,248,798	$10,109,531	-	$50,799,811
Water	200.5	$24,059,789	$44,683,105	$28,820,220	$60,000	$97,623,114
Totals	**302.9**	**$36,501,271**	**$72,931,903**	**$38,929,751**	**$60,000**	**$148,422,925**

Water revenue is included within Centralized Appropriations.

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

Water Resources

Wastewater Business Objective

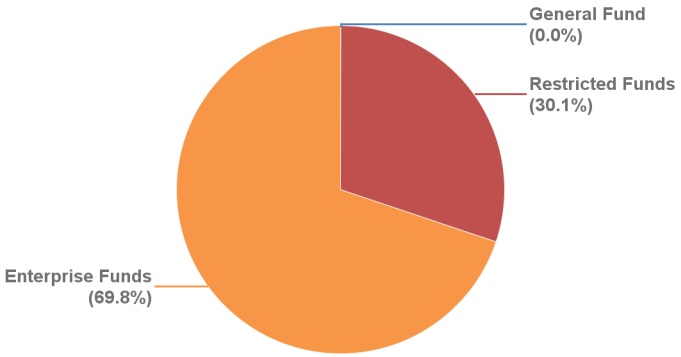
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	-	$12,263	-	$12,418
Restricted Funds	$11,597,611	$14,407,989	$13,145,162	$15,305,911
Enterprise Funds	$25,676,053	$34,881,208	$32,070,369	$35,481,482
Totals	**$37,273,663**	**$49,301,460**	**$45,215,531**	**$50,799,811**

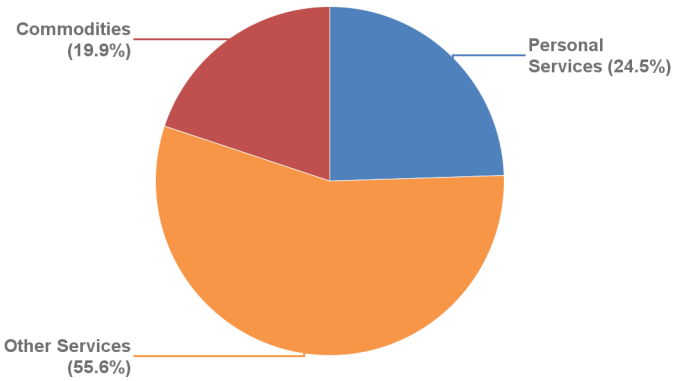
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		102.1		102.4
Personal Services	$11,480,444	$11,993,534	$11,087,919	$12,441,482
Other Services	$17,842,479	$27,886,296	$25,149,263	$28,248,798
Commodities	$7,219,885	$9,421,630	$8,136,142	$10,109,531
Capital Outlay	$730,856	-	$842,207	-
Totals	**$37,273,663**	**$49,301,460**	**$45,215,531**	**$50,799,811**

Water Resources
FY 26/27 Operational Funding
$50,799,811



Water Resources
FY 26/27 Operational Category
$50,799,811



Percentages are rounded to the nearest tenth.

Water Resources

Wastewater Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Wastewater Collection	$12,418	$586,158	-	-	$7,865,405	$8,463,981
	Wastewater Treatment	-	$14,719,753	-	-	$27,616,077	$42,335,830
Expenditure Total		**$12,418**	**$15,305,911**	**-**	**-**	**$35,481,482**	**$50,799,811**
Expenditures Net of Revenues		**$12,418**	**$15,305,911**	**-**	**-**	**$35,481,482**	**$50,799,811**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$12,418	-	$12,418
Restricted Funds	Environmental Compliance Fee	$1,277,775	-	$1,277,775
	Greenfield WRP Joint Venture	$14,028,136	-	$14,028,136
Enterprise Funds	Utility Fund	$35,481,482	-	$35,481,482
Totals		**$50,799,811**	**-**	**$50,799,811**

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Wastewater Collection	32.1	$4,099,226	$1,357,215	$3,007,540	-	$8,463,981
Wastewater Treatment	70.2	$8,342,256	$26,891,583	$7,101,991	-	$42,335,830
Totals	**102.4**	**$12,441,482**	**$28,248,798**	**$10,109,531**	**-**	**$50,799,811**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

Water Resources

Water Business Objective

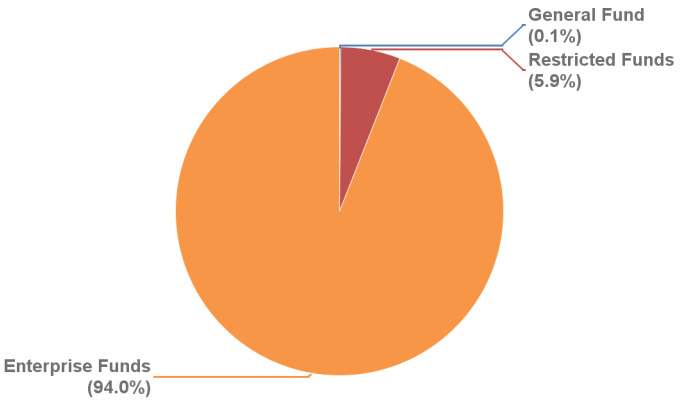
Operational History by Funding Source

Funding Source	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
General Fund	$136,698	$123,379	$119,736	$127,909
Restricted Funds	$3,100,811	$5,329,140	$4,235,008	$5,723,613
Grant Funds	$791,490	-	$58,081	-
Enterprise Funds	$77,562,976	$85,248,261	$80,282,439	$91,771,592
Totals	**$81,591,974**	**$90,700,780**	**$84,695,264**	**$97,623,114**

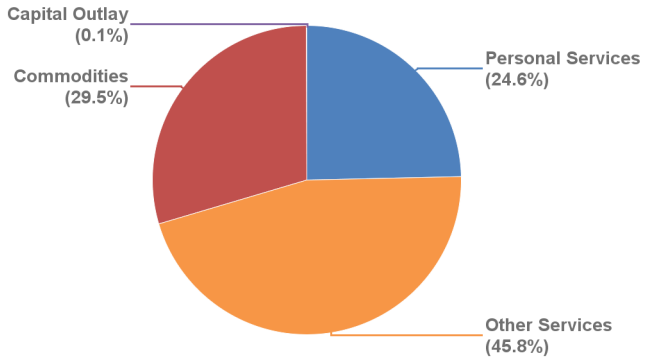
Operational History by Category

Category	FY 24/25 Actuals	FY 25/26 Budget	FY 25/26 Projected Expenditures	FY 26/27 Budget
FTE		198.1		200.5
Personal Services	$21,062,028	$22,843,806	$19,872,228	$24,059,789
Other Services	$38,426,838	$41,198,406	$38,546,508	$44,683,105
Commodities	$21,771,146	$26,643,568	$26,076,912	$28,820,220
Capital Outlay	$331,962	$15,000	$199,616	$60,000
Totals	**$81,591,974**	**$90,700,780**	**$84,695,264**	**$97,623,114**

Water Resources
FY 26/27 Operational Funding
$97,623,114



Water Resources
FY 26/27 Operational Category
$97,623,114



Percentages are rounded to the nearest tenth.

Water Resources

Water Business Objective

FY 26/27 Operational Budget By Core Business Process and Funding Source

Core Business Process		General Fund	Restricted Funds	Other Funds	Grant Funds	Enterprise Funds	FY 26/27 Budget
Expenditure	Raw Water	-	$295,314	-	-	$21,896,132	$22,191,446
	Water Distribution	$127,909	$4,887,846	-	-	$39,878,345	$44,894,100
	Water Treatment	-	$540,453	-	-	$29,997,115	$30,537,568
Expenditure Total		**$127,909**	**$5,723,613**	**-**	**-**	**$91,771,592**	**$97,623,114**
Expenditures Net of Revenues		**$127,909**	**$5,723,613**	**-**	**-**	**$91,771,592**	**$97,623,114**

FY 26/27 Operational Budget by Funding Source - Expenditures and Revenues

Funding Source		FY 26/27 Expenditures	FY 26/27 Revenues	FY 26/27 Expenditures Net of Revenues
General Fund	General Fund	$127,909	-	$127,909
Restricted Funds	Environmental Compliance Fee	$1,932,912	-	$1,932,912
	Local Streets	$137,965	-	$137,965
	Special Programs Fund	$295,314	-	$295,314
	Utility Replacement Extension and Renewal	$3,357,422	-	$3,357,422
Enterprise Funds	Capital - Utility	$60,000	-	$60,000
	Utility Fund	$91,711,592	-	$91,711,592
Totals		**$97,623,114**	**-**	**$97,623,114**

Water Resources

Water Business Objective

FY 26/27 Operational Budget By Core Business Process and Category*

Core Business Process	FTE	Personal Services	Other Services	Commodities	Capital Outlay	FY 26/27 Budget
Raw Water	5.6	$770,363	$1,242,874	$20,178,209	-	$22,191,446
Water Distribution	144.3	$16,893,279	$22,613,453	$5,387,368	-	$44,894,100
Water Treatment	50.7	$6,396,147	$20,826,778	$3,254,643	$60,000	$30,537,568
Totals	**200.5**	**$24,059,789**	**$44,683,105**	**$28,820,220**	**$60,000**	**$97,623,114**

FTE count is rounded to the nearest tenth.

Amounts are rounded to the nearest dollar.

***Offsets and Credits are not included.**

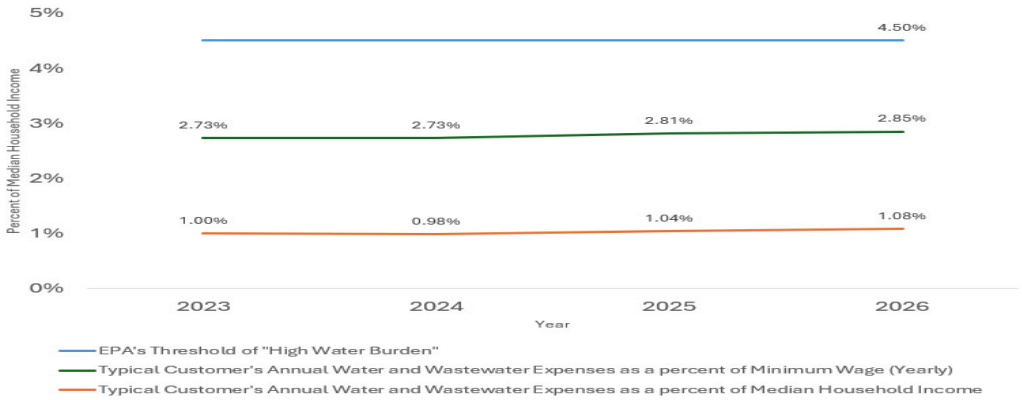
Water Resources

Public Purpose	Priorities
The Water Resources Departments exist to responsibly utilize Mesa's water supply and provide water and wastewater services that maintain affordability, safety, and reliability aligning with the city's priorities of quality development and a thriving community.	-Affordability - Safety - Reliability

Key Performance Indicators / Performance Measures

KPI #1 Affordability

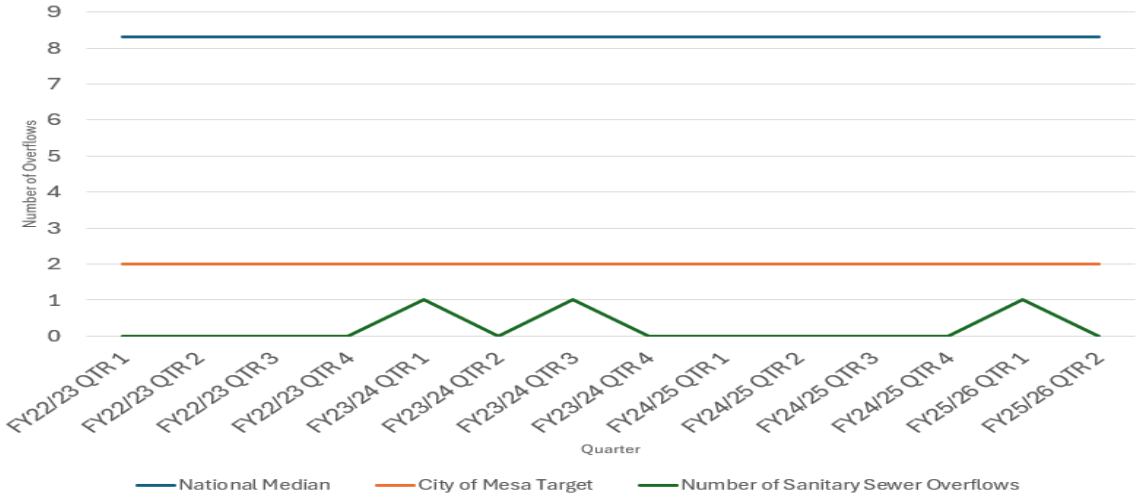
Driving Activity: Water and Wastewater Affordability



Annual Target: N/A

KPI #2 Safety

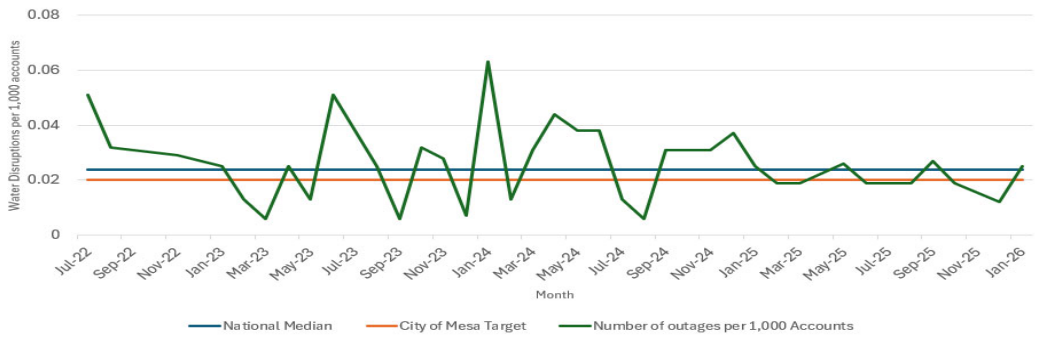
Driving Activity: Sanitary Sewer Overflows



Annual Target: N/A

KPI #3 Reliability

Driving Activity: Unplanned Water Disruption Ratio



Monthly Target: N/A


mesa·az

mesa·az



FINANCIAL SCHEDULES


mesa·az

Fund Types

The financial transactions of the City are recorded in individual funds. A fund is a grouping of related accounts used to maintain control over resources that have been designated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements, as well as for managerial control in order to demonstrate fiduciary responsibility over the assets of the City. Types of funds used by the City include governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

The ***General Fund*** accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government that are not accounted for in other funds. In Mesa, these services include general government, public safety, culture and recreation, and any other activity for which a special fund has not been created. The General Fund includes:

- The *General Fund* is the primary operating fund of the City.
- The *Capital – General Fund* is used for capital purchases funded by the General Fund. The use of a separate capital fund allows for easier tracking of capital expenditures and provides more accurate comparisons between years in the General Fund.

Restricted Funds are used to account for specific revenues that are restricted to expenditures for particular purposes. The City's Restricted Funds include the following:

- The *Ambulance Transport Fund* is used to account for the activities of the medical transport unit.
- The *Arts and Culture Fund* was established to allow for easier tracking and management of the financial aspect of the various activities of the Mesa Arts Center, the idea Museum and the Arizona Museum of Natural History. These facilities rely on admission fees and ticket sales to augment the City of Mesa's General Fund contribution. Revenues collected at the different venues are allocated to this fund. The General Fund contribution is set equal to the actual expenditures for select personnel, projects, and indirect charges and is reviewed on a quarterly basis.
- The *Cemetery Fund* accounts for Cemetery expenditures and revenues from sales and services.
- The *Cemetery Reserve Fund* accounts for revenues and expenditures for the perpetual care of interment spaces in the Cemetery. A perpetual care fee is charged on all spaces and the interest earned from the accumulation of these fees provides for perpetual care of the spaces.
- The *Commercial Facilities Fund* accounts for activities related to City owned Commercial Facilities such as the convention center and spring training facilities.
- The *Court Construction Fee Fund* was established to assist with the debt service payment for the construction of the Municipal Court building. Funds are provided through the collection of a surcharge on fines levied by Mesa Municipal Court.

- The *Eastmark 1, Eastmark 2, and Cadence Community Facilities District (CFD) Funds* account for large-scale, comprehensively planned infrastructure development that promotes residential and non-residential land use.

- The *Economic Investment Fund* accounts for the investment of funds to help sustain and grow the commercial environment in the City of Mesa.

- The *Environmental Compliance Fee Fund* was established to comply with mandated Federal, State and County requirements regarding environmental standards. A flat fee is charged per account each month to all City of Mesa utility customers. Revenues from this fee offset mandated compliance expenses such as maintenance of storm water retention basins and air quality standards.

- The *Greenfield Water Reclamation Plant (WRP) Joint Venture Fund* accounts for the Greenfield Water Reclamation Plant, which is run by the City but also treats sewage from portions of Mesa, Gilbert, and Queen Creek.

- The *Highway User Revenue Fund* (HURF) accounts for capital projects and maintenance of the City's streets and highways, as mandated by the Arizona Revised Statutes. Financing for this fund is provided by state-shared fuel taxes.

- The *Local Streets Fund* accounts for voter-approved revenue dedicated to the Streets program. This fund provides the matching requirement to obtain Maricopa Association of Governments (MAG) Proposition 400 and 479 monies, and provides a local revenue source to fund street operations and maintenance.

- The *Mesa Arts Center Restoration Fee Fund* has been established as a replacement fund to provide for future repairs and maintenance of the Mesa Arts Center. The revenues in this fund are collected as a ticket surcharge for events that take place at the various Arts & Culture department sites.

- The *Public Safety Sales Tax Fund* is used for voter-approved revenue dedicated to Public Safety.

- The *Quality of Life Sales Tax Fund* is used for voter-approved revenue dedicated to the following programs: Law Enforcement, Fire and Medical, Parks and Recreation, Library, Aquatics, Arts and Culture and Transportation.

- The *Restricted Programs Fund* was established to account for other restricted funds such as sponsorships or restricted donations.

- The *Solid Waste Development Fee Fund* was established to account for the development fee which is collected to cover the cost of new equipment needed to support the growth of residential collection for trash and recycling including the cost of vehicles, barrels, and bins.

- The *Special Programs Fund* was established to account for funds that are restricted by decision of City management and not by law or designation of the donor or sponsor.

- The *TOPAZ Joint Venture Fund* accounts for revenue and expenditures related to the City of Mesa's joint venture in the Trunked Open Arizona Network (TOPAZ) which provides voice and data communication systems for public safety and municipal uses to Mesa as well as several other cities in the area.

- The *Transit Fund* accounts for all transit-related funding sources and expenditures including Local Transportation Assistance Fund (LTAF) monies. The main source of funding is a transfer from the General Fund.

- The *Transportation Fund* accounts for voter-approved revenue dedicated to the Streets program. This fund provides the matching requirement to obtain Maricopa Association of Governments (MAG) Proposition 400 and 479 monies, and provides a local revenue source to fund street operations and maintenance.

- The *Utility Replacement Extension and Renewal Fund* is designed to account for replacement costs for the City's utilities (Electric, Natural Gas, Water, Wastewater and Solid Waste). Funds are transferred from the Utility Fund to support the replacement of utility vehicles, projects and infrastructure per utility revenue bond requirements.

- The *Vehicle Replacement Fund* is designed to account for replacement costs for the City's fleet of vehicles. Funds are transferred from the General Fund to support the replacement of vehicles.

- The *Water Capacity Fee Fund* was established to cover water infrastructure costs tied to new developments.

- The *Wastewater Capacity Fee Fund* was established to cover wastewater infrastructure costs tied to new developments.

Impact Fee Funds are designed to provide funding to ensure that new development bears a proportionate share of the cost of improvements to the City's parks, law enforcement facilities, fire facilities and equipment, and utility infrastructure. These funds are provided through the collection of development impact fees.

Grant Funds are designed to account for all grant monies that are received by the City. They include:

- The *Community Development Block Grant Fund* accounts for Federal grant funds that are provided on an annual basis that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

- The *Grants – Enterprise Fund* is designed to account for contributions by the State or Federal government or other organizations to support a particular function that would typically be accounted for under the Enterprise Funds.

- The *Grants – General Government Fund* is designed to account for contributions by the State or Federal government or other organizations to support a particular function.

- The *HOME* (Home Ownership Made Easier) *Fund* accounts for grant funds received to help communities expand the supply of decent, safe, sanitary and affordable housing, with primary attention to housing for low-income families.

- The *Relief Fund* is used to account for funds related to Mesa CARES, the American Rescue Plan Act, and the Emergency Rental Assistance Program (ERAP). This program uses funds received from grant awards to support Mesa and those affected by COVID-19. During this public health emergency, the City focused on areas of support for small business assistance, outreach, homeless assistance, feeding Mesa, household relief, and other citywide services.

- The *Section 8* (Housing Choice Voucher Program) *Fund* accounts for grant funds received to provide rental assistance to low-income families for decent, safe, and sanitary housing by contracting with private owners and subsidizing a portion of the family's monthly rent.

Debt Service Funds are used to account for the payment of long-term debt principal and interest. The City's Debt Service Funds include:

- The *General Obligation Bond Redemption Fund* accounts for payment of the principal and interest requirements of the City's General Obligation Bonds. Funding is provided by secondary property tax revenue and a transfer from the General Fund.

- The *Excise Tax Obligation Redemption Fund* accounts for the payment of principal and interest requirements on the City's Excise Tax Bonds. Revenues are provided by excise tax revenues.

- The *Highway User Revenue Bond Redemption Fund* accounts for the payment of principal and interest requirements of the City's Highway User Revenue Bonds. Revenues are provided by a transfer from the Highway User Revenue Fund.

- The *Non-Utility Bond Redemption Fund* accounts for the payment of principal and interest requirements for non-utility economic investment projects.

- The *Special Improvements District Bond Redemption Fund* accounts for the payment of the Special Improvement District Bonds that are issued to finance the costs of improvements which are paid from special assessments levied against the benefited properties.

- The *Utility Systems Bond Redemption Fund* accounts for the payment of principal and interest requirements of financing the construction and maintenance of utility system infrastructure. Debt service on utility system bonds is funded by revenue from customer utility rate charges.

- The *Utility Systems General Obligation (GO) Bond Redemption Fund* accumulates resources for the payment of principal and interest requirements of General Obligation bonds used to finance the construction and maintenance of utility system infrastructure. Debt service on utility system bonds is funded by revenue from customer utility rate charges.

- *Utility System Capacity Fee Obligation Redemption Fund* accumulates resources for the payment of principal and interest requirements of financing the water and wastewater infrastructure startup costs. Debt service is funded by revenue from water and wastewater capacity fees.

- The *Water Infrastructure Finance Authority (WIFA) Redemption Fund* accumulates resources for the payment of principal and interest requirements of using Arizona WIFA financing to construct and maintain water and wastewater infrastructure. Debt service on WIFA bonds is funded by revenue from water and wastewater customer utility rate charges.

Bond Funds are used to account for bond proceeds to be used only for the construction of approved bond capital projects. These projects include: new park site acquisitions as well as park improvements; public safety buildings; the construction of drains, basins, channels, and other storm sewer improvements; right-of-way acquisitions and street improvements; utility (Electric, Natural Gas, Solid Waste, Wastewater and Water) infrastructure construction, upgrades and acquisitions; and the construction of spring training baseball facilities.

Proprietary Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Enterprise Funds include:

- The *Capital – Utility Fund* is used for purchases funded by the Utility Fund. The use of a separate capital fund allows for easier tracking of capital expenditures and provides more accurate comparisons between years in the Utility Fund.

- The *Utility Fund* is utilized to account for city-owned Electric, Natural Gas, Water, Wastewater, Solid Waste and District Cooling.

- The *Falcon Field Airport Fund* is used to account for all of the activities of the City-owned airport.

Internal Service Funds account for goods or services provided by one department to other departments or agencies of the City, on a cost reimbursement basis. These services include fleet services, a print shop, and a materials warehouse.

Fiduciary Funds

Agency Funds account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Trust Funds are held in a trustee capacity and account for all assets and activities that are restricted to a specific purpose in accordance with the formal intent of the trust. The principal of the fund can only be expended to forward the activity specified, such as an employee benefits plan, self-insurance for property and public liability, and worker's compensation.

Budget Basis of Accounting

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. This documents the key differences between generally accepted accounting principles (GAAP) and the employed budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City of Mesa uses the modified accrual basis of accounting for governmental funds. Revenues are recognized when they become measurable and available to finance City operations. "Available" means "collectable" within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liability is incurred.

An exception to this general rule is interest on long-term debt, which is recorded when due.

The accrual basis of accounting is used for Proprietary Funds. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized when they are incurred.

The Fund Statements in the Annual Comprehensive Financial Report (ACFR) present the status of the City's finances on the basis of GAAP. In most cases, this conforms to the way the City prepares its budget with the following major exceptions:

a. Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP), as opposed to being expended when paid (budget).

b. Principal payments on long-term debt within the Enterprise Fund are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

c. Capital outlays within the Enterprise Fund are recorded as assets on a GAAP basis and expended on a budget basis.

d. Depreciation expense is recorded on a GAAP basis only.

The Annual Comprehensive Financial Report presents fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The City of Mesa ACFR can be found at: https://www.mesaaz.gov/government/accounting.

City of Mesa, Arizona
Summary of Estimated Revenues and Expenditures
Fiscal Year 2026/27 - Adopted

Fiscal Year		Schedule	General Fund	Enterprise Funds	Restricted Funds	Internal Service Funds	Impact Fee Funds	Grant Funds	Trust Funds	Debt Service Funds	Bond and Obligation Funds	Contingency	Total All Funds
			Fund Types										
2025/26	Adopted Budgeted Expenditures	F	$740,542,242	$289,127,070	$692,688,455	$12,141,355	-	$118,059,483	$157,038,207	$192,562,051	$522,841,132	$70,000,000	**$2,790,000,000**
2025/26	Projected Expenditures	E	$640,479,545	$263,632,665	$421,921,743	$12,331,629	-	$67,349,402	$163,110,198	$191,436,610	$402,730,321	-	**$2,162,994,103**
2026/27	Estimated Fund Balance at July 1, 2026		$273,618,710	$115,801,521	$600,083,308	$2,069,017	$53,638,770	$11,469,333	$51,852,468	$6,786,562	$111,401,065	-	**$1,230,001,050**
2026/27	Primary Property Tax Levy	B	-	-	-	-	-	-	-	-	-	-	**-**
2026/27	Secondary Property Tax Levy	B	-	-	-	-	-	-	-	$46,393,000	-	-	**$46,393,000**
2026/27	Estimated Revenues Other than Property Taxes	C	$503,026,892	$578,013,133	$428,962,310	$13,166,866		$95,776,114	$168,597,188		$12,319,736		**$1,800,852,139**
2026/27	Other Financing Sources	D	-	-	-	-	-	-	-	-	$437,257,327	-	**$437,257,327**
2026/27	Interfund Transfers In	D	$257,292,557	$1,352,409	$78,670,776	-	-	-	-	$167,391,439	-	-	**$504,707,181**
2026/27	Interfund Transfers Out	D	$93,990,455	$313,080,275	$91,272,397	$121,029	$3,178,121	-	$64,804	-	-	-	**$504,707,181**
2026/27	Reduction for Fund Balance Reserved for Future Budget Year Expenditures:		-	-	-	-	-	-	-	-	-	-	**-**
	Maintained for Future Debt Retirement		-	-	-	-	-	-	-	-	-	-	**-**
	Maintained for Future Capital Projects		-	-	-	-	-	-	-	-	-	-	**-**
	Maintained for Future Financial Stability		-	-	-	-	-	-	-	-	-	-	**-**
	Maintained for Future Retirement Contributions		-	-	-	-	-	-	-	-	-	-	**-**
2026/27	Total Financial Resources Available		$939,947,704	$383,087,088	$1,016,444,597	$15,103,854	$50,760,649	$107,245,452	$220,385,052	$220,551,001	$560,978,128	-	**$3,514,503,526**
2026/27	Budget Expenditures	E	$765,238,119	$292,592,559	$663,753,590	$13,154,755	-	$104,949,874	$179,921,206	$213,566,603	$560,599,294	$76,222,000	**$2,870,000,000**

Expenditure Limitation Comparison	2025/26	2026/27
1. Budgeted expenditures	$2,790,000,000	$2,870,000,000
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures adjusted for reconciling items	$2,790,000,000	$2,870,000,000
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$2,790,000,000	$2,870,000,000
6. Economic Estimates Commission expenditure limitation (if subject to)		

The Fund Types above include the following funds:

General Fund - General Fund and Capital-General Fund.

Enterprise Funds - Falcon Field Airport, Utility Fund, and Capital-Utility Fund.

Restricted Funds - Ambulance Transport, Arts & Culture, Cadence CFD 1 - Capital, Cadence CFD 1 - Debt, Cadence CFD - Operating, Cemetery, Cemetery Reserve, Commercial Facilities, Court Construction Fee, Eastmark CFD 1 - Capital, Eastmark CFD 1 - Debt, Eastmark CFD 1 - Operating, Eastmark CFD 2 - Capital, Eastmark CFD 2 - Debt, Eastmark Community Facilities District No. 2, Economic Investment Fund, Environmental Compliance Fee, Greenfield WRP Joint Venture, Highway User Revenue Fund, Local Streets, Mesa Arts Center Restoration Fee, Public Safety Sales Tax, Quality of Life Sales Tax, Restricted Programs Fund, Solid Waste Development Fee, Special Programs Fund, TOPAZ Joint Venture Fund, Transit Fund, Transportation, Utility Replacement Extension & Renewal and Vehicle Replacement.

Internal Service Funds - Fleet, Print Shop, and Warehouse.

Impact Fee Funds - Cultural Facility, Fire, General Government Facility, Library, Parks, Police, Stormwater, Wastewater, and Water.

Grant Funds - Community Development Block, Enterprise, General Governmental, HOME, Relief and Section 8.

Trust Funds - Employee Benefit, Property and Public Liability, and Workers' Compensation.

Debt Service Funds - Excise Tax Obligation Redemption, General Obligation Bond Redemption, Highway Project Advancement Notes, Highway User Revenue Bond Redemption, Special Improvement District Bond Redemption, Transportation Project Advancement Notes, Utility Systems Bond Redemption, Utility Systems GO Bond Redemption, Utility Systems Obligation Redemption, and WIFA Redemption.

Bond and Obligation Funds - Electric, Excise Tax Obligation, Gas, Library, Parks, Public Safety, Solid Waste, Spring Training, Streets, Wastewater and Water.

Contingency Fund - Contingency, General Obligation Bond Refunding, Utility Systems Bond Refunding.

SUMMARY OF TAX LEVY AND TAX RATE INFORMATION

Fiscal Year 2026/27 - Adopted

	FY 2025/26	FY 2026/27
Maximum allowable primary property tax levy A.R.S. 42-17051(A)	**N/A**	**N/A**
Amount received from primary property taxation in the current year in excess of the sum that year's maximum allowable primary property tax levy. A.R.S 42-17102(A)(18)	**N/A**	
Property tax levy amounts:		
Primary property taxes	N/A	N/A
Property tax judgement	-	-
Secondary property taxes	$44,336,242	$46,392,887
Property tax judgement	-	-
Total property tax levy amounts	**$44,336,242**	**$46,392,887**
Property taxes collected:		
Primary property taxes:		
Current year's levy	N/A	
Prior years' levies	N/A	
Total primary property taxes	N/A	
Secondary property taxes:		
Current year's levy	$44,336,242*	
Prior years' levies	-	
Total secondary property taxes	$44,336,242	
Total property taxes collected	**$44,336,242**	
Property tax rates:		
A: City tax rate:		
Primary property tax rate	N/A	N/A
Property tax judgement	-	-
Secondary property tax rate	0.8582	0.8500
Property tax judgement	-	-
Total city tax rate	**0.8582**	**0.8500**

B: Special assessment district tax rates:

Secondary property tax rates - As of the date the adopted budget was prepared, the city/town was operating 3 special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their rates, please contact the City

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

City of Mesa, Arizona
Summary of Resources by Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Adopted Budget
Taxes				
Sales and Use Taxes	$330,175,997	$306,354,000	$333,807,864	$337,890,000
Secondary Property Tax - City	$39,978,062	$44,337,000	$44,337,000	$46,393,000
Secondary Property Tax - Community Facility Districts	$6,564,973	$6,045,000	$6,045,000	$5,817,000
Transient Occupancy Taxes	$6,726,705	$5,648,000	$6,050,988	$6,489,000
Other Taxes	$80,276	$41,000	$40,000	$42,000
Total Taxes	$383,526,013	$362,425,000	$390,280,852	$396,631,000
Intergovernmental				
Federal Grants & Reimbursements	$44,324,845	$82,145,015	$52,791,501	$84,831,863
State Shared Revenues	$273,141,835	$264,797,000	$264,453,145	$280,948,000
State Grants and Reimbursements	$2,144,682	$6,248,596	$3,611,765	$6,947,130
County and Other Governments Revenues	$19,977,745	$46,269,195	$33,250,811	$78,607,749
Total Intergovernmental	$339,589,107	$399,459,806	$354,107,222	$451,334,742
Sales and Charges For Services				
General	$87,475,169	$99,014,000	$93,729,781	$99,446,000
Culture and Recreation	$14,652,671	$14,574,000	$13,580,151	$15,230,000
Enterprise	$530,890,144	$567,252,903	$554,025,274	$615,227,150
Total Sales and Charges For Services	$633,017,985	$680,840,903	$661,335,206	$729,903,150
Licenses Fees Permits				
Business Licenses	$4,142,990	$4,202,000	$4,304,393	$4,194,000
Permits	$18,915,448	$14,404,000	$14,863,221	$11,802,000
Fees	$8,702,384	$4,221,000	$2,765,733	$26,416,000
Court Fees	$3,484,005	$3,930,000	$4,474,531	$5,390,000
Culture and Recreation Fees	$1,447,556	$733,000	$1,754,150	$1,801,000
Total Licenses Fees Permits	$36,692,382	$27,490,000	$28,162,028	$49,603,000
Fines and Forfeitures				
Court Fines	$2,946,864	$2,692,000	$3,268,026	$2,966,000
Other Fines	$350,595	$692,000	$578,715	$690,000
Total Fines and Forfeitures	$3,297,459	$3,384,000	$3,846,741	$3,656,000
Self Insurance Contributions				
Self Insurance Contributions	$138,463,339	$146,315,000	$144,603,443	$168,153,000
Total Self Insurance Contributions	$138,463,339	$146,315,000	$144,603,443	$168,153,000
Other Revenues				
Interest	$41,005,108	$16,463,000	$44,768,001	$16,745,000
Contributions and Donations	$5,939,428	$5,361,123	$4,345,489	$6,936,247
Sale of Property	$785,918	$250,000	$332,600	$260,000
Other Revenues	$39,418,027	$24,476,156	$25,998,362	$24,023,000
Total Other Revenues	$87,148,481	$46,550,279	$75,444,452	$47,964,247
Operating Resources Subtotal	$1,621,734,765	$1,666,464,988	$1,657,779,944	$1,847,245,139

Changes in accounting presentation affect comparisons between years

This schedule does not include Other Financing Sources such as bonds and fund balance

City of Mesa, Arizona

Summary of Resources by Fund

Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Adopted Budget
General Fund				
Capital - General Fund	$3,439,971	$2,710,985	$6,488,000	$312,073
General Fund	$502,485,352	$469,781,252	$490,761,731	$502,714,819
Total General Fund	$505,925,323	$472,492,237	$497,249,731	$503,026,892
Enterprise Funds				
Capital - Utility	$3,837,563	$1,743,907	$2,746,432	$1,914,392
Falcon Field Airport	$5,644,978	$6,642,571	$6,646,251	$8,831,592
Utility Fund	$508,243,134	$534,830,334	$523,140,287	$568,267,449
Total Enterprise Funds	$517,725,674	$543,216,812	$532,532,970	$579,013,433
Restricted Funds				
Ambulance Transport	$24,596,011	$31,223,000	$31,049,260	$33,699,000
Arts & Culture Fund	$11,164,749	$12,134,337	$12,257,571	$12,824,082
Cadence CFD 1 - Debt	$1,250,427	$1,163,439	$1,163,439	$1,158,430
Cadence CFD - Operating	$128,665	$152,150	$152,150	$140,549
Cemetery	$1,857,783	$2,320,875	$2,292,828	$1,892,806
Cemetery Reserve	$245,342	$161,710	$270,750	$161,751
Commercial Facilities Fund	$9,278,145	$9,427,156	$9,326,859	$9,796,084
Court Construction Fee	$603,993	$722,637	$706,783	$784,326
Eastmark CFD 1 - Debt	$6,145,794	$5,369,435	$5,369,435	$5,136,472
Eastmark CFD 1 - Operating	$594,567	$618,766	$618,766	$655,575
Eastmark CFD 2-Debt	$384,417	$397,342	$397,342	$399,506
Eastmark Community Facilities District No. 2	$42,113	$119,474	$119,474	$46,610
Economic Investment Fund	$3,366,430	$3,223,379	$3,239,265	$2,389,817
Environmental Compliance Fee	$19,195,237	$19,033,140	$19,184,176	$19,309,905
Greenfield WRP Joint Venture	$19,523,525	$26,479,875	$24,910,647	$37,874,719
Highway User Revenue Fund	$52,152,309	$50,311,743	$51,642,495	$53,084,160
Local Streets	$60,649,957	$52,829,453	$59,978,032	$57,273,258
Mesa Arts Center Restoration Fee	$635,063	$557,665	$628,000	$851,752
Public Safety Sales Tax	$43,574,030	$38,713,238	$44,459,271	$42,656,724
Quality of Life Sales Tax	$42,998,505	$38,659,432	$43,297,983	$42,602,730
Restricted Programs Fund	$16,619,981	$15,998,794	$15,913,160	$17,650,972
Solid Waste Development Fee	$365,975	$377,219	$241,000	$284,399
Special Programs Fund	$8,508,045	$3,367,153	$8,833,974	$2,620,391
TOPAZ Joint Venture Fund	$3,964,410	$18,067,701	$4,091,523	$17,644,928
Transit Fund	$2,887,931	$2,752,605	$2,938,445	$2,773,983
Transportation	$7,037,957	$20,113,692	$21,047,400	$39,917,262
Utility Replacement Extension and Renewal	$1,862,077	$315,130	$1,956,000	$316,235
Vehicle Replacement	$305,481	$253,662	$311,100	$264,024
Wastewater Capacity Fee	-	-	$115,000	$6,699,960
Water Capacity Fee	-	-	$450,000	$18,052,200
Total Restricted Funds	$339,938,918	$354,864,202	$366,962,128	$428,962,610

City of Mesa, Arizona

Summary of Resources by Fund

Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Adopted Budget
Internal Service Funds				
Fleet Internal Service	$314,777	$61,268	$99,575	$65,195
Print Shop Internal Service	($1,423)	($1,004)	($33,327)	($1,007)
Warehouse Internal Service	$10,834,190	$12,091,707	$11,988,000	$13,091,678
Total Internal Service Funds	$11,147,543	$12,151,971	$12,054,248	$13,155,866
Impact Fees				
Fire Impact Fee	$161,531	-	-	-
Police Impact Fee	$2,699,895	$2,092,008	$1,589,847	-
Stormwater Drainage Impact Fee	-	-	-	-
Wastewater Impact Fee	$22,602	-	-	-
Water Impact Fees	$3,356,908	-	($1,196,549)	-
Total Impact Fees	$6,240,936	$2,092,008	$393,298	$0
Grant Funds				
Community Development Block Grant	$6,015,039	$13,193,155	$8,142,224	$9,001,451
Grants - Falcon Field	$3,105,257	$1,647,015	$1,476,149	$3,267,964
Grants - Gen. Gov.	$9,116,452	$29,972,688	$18,221,031	$37,924,309
Grants - Utility	$56,895	-	-	-
HOME	$1,031,478	$14,761,248	$1,330,228	$14,634,791
Relief Fund	$1,167,333	-	$650,000	$250,000
Section 8	$27,823,808	$30,828,640	$27,770,894	$30,697,599
Total Grant Funds	$48,316,263	$90,402,746	$57,590,526	$95,776,114
Trust Funds				
Employee Benefit Trust	$125,257,232	$129,447,704	$129,999,639	$150,393,618
Property and Public Liability	$10,704,549	$11,181,465	$9,881,561	$10,663,590
Workers' Compensation	$4,972,129	$6,278,843	$6,278,843	$7,540,280
Total Trust Funds	$140,933,910	$146,908,012	$146,160,043	$168,597,488
Debt Service Funds				
Excise Tax Obligation Bond Redemption	$107,449	-	-	-
General Obligation Bond Redemption	$40,488,869	$44,337,000	$44,837,000	$46,393,000
Utility System Obligation Redemption	-	-	-	-
Utility Systems Bond Redemption	-	-	-	-
Utility Systems GO Bond Redemption	$21,444	-	-	-
WIFA Redemption	$89,271	-	-	-
Total Debt Service Funds	$40,707,033	$44,337,000	$44,837,000	$46,393,000

City of Mesa, Arizona

Summary of Resources by Fund

Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Adopted Budget
Bond and Obligation Funds				
Electric Bond Construction	($3,150)	-	-	$5,269,679
Excise Tax Obligation Bond Construction	-	-	-	-
Gas Bond Construction	$10,622,598	-	-	$1,283,149
Library Bond Construction	$63,927	-	-	-
Parks Bond Construction	($53,795)	-	-	-
Public Safety Bond Construction	($832,672)	-	-	-
Solid Waste Bond Construction	-	-	-	-
Streets Bond Construction	$1,781,279	-	-	-
Wastewater Bond Construction	$1,666,287	-	-	-
Water Bond Construction	($2,445,309)	-	-	$5,766,908
Total Bond and Obligation Funds	$10,799,166	$0	$0	$12,319,736
Total City Revenues	$1,621,734,765	$1,666,464,988	$1,657,779,944	$1,847,245,139

Changes in accounting presentation affect comparisons between years

This schedule does not include Other Financing Sources such as bonds and fund balance

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
General Fund				
General Fund				
Taxes				
Sales and Use Taxes	$198,334,996	$183,812,550	$200,284,718	$202,734,087
Other Taxes	$80,276	$41,000	$40,000	$42,000
Total Taxes	$198,415,272	$183,853,550	$200,324,718	$202,776,087
Intergovernmental				
Federal Grants & Reimbursements	$932,690	$509,561	$205,902	$547,588
State Shared Revenues	$217,681,307	$209,370,025	$209,933,793	$222,593,688
State Grants and Reimbursements	$10,000	-	$565,596	-
County and Other Governments Revenues	$8,022,768	$9,483,887	$9,183,903	$9,769,273
Total Intergovernmental	$226,646,765	$219,363,473	$219,889,194	$232,910,549
Sales and Charges For Services				
General	$32,244,827	$33,607,759	$30,629,479	$33,034,843
Culture and Recreation	$4,102,318	$3,401,425	$3,234,216	$4,166,077
Enterprise	$48,456	$1,650	$32,028	$1,650
Total Sales and Charges For Services	$36,395,601	$37,010,834	$33,895,723	$37,202,570
Licenses Fees Permits				
Business Licenses	$3,874,029	$4,202,000	$4,304,393	$4,194,000
Permits	$18,915,448	$14,404,000	$14,863,221	$11,802,000
Fees	$1,019,765	$919,303	$729,885	$769,409
Court Fees	$2,364,620	$2,244,721	$2,725,000	$2,892,116
Culture and Recreation Fees	-	-	-	$765
Total Licenses Fees Permits	$26,173,862	$21,770,024	$22,622,499	$19,658,290
Fines and Forfeitures				
Court Fines	$2,762,509	$2,431,125	$3,011,450	$2,655,982
Other Fines	$330,848	$541,805	$478,715	$539,246
Total Fines and Forfeitures	$3,093,357	$2,972,930	$3,490,165	$3,195,228
Other Revenues				
Interest	$6,829,065	$3,109,847	$7,067,740	$3,120,731
Contributions and Donations	$112,918	$316,000	$48,721	$331,000
Sale of Property	$357,086	-	$26,000	-
Other Revenues	$4,461,427	$1,384,594	$3,396,971	$3,520,364
Total Other Revenues	$11,760,496	$4,810,441	$10,539,432	$6,972,095
Total General Fund	$502,485,352	$469,781,252	$490,761,731	$502,714,819
Capital - General Fund				
Intergovernmental				
County and Other Governments Revenues	$43,976	-	-	-
Total Intergovernmental	$43,976	-	-	-
Sales and Charges For Services				
Enterprise	-	$2,400,000	$2,400,000	-
Total Sales and Charges For Services	-	$2,400,000	$2,400,000	-

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
General Fund				
Capital - General Fund				
Other Revenues				
Interest	$3,189,371	$310,985	$4,088,000	$312,073
Other Revenues	$206,623	-	-	-
Total Other Revenues	$3,395,994	$310,985	$4,088,000	$312,073
Total Capital - General Fund	$3,439,971	$2,710,985	$6,488,000	$312,073
Total General Fund	$505,925,323	$472,492,237	$497,249,731	$503,026,892
Enterprise Funds				
Capital - Utility				
Sales and Charges For Services				
Enterprise	$1,553,171	$1,060,000	$1,590,000	$1,200,000
Total Sales and Charges For Services	$1,553,171	$1,060,000	$1,590,000	$1,200,000
Other Revenues				
Interest	$662,327	$138,907	$404,900	$139,392
Contributions and Donations	$1,223,200	$545,000	$751,532	$575,000
Other Revenues	$398,865	-	-	-
Total Other Revenues	$2,284,392	$683,907	$1,156,432	$714,392
Total Capital - Utility	$3,837,563	$1,743,907	$2,746,432	$1,914,392
Utility Fund				
Intergovernmental				
County and Other Governments Revenues	$282,500	$192,500	$225,500	$177,500
Total Intergovernmental	$282,500	$192,500	$225,500	$177,500
Sales and Charges For Services				
General	$418,492	$656,839	$367,461	$436,457
Culture and Recreation	$956,871	-	-	-
Enterprise	$493,600,778	$523,362,166	$511,549,994	$559,267,822
Total Sales and Charges For Services	$494,976,141	$524,019,005	$511,917,455	$559,704,279
Other Revenues				
Interest	$6,129,183	$4,901,263	$5,324,115	$4,768,051
Contributions and Donations	$604,726	$240,000	$251,942	$360,000
Sale of Property	$124,109	-	($3,400)	-
Other Revenues	$6,126,475	$5,477,566	$5,424,675	$3,257,619
Total Other Revenues	$12,984,492	$10,618,829	$10,997,332	$8,385,670
Total Utility Fund	$508,243,134	$534,830,334	$523,140,287	$568,267,449
Falcon Field Airport				
Sales and Charges For Services				
General	$70,872	$90,201	$9,562	$101,970
Enterprise	$5,193,339	$5,519,550	$5,418,533	$8,597,186
Total Sales and Charges For Services	$5,264,211	$5,609,751	$5,428,095	$8,699,156

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Enterprise Funds				
Falcon Field Airport				
Other Revenues				
Interest	$235,842	$103,662	$303,000	$104,024
Other Revenues	$144,924	$929,158	$915,156	$28,412
Total Other Revenues	$380,766	$1,032,820	$1,218,156	$132,436
Total Falcon Field Airport	$5,644,978	$6,642,571	$6,646,251	$8,831,592
Total Enterprise Funds	$517,725,674	$543,216,812	$532,532,970	$579,013,433
Restricted Funds				
Arts & Culture Fund				
Sales and Charges For Services				
General	$531,897	$467,600	$532,600	$507,700
Culture and Recreation	$9,365,285	$10,977,575	$10,126,045	$10,868,923
Enterprise	$14,996	$42,000	$42,000	$4,700
Total Sales and Charges For Services	$9,912,178	$11,487,175	$10,700,645	$11,381,323
Licenses Fees Permits				
Culture and Recreation Fees	$886,048	$486,000	$1,199,150	$1,260,235
Total Licenses Fees Permits	$886,048	$486,000	$1,199,150	$1,260,235
Other Revenues				
Interest	$255,413	$103,662	$300,276	$104,024
Other Revenues	$111,110	$57,500	$57,500	$78,500
Total Other Revenues	$366,523	$161,162	$357,776	$182,524
Total Arts & Culture Fund	$11,164,749	$12,134,337	$12,257,571	$12,824,082
Cadence CFD 1 - Debt				
Taxes				
Property Taxes	$899,456	$834,031	$834,031	$829,241
Total Taxes	$899,456	$834,031	$834,031	$829,241
Other Revenues				
Interest	$26,635	-	-	-
Other Revenues	$324,335	$329,408	$329,408	$329,189
Total Other Revenues	$350,971	$329,408	$329,408	$329,189
Total Cadence CFD 1 - Debt	$1,250,427	$1,163,439	$1,163,439	$1,158,430
Cadence CFD - Operating				
Taxes				
Property Taxes	$126,064	$133,802	$133,802	$140,549
Total Taxes	$126,064	$133,802	$133,802	$140,549
Other Revenues				
Interest	$2,602	-	-	-
Contributions and Donations	-	$18,348	$18,348	-
Total Other Revenues	$2,602	$18,348	$18,348	-
Total Cadence CFD - Operating	$128,665	$152,150	$152,150	$140,549

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Cemetery				
Sales and Charges For Services				
General	$1,720,045	$2,294,960	$2,148,205	$1,866,800
Total Sales and Charges For Services	$1,720,045	$2,294,960	$2,148,205	$1,866,800
Other Revenues				
Interest	$137,738	$25,915	$144,623	$26,006
Total Other Revenues	$137,738	$25,915	$144,623	$26,006
Total Cemetery	$1,857,783	$2,320,875	$2,292,828	$1,892,806
Cemetery Reserve				
Sales and Charges For Services				
General	$120,750	$150,000	$120,750	$150,000
Total Sales and Charges For Services	$120,750	$150,000	$120,750	$150,000
Other Revenues				
Interest	$124,592	$11,710	$150,000	$11,751
Total Other Revenues	$124,592	$11,710	$150,000	$11,751
Total Cemetery Reserve	$245,342	$161,710	$270,750	$161,751
Commercial Facilities Fund				
Taxes				
Transient Occupancy Taxes	$2,384,372	$1,959,012	$2,362,000	$2,295,422
Total Taxes	$2,384,372	$1,959,012	$2,362,000	$2,295,422
Sales and Charges For Services				
General	$445,581	$725,865	$445,362	$730,865
Enterprise	$6,253,686	$6,673,868	$6,366,899	$6,701,223
Total Sales and Charges For Services	$6,699,266	$7,399,733	$6,812,261	$7,432,088
Other Revenues				
Interest	$117,814	$46,411	$143,305	$46,574
Other Revenues	$76,694	$22,000	$9,293	$22,000
Total Other Revenues	$194,507	$68,411	$152,598	$68,574
Total Commercial Facilities Fund	$9,278,145	$9,427,156	$9,326,859	$9,796,084
Court Construction Fee				
Licenses Fees Permits				
Court Fees	$592,055	$717,454	$694,783	$779,125
Total Licenses Fees Permits	$592,055	$717,454	$694,783	$779,125
Other Revenues				
Interest	$11,938	$5,183	$12,000	$5,201
Total Other Revenues	$11,938	$5,183	$12,000	$5,201
Total Court Construction Fee	$603,993	$722,637	$706,783	$784,326
Eastmark CFD 1 - Debt				
Taxes				
Property Taxes	$4,616,805	$4,063,276	$4,063,276	$3,781,469
Total Taxes	$4,616,805	$4,063,276	$4,063,276	$3,781,469

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Eastmark CFD 1 - Debt				
Other Revenues				
Interest	$159,903	-	-	-
Other Revenues	$1,369,085	$1,306,159	$1,306,159	$1,355,003
Total Other Revenues	$1,528,989	$1,306,159	$1,306,159	$1,355,003
Total Eastmark CFD 1 - Debt	$6,145,794	$5,369,435	$5,369,435	$5,136,472
Eastmark CFD 1 - Operating				
Taxes				
Property Taxes	$552,087	$618,766	$618,766	$655,575
Total Taxes	$552,087	$618,766	$618,766	$655,575
Other Revenues				
Interest	$42,480	-	-	-
Total Other Revenues	$42,480	-	-	-
Total Eastmark CFD 1 - Operating	$594,567	$618,766	$618,766	$655,575
Eastmark CFD 2-Debt				
Taxes				
Property Taxes	$328,785	$350,562	$350,562	$363,556
Total Taxes	$328,785	$350,562	$350,562	$363,556
Other Revenues				
Interest	$11,662	-	-	-
Other Revenues	$43,969	$46,780	$46,780	$35,950
Total Other Revenues	$55,631	$46,780	$46,780	$35,950
Total Eastmark CFD 2-Debt	$384,417	$397,342	$397,342	$399,506
Eastmark Community Facilities District No. 2				
Taxes				
Property Taxes	$41,776	$44,563	$44,563	$46,610
Total Taxes	$41,776	$44,563	$44,563	$46,610
Other Revenues				
Interest	$337	-	-	-
Contributions and Donations	-	$74,911	$74,911	-
Total Other Revenues	$337	$74,911	$74,911	-
Total Eastmark Community Facilities District No. 2	$42,113	$119,474	$119,474	$46,610
Economic Investment Fund				
Sales and Charges For Services				
General	$1,458,114	$1,318,816	$1,209,028	$467,000
Enterprise	$1,550,029	$1,700,000	$1,700,000	$1,700,000
Total Sales and Charges For Services	$3,008,143	$3,018,816	$2,909,028	$2,167,000
Other Revenues				
Interest	$191,747	$72,563	$140,237	$72,817
Other Revenues	$166,540	$132,000	$190,000	$150,000
Total Other Revenues	$358,287	$204,563	$330,237	$222,817

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Economic Investment Fund				
Total Economic Investment Fund	$3,366,430	$3,223,379	$3,239,265	$2,389,817
Environmental Compliance Fee				
Sales and Charges For Services				
General	$18,254,508	$18,273,891	$18,273,891	$18,547,999
Total Sales and Charges For Services	$18,254,508	$18,273,891	$18,273,891	$18,547,999
Other Revenues				
Interest	$847,276	$759,249	$816,000	$761,906
Contributions and Donations	($1,481)	-	-	-
Other Revenues	$94,934	-	$94,285	-
Total Other Revenues	$940,729	$759,249	$910,285	$761,906
Total Environmental Compliance Fee	$19,195,237	$19,033,140	$19,184,176	$19,309,905
Greenfield WRP Joint Venture				
Sales and Charges For Services				
General	-	-	-	$135,323
Enterprise	$19,523,525	$26,479,875	$24,910,647	$37,739,396
Total Sales and Charges For Services	$19,523,525	$26,479,875	$24,910,647	$37,874,719
Total Greenfield WRP Joint Venture	$19,523,525	$26,479,875	$24,910,647	$37,874,719
Highway User Revenue Fund				
Intergovernmental				
Federal Grants & Reimbursements	$1,427	-	-	-
State Shared Revenues	$50,372,691	$49,552,495	$49,552,495	$52,322,255
Total Intergovernmental	$50,374,118	$49,552,495	$49,552,495	$52,322,255
Other Revenues				
Interest	$1,778,191	$759,248	$2,090,000	$761,905
Total Other Revenues	$1,778,191	$759,248	$2,090,000	$761,905
Total Highway User Revenue Fund	$52,152,309	$50,311,743	$51,642,495	$53,084,160
Local Streets				
Taxes				
Sales and Use Taxes	$49,447,609	$45,953,044	$50,071,180	$50,683,467
Total Taxes	$49,447,609	$45,953,044	$50,071,180	$50,683,467
Intergovernmental				
County and Other Governments Revenues	$232,995	-	-	-
Total Intergovernmental	$232,995	-	-	-
Sales and Charges For Services				
General	$5,873,408	$5,500,000	$4,691,434	$5,562,500
Total Sales and Charges For Services	$5,873,408	$5,500,000	$4,691,434	$5,562,500
Licenses Fees Permits				
Business Licenses	$146,675	-	-	-
Fees	$99,800	$43,217	$51,600	$89,708
Total Licenses Fees Permits	$246,475	$43,217	$51,600	$89,708

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Local Streets				
Other Revenues				
Interest	$4,412,221	$760,015	$4,953,000	$762,583
Other Revenues	$437,250	$573,177	$210,818	$175,000
Total Other Revenues	$4,849,471	$1,333,192	$5,163,818	$937,583
Total Local Streets	$60,649,957	$52,829,453	$59,978,032	$57,273,258
Mesa Arts Center Restoration Fee				
Licenses Fees Permits				
Culture and Recreation Fees	$561,508	$247,000	$555,000	$540,000
Total Licenses Fees Permits	$561,508	$247,000	$555,000	$540,000
Other Revenues				
Interest	$73,556	$310,665	$73,000	$311,752
Total Other Revenues	$73,556	$310,665	$73,000	$311,752
Total Mesa Arts Center Restoration Fee	$635,063	$557,665	$628,000	$851,752
Public Safety Sales Tax				
Taxes				
Sales and Use Taxes	$41,187,043	$38,294,203	$41,725,983	$42,236,223
Total Taxes	$41,187,043	$38,294,203	$41,725,983	$42,236,223
Intergovernmental				
State Grants and Reimbursements	-	-	$137,953	-
County and Other Governments Revenues	$13,665	-	($13,665)	-
Total Intergovernmental	$13,665	-	$124,288	-
Other Revenues				
Interest	$2,374,250	$419,035	$2,609,000	$420,501
Other Revenues	($928)	-	-	-
Total Other Revenues	$2,373,322	$419,035	$2,609,000	$420,501
Total Public Safety Sales Tax	$43,574,030	$38,713,238	$44,459,271	$42,656,724
Quality of Life Sales Tax				
Taxes				
Sales and Use Taxes	$41,206,350	$38,294,203	$41,725,983	$42,236,223
Total Taxes	$41,206,350	$38,294,203	$41,725,983	$42,236,223
Licenses Fees Permits				
Business Licenses	$122,286	-	-	-
Total Licenses Fees Permits	$122,286	-	-	-
Other Revenues				
Interest	$1,669,870	$365,229	$1,572,000	$366,507
Total Other Revenues	$1,669,870	$365,229	$1,572,000	$366,507
Total Quality of Life Sales Tax	$42,998,505	$38,659,432	$43,297,983	$42,602,730

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Restricted Programs Fund				
Taxes				
Transient Occupancy Taxes	$4,342,333	$3,688,988	$3,688,988	$4,193,578
Total Taxes	$4,342,333	$3,688,988	$3,688,988	$4,193,578
Intergovernmental				
State Shared Revenues	$3,811,887	$4,674,480	$3,690,908	$4,799,868
County and Other Governments Revenues	$1,708,734	$917,756	$1,645,000	$812,360
Total Intergovernmental	$5,520,622	$5,592,236	$5,335,908	$5,612,228
Sales and Charges For Services				
General	$3,900	$19,680	$19,680	$19,680
Culture and Recreation	$8,308	-	-	-
Enterprise	$2,197	-	-	-
Total Sales and Charges For Services	$14,405	$19,680	$19,680	$19,680
Licenses Fees Permits				
Fees	$704,038	$482,840	$567,950	$482,840
Court Fees	$527,330	$967,825	$1,054,748	$1,718,759
Total Licenses Fees Permits	$1,231,368	$1,450,665	$1,622,698	$2,201,599
Fines and Forfeitures				
Court Fines	$184,355	$260,875	$256,576	$310,018
Total Fines and Forfeitures	$184,355	$260,875	$256,576	$310,018
Other Revenues				
Interest	$670,911	$56,636	$652,138	$56,834
Contributions and Donations	$3,079,025	$2,970,500	$2,731,687	$3,295,700
Other Revenues	$1,576,964	$1,959,214	$1,605,485	$1,961,335
Total Other Revenues	$5,326,899	$4,986,350	$4,989,310	$5,313,869
Total Restricted Programs Fund	$16,619,981	$15,998,794	$15,913,160	$17,650,972
Solid Waste Development Fee				
Licenses Fees Permits				
Fees	$337,515	$366,512	$231,000	$273,654
Total Licenses Fees Permits	$337,515	$366,512	$231,000	$273,654
Other Revenues				
Interest	$28,460	$10,707	$10,000	$10,745
Total Other Revenues	$28,460	$10,707	$10,000	$10,745
Total Solid Waste Development Fee	$365,975	$377,219	$241,000	$284,399
Special Programs Fund				
Sales and Charges For Services				
General	$457,828	$444,340	$664,950	$77,690
Culture and Recreation	$219,890	$195,000	$219,890	$195,000
Total Sales and Charges For Services	$677,718	$639,340	$884,840	$272,690
Licenses Fees Permits				
Fees	$300,330	$317,120	$227,000	$48,229
Total Licenses Fees Permits	$300,330	$317,120	$227,000	$48,229

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Special Programs Fund				
Fines and Forfeitures				
Other Fines	$19,747	$150,195	$100,000	$150,754
Total Fines and Forfeitures	$19,747	$150,195	$100,000	$150,754
Other Revenues				
Interest	$7,235,726	$2,043,498	$7,391,060	$2,050,651
Contributions and Donations	$13,250	-	-	-
Other Revenues	$261,273	$217,000	$231,074	$98,067
Total Other Revenues	$7,510,250	$2,260,498	$7,622,134	$2,148,718
Total Special Programs Fund	$8,508,045	$3,367,153	$8,833,974	$2,620,391
TOPAZ Joint Venture Fund				
Intergovernmental				
County and Other Governments Revenues	$829,069	$14,747,652	$1,599,144	$14,437,755
Total Intergovernmental	$829,069	$14,747,652	$1,599,144	$14,437,755
Sales and Charges For Services				
General	-	$3,320,049	$2,492,379	$3,207,173
Enterprise	$3,135,341	-	-	-
Total Sales and Charges For Services	$3,135,341	$3,320,049	$2,492,379	$3,207,173
Total TOPAZ Joint Venture Fund	$3,964,410	$18,067,701	$4,091,523	$17,644,928
Transit Fund				
Intergovernmental				
State Shared Revenues	$1,275,949	$1,200,000	$1,275,949	$1,232,189
County and Other Governments Revenues	-	$429,000	$463,000	$463,000
Total Intergovernmental	$1,275,949	$1,629,000	$1,738,949	$1,695,189
Sales and Charges For Services				
General	$725,249	$942,000	$923,000	$923,000
Enterprise	$14,628	$13,794	$15,173	$15,173
Total Sales and Charges For Services	$739,877	$955,794	$938,173	$938,173
Other Revenues				
Interest	($280,784)	($54,189)	-	($54,379)
Other Revenues	$1,152,889	$222,000	$261,323	$195,000
Total Other Revenues	$872,105	$167,811	$261,323	$140,621
Total Transit Fund	$2,887,931	$2,752,605	$2,938,445	$2,773,983
Transportation				
Intergovernmental				
County and Other Governments Revenues	$4,960,847	$19,284,400	$19,284,400	$39,085,067
Total Intergovernmental	$4,960,847	$19,284,400	$19,284,400	$39,085,067
Sales and Charges For Services				
General	$186,288	-	-	-
Total Sales and Charges For Services	$186,288	-	-	-

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Restricted Funds				
Transportation				
Other Revenues				
Interest	$1,890,822	$829,292	$1,763,000	$832,195
Total Other Revenues	$1,890,822	$829,292	$1,763,000	$832,195
Total Transportation	$7,037,957	$20,113,692	$21,047,400	$39,917,262
Utility Replacement Extension and Renewal				
Other Revenues				
Interest	$1,849,685	$315,130	$1,956,000	$316,235
Other Revenues	$12,391	-	-	-
Total Other Revenues	$1,862,077	$315,130	$1,956,000	$316,235
Total Utility Replacement Extension and Renewal	$1,862,077	$315,130	$1,956,000	$316,235
Vehicle Replacement				
Other Revenues				
Interest	$135,283	$103,662	$91,100	$104,024
Sale of Property	$211,152	$150,000	$220,000	$160,000
Other Revenues	($40,954)	-	-	-
Total Other Revenues	$305,481	$253,662	$311,100	$264,024
Total Vehicle Replacement	$305,481	$253,662	$311,100	$264,024
Ambulance Transport				
Sales and Charges For Services				
General	$24,704,490	$31,202,000	$31,202,000	$33,677,000
Total Sales and Charges For Services	$24,704,490	$31,202,000	$31,202,000	$33,677,000
Other Revenues				
Interest	($108,479)	$21,000	($201,000)	$22,000
Other Revenues	-	-	$48,260	-
Total Other Revenues	($108,479)	$21,000	($152,740)	$22,000
Total Ambulance Transport	$24,596,011	$31,223,000	$31,049,260	$33,699,000
Water Capacity Fee				
Licenses Fees Permits				
Fees	-	-	$450,000	$18,052,200
Total Licenses Fees Permits	-	-	$450,000	$18,052,200
Total Water Capacity Fee	-	-	$450,000	$18,052,200
Wastewater Capacity Fee				
Licenses Fees Permits				
Fees	-	-	$115,000	$6,699,960
Total Licenses Fees Permits	-	-	$115,000	$6,699,960
Total Wastewater Capacity Fee	-	-	$115,000	$6,699,960
Total Restricted Funds	$339,938,918	$354,864,202	$366,962,128	$428,962,610

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Internal Service Funds				
Fleet Internal Service				
Other Revenues				
Interest	($166,564)	($20,732)	($34,000)	($20,805)
Other Revenues	$481,341	$82,000	$133,575	$86,000
Total Other Revenues	$314,777	$61,268	$99,575	$65,195
Total Fleet Internal Service	$314,777	$61,268	$99,575	$65,195
Print Shop Internal Service				
Sales and Charges For Services				
General	$1,470	-	-	-
Total Sales and Charges For Services	$1,470	-	-	-
Other Revenues				
Interest	($2,893)	($1,004)	($33,327)	($1,007)
Total Other Revenues	($2,893)	($1,004)	($33,327)	($1,007)
Total Print Shop Internal Service	($1,423)	($1,004)	($33,327)	($1,007)
Warehouse Internal Service				
Other Revenues				
Interest	($151,335)	($8,293)	($102,000)	($8,322)
Sale of Property	$93,571	$100,000	$90,000	$100,000
Other Revenues	$10,891,954	$12,000,000	$12,000,000	$13,000,000
Total Other Revenues	$10,834,190	$12,091,707	$11,988,000	$13,091,678
Total Warehouse Internal Service	$10,834,190	$12,091,707	$11,988,000	$13,091,678
Total Internal Service Funds	$11,147,543	$12,151,971	$12,054,248	$13,155,866
Impact Fees				
Fire Impact Fee				
Licenses Fees Permits				
Fees	$161,531	-	-	-
Total Licenses Fees Permits	$161,531	-	-	-
Total Fire Impact Fee	$161,531	-	-	-
Police Impact Fee				
Licenses Fees Permits				
Fees	$2,699,895	$2,092,008	$1,589,847	-
Total Licenses Fees Permits	$2,699,895	$2,092,008	$1,589,847	-
Total Police Impact Fee	$2,699,895	$2,092,008	$1,589,847	-
Wastewater Impact Fee				
Licenses Fees Permits				
Fees	$22,602	-	-	-
Total Licenses Fees Permits	$22,602	-	-	-
Total Wastewater Impact Fee	$22,602	-	-	-

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Impact Fees				
Water Impact Fees				
Licenses Fees Permits				
Fees	$3,356,908	-	($1,196,549)	-
Total Licenses Fees Permits	$3,356,908	-	($1,196,549)	-
Total Water Impact Fees	$3,356,908	-	($1,196,549)	-
Total Impact Fees	$6,240,936	$2,092,008	$393,298	-
Grant Funds				
Community Development Block Grant				
Intergovernmental				
Federal Grants & Reimbursements	$5,959,313	$13,193,155	$8,142,224	$9,001,451
Total Intergovernmental	$5,959,313	$13,193,155	$8,142,224	$9,001,451
Other Revenues				
Interest	$55,726	-	-	-
Total Other Revenues	$55,726	-	-	-
Total Community Development Block Grant	$6,015,039	$13,193,155	$8,142,224	$9,001,451
Grants - Falcon Field				
Intergovernmental				
Federal Grants & Reimbursements	$2,970,055	$923,887	$527,164	$1,921,041
State Grants and Reimbursements	$135,202	$619,128	$607,998	$1,346,923
County and Other Governments Revenues	-	$104,000	$340,987	-
Total Intergovernmental	$3,105,257	$1,647,015	$1,476,149	$3,267,964
Total Grants - Falcon Field	$3,105,257	$1,647,015	$1,476,149	$3,267,964
Grants - Gen. Gov.				
Intergovernmental				
Federal Grants & Reimbursements	$5,718,836	$22,036,856	$14,923,421	$28,406,497
State Grants and Reimbursements	$1,942,585	$5,629,468	$2,300,218	$5,600,207
County and Other Governments Revenues	$420,000	$1,110,000	$522,542	$1,543,058
Total Intergovernmental	$8,081,420	$28,776,324	$17,746,181	$35,549,762
Sales and Charges For Services				
General	$123,454	-	-	-
Total Sales and Charges For Services	$123,454	-	-	-
Other Revenues				
Interest	$3,786	-	$6,502	-
Contributions and Donations	$907,791	$1,196,364	$468,348	$2,374,547
Total Other Revenues	$911,577	$1,196,364	$474,850	$2,374,547
Total Grants - Gen. Gov.	$9,116,452	$29,972,688	$18,221,031	$37,924,309
HOME				
Intergovernmental				
Federal Grants & Reimbursements	$1,031,478	$14,761,248	$1,330,228	$14,634,791
Total Intergovernmental	$1,031,478	$14,761,248	$1,330,228	$14,634,791

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Grant Funds				
HOME				
Total HOME	$1,031,478	$14,761,248	$1,330,228	$14,634,791
Relief Fund				
Other Revenues				
Interest	$1,167,333	-	$650,000	$250,000
Total Other Revenues	$1,167,333	-	$650,000	$250,000
Total Relief Fund	$1,167,333	-	$650,000	$250,000
Section 8				
Intergovernmental				
Federal Grants & Reimbursements	$27,711,047	$30,720,308	$27,662,562	$30,320,495
Total Intergovernmental	$27,711,047	$30,720,308	$27,662,562	$30,320,495
Other Revenues				
Interest	$112,761	$108,332	$108,332	$377,104
Total Other Revenues	$112,761	$108,332	$108,332	$377,104
Total Section 8	$27,823,808	$30,828,640	$27,770,894	$30,697,599
Grants - Utility				
Intergovernmental				
State Grants and Reimbursements	$56,895	-	-	-
Total Intergovernmental	$56,895	-	-	-
Total Grants - Utility	$56,895	-	-	-
Total Grant Funds	$48,316,263	$90,402,746	$57,590,526	$95,776,114
Trust Funds				
Employee Benefit Trust				
Other Revenues				
Interest	$1,162,471	$501,750	$1,054,000	$503,506
Self Insurance Contributions	$123,474,625	$129,208,354	$129,208,039	$150,159,551
Other Revenues	$620,136	($262,400)	($262,400)	($269,439)
Total Other Revenues	$125,257,232	$129,447,704	$129,999,639	$150,393,618
Total Employee Benefit Trust	$125,257,232	$129,447,704	$129,999,639	$150,393,618
Property and Public Liability				
Other Revenues				
Interest	$345,791	$103,662	$515,000	$150,000
Self Insurance Contributions	$10,358,758	$11,077,803	$9,366,561	$10,513,590
Total Other Revenues	$10,704,549	$11,181,465	$9,881,561	$10,663,590
Total Property and Public Liability	$10,704,549	$11,181,465	$9,881,561	$10,663,590
Workers' Compensation				
Other Revenues				
Interest	$342,173	$250,000	$250,000	$60,421
Self Insurance Contributions	$4,629,956	$6,028,843	$6,028,843	$7,479,859
Total Other Revenues	$4,972,129	$6,278,843	$6,278,843	$7,540,280

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Trust Funds				
Workers' Compensation				
Total Workers' Compensation	$4,972,129	$6,278,843	$6,278,843	$7,540,280
Total Trust Funds	$140,933,910	$146,908,012	$146,160,043	$168,597,488
Debt Service Funds				
General Obligation Bond Redemption				
Taxes				
Property Taxes	$39,978,062	$44,337,000	$44,337,000	$46,393,000
Total Taxes	$39,978,062	$44,337,000	$44,337,000	$46,393,000
Other Revenues				
Interest	$510,807	-	$500,000	-
Total Other Revenues	$510,807	-	$500,000	-
Total General Obligation Bond Redemption	$40,488,869	$44,337,000	$44,837,000	$46,393,000
Utility Systems GO Bond Redemption				
Other Revenues				
Interest	$21,444	-	-	-
Total Other Revenues	$21,444	-	-	-
Total Utility Systems GO Bond Redemption	$21,444	-	-	-
WIFA Redemption				
Other Revenues				
Interest	$89,271	-	-	-
Total Other Revenues	$89,271	-	-	-
Total WIFA Redemption	$89,271	-	-	-
Excise Tax Obligation Bond Redemption				
Sales and Charges For Services				
General	$107,449	-	-	-
Total Sales and Charges For Services	$107,449	-	-	-
Total Excise Tax Obligation Bond Redemption	$107,449	-	-	-
Total Debt Service Funds	$40,707,033	$44,337,000	$44,837,000	$46,393,000
Bond and Obligation Funds				
Library Bond Construction				
Other Revenues				
Interest	$63,927	-	-	-
Total Other Revenues	$63,927	-	-	-
Total Library Bond Construction	$63,927	-	-	-
Parks Bond Construction				
Other Revenues				
Interest	($53,795)	-	-	-
Total Other Revenues	($53,795)	-	-	-
Total Parks Bond Construction	($53,795)	-	-	-

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Bond and Obligation Funds				
Water Bond Construction				
Intergovernmental				
County and Other Governments Revenues	-	-	-	$5,766,908
Total Intergovernmental	-	-	-	$5,766,908
Other Revenues				
Interest	($2,445,389)	-	-	-
Other Revenues	$80	-	-	-
Total Other Revenues	($2,445,309)	-	-	-
Total Water Bond Construction	($2,445,309)	-	-	$5,766,908
Public Safety Bond Construction				
Other Revenues				
Interest	($832,705)	-	-	-
Other Revenues	$33	-	-	-
Total Other Revenues	($832,672)	-	-	-
Total Public Safety Bond Construction	($832,672)	-	-	-
Streets Bond Construction				
Intergovernmental				
County and Other Governments Revenues	$1,401,974	-	-	-
Total Intergovernmental	$1,401,974	-	-	-
Sales and Charges For Services				
General	$26,548	-	-	-
Total Sales and Charges For Services	$26,548	-	-	-
Other Revenues				
Interest	$352,671	-	-	-
Other Revenues	$86	-	-	-
Total Other Revenues	$352,757	-	-	-
Total Streets Bond Construction	$1,781,279	-	-	-
Electric Bond Construction				
Intergovernmental				
County and Other Governments Revenues	-	-	-	$5,269,679
Total Intergovernmental	-	-	-	$5,269,679
Other Revenues				
Interest	($3,618)	-	-	-
Other Revenues	$468	-	-	-
Total Other Revenues	($3,150)	-	-	-
Total Electric Bond Construction	($3,150)	-	-	$5,269,679
Gas Bond Construction				
Intergovernmental				
County and Other Governments Revenues	-	-	-	$1,283,149
Total Intergovernmental	-	-	-	$1,283,149

City of Mesa, Arizona
Summary of Revenues by Fund and Source
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Revenues	FY 2025/26 Adopted Budget	FY 2025/26 Projected Revenues	FY 2026/27 Adopted Budget
Bond and Obligation Funds				
Gas Bond Construction				
Other Revenues				
Interest	$122,598	-	-	-
Other Revenues	$10,500,000	-	-	-
Total Other Revenues	$10,622,598	-	-	-
Total Gas Bond Construction	$10,622,598	-	-	$1,283,149
Wastewater Bond Construction				
Intergovernmental				
County and Other Governments Revenues	$2,061,217	-	-	-
Total Intergovernmental	$2,061,217	-	-	-
Other Revenues				
Interest	($394,992)	-	-	-
Other Revenues	$62	-	-	-
Total Other Revenues	($394,930)	-	-	-
Total Wastewater Bond Construction	$1,666,287	-	-	-
Total Bond and Obligation Funds	$10,799,166	-	-	$12,319,736
Total City Revenues	$1,621,734,765	$1,666,464,988	$1,657,779,944	$1,847,245,139

Changes in accounting presentation affect comparisons between years.

This schedule does not include Other Financing Sources such as bonds and fund balance.

City of Mesa, Arizona
Summary of Expenditures by Department
Fiscal Year 2026/27 - Adopted

Department	FY 2024/2025 Actual Expenditures	FY 2025/2026 Adopted Budget	FY 2025/2026 Projected Expenditures	FY 2026/2027 Adopted Budget
Arts and Culture	$23,579,378	$26,934,180	$24,442,929	$29,342,192
Business Services	$15,480,698	$16,721,000	$16,409,366	$17,447,000
Centralized Appropriations	$237,842,013	$361,139,000	$250,700,219	$310,570,000
City Attorney	$17,968,371	$20,331,000	$17,359,803	$21,188,000
City Auditor	$876,072	$880,000	$925,675	$1,123,000
City Clerk	$1,507,212	$1,173,000	$1,267,932	$1,780,000
City Manager	$10,905,070	$12,444,000	$12,859,504	$12,540,000
Code Compliance	$2,254,935	$2,499,200	$2,248,471	$2,778,000
Community Services	$39,190,489	$65,369,763	$40,721,666	$60,700,382
Contingencies	-	$70,000,000	-	$76,222,000
Data and Performance Management	$1,890,440	$2,453,500	$437,646	-
Department of Innovation & Technology	$47,491,902	$72,444,578	$56,395,775	$75,672,591
Development Services	$11,456,662	$13,050,687	$11,580,094	$13,170,472
Economic Development	$7,191,475	$8,451,400	$8,320,071	$8,466,000
Energy Resources	$66,410,081	$66,163,000	$57,503,802	$63,385,862
Engineering	$12,059,748	$15,126,811	$13,105,427	$12,764,905
Environmental and Sustainability	$3,801,830	$4,907,788	$3,100,283	$4,533,247
Facilities Management	$16,316,396	$26,939,870	$18,703,409	$25,668,285
Falcon Field Airport	$2,258,619	$2,523,000	$2,558,396	$2,963,000
Financial Services	$4,945,493	$5,047,000	$5,074,470	$5,281,000
Fleet Services	$62,866,361	$71,939,788	$44,466,465	$67,755,648
Human Resources	$149,032,878	$149,786,000	$159,156,412	$172,290,000
Library Services	$10,468,959	$14,584,700	$13,247,231	$12,595,000
Mayor and Council	$968,436	$1,023,000	$1,029,536	$1,078,000
Mesa Fire and Medical	$143,483,865	$174,037,839	$168,749,912	$180,884,375
Mesa Public Safety Support	-	-	$21,878,517	$24,337,493
Municipal Court	$9,943,469	$11,258,000	$11,105,499	$12,013,000
Office of ERP Management	$981,385	$1,371,700	$1,148,628	$1,326,913
Office of Management and Budget	$2,022,047	$2,198,000	$2,143,800	$2,645,000
Office of Urban Transformation	-	-	$1,575,759	$2,016,000
Parks, Recreation and Community Facilities	$54,008,151	$56,706,824	$54,709,402	$55,434,500
Police	$292,608,443	$342,197,730	$295,721,822	$325,105,498
Project Management Program	$506,049,070	$889,080,000	$585,208,645	$973,595,000
Public Information and Communications	$2,786,962	$2,698,000	$2,600,596	$2,733,000
Solid Waste	$42,670,199	$50,708,000	$47,169,423	$49,893,000
Transit Services	$25,722,079	$29,556,402	$24,360,985	$32,963,712
Transportation	$50,871,185	$58,253,000	$55,095,738	$59,315,000
Water Resources	$118,865,638	$140,002,240	$129,910,795	$148,422,925
Total Expenditures	**$1,996,776,010**	**$2,790,000,000**	**$2,162,994,103**	**$2,870,000,000**

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Fund
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
General Fund				
General Fund	$514,313,580	$603,850,261	$567,098,607	$619,175,313
Capital - General Fund	$61,537,542	$136,691,981	$73,380,938	$146,062,806
Total General Fund	$575,851,122	$740,542,242	$640,479,545	$765,238,119
Enterprise Funds				
Falcon Field Airport	$5,135,938	$9,630,470	$7,583,555	$10,899,039
Utility Fund	$241,589,423	$266,688,756	$249,733,674	$270,742,091
Capital - Utility	$12,858,691	$12,807,844	$6,315,426	$10,951,429
Total Enterprise Funds	$259,584,052	$289,127,070	$263,632,655	$292,592,559
Restricted Funds				
Arts & Culture Fund	$19,994,039	$27,641,291	$22,281,855	$30,076,307
Cadence CFD 1 - Debt	$1,235,729	$1,239,746	$1,239,746	$1,231,226
Cadence CFD - Operating	$36,446	$152,150	$61,986	$155,165
Cemetery	$2,120,971	$3,609,277	$1,835,699	$4,584,481
Eastmark CFD 1 - Capital	-	$20,000,000	-	-
Eastmark CFD 1 - Debt	$5,564,951	$5,521,947	$5,521,947	$5,526,516
Eastmark CFD 1 - Operating	$215,000	$618,766	$268,157	$343,844
Eastmark CFD 2-Capital	-	$5,000,000	-	-
Eastmark CFD 2-Debt	$447,120	$444,193	$444,193	$434,338
Eastmark Community Facilities District No. 2	$49,078	$119,474	$35,986	$120,314
Economic Investment Fund	$4,332,057	$3,831,280	$5,029,713	$3,642,518
Environmental Compliance Fee	$21,082,781	$26,952,654	$21,492,763	$24,017,850
Greenfield WRP Joint Venture	$20,484,057	$25,740,085	$23,251,262	$37,875,619
Highway User Revenue Fund	$39,813,023	$54,269,946	$48,421,667	$59,107,628
Local Streets	$46,002,349	$71,407,950	$51,748,307	$85,249,674
Mesa Arts Center Restoration Fee	$495,938	$1,139,783	$769,048	$1,291,364
Public Safety Sales Tax	$45,566,037	$62,925,930	$45,905,901	$73,147,133
Quality of Life Sales Tax	$42,442,841	$52,200,405	$46,063,205	$54,140,097
Restricted Programs Fund	$15,611,256	$31,881,008	$16,768,797	$34,829,927
Solid Waste Development Fee	$952,245	$230,200	$65,135	$225,000
Special Programs Fund	$6,414,975	$99,835,460	$15,186,271	$56,940,856
TOPAZ Joint Venture Fund	$3,937,883	$18,067,701	$4,091,523	$17,644,928
Transit Fund	$27,110,461	$32,754,515	$25,290,838	$34,899,774
Transportation	$12,903,079	$56,205,307	$25,645,380	$52,071,007
Utility Replacement Extension and Renewal	$13,777,727	$35,183,610	$17,037,040	$27,014,339
Vehicle Replacement	$5,055,281	$11,575,669	$3,541,991	$11,490,378
Ambulance Transport	$24,547,214	$29,676,781	$27,320,776	$33,450,004
Commercial Facilities Fund	$13,028,632	$14,463,327	$12,602,557	$14,243,303
Total Restricted Funds	$373,221,172	$692,688,455	$421,921,743	$663,753,590
Internal Service Funds				
Fleet Internal Service	($729,812)	$61,281	$193,390	$65,195
Print Shop Internal Service	$83,198	($11,147)	($47,889)	($1,511)
Warehouse Internal Service	$10,667,536	$12,091,221	$12,186,128	$13,091,071
Total Internal Service Funds	$10,020,922	$12,141,355	$12,331,629	$13,154,755
Grant Funds				
Community Development Block Grant	$5,888,581	$13,193,155	$8,062,224	$9,005,099
Grants - Gen. Gov.	$10,560,829	$30,158,952	$16,751,421	$38,569,832
HOME	$889,918	$14,761,248	$1,330,228	$14,634,791
Section 8	$27,017,448	$30,828,640	$27,658,021	$30,697,599
Relief Fund	$15,178,829	$22,470,478	$12,071,359	$8,774,589
Grants - Falcon Field	$1,358,180	$1,647,015	$1,476,149	$3,267,964
Total Grant Funds	$60,893,785	$113,059,488	$67,349,402	$104,949,874
Trust Funds				
Employee Benefit Trust	$145,058,730	$138,909,453	$147,960,273	$161,134,644
Property and Public Liability	$9,358,143	$11,056,465	$8,170,811	$11,294,474
Workers' Compensation	$6,972,192	$7,072,289	$6,979,114	$7,492,088
Total Trust Funds	$161,389,065	$157,038,207	$163,110,198	$179,921,206

City of Mesa, Arizona
Summary of Expenditures by Fund
Fiscal Year 2026/27 - Adopted

Source	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Debt Service Funds				
General Obligation Bond Redemption	$47,339,055	$47,918,195	$47,918,195	$51,473,091
Highway User Revenue Bond Redemption	$11,665,600	$4,099,400	$4,099,400	$4,061,650
Utility Systems Bond Redemption	$108,269,807	$92,569,652	$92,569,625	$92,765,501
WIFA Redemption	$177,665	$190,686	$190,686	$188,792
Excise Tax Obligation Bond Redemption	$2,700,650	$2,696,900	$2,696,900	$2,699,900
Utility System Obligation Redemption	$24,800,543	$45,087,218	$43,963,804	$50,870,057
Utility System Capacity Fee Obligation Redemption	-	-	-	$11,509,612
Total Debt Service Funds	$194,953,320	$192,562,051	$191,438,610	$213,568,603
Bond and Obligation Funds				
Electric Bond Construction	$6,403,764	$14,907,835	$6,262,915	$26,383,246
Excise Tax Obligation Bond Construction	$623	-	-	-
Gas Bond Construction	$30,509,461	$40,219,969	$26,922,320	$51,150,847
Library Bond Construction	$13,666,077	$6,371,172	$708,502	$147,577
Parks Bond Construction	$9,672,485	$33,049,819	$4,935,447	$46,352,574
Public Safety Bond Construction	$28,454,799	$109,362,200	$27,631,945	$117,120,500
Solid Waste Bond Construction	-	-	-	$1,485,643
Streets Bond Construction	$5,887,673	$51,397,025	$23,957,996	$61,572,162
Wastewater Bond Construction	$33,644,440	$50,657,855	$53,710,810	$94,507,458
Water Bond Construction	$232,623,251	$216,875,257	$258,600,386	$161,879,287
Total Bond and Obligation Funds	$360,862,573	$522,841,132	$402,730,321	$560,599,294
Contingency				
Contingency	-	$70,000,000	-	$76,222,000
Total Contingency	-	$70,000,000	-	$76,222,000
Total Expenditures	$1,996,776,010	$2,790,000,000	$2,162,994,103	$2,870,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
General Fund					
General Fund					
Arts and Culture	$214,787	$202,183	$85,000	$287,183	$200,294
Business Services	$13,721,592	$14,722,576	($11,104)	$14,498,481	$15,379,506
Centralized Appropriations	($10,643,536)	($15,031,903)	$1,534,016	($11,524,507)	($10,060,406)
City Attorney	$7,695,467	$8,275,815	$165,000	$8,282,690	$8,817,631
City Auditor	$876,072	$880,000	$32,892	$925,675	$1,123,000
City Clerk	$1,507,044	$1,168,242	$73,200	$1,263,174	$1,775,242
City Manager	$10,077,804	$10,954,905	$1,106,589	$12,105,130	$11,895,982
Code Compliance	$2,116,079	$2,335,756	-	$2,098,536	$2,605,920
Community Services	$4,911,503	$8,493,349	($824,361)	$5,941,692	$7,100,780
Data and Performance Management	$1,639,819	$2,192,598	($1,820,120)	$372,478	-
Department of Innovation & Technology	$42,098,783	$58,855,125	$175,640	$47,743,183	$65,327,719
Development Services	$9,553,280	$11,053,475	-	$10,032,414	$11,664,037
Economic Development	$4,675,046	$5,358,691	-	$5,309,767	$5,538,711
Energy Resources	$405,844	$563,990	-	$226,751	$557,906
Engineering	$11,724,873	$13,926,191	($556,753)	$12,365,576	$11,307,171
Environmental and Sustainability	$144,874	$193,188	($29,000)	$125,000	$174,081
Facilities Management	$14,714,627	$25,730,342	($7,326,724)	$17,324,839	$24,467,959
Financial Services	$4,657,713	$4,772,440	-	$4,804,000	$4,994,414
Human Resources	$5,488,910	$6,020,975	$20,880	$6,260,102	$6,204,260
Library Services	$10,404,378	$14,164,700	($306,166)	$13,099,260	$12,189,000
Mayor and Council	$968,436	$1,023,000	-	$1,029,536	$1,078,000
Mesa Fire and Medical	$99,089,724	$104,998,051	$2,564,759	$108,727,232	$109,270,541
Mesa Public Safety Support	-	-	$21,699,618	$20,962,886	$21,969,850
Municipal Court	$9,585,761	$10,780,014	$17,500	$10,596,635	$11,120,496
Office of ERP Management	$981,385	$1,371,700	$26,673	$1,148,628	$1,326,913
Office of Management and Budget	$2,022,047	$2,172,759	-	$2,139,800	$2,619,759
Office of Urban Transformation	-	-	$1,159,530	$1,117,532	$1,439,890
Parks, Recreation and Community Facilities	$30,352,362	$33,191,261	$596,908	$32,160,069	$33,122,499
Police	$232,257,216	$263,073,579	($22,239,818)	$233,713,086	$242,602,411
Project Management Program	$74,097	$9,373,890	$1,045,226	$990,877	$10,232,293
Public Information and Communications	$2,786,962	$2,698,000	-	$2,600,596	$2,733,000
Transportation	$73,931	$199,727	($2,700)	$250,570	$256,127
Water Resources	$136,698	$135,642	-	$119,736	$140,327
Total General Fund	$514,313,580	$603,850,261	($2,813,313)	$567,098,607	$619,175,313
Capital - General Fund					
Centralized Appropriations	($863,009)	($1,373,623)	($57,610)	($69,674)	($382,854)
City Manager	$55,256	-	-	-	-
Department of Innovation & Technology	$3,112,321	$9,541,671	($35,000)	$5,433,624	$6,522,806
Engineering	-	$147,843	($10,000)	$147,843	$108,585
Facilities Management	-	$2,000	-	-	-
Fleet Services	$3,117,964	$2,535,849	($228,751)	$983,521	$1,855,563
Mesa Fire and Medical	$1,667,410	$9,616,282	($379,441)	$5,225,723	$5,467,014
Mesa Public Safety Support	-	-	$386,832	$20,000	$480,000
Parks, Recreation and Community Facilities	$629,470	$744,968	($297,665)	$225,000	$204,643
Police	$584,368	$1,360,165	($154,464)	$824,491	$885,320
Project Management Program	$53,233,762	$114,116,826	$40,606,484	$60,590,410	$130,921,729
Total Capital - General Fund	$61,537,542	$136,691,981	$39,830,384	$73,380,938	$146,062,806
Total General Fund	$575,851,122	$740,542,242	$37,017,070	$640,479,545	$765,238,119
Enterprise Funds					
Capital - Utility					
Centralized Appropriations	$377,024	$1,218,560	$322	$677,634	$893,228
Department of Innovation & Technology	-	$662,968	-	$662,968	$500,000
Fleet Services	$8,569,696	$4,103,041	$2,223,498	$3,423,024	$2,997,011

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Enterprise Funds					
Capital - Utility					
Project Management Program	$3,911,971	$6,808,275	($57,030)	$1,536,800	$6,501,190
Water Resources	-	$15,000	($9,358)	$15,000	$60,000
Total Capital - Utility	$12,858,691	$12,807,844	$2,157,432	$6,315,426	$10,951,429
Utility Fund					
Centralized Appropriations	$24,436,436	$25,439,218	($705,006)	$27,887,452	$25,048,023
City Attorney	$427,318	$313,672	$33,000	$341,302	$355,938
City Manager	-	-	$222,735	$222,735	$297,467
Data and Performance Management	$250,622	$260,902	($195,735)	$65,168	-
Department of Innovation & Technology	($5,371)	-	-	-	-
Development Services	$246,508	$255,205	$28,846	$238,125	$242,168
Energy Resources	$65,039,929	$64,358,308	($110,000)	$56,189,707	$61,269,947
Engineering	$60,030	$72,535	-	$72,535	$156,086
Environmental and Sustainability	$928,808	$897,282	$48,000	$805,600	$959,529
Facilities Management	$1,351,871	$897,771	$180,000	$1,075,316	$901,649
Human Resources	$171,355	$173,344	-	$177,220	$186,699
Police	$1,089,345	$1,131,217	$18,000	$1,194,073	$1,185,341
Project Management Program	$870,451	$1,308,172	$666,669	$1,046,785	$2,294,509
Solid Waste	$42,550,254	$50,483,000	$125,000	$47,104,288	$49,668,000
Transportation	$932,839	$983,661	-	$975,560	$983,661
Water Resources	$103,239,029	$120,114,469	($572,361)	$112,337,808	$127,193,074
Total Utility Fund	$241,589,423	$266,688,756	($260,852)	$249,733,674	$270,742,091
Falcon Field Airport					
Centralized Appropriations	$792,256	$1,056,640	($6,549)	$1,024,611	$1,258,842
Engineering	$30,336	-	-	-	-
Falcon Field Airport	$2,258,619	$2,523,000	$300,020	$2,558,396	$2,963,000
Fleet Services	$167,777	$165,573	($1,633)	$163,940	-
Mesa Fire and Medical	$700,758	$736,486	-	$664,000	$767,490
Police	$363,081	$272,574	-	$271,739	$242
Project Management Program	$807,536	$4,860,211	$31,549	$2,881,883	$5,879,465
Transportation	$15,574	$15,986	-	$18,986	$30,000
Total Falcon Field Airport	$5,135,938	$9,630,470	$323,387	$7,583,555	$10,899,039
Total Enterprise Funds	$259,584,052	$289,127,070	$2,219,967	$263,632,655	$292,592,559
Restricted Funds					
Ambulance Transport					
Centralized Appropriations	$5,342,250	$5,601,430	-	$5,385,167	$7,398,190
Mesa Fire and Medical	$15,724,884	$22,557,397	($35,716)	$21,895,784	$23,813,589
Project Management Program	$3,480,081	$1,517,954	-	$39,825	$2,238,225
Total Ambulance Transport	$24,547,214	$29,676,781	($35,716)	$27,320,776	$33,450,004
Arts & Culture Fund					
Arts and Culture	$21,300,642	$23,121,123	$147,540	$22,338,687	$24,313,026
Centralized Appropriations	($2,074,481)	($449,377)	($344,235)	($1,195,339)	$842,769
Facilities Management	-	$25,000	($25,000)	-	-
Fleet Services	$122,059	$154,200	($13,200)	$66,000	$79,500
Project Management Program	$645,819	$4,790,345	$231,754	$1,072,507	$4,841,012
Total Arts & Culture Fund	$19,994,039	$27,641,291	($3,141)	$22,281,855	$30,076,307
Cadence CFD 1 - Debt					
Centralized Appropriations	$1,235,729	$1,239,746	-	$1,239,746	$1,231,226
Total Cadence CFD 1 - Debt	$1,235,729	$1,239,746	-	$1,239,746	$1,231,226
Cadence CFD - Operating					
Centralized Appropriations	-	$20,000	-	-	$20,000

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Restricted Funds					
Cadence CFD - Operating					
City Attorney	-	$10,000	-	-	$10,000
City Clerk	$56	$1,586	-	$1,586	$1,586
City Manager	$146	$10,517	-	$5,000	$10,517
Engineering	-	$47,935	-	-	$48,957
Financial Services	$36,244	$54,750	-	$54,400	$56,743
Office of Management and Budget	-	$7,362	-	$1,000	$7,362
Total Cadence CFD - Operating	$36,446	$152,150	-	$61,986	$155,165
Cemetery					
Centralized Appropriations	$194,493	$397,639	($98,174)	$252,617	$328,499
Parks, Recreation and Community Facilities	$1,413,123	$1,571,915	-	$1,459,785	$1,589,556
Project Management Program	$513,355	$1,639,723	$100,000	$123,297	$2,666,426
Total Cemetery	$2,120,971	$3,609,277	$1,826	$1,835,699	$4,584,481
Commercial Facilities Fund					
Centralized Appropriations	$1,369,188	$3,520,939	($1,036,176)	$2,056,327	$2,191,902
Parks, Recreation and Community Facilities	$9,938,551	$9,610,284	($171,000)	$9,850,403	$9,745,148
Project Management Program	$1,720,894	$1,332,104	$1,232,476	$695,827	$2,306,253
Total Commercial Facilities Fund	$13,028,632	$14,463,327	$25,300	$12,602,557	$14,243,303
Eastmark CFD 1 - Capital					
Centralized Appropriations	-	$20,000,000	-	-	-
Total Eastmark CFD 1 - Capital	-	$20,000,000	-	-	-
Eastmark CFD 1 - Debt					
Centralized Appropriations	$5,564,951	$5,521,947	-	$5,521,947	$5,526,516
Total Eastmark CFD 1 - Debt	$5,564,951	$5,521,947	-	$5,521,947	$5,526,516
Eastmark CFD 1 - Operating					
Centralized Appropriations	-	$385,808	($61,000)	-	$100,000
City Attorney	-	$10,000	-	-	$10,000
City Clerk	$56	$1,586	-	$1,586	$1,586
City Manager	$659	$10,517	-	$5,000	$10,517
Engineering	$14,138	$26,901	$61,000	$87,901	$27,923
Financial Services	$200,147	$173,437	-	$171,670	$183,301
Office of Management and Budget	-	$10,517	-	$2,000	$10,517
Total Eastmark CFD 1 - Operating	$215,000	$618,766	-	$268,157	$343,844
Eastmark CFD 2-Capital					
Centralized Appropriations	-	$5,000,000	-	-	-
Total Eastmark CFD 2-Capital	-	$5,000,000	-	-	-
Eastmark CFD 2-Debt					
Centralized Appropriations	$447,120	$444,193	-	$444,193	$434,338
Total Eastmark CFD 2-Debt	$447,120	$444,193	-	$444,193	$434,338
Eastmark Community Facilities District No. 2					
Centralized Appropriations	-	$40,000	-	-	$40,000
City Attorney	-	$10,000	-	-	$10,000
City Clerk	$56	$1,586	-	$1,586	$1,586
City Manager	$659	$10,517	-	$5,000	$10,517
Engineering	-	$21,034	-	-	$21,034
Financial Services	$48,364	$28,975	-	$28,400	$29,815
Office of Management and Budget	-	$7,362	-	$1,000	$7,362
Total Eastmark Community Facilities District No. 2	$49,078	$119,474	-	$35,986	$120,314
Economic Investment Fund					
Centralized Appropriations	$557,443	$738,571	-	$769,409	$715,229

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Restricted Funds					
Economic Investment Fund					
Economic Development	$2,516,428	$3,092,709	-	$3,010,304	$2,927,289
Project Management Program	$1,258,186	-	-	$1,250,000	-
Total Economic Investment Fund	$4,332,057	$3,831,280	-	$5,029,713	$3,642,518
Environmental Compliance Fee					
Centralized Appropriations	$1,222,967	$1,537,932	$60,885	$1,300,212	$1,612,939
Energy Resources	$100,130	$96,108	$20,000	$92,708	$99,062
Environmental and Sustainability	$1,898,136	$2,240,530	-	$1,796,820	$2,201,390
Fleet Services	$468,062	$560,540	$86,245	$613,361	$537,207
Human Resources	$33,530	$33,976	-	$34,674	$36,629
Parks, Recreation and Community Facilities	$10,154,545	$9,725,210	-	$10,605,409	$9,794,399
Police	-	-	-	-	$208,923
Project Management Program	$2,202,830	$8,294,900	($89,945)	$2,631,109	$5,064,167
Transportation	$2,660,595	$1,255,406	-	$1,224,946	$1,252,447
Water Resources	$2,341,986	$3,208,052	$180,000	$3,193,524	$3,210,687
Total Environmental Compliance Fee	$21,082,781	$26,952,654	$257,185	$21,492,763	$24,017,850
Greenfield WRP Joint Venture					
Centralized Appropriations	$1,125,451	$1,611,182	$70,338	$1,509,860	$1,595,522
Financial Services	-	$1,560	-	$1,000	$1,512
Fleet Services	$2,387	$3,836	($3,836)	-	-
Project Management Program	$8,688,500	$11,423,941	($67,838)	$10,499,460	$22,250,449
Water Resources	$10,667,718	$12,699,566	($24,784)	$11,240,942	$14,028,136
Total Greenfield WRP Joint Venture	$20,484,057	$25,740,085	($26,120)	$23,251,262	$37,875,619
Highway User Revenue Fund					
Centralized Appropriations	$40,776	$44,202	$18,000	$62,202	$49,848
Development Services	-	-	$123,960	-	$136,716
Engineering	$53,831	$90,534	-	$90,534	$94,544
Human Resources	$100,578	$101,694	-	$104,020	$109,552
Project Management Program	$16,329,619	$27,130,326	$804,422	$21,789,569	$30,462,234
Transportation	$23,288,219	$26,903,190	($483,871)	$26,375,342	$28,254,734
Total Highway User Revenue Fund	$39,813,023	$54,269,946	$462,511	$48,421,667	$59,107,628
Local Streets					
Centralized Appropriations	$6,691,613	$9,020,538	($131,017)	$7,317,557	$8,272,356
Development Services	$369,762	$382,820	$3,900	$359,778	$363,651
Energy Resources	$864,178	$976,543	-	$875,636	$941,604
Engineering	$103,753	$243,690	-	$243,690	$277,105
Fleet Services	$4,854,101	$6,072,560	($327,025)	$1,717,288	$4,840,979
Police	$181,512	$2,367,480	$375,000	$2,663,689	$2,821,462
Project Management Program	$8,964,563	$24,626,707	$1,672,657	$12,505,184	$40,171,055
Transportation	$23,825,662	$27,584,285	($1,361,402)	$25,935,565	$27,423,497
Water Resources	$147,205	$133,327	-	$129,920	$137,965
Total Local Streets	$46,002,349	$71,407,950	$232,114	$51,748,307	$85,249,674
Mesa Arts Center Restoration Fee					
Centralized Appropriations	-	-	$12,481	$863	$317
Fleet Services	-	-	$18,000	$18,000	$1,080
Project Management Program	$495,938	$1,139,783	($18,000)	$750,185	$1,289,967
Total Mesa Arts Center Restoration Fee	$495,938	$1,139,783	$12,481	$769,048	$1,291,364
Public Safety Sales Tax					
Centralized Appropriations	$282,604	$424,982	-	$422,336	$385,016
Fleet Services	$1,692,709	$3,310,177	($140,985)	$1,027,223	$2,168,699
Mesa Fire and Medical	$13,565,398	$18,457,302	-	$16,687,159	$19,936,094
Mesa Public Safety Support	-	-	$629,662	$616,216	$583,643
Police	$28,716,895	$37,892,546	($831,125)	$26,531,312	$36,861,714

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Restricted Funds					
Public Safety Sales Tax					
Project Management Program	$1,308,431	$2,840,923	$1,286,000	$621,655	$13,211,967
Total Public Safety Sales Tax	$45,566,037	$62,925,930	$943,552	$45,905,901	$73,147,133
Quality of Life Sales Tax					
Centralized Appropriations	$5,660,733	$5,574,204	-	$5,571,559	$6,036,902
Mesa Fire and Medical	$12,259,476	$13,969,119	$431,009	$13,969,119	$13,933,840
Police	$24,329,552	$26,276,942	$1,573,272	$26,276,942	$28,034,800
Project Management Program	$193,080	$6,380,140	-	$245,585	$6,134,555
Total Quality of Life Sales Tax	$42,442,841	$52,200,405	$2,004,281	$46,063,205	$54,140,097
Restricted Programs Fund					
Arts and Culture	$1,914,861	$2,610,874	($500,000)	$1,593,656	$3,328,872
Centralized Appropriations	$7,104,759	$12,500,026	($193,500)	$7,001,780	$13,044,145
City Manager	$8,059	$16,847	$21,474	$23,321	$15,000
Code Compliance	$3,948	$3,500	$11,000	$9,000	$10,000
Community Services	$130,500	$302,500	-	$302,500	$250,000
Department of Innovation & Technology	$111,483	$125,267	-	$126,000	$131,690
Development Services	$782,582	$906,500	-	$817,602	$763,900
Engineering	$72,788	$550,148	$5,200	$97,348	$723,500
Environmental and Sustainability	-	-	$50,000	$19,200	$10,000
Fleet Services	$82,932	$100,000	$112,068	$95,725	$122,043
Library Services	$34,509	$275,000	-	$52,971	$313,000
Mesa Fire and Medical	$28,999	$114,517	-	$33,786	$126,691
Mesa Public Safety Support	-	-	$510,055	$25,000	$100,000
Municipal Court	$340,926	$421,986	$66,522	$504,709	$836,504
Office of Urban Transformation	-	-	$3,526	-	$16,847
Parks, Recreation and Community Facilities	$400,530	$930,170	($195,000)	$343,726	$830,170
Police	$1,819,739	$3,349,402	($510,055)	$1,916,691	$2,433,346
Project Management Program	$2,774,642	$9,674,271	$2,432,329	$3,805,782	$11,774,219
Total Restricted Programs Fund	$15,611,256	$31,881,008	$1,813,619	$16,768,797	$34,829,927
Solid Waste Development Fee					
Fleet Services	$832,300	$5,200	($5,200)	-	-
Solid Waste	$119,945	$225,000	-	$65,135	$225,000
Total Solid Waste Development Fee	$952,245	$230,200	($5,200)	$65,135	$225,000
Special Programs Fund					
Centralized Appropriations	$406,545	$84,862,646	($33,882,553)	$4,350,919	$36,600,000
City Manager	$480,768	$533,413	($420,865)	$112,548	-
Code Compliance	$134,907	$159,944	-	$140,935	$162,080
Community Services	-	-	$5,000	-	-
Environmental and Sustainability	$58,464	$398,000	-	$108,000	$320,000
Facilities Management	$215,428	$284,757	-	$281,291	$298,677
Fleet Services	$56,835	$90,000	$232,835	$33,335	$306,870
Human Resources	$875	$5,000	-	$5,000	$5,000
Mesa Fire and Medical	$118,490	$1,725,394	-	$64,582	$1,985,334
Mesa Public Safety Support	-	-	$10,000	$6,000	-
Office of Urban Transformation	-	-	$608,865	$449,291	$533,413
Parks, Recreation and Community Facilities	-	$52,585	-	-	$52,585
Police	$341,569	$769,307	($57,570)	$335,486	$478,366
Project Management Program	$4,205,431	$8,952,197	$3,419,850	$8,672,308	$14,851,876
Transportation	$28,122	$1,250,000	($1,096,037)	$254,024	$1,051,341
Water Resources	$367,541	$752,217	-	$372,552	$295,314
Total Special Programs Fund	$6,414,975	$99,835,460	($31,180,474)	$15,186,271	$56,940,856
TOPAZ Joint Venture Fund					
Centralized Appropriations	-	$66,980	-	$66,980	$21,382

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Restricted Funds					
TOPAZ Joint Venture Fund					
City Manager	$2,620	$7,284	-	-	-
Department of Innovation & Technology	$2,174,686	$3,249,547	-	$2,430,000	$3,190,376
Financial Services	$3,024	$15,838	-	$15,000	$15,215
Project Management Program	$1,757,553	$14,728,052	-	$1,579,543	$14,417,955
Total TOPAZ Joint Venture Fund	$3,937,883	$18,067,701	-	$4,091,523	$17,644,928
Transit Fund					
Centralized Appropriations	$589,041	$708,716	-	$672,527	$642,539
Development Services	$100,906	$90,536	($47,557)	$26,435	-
Fleet Services	$90,118	$6,715	($6,715)	-	-
Project Management Program	$562,075	$2,331,401	-	$170,146	$2,030,330
Transit Services	$25,722,079	$29,556,402	($26,759)	$24,360,985	$32,163,712
Transportation	$46,243	$60,745	-	$60,745	$63,193
Total Transit Fund	$27,110,461	$32,754,515	($81,031)	$25,290,838	$34,899,774
Transportation					
Centralized Appropriations	-	$189,504	$121,054	$189,504	$352,693
Project Management Program	$12,903,079	$56,015,803	($12,782,035)	$25,455,876	$51,718,314
Total Transportation	$12,903,079	$56,205,307	($12,660,981)	$25,645,380	$52,071,007
Utility Replacement Extension and Renewal					
Centralized Appropriations	$173,674	$1,324,091	-	-	$1,405,616
Energy Resources	-	$168,051	-	$119,000	$517,343
Fleet Services	$9,043,793	$8,402,088	($1,609,743)	$2,728,568	$7,444,209
Project Management Program	$3,386,290	$22,345,413	$125,000	$11,746,240	$14,289,749
Water Resources	$1,173,971	$2,943,967	($127,800)	$2,443,232	$3,357,422
Total Utility Replacement Extension and Renewal	$13,777,727	$35,183,610	($1,612,543)	$17,037,040	$27,014,339
Vehicle Replacement					
Fleet Services	$5,055,281	$11,575,669	($1,337,320)	$3,541,991	$11,490,378
Total Vehicle Replacement	$5,055,281	$11,575,669	($1,337,320)	$3,541,991	$11,490,378
Total Restricted Funds	$373,221,172	$692,688,455	($41,189,658)	$421,921,743	$663,753,590
Internal Service Funds					
Fleet Internal Service					
Centralized Appropriations	($29,643,175)	($35,433,943)	($15,198)	($30,003,137)	($36,330,760)
Fleet Services	$28,710,347	$34,854,340	-	$30,054,489	$35,912,109
Mesa Fire and Medical	($16)	-	-	-	-
Project Management Program	$203,032	$640,884	$15,198	$142,038	$483,846
Total Fleet Internal Service	($729,812)	$61,281	-	$193,390	$65,195
Print Shop Internal Service					
Business Services	$762,991	$844,945	-	$844,945	$869,643
Centralized Appropriations	($680,000)	($892,814)	-	($905,535)	($895,175)
Project Management Program	$206	$36,722	-	$12,701	$24,021
Total Print Shop Internal Service	$83,198	($11,147)	-	($47,889)	($1,511)
Warehouse Internal Service					
Business Services	$996,115	$1,153,479	-	$1,065,940	$1,197,851
Centralized Appropriations	$9,671,214	$10,901,053	-	$11,107,498	$11,369,221
Project Management Program	$207	$36,689	-	$12,690	$523,999
Total Warehouse Internal Service	$10,667,536	$12,091,221	-	$12,186,128	$13,091,071
Total Internal Service Funds	$10,020,922	$12,141,355	-	$12,331,629	$13,154,755

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Grant Funds					
Community Development Block Grant					
Community Services	$5,620,103	$10,394,155	($2,039,000)	$5,103,305	$7,675,050
Project Management Program	$268,479	$2,799,000	$1,748,974	$2,958,919	$1,330,049
Total Community Development Block Grant	$5,888,581	$13,193,155	($290,026)	$8,062,224	$9,005,099
Grants - Gen. Gov.					
Arts and Culture	$149,088	$1,000,000	-	$223,403	$1,500,000
Centralized Appropriations	-	-	-	-	$569
City Attorney	$487,443	$655,048	-	$565,000	$689,957
City Manager	$279,099	$900,000	($527,888)	$380,770	$300,000
Community Services	$225,246	$337,162	$5,000	$235,464	$342,162
Department of Innovation & Technology	-	$10,000	-	-	-
Development Services	$403,625	$362,151	($190,226)	$105,740	-
Environmental and Sustainability	$771,549	$1,178,788	($9,199)	$245,663	$868,247
Facilities Management	$34,470	-	$27,800	$21,963	-
Library Services	$30,072	$145,000	-	$95,000	$93,000
Mesa Fire and Medical	$328,742	$1,863,291	$412,325	$1,482,527	$5,583,782
Mesa Public Safety Support	-	-	$573,949	$248,415	$1,204,000
Municipal Court	$16,781	$56,000	-	$4,155	$56,000
Office of Urban Transformation	-	-	$208,936	$8,936	$25,850
Parks, Recreation and Community Facilities	$1,070,807	$880,431	($643,033)	$65,010	$95,500
Police	$2,872,118	$5,652,790	($618,080)	$1,943,426	$9,540,656
Project Management Program	$3,100,298	$17,118,291	($690,881)	$11,067,868	$17,470,109
Transit Services	-	-	$800,000	-	$800,000
Water Resources	$791,490	-	$58,081	$58,081	-
Total Grants - Gen. Gov.	$10,560,829	$30,158,952	($593,216)	$16,751,421	$38,569,832
HOME					
Community Services	$889,918	$14,761,248	($140,000)	$1,330,228	$14,634,791
Total HOME	$889,918	$14,761,248	($140,000)	$1,330,228	$14,634,791
Relief Fund					
Centralized Appropriations	$9,538,769	$10,460,610	($191,552)	$6,300,721	$5,344,990
Community Services	$408,941	$252,709	$647,747	$150,456	-
Parks, Recreation and Community Facilities	$48,764	-	-	-	-
Project Management Program	$5,182,355	$11,757,159	$276,552	$5,620,182	$3,429,599
Total Relief Fund	$15,178,829	$22,470,478	$732,747	$12,071,359	$8,774,589
Section 8					
Centralized Appropriations	$13,170	-	-	-	-
Community Services	$27,004,278	$30,828,640	-	$27,658,021	$30,697,599
Total Section 8	$27,017,448	$30,828,640	-	$27,658,021	$30,697,599
Grants - Falcon Field					
Project Management Program	$1,358,180	$1,647,015	-	$1,476,149	$3,267,964
Total Grants - Falcon Field	$1,358,180	$1,647,015	-	$1,476,149	$3,267,964
Total Grant Funds	$60,893,785	$113,059,488	($290,495)	$67,349,402	$104,949,874
Trust Funds					
Employee Benefit Trust					
Centralized Appropriations	$2,281,525	$2,470,120	($10,462)	$2,310,915	$2,803,481
Human Resources	$136,265,437	$136,378,722	$18,000,000	$145,596,282	$158,255,772
Police	$53,047	$51,728	-	$50,887	$52,917
Project Management Program	$6,458,720	$8,883	$10,462	$2,189	$22,474
Total Employee Benefit Trust	$145,058,730	$138,909,453	$18,000,000	$147,960,273	$161,134,644

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Trust Funds					
Property and Public Liability					
City Attorney	$9,358,143	$11,056,465	-	$8,170,811	$11,294,474
Total Property and Public Liability	$9,358,143	$11,056,465	-	$8,170,811	$11,294,474
Workers' Compensation					
Human Resources	$6,972,192	$7,072,289	$118,000	$6,979,114	$7,492,088
Total Workers' Compensation	$6,972,192	$7,072,289	$118,000	$6,979,114	$7,492,088
Total Trust Funds	$161,389,065	$157,038,207	$18,118,000	$163,110,198	$179,921,206
Debt Service Funds					
Excise Tax Obligation Bond Redemption					
Centralized Appropriations	$2,700,650	$2,696,900	-	$2,696,900	$2,699,900
Total Excise Tax Obligation Bond Redemption	$2,700,650	$2,696,900	-	$2,696,900	$2,699,900
General Obligation Bond Redemption					
Centralized Appropriations	$47,339,055	$47,918,195	-	$47,918,195	$51,473,091
Total General Obligation Bond Redemption	$47,339,055	$47,918,195	-	$47,918,195	$51,473,091
Highway User Revenue Bond Redemption					
Centralized Appropriations	$11,665,600	$4,099,400	-	$4,099,400	$4,061,650
Total Highway User Revenue Bond Redemption	$11,665,600	$4,099,400	-	$4,099,400	$4,061,650
Utility Systems Bond Redemption					
Centralized Appropriations	$108,269,807	$92,569,652	-	$92,569,625	$92,765,501
Total Utility Systems Bond Redemption	$108,269,807	$92,569,652	-	$92,569,625	$92,765,501
WIFA Redemption					
Centralized Appropriations	$177,665	$190,686	-	$190,686	$188,792
Total WIFA Redemption	$177,665	$190,686	-	$190,686	$188,792
Utility System Obligation Redemption					
Centralized Appropriations	$24,800,543	$45,087,218	-	$43,963,804	$50,870,057
Total Utility System Obligation Redemption	$24,800,543	$45,087,218	-	$43,963,804	$50,870,057
Utility System Capacity Fee Obligation Redemption					
Centralized Appropriations	-	-	-	-	$11,509,612
Total Utility System Capacity Fee Obligation Redemption	-	-	-	-	$11,509,612
Total Debt Service Funds	$194,953,320	$192,562,051	-	$191,438,610	$213,568,603
Bond and Obligation Funds					
Electric Bond Construction					
Centralized Appropriations	$41,108	$430,241	-	$430,241	$866,130
Project Management Program	$6,362,656	$14,477,594	-	$5,832,674	$25,517,116
Total Electric Bond Construction	$6,403,764	$14,907,835	-	$6,262,915	$26,383,246
Excise Tax Obligation Bond Construction					
Project Management Program	$623	-	-	-	-
Total Excise Tax Obligation Bond Construction	$623	-	-	-	-
Gas Bond Construction					
Centralized Appropriations	$114,516	$1,056,006	-	$1,056,006	$1,171,743
Project Management Program	$30,394,946	$39,163,963	-	$25,866,314	$49,979,104
Total Gas Bond Construction	$30,509,461	$40,219,969	-	$26,922,320	$51,150,847
Library Bond Construction					
Centralized Appropriations	$53,412	$55,437	$14,629	$55,437	$79,037
Project Management Program	$13,612,664	$6,315,735	($1,868)	$653,065	$68,540

City of Mesa, Arizona
Summary of Expenditures by Fund and Department
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Bond and Obligation Funds					
Library Bond Construction					
Total Library Bond Construction	$13,666,077	$6,371,172	$12,761	$708,502	$147,577
Parks Bond Construction					
Centralized Appropriations	$114,732	$780,613	$31,000	$776,219	$510,506
Project Management Program	$9,557,754	$32,269,206	($31,000)	$4,159,228	$45,842,068
Total Parks Bond Construction	$9,672,485	$33,049,819	-	$4,935,447	$46,352,574
Public Safety Bond Construction					
Centralized Appropriations	$488,959	$1,787,780	($12,761)	$1,775,019	$917,268
Project Management Program	$27,965,840	$107,574,420	-	$25,856,926	$116,203,232
Total Public Safety Bond Construction	$28,454,799	$109,362,200	($12,761)	$27,631,945	$117,120,500
Solid Waste Bond Construction					
Project Management Program	-	-	-	-	$1,485,643
Total Solid Waste Bond Construction	-	-	-	-	$1,485,643
Streets Bond Construction					
Centralized Appropriations	$114,617	$814,724	$3,000	$910,012	$631,324
Project Management Program	$5,773,055	$50,582,301	$12,052,981	$23,047,984	$60,940,838
Total Streets Bond Construction	$5,887,673	$51,397,025	$12,055,981	$23,957,996	$61,572,162
Wastewater Bond Construction					
Centralized Appropriations	$146,815	$1,718,387	$208,924	$1,718,387	$2,144,337
Project Management Program	$33,497,626	$48,939,468	($208,924)	$51,992,423	$92,363,121
Total Wastewater Bond Construction	$33,644,440	$50,657,855	-	$53,710,810	$94,507,458
Water Bond Construction					
Centralized Appropriations	$599,004	$2,793,944	$802,704	$2,793,944	$2,783,949
Project Management Program	$232,024,247	$214,081,313	($802,704)	$255,806,442	$159,095,338
Total Water Bond Construction	$232,623,251	$216,875,257	-	$258,600,386	$161,879,287
Total Bond and Obligation Funds	$360,862,573	$522,841,132	$12,055,981	$402,730,321	$560,599,294
Contingency					
Contingency					
Contingencies	-	$70,000,000	($27,930,865)	-	$76,222,000
Total Contingency	-	$70,000,000	($27,930,865)	-	$76,222,000
Total Contingency	-	$70,000,000	($27,930,865)	-	$76,222,000
Total Expenditures	$1,996,776,010	$2,790,000,000	-	$2,162,994,103	$2,870,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Arts and Culture					
General Fund					
General Fund	$214,787	$202,183	$85,000	$287,183	$200,294
Total General Fund	$214,787	$202,183	$85,000	$287,183	$200,294
Grant Funds					
Grants - Gen. Gov.	$149,088	$1,000,000	-	$223,403	$1,500,000
Total Grant Funds	$149,088	$1,000,000	-	$223,403	$1,500,000
Restricted Funds					
Arts & Culture Fund	$21,300,642	$23,121,123	$147,540	$22,338,687	$24,313,026
Restricted Programs Fund	$1,914,861	$2,610,874	($500,000)	$1,593,656	$3,328,872
Total Restricted Funds	$23,215,503	$25,731,997	($352,460)	$23,932,343	$27,641,898
Total Arts and Culture	$23,579,378	$26,934,180	($267,460)	$24,442,929	$29,342,192
Business Services					
General Fund					
General Fund	$13,721,592	$14,722,576	($11,104)	$14,498,481	$15,379,506
Total General Fund	$13,721,592	$14,722,576	($11,104)	$14,498,481	$15,379,506
Internal Service Funds					
Print Shop Internal Service	$762,991	$844,945	-	$844,945	$869,643
Warehouse Internal Service	$996,115	$1,153,479	-	$1,065,940	$1,197,851
Total Internal Service Funds	$1,759,106	$1,998,424	-	$1,910,885	$2,067,494
Total Business Services	$15,480,698	$16,721,000	($11,104)	$16,409,366	$17,447,000
Centralized Appropriations					
General Fund					
General Fund	($10,643,536)	($15,031,903)	$1,534,016	($11,524,507)	($10,060,406)
Capital - General Fund	($863,009)	($1,373,623)	($57,610)	($69,674)	($382,854)
Total General Fund	($11,506,544)	($16,405,526)	$1,476,406	($11,594,181)	($10,443,260)
Enterprise Funds					
Capital - Utility	$377,024	$1,218,560	$322	$677,634	$893,228
Utility Fund	$24,436,436	$25,439,218	($705,006)	$27,887,452	$25,048,023
Falcon Field Airport	$792,256	$1,056,640	($6,549)	$1,024,611	$1,258,842
Total Enterprise Funds	$25,605,716	$27,714,418	($711,233)	$29,589,697	$27,200,093
Grant Funds					
Grants - Gen. Gov.	-	-	-	-	$569
Relief Fund	$9,538,769	$10,460,610	($191,552)	$6,300,721	$5,344,990
Section 8	$13,170	-	-	-	-
Total Grant Funds	$9,551,938	$10,460,610	($191,552)	$6,300,721	$5,345,559
Debt Service Funds					
Excise Tax Obligation Bond Redemption	$2,700,650	$2,696,900	-	$2,696,900	$2,699,900
General Obligation Bond Redemption	$47,339,055	$47,918,195	-	$47,918,195	$51,473,091
Highway User Revenue Bond Redemption	$11,665,600	$4,099,400	-	$4,099,400	$4,061,650
Utility Systems Bond Redemption	$108,269,807	$92,569,652	-	$92,569,625	$92,765,501
WIFA Redemption	$177,665	$190,686	-	$190,686	$188,792
Utility System Obligation Redemption	$24,800,543	$45,087,218	-	$43,963,804	$50,870,057
Utility System Capacity Fee Obligation Redemption	-	-	-	-	$11,509,612
Total Debt Service Funds	$194,953,320	$192,562,051	-	$191,438,610	$213,568,603
Internal Service Funds					
Fleet Internal Service	($29,643,175)	($35,433,943)	($15,198)	($30,003,137)	($36,330,760)
Print Shop Internal Service	($680,000)	($892,814)	-	($905,535)	($895,175)

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Centralized Appropriations					
Internal Service Funds					
Warehouse Internal Service	$9,671,214	$10,901,053	-	$11,107,498	$11,369,221
Total Internal Service Funds	($20,651,960)	($25,425,704)	($15,198)	($19,801,174)	($25,856,714)
Restricted Funds					
Ambulance Transport	$5,342,250	$5,601,430	-	$5,385,167	$7,398,190
Arts & Culture Fund	($2,074,481)	($449,377)	($344,235)	($1,195,339)	$842,769
Cemetery	$194,493	$397,639	($98,174)	$252,617	$328,499
Commercial Facilities Fund	$1,369,188	$3,520,939	($1,036,176)	$2,056,327	$2,191,902
Economic Investment Fund	$557,443	$738,571	-	$769,409	$715,229
Environmental Compliance Fee	$1,222,967	$1,537,932	$60,885	$1,300,212	$1,612,939
Greenfield WRP Joint Venture	$1,125,451	$1,611,182	$70,338	$1,509,860	$1,595,522
Highway User Revenue Fund	$40,776	$44,202	$18,000	$62,202	$49,848
Local Streets	$6,691,613	$9,020,538	($131,017)	$7,317,557	$8,272,356
Mesa Arts Center Restoration Fee	-	-	$12,481	$863	$317
Public Safety Sales Tax	$282,604	$424,982	-	$422,336	$385,016
Quality of Life Sales Tax	$5,660,733	$5,574,204	-	$5,571,559	$6,036,902
Restricted Programs Fund	$7,104,759	$12,500,026	($193,500)	$7,001,780	$13,044,145
Special Programs Fund	$406,545	$84,862,646	($33,882,553)	$4,350,919	$36,600,000
TOPAZ Joint Venture Fund	-	$66,980	-	$66,980	$21,382
Transit Fund	$589,041	$708,716	-	$672,527	$642,539
Transportation	-	$189,504	$121,054	$189,504	$352,693
Utility Replacement Extension and Renewal	$173,674	$1,324,091	-	-	$1,405,616
Total Restricted Funds	$28,687,055	$127,674,205	($35,402,898)	$35,734,480	$81,495,864
Bond and Obligation Funds					
Electric Bond Construction	$41,108	$430,241	-	$430,241	$866,130
Gas Bond Construction	$114,516	$1,056,006	-	$1,056,006	$1,171,743
Library Bond Construction	$53,412	$55,437	$14,629	$55,437	$79,037
Parks Bond Construction	$114,732	$780,613	$31,000	$776,219	$510,506
Public Safety Bond Construction	$488,959	$1,787,780	($12,761)	$1,775,019	$917,268
Streets Bond Construction	$114,617	$814,724	$3,000	$910,012	$631,324
Wastewater Bond Construction	$146,815	$1,718,387	$208,924	$1,718,387	$2,144,337
Water Bond Construction	$599,004	$2,793,944	$802,704	$2,793,944	$2,783,949
Total Bond and Obligation Funds	$1,673,163	$9,437,132	$1,047,497	$9,515,265	$9,104,294
Trust Funds					
Employee Benefit Trust	$2,281,525	$2,470,120	($10,462)	$2,310,915	$2,803,481
Total Trust Funds	$2,281,525	$2,470,120	($10,462)	$2,310,915	$2,803,481
Community Facilities District					
Cadence CFD 1 - Debt	$1,235,729	$1,239,746	-	$1,239,746	$1,231,226
Cadence CFD - Operating	-	$20,000	-	-	$20,000
Eastmark CFD 1 - Capital	-	$20,000,000	-	-	-
Eastmark CFD 1 - Debt	$5,564,951	$5,521,947	-	$5,521,947	$5,526,516
Eastmark CFD 1 - Operating	-	$385,808	($61,000)	-	$100,000
Eastmark CFD 2-Capital	-	$5,000,000	-	-	-
Eastmark CFD 2-Debt	$447,120	$444,193	-	$444,193	$434,338
Eastmark Community Facilities District No. 2	-	$40,000	-	-	$40,000
Total Community Facilities District	$7,247,800	$32,651,694	($61,000)	$7,205,886	$7,352,080
Total Centralized Appropriations	$237,842,013	$361,139,000	($33,868,440)	$250,700,219	$310,570,000
City Attorney					
General Fund					
General Fund	$7,695,467	$8,275,815	$165,000	$8,282,690	$8,817,631
Total General Fund	$7,695,467	$8,275,815	$165,000	$8,282,690	$8,817,631

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
City Attorney					
Enterprise Funds					
Utility Fund	$427,318	$313,672	$33,000	$341,302	$355,938
Total Enterprise Funds	$427,318	$313,672	$33,000	$341,302	$355,938
Grant Funds					
Grants - Gen. Gov.	$487,443	$655,048	-	$565,000	$689,957
Total Grant Funds	$487,443	$655,048	-	$565,000	$689,957
Trust Funds					
Property and Public Liability	$9,358,143	$11,056,465	-	$8,170,811	$11,294,474
Total Trust Funds	$9,358,143	$11,056,465	-	$8,170,811	$11,294,474
Community Facilities District					
Cadence CFD - Operating	-	$10,000	-	-	$10,000
Eastmark CFD 1 - Operating	-	$10,000	-	-	$10,000
Eastmark Community Facilities District No. 2	-	$10,000	-	-	$10,000
Total Community Facilities District	-	$30,000	-	-	$30,000
Total City Attorney	$17,968,371	$20,331,000	$198,000	$17,359,803	$21,188,000
City Auditor					
General Fund					
General Fund	$876,072	$880,000	$32,892	$925,675	$1,123,000
Total General Fund	$876,072	$880,000	$32,892	$925,675	$1,123,000
Total City Auditor	$876,072	$880,000	$32,892	$925,675	$1,123,000
City Clerk					
General Fund					
General Fund	$1,507,044	$1,168,242	$73,200	$1,263,174	$1,775,242
Total General Fund	$1,507,044	$1,168,242	$73,200	$1,263,174	$1,775,242
Community Facilities District					
Cadence CFD - Operating	$56	$1,586	-	$1,586	$1,586
Eastmark CFD 1 - Operating	$56	$1,586	-	$1,586	$1,586
Eastmark Community Facilities District No. 2	$56	$1,586	-	$1,586	$1,586
Total Community Facilities District	$168	$4,758	-	$4,758	$4,758
Total City Clerk	$1,507,212	$1,173,000	$73,200	$1,267,932	$1,780,000
City Manager					
General Fund					
General Fund	$10,077,804	$10,954,905	$1,106,589	$12,105,130	$11,895,982
Capital - General Fund	$55,256	-	-	-	-
Total General Fund	$10,133,060	$10,954,905	$1,106,589	$12,105,130	$11,895,982
Enterprise Funds					
Utility Fund	-	-	$222,735	$222,735	$297,467
Total Enterprise Funds	-	-	$222,735	$222,735	$297,467
Grant Funds					
Grants - Gen. Gov.	$279,099	$900,000	($527,888)	$380,770	$300,000
Total Grant Funds	$279,099	$900,000	($527,888)	$380,770	$300,000
Restricted Funds					
Restricted Programs Fund	$8,059	$16,847	$21,474	$23,321	$15,000
Special Programs Fund	$480,768	$533,413	($420,865)	$112,548	-
TOPAZ Joint Venture Fund	$2,620	$7,284	-	-	-

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
City Manager					
Restricted Funds					
Total Restricted Funds	$491,447	$557,544	($399,391)	$135,869	$15,000
Community Facilities District					
Cadence CFD - Operating	$146	$10,517	-	$5,000	$10,517
Eastmark CFD 1 - Operating	$659	$10,517	-	$5,000	$10,517
Eastmark Community Facilities District No. 2	$659	$10,517	-	$5,000	$10,517
Total Community Facilities District	$1,463	$31,551	-	$15,000	$31,551
Total City Manager	$10,905,070	$12,444,000	$402,046	$12,859,504	$12,540,000
Code Compliance					
General Fund					
General Fund	$2,116,079	$2,335,756	-	$2,098,536	$2,605,920
Total General Fund	$2,116,079	$2,335,756	-	$2,098,536	$2,605,920
Restricted Funds					
Restricted Programs Fund	$3,948	$3,500	$11,000	$9,000	$10,000
Special Programs Fund	$134,907	$159,944	-	$140,935	$162,080
Total Restricted Funds	$138,855	$163,444	$11,000	$149,935	$172,080
Total Code Compliance	$2,254,935	$2,499,200	$11,000	$2,248,471	$2,778,000
Community Services					
General Fund					
General Fund	$4,911,503	$8,493,349	($824,361)	$5,941,692	$7,100,780
Total General Fund	$4,911,503	$8,493,349	($824,361)	$5,941,692	$7,100,780
Grant Funds					
Community Development Block Grant	$5,620,103	$10,394,155	($2,039,000)	$5,103,305	$7,675,050
Grants - Gen. Gov.	$225,246	$337,162	$5,000	$235,464	$342,162
HOME	$889,918	$14,761,248	($140,000)	$1,330,228	$14,634,791
Relief Fund	$408,941	$252,709	$647,747	$150,456	-
Section 8	$27,004,278	$30,828,640	-	$27,658,021	$30,697,599
Total Grant Funds	$34,148,486	$56,573,914	($1,526,253)	$34,477,474	$53,349,602
Restricted Funds					
Restricted Programs Fund	$130,500	$302,500	-	$302,500	$250,000
Special Programs Fund	-	-	$5,000	-	-
Total Restricted Funds	$130,500	$302,500	$5,000	$302,500	$250,000
Total Community Services	$39,190,489	$65,369,763	($2,345,614)	$40,721,666	$60,700,382
Contingencies					
Contingency					
Contingency	-	$70,000,000	($27,930,865)	-	$76,222,000
Total Contingency	-	$70,000,000	($27,930,865)	-	$76,222,000
Total Contingencies	-	$70,000,000	($27,930,865)	-	$76,222,000
Data and Performance Management					
General Fund					
General Fund	$1,639,819	$2,192,598	($1,820,120)	$372,478	-
Total General Fund	$1,639,819	$2,192,598	($1,820,120)	$372,478	-
Enterprise Funds					
Utility Fund	$250,622	$260,902	($195,735)	$65,168	-
Total Enterprise Funds	$250,622	$260,902	($195,735)	$65,168	-

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Data and Performance Management					
Total Data and Performance Management	$1,890,440	$2,453,500	($2,015,855)	$437,646	-
Department of Innovation & Technology					
General Fund					
General Fund	$42,098,783	$58,855,125	$175,640	$47,743,183	$65,327,719
Capital - General Fund	$3,112,321	$9,541,671	($35,000)	$5,433,624	$6,522,806
Total General Fund	$45,211,104	$68,396,796	$140,640	$53,176,807	$71,850,525
Enterprise Funds					
Capital - Utility	-	$662,968	-	$662,968	$500,000
Utility Fund	($5,371)	-	-	-	-
Total Enterprise Funds	($5,371)	$662,968	-	$662,968	$500,000
Grant Funds					
Grants - Gen. Gov.	-	$10,000	-	-	-
Total Grant Funds	-	$10,000	-	-	-
Restricted Funds					
Restricted Programs Fund	$111,483	$125,267	-	$126,000	$131,690
TOPAZ Joint Venture Fund	$2,174,686	$3,249,547	-	$2,430,000	$3,190,376
Total Restricted Funds	$2,286,169	$3,374,814	-	$2,556,000	$3,322,066
Total Department of Innovation & Technology	$47,491,902	$72,444,578	$140,640	$56,395,775	$75,672,591
Development Services					
General Fund					
General Fund	$9,553,280	$11,053,475	-	$10,032,414	$11,664,037
Total General Fund	$9,553,280	$11,053,475	-	$10,032,414	$11,664,037
Enterprise Funds					
Utility Fund	$246,508	$255,205	$28,846	$238,125	$242,168
Total Enterprise Funds	$246,508	$255,205	$28,846	$238,125	$242,168
Grant Funds					
Grants - Gen. Gov.	$403,625	$362,151	($190,226)	$105,740	-
Total Grant Funds	$403,625	$362,151	($190,226)	$105,740	-
Restricted Funds					
Highway User Revenue Fund	-	-	$123,960	-	$136,716
Local Streets	$369,762	$382,820	$3,900	$359,778	$363,651
Restricted Programs Fund	$782,582	$906,500	-	$817,602	$763,900
Transit Fund	$100,906	$90,536	($47,557)	$26,435	-
Total Restricted Funds	$1,253,250	$1,379,856	$80,303	$1,203,815	$1,264,267
Total Development Services	$11,456,662	$13,050,687	($81,077)	$11,580,094	$13,170,472
Economic Development					
General Fund					
General Fund	$4,675,046	$5,358,691	-	$5,309,767	$5,538,711
Total General Fund	$4,675,046	$5,358,691	-	$5,309,767	$5,538,711
Restricted Funds					
Economic Investment Fund	$2,516,428	$3,092,709	-	$3,010,304	$2,927,289
Total Restricted Funds	$2,516,428	$3,092,709	-	$3,010,304	$2,927,289
Total Economic Development	$7,191,475	$8,451,400	-	$8,320,071	$8,466,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Energy Resources					
General Fund					
General Fund	$405,844	$563,990	-	$226,751	$557,906
Total General Fund	$405,844	$563,990	-	$226,751	$557,906
Enterprise Funds					
Utility Fund	$65,039,929	$64,358,308	($110,000)	$56,189,707	$61,269,947
Total Enterprise Funds	$65,039,929	$64,358,308	($110,000)	$56,189,707	$61,269,947
Restricted Funds					
Environmental Compliance Fee	$100,130	$96,108	$20,000	$92,708	$99,062
Local Streets	$864,178	$976,543	-	$875,636	$941,604
Utility Replacement Extension and Renewal	-	$168,051	-	$119,000	$517,343
Total Restricted Funds	$964,308	$1,240,702	$20,000	$1,087,344	$1,558,009
Total Energy Resources	$66,410,081	$66,163,000	($90,000)	$57,503,802	$63,385,862
Engineering					
General Fund					
General Fund	$11,724,873	$13,926,191	($556,753)	$12,365,576	$11,307,171
Capital - General Fund	-	$147,843	($10,000)	$147,843	$108,585
Total General Fund	$11,724,873	$14,074,034	($566,753)	$12,513,419	$11,415,756
Enterprise Funds					
Utility Fund	$60,030	$72,535	-	$72,535	$156,086
Falcon Field Airport	$30,336	-	-	-	-
Total Enterprise Funds	$90,365	$72,535	-	$72,535	$156,086
Restricted Funds					
Highway User Revenue Fund	$53,831	$90,534	-	$90,534	$94,544
Local Streets	$103,753	$243,690	-	$243,690	$277,105
Restricted Programs Fund	$72,788	$550,148	$5,200	$97,348	$723,500
Total Restricted Funds	$230,371	$884,372	$5,200	$431,572	$1,095,149
Community Facilities District					
Cadence CFD - Operating	-	$47,935	-	-	$48,957
Eastmark CFD 1 - Operating	$14,138	$26,901	$61,000	$87,901	$27,923
Eastmark Community Facilities District No. 2	-	$21,034	-	-	$21,034
Total Community Facilities District	$14,138	$95,870	$61,000	$87,901	$97,914
Total Engineering	$12,059,748	$15,126,811	($500,553)	$13,105,427	$12,764,905
Environmental and Sustainability					
General Fund					
General Fund	$144,874	$193,188	($29,000)	$125,000	$174,081
Total General Fund	$144,874	$193,188	($29,000)	$125,000	$174,081
Enterprise Funds					
Utility Fund	$928,808	$897,282	$48,000	$805,600	$959,529
Total Enterprise Funds	$928,808	$897,282	$48,000	$805,600	$959,529
Grant Funds					
Grants - Gen. Gov.	$771,549	$1,178,788	($9,199)	$245,663	$868,247
Total Grant Funds	$771,549	$1,178,788	($9,199)	$245,663	$868,247
Restricted Funds					
Environmental Compliance Fee	$1,898,136	$2,240,530	-	$1,796,820	$2,201,390
Restricted Programs Fund	-	-	$50,000	$19,200	$10,000
Special Programs Fund	$58,464	$398,000	-	$108,000	$320,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Environmental and Sustainability					
Total Restricted Funds	$1,956,600	$2,638,530	$50,000	$1,924,020	$2,531,390
Total Environmental and Sustainability	$3,801,830	$4,907,788	$59,801	$3,100,283	$4,533,247
Facilities Management					
General Fund					
General Fund	$14,714,627	$25,730,342	($7,326,724)	$17,324,839	$24,467,959
Capital - General Fund	-	$2,000	-	-	-
Total General Fund	$14,714,627	$25,732,342	($7,326,724)	$17,324,839	$24,467,959
Enterprise Funds					
Utility Fund	$1,351,871	$897,771	$180,000	$1,075,316	$901,649
Total Enterprise Funds	$1,351,871	$897,771	$180,000	$1,075,316	$901,649
Grant Funds					
Grants - Gen. Gov.	$34,470	-	$27,800	$21,963	-
Total Grant Funds	$34,470	-	$27,800	$21,963	-
Restricted Funds					
Arts & Culture Fund	-	$25,000	($25,000)	-	-
Special Programs Fund	$215,428	$284,757	-	$281,291	$298,677
Total Restricted Funds	$215,428	$309,757	($25,000)	$281,291	$298,677
Total Facilities Management	$16,316,396	$26,939,870	($7,143,924)	$18,703,409	$25,668,285
Falcon Field Airport					
Enterprise Funds					
Falcon Field Airport	$2,258,619	$2,523,000	$300,020	$2,558,396	$2,963,000
Total Enterprise Funds	$2,258,619	$2,523,000	$300,020	$2,558,396	$2,963,000
Total Falcon Field Airport	$2,258,619	$2,523,000	$300,020	$2,558,396	$2,963,000
Financial Services					
General Fund					
General Fund	$4,657,713	$4,772,440	-	$4,804,000	$4,994,414
Total General Fund	$4,657,713	$4,772,440	-	$4,804,000	$4,994,414
Restricted Funds					
Greenfield WRP Joint Venture	-	$1,560	-	$1,000	$1,512
TOPAZ Joint Venture Fund	$3,024	$15,838	-	$15,000	$15,215
Total Restricted Funds	$3,024	$17,398	-	$16,000	$16,727
Community Facilities District					
Cadence CFD - Operating	$36,244	$54,750	-	$54,400	$56,743
Eastmark CFD 1 - Operating	$200,147	$173,437	-	$171,670	$183,301
Eastmark Community Facilities District No. 2	$48,364	$28,975	-	$28,400	$29,815
Total Community Facilities District	$284,755	$257,162	-	$254,470	$269,859
Total Financial Services	$4,945,493	$5,047,000	-	$5,074,470	$5,281,000
Fleet Services					
General Fund					
Capital - General Fund	$3,117,964	$2,535,849	($228,751)	$983,521	$1,855,563
Total General Fund	$3,117,964	$2,535,849	($228,751)	$983,521	$1,855,563
Enterprise Funds					
Capital - Utility	$8,569,696	$4,103,041	$2,223,498	$3,423,024	$2,997,011

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Fleet Services					
Enterprise Funds					
Falcon Field Airport	$167,777	$165,573	($1,633)	$163,940	-
Total Enterprise Funds	$8,737,473	$4,268,614	$2,221,865	$3,586,964	$2,997,011
Internal Service Funds					
Fleet Internal Service	$28,710,347	$34,854,340	-	$30,054,489	$35,912,109
Total Internal Service Funds	$28,710,347	$34,854,340	-	$30,054,489	$35,912,109
Restricted Funds					
Arts & Culture Fund	$122,059	$154,200	($13,200)	$66,000	$79,500
Environmental Compliance Fee	$468,062	$560,540	$86,245	$613,361	$537,207
Greenfield WRP Joint Venture	$2,387	$3,836	($3,836)	-	-
Local Streets	$4,854,101	$6,072,560	($327,025)	$1,717,288	$4,840,979
Mesa Arts Center Restoration Fee	-	-	$18,000	$18,000	$1,080
Public Safety Sales Tax	$1,692,709	$3,310,177	($140,985)	$1,027,223	$2,168,699
Restricted Programs Fund	$82,932	$100,000	$112,068	$95,725	$122,043
Solid Waste Development Fee	$832,300	$5,200	($5,200)	-	-
Special Programs Fund	$56,835	$90,000	$232,835	$33,335	$306,870
Transit Fund	$90,118	$6,715	($6,715)	-	-
Utility Replacement Extension and Renewal	$9,043,793	$8,402,088	($1,609,743)	$2,728,568	$7,444,209
Vehicle Replacement	$5,055,281	$11,575,669	($1,337,320)	$3,541,991	$11,490,378
Total Restricted Funds	$22,300,577	$30,280,985	($2,994,876)	$9,841,491	$26,990,965
Total Fleet Services	$62,866,361	$71,939,788	($1,001,762)	$44,466,465	$67,755,648
Human Resources					
General Fund					
General Fund	$5,488,910	$6,020,975	$20,880	$6,260,102	$6,204,260
Total General Fund	$5,488,910	$6,020,975	$20,880	$6,260,102	$6,204,260
Enterprise Funds					
Utility Fund	$171,355	$173,344	-	$177,220	$186,699
Total Enterprise Funds	$171,355	$173,344	-	$177,220	$186,699
Restricted Funds					
Environmental Compliance Fee	$33,530	$33,976	-	$34,674	$36,629
Highway User Revenue Fund	$100,578	$101,694	-	$104,020	$109,552
Special Programs Fund	$875	$5,000	-	$5,000	$5,000
Total Restricted Funds	$134,983	$140,670	-	$143,694	$151,181
Trust Funds					
Employee Benefit Trust	$136,265,437	$136,378,722	$18,000,000	$145,596,282	$158,255,772
Workers' Compensation	$6,972,192	$7,072,289	$118,000	$6,979,114	$7,492,088
Total Trust Funds	$143,237,629	$143,451,011	$18,118,000	$152,575,396	$165,747,860
Total Human Resources	$149,032,878	$149,786,000	$18,138,880	$159,156,412	$172,290,000
Library Services					
General Fund					
General Fund	$10,404,378	$14,164,700	($306,166)	$13,099,260	$12,189,000
Total General Fund	$10,404,378	$14,164,700	($306,166)	$13,099,260	$12,189,000
Grant Funds					
Grants - Gen. Gov.	$30,072	$145,000	-	$95,000	$93,000
Total Grant Funds	$30,072	$145,000	-	$95,000	$93,000
Restricted Funds					
Restricted Programs Fund	$34,509	$275,000	-	$52,971	$313,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Library Services					
Total Restricted Funds	$34,509	$275,000	-	$52,971	$313,000
Total Library Services	$10,468,959	$14,584,700	($306,166)	$13,247,231	$12,595,000
Mayor and Council					
General Fund					
General Fund	$968,436	$1,023,000	-	$1,029,536	$1,078,000
Total General Fund	$968,436	$1,023,000	-	$1,029,536	$1,078,000
Total Mayor and Council	$968,436	$1,023,000	-	$1,029,536	$1,078,000
Mesa Fire and Medical					
General Fund					
General Fund	$99,089,724	$104,998,051	$2,564,759	$108,727,232	$109,270,541
Capital - General Fund	$1,667,410	$9,616,282	($379,441)	$5,225,723	$5,467,014
Total General Fund	$100,757,134	$114,614,333	$2,185,318	$113,952,955	$114,737,555
Enterprise Funds					
Falcon Field Airport	$700,758	$736,486	-	$664,000	$767,490
Total Enterprise Funds	$700,758	$736,486	-	$664,000	$767,490
Grant Funds					
Grants - Gen. Gov.	$328,742	$1,863,291	$412,325	$1,482,527	$5,583,782
Total Grant Funds	$328,742	$1,863,291	$412,325	$1,482,527	$5,583,782
Internal Service Funds					
Fleet Internal Service	($16)	-	-	-	-
Total Internal Service Funds	($16)	-	-	-	-
Restricted Funds					
Ambulance Transport	$15,724,884	$22,557,397	($35,716)	$21,895,784	$23,813,589
Public Safety Sales Tax	$13,565,398	$18,457,302	-	$16,687,159	$19,936,094
Quality of Life Sales Tax	$12,259,476	$13,969,119	$431,009	$13,969,119	$13,933,840
Restricted Programs Fund	$28,999	$114,517	-	$33,786	$126,691
Special Programs Fund	$118,490	$1,725,394	-	$64,582	$1,985,334
Total Restricted Funds	$41,697,248	$56,823,729	$395,293	$52,650,430	$59,795,548
Total Mesa Fire and Medical	$143,483,865	$174,037,839	$2,992,936	$168,749,912	$180,884,375
Mesa Public Safety Support					
General Fund					
General Fund	-	-	$21,699,618	$20,962,886	$21,969,850
Capital - General Fund	-	-	$386,832	$20,000	$480,000
Total General Fund	-	-	$22,086,450	$20,982,886	$22,449,850
Grant Funds					
Grants - Gen. Gov.	-	-	$573,949	$248,415	$1,204,000
Total Grant Funds	-	-	$573,949	$248,415	$1,204,000
Restricted Funds					
Public Safety Sales Tax	-	-	$629,662	$616,216	$583,643
Restricted Programs Fund	-	-	$510,055	$25,000	$100,000
Special Programs Fund	-	-	$10,000	$6,000	-
Total Restricted Funds	-	-	$1,149,717	$647,216	$683,643
Total Mesa Public Safety Support	-	-	$23,810,116	$21,878,517	$24,337,493

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Municipal Court					
General Fund					
General Fund	$9,585,761	$10,780,014	$17,500	$10,596,635	$11,120,496
Total General Fund	$9,585,761	$10,780,014	$17,500	$10,596,635	$11,120,496
Grant Funds					
Grants - Gen. Gov.	$16,781	$56,000	-	$4,155	$56,000
Total Grant Funds	$16,781	$56,000	-	$4,155	$56,000
Restricted Funds					
Restricted Programs Fund	$340,926	$421,986	$66,522	$504,709	$836,504
Total Restricted Funds	$340,926	$421,986	$66,522	$504,709	$836,504
Total Municipal Court	$9,943,469	$11,258,000	$84,022	$11,105,499	$12,013,000
Office of ERP Management					
General Fund					
General Fund	$981,385	$1,371,700	$26,673	$1,148,628	$1,326,913
Total General Fund	$981,385	$1,371,700	$26,673	$1,148,628	$1,326,913
Total Office of ERP Management	$981,385	$1,371,700	$26,673	$1,148,628	$1,326,913
Office of Management and Budget					
General Fund					
General Fund	$2,022,047	$2,172,759	-	$2,139,800	$2,619,759
Total General Fund	$2,022,047	$2,172,759	-	$2,139,800	$2,619,759
Community Facilities District					
Cadence CFD - Operating	-	$7,362	-	$1,000	$7,362
Eastmark CFD 1 - Operating	-	$10,517	-	$2,000	$10,517
Eastmark Community Facilities District No. 2	-	$7,362	-	$1,000	$7,362
Total Community Facilities District	-	$25,241	-	$4,000	$25,241
Total Office of Management and Budget	$2,022,047	$2,198,000	-	$2,143,800	$2,645,000
Office of Urban Transformation					
General Fund					
General Fund	-	-	$1,159,530	$1,117,532	$1,439,890
Total General Fund	-	-	$1,159,530	$1,117,532	$1,439,890
Grant Funds					
Grants - Gen. Gov.	-	-	$208,936	$8,936	$25,850
Total Grant Funds	-	-	$208,936	$8,936	$25,850
Restricted Funds					
Restricted Programs Fund	-	-	$3,526	-	$16,847
Special Programs Fund	-	-	$608,865	$449,291	$533,413
Total Restricted Funds	-	-	$612,391	$449,291	$550,260
Total Office of Urban Transformation	-	-	$1,980,857	$1,575,759	$2,016,000
Parks, Recreation and Community Facilities					
General Fund					
General Fund	$30,352,362	$33,191,261	$596,908	$32,160,069	$33,122,499
Capital - General Fund	$629,470	$744,968	($297,665)	$225,000	$204,643
Total General Fund	$30,981,833	$33,936,229	$299,243	$32,385,069	$33,327,142
Grant Funds					
Grants - Gen. Gov.	$1,070,807	$880,431	($643,033)	$65,010	$95,500
Relief Fund	$48,764	-	-	-	-

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Parks, Recreation and Community Facilities					
Total Grant Funds	$1,119,571	$880,431	($643,033)	$65,010	$95,500
Restricted Funds					
Cemetery	$1,413,123	$1,571,915	-	$1,459,785	$1,589,556
Commercial Facilities Fund	$9,938,551	$9,610,284	($171,000)	$9,850,403	$9,745,148
Environmental Compliance Fee	$10,154,545	$9,725,210	-	$10,605,409	$9,794,399
Restricted Programs Fund	$400,530	$930,170	($195,000)	$343,726	$830,170
Special Programs Fund	-	$52,585	-	-	$52,585
Total Restricted Funds	$21,906,748	$21,890,164	($366,000)	$22,259,323	$22,011,858
Total Parks, Recreation and Community Facilities	$54,008,151	$56,706,824	($709,790)	$54,709,402	$55,434,500
Police					
General Fund					
General Fund	$232,257,216	$263,073,579	($22,239,818)	$233,713,086	$242,602,411
Capital - General Fund	$584,368	$1,360,165	($154,464)	$824,491	$885,320
Total General Fund	$232,841,584	$264,433,744	($22,394,282)	$234,537,577	$243,487,731
Enterprise Funds					
Utility Fund	$1,089,345	$1,131,217	$18,000	$1,194,073	$1,185,341
Falcon Field Airport	$363,081	$272,574	-	$271,739	$242
Total Enterprise Funds	$1,452,427	$1,403,791	$18,000	$1,465,812	$1,185,583
Grant Funds					
Grants - Gen. Gov.	$2,872,118	$5,652,790	($618,080)	$1,943,426	$9,540,656
Total Grant Funds	$2,872,118	$5,652,790	($618,080)	$1,943,426	$9,540,656
Restricted Funds					
Environmental Compliance Fee	-	-	-	-	$208,923
Local Streets	$181,512	$2,367,480	$375,000	$2,663,689	$2,821,462
Public Safety Sales Tax	$28,716,895	$37,892,546	($831,125)	$26,531,312	$36,861,714
Quality of Life Sales Tax	$24,329,552	$26,276,942	$1,573,272	$26,276,942	$28,034,800
Restricted Programs Fund	$1,819,739	$3,349,402	($510,055)	$1,916,691	$2,433,346
Special Programs Fund	$341,569	$769,307	($57,570)	$335,486	$478,366
Total Restricted Funds	$55,389,267	$70,655,677	$549,522	$57,724,120	$70,838,611
Trust Funds					
Employee Benefit Trust	$53,047	$51,728	-	$50,887	$52,917
Total Trust Funds	$53,047	$51,728	-	$50,887	$52,917
Total Police	$292,608,443	$342,197,730	($22,444,840)	$295,721,822	$325,105,498
Project Management Program					
General Fund					
General Fund	$74,097	$9,373,890	$1,045,226	$990,877	$10,232,293
Capital - General Fund	$53,233,762	$114,116,826	$40,606,484	$60,590,410	$130,921,729
Total General Fund	$53,307,858	$123,490,716	$41,651,710	$61,581,287	$141,154,022
Enterprise Funds					
Capital - Utility	$3,911,971	$6,808,275	($57,030)	$1,536,800	$6,501,190
Utility Fund	$870,451	$1,308,172	$666,669	$1,046,785	$2,294,509
Falcon Field Airport	$807,536	$4,860,211	$31,549	$2,881,883	$5,879,465
Total Enterprise Funds	$5,589,959	$12,976,658	$641,188	$5,465,468	$14,675,164
Grant Funds					
Community Development Block Grant	$268,479	$2,799,000	$1,748,974	$2,958,919	$1,330,049
Grants - Gen. Gov.	$3,100,298	$17,118,291	($690,881)	$11,067,868	$17,470,109
Relief Fund	$5,182,355	$11,757,159	$276,552	$5,620,182	$3,429,599

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Project Management Program					
Grant Funds					
Grants - Falcon Field	$1,358,180	$1,647,015	-	$1,476,149	$3,267,964
Total Grant Funds	$9,909,312	$33,321,465	$1,334,645	$21,123,118	$25,497,721
Internal Service Funds					
Fleet Internal Service	$203,032	$640,884	$15,198	$142,038	$483,846
Print Shop Internal Service	$206	$36,722	-	$12,701	$24,021
Warehouse Internal Service	$207	$36,689	-	$12,690	$523,999
Total Internal Service Funds	$203,445	$714,295	$15,198	$167,429	$1,031,866
Restricted Funds					
Ambulance Transport	$3,480,081	$1,517,954	-	$39,825	$2,238,225
Arts & Culture Fund	$645,819	$4,790,345	$231,754	$1,072,507	$4,841,012
Cemetery	$513,355	$1,639,723	$100,000	$123,297	$2,666,426
Commercial Facilities Fund	$1,720,894	$1,332,104	$1,232,476	$695,827	$2,306,253
Economic Investment Fund	$1,258,186	-	-	$1,250,000	-
Environmental Compliance Fee	$2,202,830	$8,294,900	($89,945)	$2,631,109	$5,064,167
Greenfield WRP Joint Venture	$8,688,500	$11,423,941	($67,838)	$10,499,460	$22,250,449
Highway User Revenue Fund	$16,329,619	$27,130,326	$804,422	$21,789,569	$30,462,234
Local Streets	$8,964,563	$24,626,707	$1,672,657	$12,505,184	$40,171,055
Mesa Arts Center Restoration Fee	$495,938	$1,139,783	($18,000)	$750,185	$1,289,967
Public Safety Sales Tax	$1,308,431	$2,840,923	$1,286,000	$621,655	$13,211,967
Quality of Life Sales Tax	$193,080	$6,380,140	-	$245,585	$6,134,555
Restricted Programs Fund	$2,774,642	$9,674,271	$2,432,329	$3,805,782	$11,774,219
Special Programs Fund	$4,205,431	$8,952,197	$3,419,850	$8,672,308	$14,851,876
TOPAZ Joint Venture Fund	$1,757,553	$14,728,052	-	$1,579,543	$14,417,955
Transit Fund	$562,075	$2,331,401	-	$170,146	$2,030,330
Transportation	$12,903,079	$56,015,803	($12,782,035)	$25,455,876	$51,718,314
Utility Replacement Extension and Renewal	$3,386,290	$22,345,413	$125,000	$11,746,240	$14,289,749
Total Restricted Funds	$71,390,365	$205,163,983	($1,653,330)	$103,654,098	$239,718,753
Bond and Obligation Funds					
Electric Bond Construction	$6,362,656	$14,477,594	-	$5,832,674	$25,517,116
Excise Tax Obligation Bond Construction	$623	-	-	-	-
Gas Bond Construction	$30,394,946	$39,163,963	-	$25,866,314	$49,979,104
Library Bond Construction	$13,612,664	$6,315,735	($1,868)	$653,065	$68,540
Parks Bond Construction	$9,557,754	$32,269,206	($31,000)	$4,159,228	$45,842,068
Public Safety Bond Construction	$27,965,840	$107,574,420	-	$25,856,926	$116,203,232
Solid Waste Bond Construction	-	-	-	-	$1,485,643
Streets Bond Construction	$5,773,055	$50,582,301	$12,052,981	$23,047,984	$60,940,838
Wastewater Bond Construction	$33,497,626	$48,939,468	($208,924)	$51,992,423	$92,363,121
Water Bond Construction	$232,024,247	$214,081,313	($802,704)	$255,806,442	$159,095,338
Total Bond and Obligation Funds	$359,189,410	$513,404,000	$11,008,484	$393,215,056	$551,495,000
Trust Funds					
Employee Benefit Trust	$6,458,720	$8,883	$10,462	$2,189	$22,474
Total Trust Funds	$6,458,720	$8,883	$10,462	$2,189	$22,474
Total Project Management Program	$506,049,070	$889,080,000	$53,008,357	$585,208,645	$973,595,000
Public Information and Communications					
General Fund					
General Fund	$2,786,962	$2,698,000	-	$2,600,596	$2,733,000
Total General Fund	$2,786,962	$2,698,000	-	$2,600,596	$2,733,000
Total Public Information and Communications	$2,786,962	$2,698,000	-	$2,600,596	$2,733,000

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Solid Waste					
Enterprise Funds					
Utility Fund	$42,550,254	$50,483,000	$125,000	$47,104,288	$49,668,000
Total Enterprise Funds	$42,550,254	$50,483,000	$125,000	$47,104,288	$49,668,000
Restricted Funds					
Solid Waste Development Fee	$119,945	$225,000	-	$65,135	$225,000
Total Restricted Funds	$119,945	$225,000	-	$65,135	$225,000
Total Solid Waste	$42,670,199	$50,708,000	$125,000	$47,169,423	$49,893,000
Transit Services					
Grant Funds					
Grants - Gen. Gov.	-	-	$800,000	-	$800,000
Total Grant Funds	-	-	$800,000	-	$800,000
Restricted Funds					
Transit Fund	$25,722,079	$29,556,402	($26,759)	$24,360,985	$32,163,712
Total Restricted Funds	$25,722,079	$29,556,402	($26,759)	$24,360,985	$32,163,712
Total Transit Services	$25,722,079	$29,556,402	$773,241	$24,360,985	$32,963,712
Transportation					
General Fund					
General Fund	$73,931	$199,727	($2,700)	$250,570	$256,127
Total General Fund	$73,931	$199,727	($2,700)	$250,570	$256,127
Enterprise Funds					
Utility Fund	$932,839	$983,661	-	$975,560	$983,661
Falcon Field Airport	$15,574	$15,986	-	$18,986	$30,000
Total Enterprise Funds	$948,413	$999,647	-	$994,546	$1,013,661
Restricted Funds					
Environmental Compliance Fee	$2,660,595	$1,255,406	-	$1,224,946	$1,252,447
Highway User Revenue Fund	$23,288,219	$26,903,190	($483,871)	$26,375,342	$28,254,734
Local Streets	$23,825,662	$27,584,285	($1,361,402)	$25,935,565	$27,423,497
Special Programs Fund	$28,122	$1,250,000	($1,096,037)	$254,024	$1,051,341
Transit Fund	$46,243	$60,745	-	$60,745	$63,193
Total Restricted Funds	$49,848,840	$57,053,626	($2,941,309)	$53,850,622	$58,045,212
Total Transportation	$50,871,185	$58,253,000	($2,944,009)	$55,095,738	$59,315,000
Water Resources					
General Fund					
General Fund	$136,698	$135,642	-	$119,736	$140,327
Total General Fund	$136,698	$135,642	-	$119,736	$140,327
Enterprise Funds					
Capital - Utility	-	$15,000	($9,358)	$15,000	$60,000
Utility Fund	$103,239,029	$120,114,469	($572,361)	$112,337,808	$127,193,074
Total Enterprise Funds	$103,239,029	$120,129,469	($581,719)	$112,352,808	$127,253,074
Grant Funds					
Grants - Gen. Gov.	$791,490	-	$58,081	$58,081	-
Total Grant Funds	$791,490	-	$58,081	$58,081	-
Restricted Funds					
Environmental Compliance Fee	$2,341,986	$3,208,052	$180,000	$3,193,524	$3,210,687
Greenfield WRP Joint Venture	$10,667,718	$12,699,566	($24,784)	$11,240,942	$14,028,136

City of Mesa, Arizona
Summary of Expenditures by Department and Fund
Fiscal Year 2026/27 - Adopted

Department/Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Budget Adjustments	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Water Resources					
Restricted Funds					
Local Streets	$147,205	$133,327	-	$129,920	$137,965
Special Programs Fund	$367,541	$752,217	-	$372,552	$295,314
Utility Replacement Extension and Renewal	$1,173,971	$2,943,967	($127,800)	$2,443,232	$3,357,422
Total Restricted Funds	$14,698,421	$19,737,129	$27,416	$17,380,170	$21,029,524
Total Water Resources	$118,865,638	$140,002,240	($496,222)	$129,910,795	$148,422,925
Total Expenditures	$1,996,776,010	$2,790,000,000	-	$2,162,994,103	$2,870,000,000

Changes in accounting presentation affect comparisons between years.

City of Mesa, AZ
Other Financing Sources/Uses and Interfund Transfers
Fiscal Year 2026/27 - Adopted

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
General Fund				
Capital - General Fund	-	-	$71,216,834	-
General Fund	-	-	$186,075,723	$93,990,455
Total General Fund	**-**	**-**	**$257,292,557**	**$93,990,455**
Enterprise Funds				
Capital - Utility	-	-	$1,352,409	-
Falcon Field Airport	-	-	-	$18,411
Utility Fund	-	-	-	$313,061,864
Total Enterprise Funds	**-**	**-**	**$1,352,409**	**$313,080,275**
Restricted Funds				
Arts & Culture Fund	-	-	$11,956,532	$80,302
Cemetery	-	-	-	$943
Commercial Facilities Fund	-	-	$2,250,771	$57,237
Court Construction Fee	-	-	-	$784,000
Environmental Compliance Fee	-	-	-	$10,703
Highway User Revenue Fund	-	-	-	$4,089,855
Local Streets	-	-	-	$194,014
Restricted Programs Fund	-	-	$55,000	-
Special Programs Fund	-	-	$20,020,000	$74,532,027
Transit Fund	-	-	$29,550,797	$13,704
Utility Replacement Extension and Renewal	-	-	$11,337,676	-
Vehicle Replacement	-	-	$3,500,000	-
Wastewater Capacity Fee	-	-	-	$852,562
Water Capacity Fee	-	-	-	$10,657,050
Total Restricted Funds	**-**	**-**	**$78,670,776**	**$91,272,397**
Internal Service Funds				
Fleet Internal Service	-	-	-	$119,918
Print Shop Internal Service	-	-	-	$504
Warehouse Internal Service	-	-	-	$607
Total Internal Service Funds	**-**	**-**	**-**	**$121,029**
Impact Fees				
Fire Impact Fee	-	-	-	$803,232
Library Impact Fee	-	-	-	$10,605
Parks Impact Fee	-	-	-	$184,424
Police Impact Fee	-	-	-	$2,588,960
Stormwater Drainage Impact Fee	-	-	-	$818,996
Wastewater Impact Fee	-	-	-	$916,795
Water Impact Fees	-	-	-	$855,109
Total Impact Fees	**-**	**-**	**-**	**$6,178,121**
Trust Funds				
Employee Benefit Trust	-	-	-	$64,904
Total Trust Funds	**-**	**-**	**-**	**$64,904**

City of Mesa, AZ
Other Financing Sources/Uses and Interfund Transfers
Fiscal Year 2026/27 - Adopted

	Other Financing		Interfund Transfers	
	Sources	Uses	In	Out
Debt Service Funds				
Excise Tax Obligation Bond Redemption	-	-	$2,699,900	-
General Obligation Bond Redemption	-	-	$5,307,053	-
Highway User Revenue Bond Redemption	-	-	$4,061,650	-
Utility System Capacity Fee Obligation Redempt	-	-	$11,509,612	-
Utility System Obligation Redemption	-	-	$50,870,057	-
Utility Systems Bond Redemption	-	-	$92,765,502	-
WIFA Redemption	-	-	$177,665	-
Total Debt Service Funds	**-**	**-**	**$167,391,439**	**-**
Bond and Obligation Funds				
Electric Bond Construction	$18,698,525	-	-	-
Gas Bond Construction	$20,980,692	-	-	-
Parks Bond Construction	$21,270,397	-	-	-
Public Safety Bond Construction	$71,835,760	-	-	-
Solid Waste Bond Construction	$1,485,643	-	-	-
Streets Bond Construction	$25,135,547	-	-	-
Wastewater Bond Construction	$86,647,392	-	-	-
Water Bond Construction	$191,203,371	-	-	-
Total Bond and Obligation Funds	**$437,257,327**	**-**	**-**	**-**
Total	$437,257,327	-	$504,707,181	$504,707,181

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2026/27 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
General Fund			
General Fund			
Arts & Culture Fund		$(11,956,532)	$(11,956,532)
Capital - General Fund		$(25,136,025)	$(25,136,025)
Commercial Facilities Fund		$(2,250,771)	$(2,250,771)
Excise Tax Obligation Redemption		$(2,699,900)	$(2,699,900)
General Obligation Bond Redemption		$(116,837)	$(116,837)
Restricted Programs Fund		$(10,000)	$(10,000)
Special Programs Fund	$28,451,218	$(18,769,594)	$9,681,624
Transit Fund		$(29,550,796)	$(29,550,796)
Utility Fund	$157,624,505	-	$157,624,505
Vehicle Replacement		$(3,500,000)	$(3,500,000)
Total General Fund	$186,075,723	$(93,990,455)	$92,085,268
Capital - General Fund			-
General Fund	$25,136,025	-	$25,136,025
Special Programs Fund	$46,080,809	-	$46,080,809
Total Capital - General Fund	$71,216,834	-	$71,216,834
Total General Fund	**$257,292,557**	**$(93,990,455)**	**$163,302,103**
Enterprise Fund			
Capital - Utility			
Utility Fund	$1,352,409 -	-	$1,352,409
Total Capital - Utility	$1,352,409	-	$1,352,409
Falcon Field			
Special Programs Fund		$(18,411)	$(18,411)
Falcon Field Fund	-	$(18,411)	$(18,411)
Utility Fund			
Capital - Utility Fund		$(1,352,409)	$(1,352,409)
General Fund		$(157,624,505)	$(157,624,505)
Special Programs Fund		$(705,955)	$(705,955)
Utility Replacement Extension & Renewal		$(11,337,677)	$(11,337,677)
Utility System Obligation Redemption		$(50,870,057)	$(50,870,057)
Utility Systems Bond Redemption		$(90,993,597)	$(90,993,597)
WIFA Redemption		$(177,665)	$(177,665)
Total Utility Fund	-	$(313,061,865)	$(313,061,865)
Total Enterprise Fund	**$1,352,409**	**$(313,080,276)**	**$(311,727,867)**

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2026/27 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Restricted Funds			
Arts & Culture Fund			
General Fund	$11,956,532	-	$11,956,532
Special Programs Fund		$(80,302)	$(80,302)
Total Arts & Culture Fund	$11,956,532	$(80,302)	$11,876,230
Cemetery Fund			
Special Programs Fund	-	$(943)	$(943)
Total Cemetery Fund	-	$(943)	$(943)
Commercial Facilities Fund			
General Fund	$2,250,771	-	$2,250,771
Restricted Programs Fund		$(45,000)	$(45,000)
Special Programs Fund		$(12,237)	$(12,237)
Total Commercial Facilities Fund	$2,250,771	$(57,237)	$2,193,534
Court Construction Fee			
General Obligation Bond Redemption	-	$(784,000)	$(784,000)
Total Court Construction Fee	-	$(784,000)	$(784,000)
Environmental Compliance Fee (ECF) Fund			
Special Programs Fund	-	$(10,703)	$(10,703)
Total Environmental Compliance Fee (ECF) Fund	-	$(10,703)	$(10,703)
Highway User Revenue Fund			
Highway User Revenue Bond Redemption		$(4,061,650)	$(4,061,650)
Special Programs Fund		$(28,205)	$(28,205)
Total Highway User Revenue Fund	-	$(4,089,855)	$(4,089,855)
Local Streets Fund			
Special Programs Fund		$(194,014)	$(194,014)
Total Streets Fund	-	$(194,014)	$(194,014)
Restricted Programs			
Commercial Facilities Fund	$45,000		$45,000
General Fund	$10,000	-	$10,000
Total Restricted Programs	$55,000	-	$55,000
Special Programs Fund			
Arts & Culture Fund	$80,302	-	$80,302
Capital - General Fund		$(46,080,809)	$(46,080,809)
Commercial Facilities Fund	$12,237	-	$12,237
General Fund	$18,769,594	$(28,451,218)	$(9,681,624)
Highway User Revenue Fund	$28,205	-	$28,205
Transit Fund	$13,704	-	$13,704
Utility Fund	$705,955	-	$705,955
Employee Benefit Trust	$64,904	-	$64,904
Environmental Compliance Fee	$10,703	-	$10,703
Falcon Field Fund	$18,411	-	$18,411
Warehouse Internal Services	$607	-	$607
Fleet Internal Services	$119,918	-	$119,918
Print Shop Internal Services	$504	-	$504
Cemetery Fund	$943	-	$943
Local Streets Fund	$194,014	-	$194,014
Total Special Programs Fund	$20,020,000	$(74,532,027)	$(54,512,027)

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2026/27 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Transit Fund			
General Fund	$29,550,797		$29,550,797
Special Programs Fund		$(13,704)	$(13,704)
Total Transit Fund	$29,550,797	$(13,704)	$29,537,093
Utility Replacement Extension and Renewal			
Utility Fund	$11,337,676	-	$11,337,676
Total Utility Replacement Extension and Renewal	$11,337,676	-	$11,337,676
Vehicle Replacement Fund			
General Fund	$3,500,000	-	$3,500,000
Total Vehicle Replacement Fund	$3,500,000	-	$3,500,000
Water Capacity Fee			
Utility System Capacity Fee Obligation Redemption Fund		$(10,657,050)	$(10,657,050)
Total Water Capacity Fee	-	$(10,657,050)	$(10,657,050)
Wastewater Capacity Fee			
Utility System Capacity Fee Obligation Redemption Fund		$(852,562)	$(852,562)
Total Wastewater Capacity Fee	-	$(852,562)	$(852,562)
Total Restricted Funds	**$78,670,776**	**$(91,272,397)**	**$(12,601,621)**
Impact Fee Funds			
Fire Impact Fee			
General Obligation Bond Redemption		$(803,232)	$(803,232)
Total Fire Impact Fee	-	$(803,232)	$(803,232)
Library Impact Fee			
General Obligation Bond Redemption		$(10,605)	$(10,605)
Total Library Impact Fee	-	$(10,605)	$(10,605)
Parks Impact Fee			
General Obligation Bond Redemption		$(184,424)	$(184,424)
Total Parks Impact Fee	-	$(184,424)	$(184,424)
Police Impact Fee			
General Obligation Bond Redemption		$(2,588,960)	$(2,588,960)
Total Police Impact Fee	-	$(2,588,960)	$(2,588,960)
Storm Sewer Impact Fee			
General Obligation Bond Redemption	-	$(818,996)	$(818,996)
Total Storm Sewer Impact Fee	-	$(818,996)	$(818,996)
Wastewater Impact Fee			
Utility Systems Bond Redemption	-	$(916,795)	$(916,795)
Total Wastewater Impact Fee	-	$(916,795)	$(916,795)
Water Impact Fees			
Utility Systems Bond Redemption	-	$(855,109)	$(855,109)
Total Water Impact Fees	-	$(855,109)	$(855,109)
Total Impact Fee Funds	**-**	**$(6,178,121)**	**$(6,178,121)**

City of Mesa, Arizona
Transfers In and Transfers Out
Fiscal Year 2026/27 - Adopted

Fund	Transfers In	Transfers Out	Net Transfers In & (Out)
Debt Service Funds			
Excise Tax Obligation Bond Redemption			
General Fund	$2,699,900	-	$2,699,900
Total Excise Tax Obligation Bond Redemption	$2,699,900	-	$2,699,900
General Obligation Bond Redemption			
Court Construction Fee	$784,000	-	$784,000
General Fund	$116,837	-	$116,837
Police Impact Fee	$2,588,960		$2,588,960
Fire Impact Fee	$803,231	-	$803,231
Parks Impact Fee	$184,424	-	$184,424
Library Impact Fee	$10,605	-	$10,605
Storm water Drainage Impact Fee	$818,996	-	$818,996
Total General Obligation Bond Redemption	$5,307,053	-	$5,307,053
Highway User Revenue Bond Redemption			
Highway User Revenue Fund	$4,061,650	-	$4,061,650
Total Highway User Revenue Bond Redemption	$4,061,650	-	$4,061,650
Utility System Capacity Fee Obligation Redemption Fund			
Water Capacity Fee	$10,657,050		$10,657,050
Wastewater Capacity Fee	$852,562	-	$852,562
Total Utility System Capacity Fee Obligation Redemption F	$11,509,612	-	$11,509,612
Utility System Obligation Redemption			
Utility Fund	$50,870,057	-	$50,870,057
Total Utility System Obligation Redemption	$50,870,057	-	$50,870,057
Utility Systems Bond Redemption			
Utility Fund	$90,993,598	-	$90,993,598
Water Impact Fees	$855,109		$855,109
Wastewater Impact Fee	$916,795	-	$916,795
Total Utility Systems Bond Redemption	$92,765,502	-	$92,765,502
WIFA Redemption			
Utility Fund	$177,665	-	$177,665
WIFA Redemption	$177,665	-	$177,665
Total Debt Service Funds	**$167,391,439**	**-**	**$167,391,439**
Trust Funds			
Special Programs Fund		$(64,904)	$(64,904)
Total Trust Funds	-	$(64,904)	$(64,904)
Internal Service Funds			
Fleet Internal Service	-	$(119,918)	$(119,918)
Print Shop Internal Service	-	$(504)	$(504)
Warehouse Internal Services	-	$(607)	$(607)
Total Internal Service Funds	-	$(121,029)	$(121,029)
Total Transfers	**$504,707,181**	**$(504,707,181)**	**$(0)**

City of Mesa, Arizona
Interfund Transfers Totals by Fund
Fiscal Year 2026/27 - Adopted

Transfers In	General Fund	Commercial Facilities Fund	Special Programs Fund	Highway User Revenue Fund	Impact Fee Funds	Court Construction Fee	Fund Utility	Capacity Fee Funds	Other	Total
	Transfers Out									
General Fund			28,451,218				157,624,505			$186,075,723
Transit Fund	29,550,797									$29,550,797
Commercial Facilities Fund	2,250,771									$2,250,771
Arts & Culture Fund	11,956,532									$11,956,532
Special Programs Fund	18,769,594	12,237		28,205			705,955		504,010	$20,020,000
Restricted Programs Fund	10,000	45,000								$55,000
Capital - General Fund	25,136,025		46,080,809							$71,216,834
Vehicle Replacement	3,500,000									$3,500,000
General Obligation Bond Redemption	116,837				4,406,217	784,000				$5,307,054
Highway User Revenue Bond Redemption				4,061,650						$4,061,650
Excise Tax Obligation Redemption	2,699,900									$2,699,900
Capital - Utility Fund							1,352,409			$1,352,409
Utility Replacement Extension & Renewal							11,337,677			$11,337,677
Utility Systems Bond Redemption					1,771,903		90,993,597			$92,765,501
WIFA Redemption							177,665			$177,665
Utility System Obligation Redemption							50,870,057			$50,870,057
Utility System Capacity Fee Obligation Redemption Fund								11,509,612		$11,509,612
Total	$93,990,456	$57,237	$74,532,027	$4,089,855	$6,178,120	$784,000	$313,061,865	$11,509,612	$504,010	$504,707,181

City of Mesa, Arizona
Summary of Changes in Fund Balance
Fiscal Year 2026/27

	Projected Funds Available				Budgeted Expenditures					
Fund	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program	Capital Improvement Program Carryover	Expenditures	Projected Ending Fund Balance
General Fund										
General Fund	$199,084,811	$502,714,819	$92,085,267	**$793,884,897**	$596,798,911	$22,316,663	$59,739	-	**$619,175,313**	**$174,709,584**
Capital - General Fund	$74,533,899	$312,073	$71,216,834	**$146,062,806**	$63,874,644	$37,330,127	$6,782,709	$38,075,326	**$146,062,806**	**$0**
Enterprise Fund										
Capital - Utility	$9,505,192	$1,914,392	$1,352,409	**$12,771,993**	$1,002,799	$4,034,381	$1,964,002	$3,950,247	**$10,951,429**	**$1,820,564**
Falcon Field Fund	$5,162,138	$8,831,592	$(18,411)	**$13,975,319**	$6,376,330	$1,068,549	$2,477,344	$976,816	**$10,899,039**	**$3,076,280**
Utility Fund	$101,134,190	$568,267,449	$(313,061,864)	**$356,339,775**	$267,670,392	$3,071,699	-	-	**$270,742,091**	**$85,597,684**
Restricted Funds										
Ambulance Transport	$5,784,819	$33,699,000	-	**$39,483,819**	$31,357,272	$2,092,732	-	-	**$33,450,004**	**$6,033,815**
Arts and Culture Fund	$7,492,978	$12,824,082	$11,876,230	**$32,193,289**	$24,431,177	$2,727,009	$1,010,000	$1,908,121	**$30,076,307**	**$2,116,982**
Cadence CFD - Capital	$(5,000)	-	-	**$(5,000)**	-	-	-	-	**-**	**$(5,000)**
Cadence CFD - Debt	$644,901	$1,158,430	-	**$1,803,331**	$1,231,226	-	-	-	**$1,231,226**	**$572,105**
Cadence CFD - Operating	$251,721	$140,549	-	**$392,270**	$155,165	-	-	-	**$155,165**	**$237,105**
Capacity Fee Fund - Water	$450,000	$18,052,200	$(10,657,050)	**$7,845,150**	-	-	-	-	**-**	**$7,845,150**
Capacity Fee Fund - Wastewater	$115,000	$6,699,960	$(852,562)	**$5,962,398**	-	-	-	-	**-**	**$5,962,398**
Cemetery	$4,045,731	$1,892,806	$(943)	**$5,937,594**	$2,138,554	$720,927	$800,000	$925,000	**$4,584,481**	**$1,353,113**
Cemetery Reserve	$3,614,493	$161,751	-	**$3,776,244**	-	-	-	-	**-**	**$3,776,244**
Commercial Facilities Fund	$2,265,678	$9,796,084	$2,193,534	**$14,255,296**	$12,014,817	$2,183,788	-	$44,698	**$14,243,303**	**$11,993**
Court Construction Fee	$187	$784,326	$(784,000)	**$513**	-	-	-	-	**-**	**$513**
Customer Deposit Trust	$423,758	-	-	**$423,758**	-	-	-	-	**-**	**$423,758**
Eastmark CFD 1 - Capital	$43,604	-	-	**$43,604**	-	-	-	-	**-**	**$43,604**
Eastmark CFD 1 - Debt	$3,249,492	$5,136,472	-	**$8,385,964**	$5,526,516	-	-	-	**$5,526,516**	**$2,859,448**
Eastmark CFD 1 - Operating	$1,766,450	$655,575	-	**$2,422,025**	$343,844	-	-	-	**$343,844**	**$2,078,181**
Eastmark CFD 2 - Capital	$0	-	-	**$0**	-	-	-	-	**-**	**$0**
Eastmark CFD 2 - Debt	$143,550	$399,506	-	**$543,056**	$434,338	-	-	-	**$434,338**	**$108,718**
Eastmark CFD 2 - Operating	$116,143	$46,610	-	**$162,753**	$120,314	-	-	-	**$120,314**	**$42,439**
Economic Investment Fund	$1,581,151	$2,389,817	-	**$3,970,968**	$3,562,518	$80,000	-	-	**$3,642,518**	**$328,450**
Environmental Compliance Fee	$17,202,067	$19,309,905	$(10,703)	**$36,501,269**	$18,769,121	$274,983	$59,273	$4,914,473	**$24,017,850**	**$12,483,419**
Greenfield WRP Joint Venture	$(2,335,588)	$37,874,719	-	**$35,539,131**	$16,096,227	$1,047,856	$20,731,536	-	**$37,875,619**	**$(2,336,488)**
Highway User Revenue Fund	$40,897,407	$53,084,160	$(4,089,855)	**$89,891,712**	$53,038,799	$5,000,000	$6,848	$1,061,981	**$59,107,628**	**$30,784,084**
Investment Pool Fund	$68,302	-	-	**$68,302**	-	-	-	-	**-**	**$68,302**
Local Streets Sales Tax	$127,662,733	$57,273,258	$(194,014)	**$184,741,977**	$44,916,808	$8,857,621	$18,203,128	$13,272,117	**$85,249,674**	**$99,492,303**
Mesa Arts Center Restoration Fee	$1,439,693	$851,752	-	**$2,291,445**	$871,080	$141,240	$317	$278,727	**$1,291,364**	**$1,000,081**
Public Safety Sales Tax	$66,452,763	$42,656,724	-	**$109,109,487**	$46,423,846	$15,646,343	$10,360,560	$716,384	**$73,147,133**	**$35,962,354**
Quality of Life Sales Tax	$45,638,152	$42,602,730	-	**$88,240,882**	$48,005,542	$28,282	-	$6,106,273	**$54,140,097**	**$34,100,785**
Restricted Programs Fund	$18,791,617	$17,650,972	$55,000	**$36,497,589**	$25,444,712	$7,504,178	-	$1,881,037	**$34,829,927**	**$1,667,662**
Solid Waste Development Fee	$459,993	$284,399	-	**$744,392**	$225,000	-	-	-	**$225,000**	**$519,392**
Special Programs Fund	$170,667,203	$2,620,391	$(54,512,027)	**$118,775,567**	$44,585,800	$4,373,022	-	$7,982,034	**$56,940,856**	**$61,834,711**
TOPAZ Joint Venture Fund	$64,287	$17,644,928	-	**$17,709,215**	$4,560,591	$5,498,940	$421,382	$7,164,015	**$17,644,928**	**$64,287**
Transit Fund	$2,588,698	$2,773,983	$29,537,093	**$34,899,774**	$32,264,956	$1,880,943	$28,494	$725,381	**$34,899,774**	**$(0)**
Transportation	$34,906,682	$39,917,262	-	**$74,823,944**	$1,527,300	$1,029,559	$19,983,780	$29,530,368	**$52,071,007**	**$22,752,937**

City of Mesa, Arizona
Summary of Changes in Fund Balance
Fiscal Year 2026/27

	Projected Funds Available				Budgeted Expenditures					
Fund	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program	Capital Improvement Program Carryover	Expenditures	Projected Ending Fund Balance
Utility Replacement Extension & Renewal	$42,161,270	$316,235	$11,337,677	**$53,815,182**	$12,445,110	$7,514,911	$1,105,616	$5,948,702	**$27,014,339**	**$26,800,843**
Vehicle Replacement	$1,433,674	$264,024	$3,500,000	**$5,197,698**	$4,794,020	$6,696,358	-	-	**$11,490,378**	**$(6,292,680)**
Internal Service Funds										
Fleet Internal Service	$2,085,640	$65,195	$(119,918)	**$2,030,917**	$(633,086)	$698,281	-	-	**$65,195**	**$1,965,722**
Print Shop Internal Service	$(15,685)	$(1,007)	$(504)	**$(17,196)**	$(34,449)	$32,938	-	-	**$(1,511)**	**$(15,685)**
Warehouse Internal Service	$(938)	$13,091,678	$(607)	**$13,090,134**	$12,542,670	$48,401	$500,000	-	**$13,091,071**	**$(937)**
Impact Fee Funds										
Cultural Facility Impact Fee	$14,717	-	-	**$14,717**	-	-	-	-	**-**	**$14,717**
Fire Impact Fee	$6,031,801	-	$(803,232)	**$5,228,570**	-	-	-	-	**-**	**$5,228,570**
Gen Govt Facility Impact Fee	-	-	-	**-**	-	-	-	-	**-**	**-**
Library Impact Fee	$43,002	-	$(10,605)	**$32,397**	-	-	-	-	**-**	**$32,397**
Parks Impact Fee	$437,050	-	$(184,424)	**$252,626**	-	-	-	-	**-**	**$252,626**
Police Impact Fee	$8,448,448	-	$(2,588,960)	**$5,859,487**	-	-	-	-	**-**	**$5,859,487**
Stormwater Drainage Impact Fee	$2,120,830	-	$(818,996)	**$1,301,834**	-	-	-	-	**-**	**$1,301,834**
Wastewater Impact Fee	$18,395,499	-	$(916,795)	**$17,478,705**	-	-	-	-	**-**	**$17,478,705**
Water Impact Fees	$21,447,423	-	$(855,109)	**$20,592,315**	-	-	-	-	**-**	**$20,592,315**
Grant Funds										
Community Development Block Grant	$112,690	$9,001,451	-	**$9,114,141**	$4,545,050	$4,119,346	-	$340,703	**$9,005,099**	**$109,042**
Grants - Enterprise	$430,259	$3,267,964	-	**$3,698,223**	-	-	$2,740,098	$527,866	**$3,267,964**	**$430,259**
Grants - Utility	$(0)	-	-	**$(0)**	-	-	-	-	**-**	**$(0)**
Grants - Gen. Gov.	$(118,056)	$37,924,309	-	**$37,806,253**	$22,020,143	$6,481,878	$7,269,485	$2,798,326	**$38,569,832**	**$(763,579)**
HOME	$(647,178)	$14,634,791	-	**$13,987,613**	$1,343,771	$13,291,020	-	-	**$14,634,791**	**$(647,178)**
Relief Fund	$8,558,868	$250,000	-	**$8,808,868**	$5,344,990	$878,194	-	$2,551,405	**$8,774,589**	**$34,279**
Section 8 - Mainstream Voucher	$3,132,756	$30,697,599	-	**$33,830,355**	$27,526,980	$3,170,619	-	-	**$30,697,599**	**$3,132,756**
Section 8 - Choice Voucher	-	-	-	**-**	-	-	-	-	**-**	**-**
Trust Funds										
Employee Benefit Trust	$29,780,829	$150,393,618	$(64,904)	**$180,109,543**	$161,020,843	$76,212	$37,589	-	**$161,134,644**	**$18,974,899**
Employee Benefit Trust GOA	-	-	-	**-**	-	-	-	-	**-**	**-**
Property and Public Liability	$14,710,756	$10,663,590	-	**$25,374,346**	$11,294,474	-	-	-	**$11,294,474**	**$14,079,872**
Workers' Compensation	$7,360,884	$7,540,280	-	**$14,901,164**	$7,492,088	-	-	-	**$7,492,088**	**$7,409,076**
Debt Service Funds	-	-	-		-	-	-	-		
General Obligation Bond Redemption	$6,057,895	$46,393,000	$5,307,054	**$57,757,949**	$51,473,091	-	-	-	**$51,473,091**	**$6,284,858**
Excise Tax Obligation Redemption	$(0)	-	$2,699,900	**$2,699,900**	$2,699,900	-	-	-	**$2,699,900**	**-**
Highway Project Advancement Notes	$654,577	-	-	**$654,577**	-	-	-	-	**-**	**$654,577**
Highway User Revenue Bond Redemption	$0	-	$4,061,650	**$4,061,650**	$4,061,650	-	-	-	**$4,061,650**	**$0**
Non-Utility Bond Redemption	$(40,050)	-	-	**$(40,050)**	-	-	-	-	**-**	**$(40,050)**
Special Improvement District Bond Redemption	$0	-	-	**$0**	-	-	-	-	**-**	**$0**
Transportation Project Advancement Notes	-	-	-	**-**	-	-	-	-	**-**	**-**
Utility Systems Bond Redemption	$0	-	$92,765,501	**$92,765,501**	$92,765,501	-	-	-	**$92,765,501**	**$(0)**
Utility Systems GO Bond Redemption	$49,948	-	-	**$49,948**	-	-	-	-	**-**	**$49,948**

City of Mesa, Arizona
Summary of Changes in Fund Balance
Fiscal Year 2026/27

	Projected Funds Available				Budgeted Expenditures					
Fund	Beginning Fund Balance	Projected Sources	Fund Transfers	Estimated Funds Available	Operating	Operating Carryover	Capital Improvement Program	Capital Improvement Program Carryover	Expenditures	Projected Ending Fund Balance
Utility Systems Obligation Redemption	$0	-	$50,870,057	**$50,870,057**	$50,870,057	-	-	-	**$50,870,057**	**$0**
Utility Obligations - Capacity Fee - Debt Service	-	-	$11,509,612	**$11,509,612**	$11,509,612	-	-	-	**$11,509,612**	**-**
WIFA Redemption	$44,191	-	$177,665	**$221,856**	$188,792	-	-	-	**$188,792**	**$33,064**
Bond Funds										
Electric Bond Construction	$2,415,042	$23,968,204	-	**$26,383,246**	$93,039	-	$26,290,207	-	**$26,383,246**	**$(0)**
Fire Bond Construction	$(0)	-	-	**$(0)**	-	-	-	-	**-**	**$(0)**
Excise Tax Obligation Construction	$(0)	-	-	**$(0)**	-	-	-	-	**-**	**$(0)**
Gas Bond Construction	$28,887,006	$22,263,841	-	**$51,150,847**	$147,751	-	$51,003,096	-	**$51,150,847**	**$0**
Library Bond Construction	$806,266	-	-	**$806,266**	-	-	$79,037	$68,540	**$147,577**	**$658,689**
Parks Bond Construction	$25,082,177	$21,270,397	-	**$46,352,574**	$169,083	-	$21,526,423	$24,657,068	**$46,352,574**	**$(0)**
Public Safety Bond Construction	$45,284,741	$71,835,760	-	**$117,120,501**	$507,950	-	$29,491,118	$87,121,432	**$117,120,500**	**$0**
Solid Waste Bond Construction	$0	$1,485,643	-	**$1,485,643**	-	-	$1,485,643	-	**$1,485,643**	**-**
Spring Training Bond Construction	$(279,855)	-	-	**$(279,855)**	-	-	-	-	**-**	**$(279,855)**
Storm Sewer Bond Construction	$0	-	-	**$0**	-	-	-	-	**-**	**$0**
Streets Bond Construction	$36,436,615	$25,135,547	-	**$61,572,162**	$118,964	-	$28,246,238	$33,206,960	**$61,572,162**	**$(0)**
Wastewater Bond Construction	$7,860,066	$86,647,392	-	**$94,507,458**	$589,425	-	$93,918,033	-	**$94,507,458**	**$(0)**
Water Bond Construction	$(35,090,992)	$196,970,279	-	**$161,879,287**	$373,351	-	$161,505,936	-	**$161,879,287**	**$(0)**
Subtotal	$1,230,001,060	$2,284,502,466	$(0)	**$3,514,503,526**	$1,839,039,369	$169,917,000	$508,087,631	$276,734,000	**$2,793,778,000**	**$720,725,526**
Contingency*	-	-	-	**-**	$76,222,000	-	-	-	**$76,222,000**	**$(76,222,000)**
Total	$1,230,001,060	$2,284,502,466	$(0)	**$3,514,503,526**	$1,915,261,369	$169,917,000	$508,087,631	$276,734,000	**$2,870,000,000**	**$644,503,526**

* Budget appropriation to allow for the use of fund balance if needed

City of Mesa, Arizona
Summary of Bond and Reserve Expenditures by Fund and Sub-Fund
Fiscal Year 2026/27 - Adopted

Fund / Sub-Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2025/26 Projected Expenditures	FY 2026/27 Adopted Budget
Electric Bond Construction				
2010 Electric Bond	$713,781	-	-	-
2014 Electric Bond	$174,441	-	-	-
Electric Utility Revenue Pledge	$5,515,542	$14,907,835	$6,262,915	$26,383,246
Total Electric Bond Construction	**$6,403,764**	**$14,907,835**	**$6,262,915**	**$26,383,246**
Excise Tax Obligation Bond Construction				
Excise Tax Obligation Bond Construction Education	$623	-	-	-
Total Excise Tax Obligation Bond Construction	**$623**	**-**	**-**	**-**
Gas Bond Construction				
2010 Gas Bond	$2,274,824	-	-	-
2014 Gas Bond	$413	-	-	-
Gas Taxable Obligations	$9,094,611	$4,519,893	$2,530,605	-
Gas Utility Revenue Pledge	$19,139,614	$35,700,076	$24,391,715	$51,150,847
Total Gas Bond Construction	**$30,509,461**	**$40,219,969**	**$26,922,320**	**$51,150,847**
Library Bond Construction				
2018 Library Bond	$13,666,077	$6,371,172	$708,502	$147,577
Total Library Bond Construction	**$13,666,077**	**$6,371,172**	**$708,502**	**$147,577**
Parks Bond Construction				
2018 Parks Bond	$9,575,034	$11,637,462	$3,654,518	$6,905,710
2024 Parks Bond	$97,452	$21,412,357	$1,280,929	$39,446,864
Total Parks Bond Construction	**$9,672,485**	**$33,049,819**	**$4,935,447**	**$46,352,574**
Public Safety Bond Construction				
2018 Public Safety Bond	$18,482,375	$3,046,298	$901,484	$2,664,233
2022 Public Safety Bond	$9,917,709	$92,123,526	$25,167,300	$81,006,410
2024 Public Safety Bond	$54,716	$14,192,376	$1,563,161	$24,468,057
2026 Public Safety Bond	-	-	-	$8,981,800
Total Public Safety Bond Construction	**$28,454,799**	**$109,362,200**	**$27,631,945**	**$117,120,500**
Solid Waste Bond Construction				
Solid Waste Bond Construction	-	-	-	$1,485,643
Total Solid Waste Bond Construction	**-**	**-**	**-**	**$1,485,643**
Streets Bond Construction				
2013 Street Bond	($941)	-	$7,118,964	$4,000,000
2020 Street Bond	$5,888,613	$51,397,025	$16,839,032	$53,323,762
2026 Street Bond	-	-	-	$4,248,400
Total Streets Bond Construction	**$5,887,673**	**$51,397,025**	**$23,957,996**	**$61,572,162**
Water Bond Construction				
2014 Water Bond	($238,294)	-	-	-
Water Utility Capacity Fee Revenue Pledge	-	-	$131,302,822	$76,801,665
Water Utility Revenue Pledge	$232,861,545	$216,875,257	$127,297,564	$85,077,622
Total Water Bond Construction	**$232,623,251**	**$216,875,257**	**$258,600,386**	**$161,879,287**
Wastewater Bond Construction				
2014 Wastewater Bond	$817,778	-	-	-
Wastewater Utility Capacity Fee Revenue Pledge	-	-	$10,762,408	$10,387,932
Wastewater Utility Revenue Pledge	$32,826,663	$50,657,855	$42,948,402	$84,119,526
Total Wastewater Bond Construction	**$33,644,440**	**$50,657,855**	**$53,710,810**	**$94,507,458**
Total Expenditures	**$360,862,573**	**$522,841,132**	**$402,730,321**	**$560,599,294**

Changes in accounting presentation affect comparisons between years.

Full-Time Employees and Personnel Compensation

Fiscal Year 2026/27 - Adopted

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
General Fund							
*General Fund	2,887.1	$271,613,054	$97,104,471	$73,057,176	$40,948,134	($29,573,514)	$453,149,321
Capital - General Fund	10.9	$1,052,870	$123,945	$193,532	$84,518	-	$1,454,865
Total General Fund	2,898.0	$272,665,924	$97,228,416	$73,250,708	$41,032,652	($29,573,514)	$454,604,186
Enterprise Funds							
Capital - Utility	1.3	$128,460	$15,122	$23,613	$10,312	-	$177,507
Falcon Field Airport	19.5	$1,833,284	$358,323	$447,436	$160,500	$498,710	$3,298,253
Utility Fund	548.2	$44,565,400	$5,975,157	$14,465,559	$5,114,511	$16,117,127	$86,237,754
Total Enterprise Funds	569.0	$46,527,144	$6,348,602	$14,936,608	$5,285,323	$16,615,837	$89,713,514
Restricted Funds							
Ambulance Transport	165.5	$9,042,326	$1,877,662	$2,341,401	$5,362,521	$1,396,076	$20,019,986
Arts & Culture Fund	59.6	$3,420,923	$1,039,826	$2,417,383	$762,336	($3,945,895)	$3,694,573
Cadence CFD - Operating	0.2	$67,039	$4,054	$4,776	$2,686	-	$78,555
Cemetery	13.4	$858,590	$99,399	$248,691	$75,172	$120,087	$1,401,939
Commercial Facilities Fund	42.3	$2,688,184	$320,833	$797,296	$262,349	$813,428	$4,882,090
Eastmark CFD 1 - Operating	0.5	$78,039	$7,859	$10,872	$5,194	-	$101,964
Eastmark Community Facilities District No. 2	0.0	$42,236	$1,102	$648	$718	-	$44,704
Economic Investment Fund	1.0	$122,425	$14,579	$32,707	$11,216	$339,793	$520,720
Environmental Compliance Fee	61.0	$4,956,492	$604,898	$1,075,916	$523,490	$733,166	$7,893,962
Greenfield WRP Joint Venture	34.8	$2,715,650	$328,094	$645,897	$280,419	$783,401	$4,753,461
Highway User Revenue Fund	149.9	$12,058,655	$1,425,609	$2,701,789	$1,036,496	-	$17,222,549
Local Streets	51.5	$5,067,223	$1,442,846	$2,352,301	$409,015	$3,020,013	$12,291,398
Mesa Arts Center Restoration Fee	0.1	$5,891	$693	$1,083	$473	-	$8,140
Public Safety Sales Tax	219.4	$23,012,997	$12,605,829	$4,005,182	$3,273,150	$287,003	$43,184,161
Quality of Life Sales Tax	255.1	$31,060,953	$13,864,940	$4,005,084	$917,473	$5,141,962	$54,990,412
Restricted Programs Fund	12.2	$713,411	$4,891,565	$210,738	$67,999	-	$5,883,713
Special Programs Fund	4.1	$399,106	$47,249	$76,805	$31,935	-	$555,095
TOPAZ Joint Venture Fund	8.1	$887,304	$105,342	$159,920	$72,551	-	$1,225,117
Transit Fund	3.7	$387,630	$46,175	$86,489	$33,215	$473,193	$1,026,702
Transportation	0.9	$91,211	$10,737	$16,766	$7,322	-	$126,036
Utility Replacement Extension and Renewal	1.8	$176,218	$20,745	$32,390	$14,145	-	$243,498
Total Restricted Funds	1,085.1	$97,852,503	$38,760,036	$21,224,134	$13,149,875	$9,162,227	$180,148,775

Full-Time Employees and Personnel Compensation

Fiscal Year 2026/27 - Adopted

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
Internal Service Funds							
Fleet Internal Service	98.9	$8,220,820	$1,004,288	$2,523,233	$1,113,439	$1,495,118	$14,356,898
Print Shop Internal Service	3.7	$244,858	$30,211	$72,340	$31,411	$72,920	$451,740
Warehouse Internal Service	10.6	$709,614	$84,750	$169,368	$64,010	$161,074	$1,188,816
Total Internal Service Funds	113.2	$9,175,292	$1,119,249	$2,764,941	$1,208,860	$1,729,112	$15,997,454
Grant Funds							
Community Development Block Grant	11.2	$948,142	$112,716	$207,951	$76,069	-	$1,344,878
Grants - Falcon Field	0.7	$69,064	$8,130	$12,695	$5,544	-	$95,433
Grants - Gen. Gov.	16.0	$1,041,601	$840,764	$234,075	$1,466,017	-	$3,582,457
HOME	2.2	$170,470	$20,230	$44,544	$13,427	-	$248,671
Relief Fund	0.6	$53,843	$6,338	$9,897	$4,322	-	$74,400
Section 8	17.5	$1,168,629	$138,675	$273,312	$92,099	-	$1,672,715
Total Grant Funds	48.2	$3,451,749	$1,126,853	$782,474	$1,657,478	-	$7,018,554
Trust Funds							
Employee Benefit Trust	12.1	$1,058,382	$125,974	$442,200	$92,181	$2,066,338	$3,785,075
Property and Public Liability	9.3	$1,184,776	$141,472	$134,472	$103,966	-	$1,564,686
Workers' Compensation	8.3	$745,995	$87,926	$151,367	$63,577	-	$1,048,865
Total Trust Funds	29.6	$2,989,153	$355,372	$728,039	$259,724	$2,066,338	$6,398,626
Bond and Obligation Funds							
Electric Bond Construction	5.1	$495,315	$58,309	$91,046	$39,761	-	$684,431
Gas Bond Construction	16.5	$1,597,655	$188,078	$293,671	$128,250	-	$2,207,654
Library Bond Construction	0.0	$1,449	$171	$266	$116	-	$2,002
Parks Bond Construction	10.4	$1,009,291	$118,815	$185,522	$81,020	-	$1,394,648
Public Safety Bond Construction	27.7	$2,682,621	$315,801	$493,103	$215,345	-	$3,706,870
Streets Bond Construction	1.2	$116,453	$13,709	$21,406	$9,348	-	$160,916
Wastewater Bond Construction	0.2	$23,613	$2,780	$4,340	$1,896	-	$32,629
Water Bond Construction	12.6	$1,221,578	$143,805	$224,543	$98,061	-	$1,687,987
Total Bond and Obligation Funds	73.7	$7,147,975	$841,468	$1,313,897	$573,797	-	$9,877,137
Total All Funds	4,816.8	$439,809,740	$145,779,996	$115,000,801	$63,167,709	-	$763,758,246

*Central administration positions are included in the General Fund, but the costs are spread among multiple funds in the Allocated Personnel Costs column

**FTE rounded to the nearest tenth.

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2026/27 - Adopted

Object Code	Object Name	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2026/27 Adopted Budget
Personal Services				
1101	Wages	-	-	-
110110	Salaries-Regular Full Time	$309,202,791	$418,503,180	$433,347,743
110111	Special Pay-Certification Pay	$4,071,677	$4,057,548	$4,728,444
110112	Vacation Leave - Civilian	$26,140,402	-	-
110113	Sick Leave	$13,233,146	-	-
110114	Holiday Leave	$10,692,070	$8,753,717	$9,159,345
110115	Special Pay - Longevity	$140,101	$139,377	$92,213
110116	Special Pay Other	$2,471,646	$5,200,610	$2,350,526
110117	Compensatory Leave	$947,791	-	-
110118	Other Compensatory Leave	$5,925,950	-	-
110119	IIP Pay Event	$383,697	-	-
110121	Holiday - Critical and Essential	$7,764,279	-	-
110122	Holiday - Worked	$1,391,280	$150,000	$150,000
110123	Shift Differential	$2,059,643	$72,287	$74,706
110125	Workers Compensation Directed Care	$36,292	-	-
1102	Call Back and Standby	$5,500,354	-	($2,000)
110224	Stand By Pay	-	$79,433	$70,433
1103	Overtime	$28,807,724	-	-
110351	Overtime - Civilian	-	$6,597,038	$6,646,457
110352	Overtime - Sworn (PD)	-	$10,907,025	$11,183,365
110360	Overtime - Sworn (MFMD)	-	$5,829,191	$5,629,935
110363	Scheduled OT - FIRE	-	-	$2,037,728
1104	Allowances	$1,693,927	-	-
110443	Allowances - Uniform	-	$1,137,385	$1,091,745
110444	Allowances - Vehicle	-	$108,186	$116,586
110445	Allowances - Phone	-	$231,383	$233,135
1110	Insurance Benefits	$91,411,575	-	-
111036	Medical Insurance - City Contribution	-	$91,378,804	$102,635,580
111037	Dental Insurance - City Contribution	-	$9,651,132	$9,717,576
111038	Vision/Life - City Contribution	-	$883,341	$855,277
111042	Long Term Disability - Sworn	-	$216,591	$223,453
111046	Other Benefits and Costs	-	$81,581	$81,053
1120	Payroll Taxes	$21,504,521	-	-
112030	FICA - City Contribution	-	$16,368,485	$17,207,095
112031	Medicare - City Contribution	-	$6,312,396	$6,624,274
1130	Pension - ASRS	$30,335,992	-	-
113032	Pension - ASRS	-	$30,404,998	$32,394,868
113041	Long Term Disability - Civilian	-	$356,593	$297,348
1131	Pension - Fire	$32,377,283	-	-
113133	Pension - PSPRS - Fire	-	$30,004,671	$30,794,839
113153	Fire Defined Cont Plan	-	$856,543	$1,023,255
113158	PSPRS - Unfunded Liability Fire	-	$5,514,705	$6,364,859
1132	Pension - Police	$63,759,106	-	-
113234	Pension - PSPRS - Police	-	$52,352,317	$56,259,766
113254	Police Defined Cont Plan	-	$1,490,971	$1,792,306
113259	PSPRS - Unfunded Liability Police	-	$14,442,058	$15,717,289
1133	Pension - Elected Officials	$191,396	-	-
113347	Pension-Elected Officials	-	$235,272	$270,660
113355	Defined Cont Plan	-	$14,256	$14,256
1135	Miscellaneous Benefits	$8,579,890	($2,000)	($2,000)
113535	Deferred Compensation	-	$3,221,150	$3,380,927
113539	Workers Compensation - City Contribution	-	$6,004,903	$7,457,743

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2026/27 - Adopted

Object Code	Object Name	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2026/27 Adopted Budget
113546	Other Benefits & Costs	-	$103,248	$103,680
113549	Retiree Benefits Trust	-	$1,200	-
1994	CIP P/S Overhead Charges	$8,774,358	$9,770,132	$9,780,892
1995	CIP P/S Overhead Credit	($8,774,358)	($6,106,652)	($6,370,219)
1998	Personal Services Citywide Overhead Charge	$103,356,033	$110,407,471	$118,105,381
1999	Personal Services Citywide Overhead Credit	($103,356,033)	($110,407,471)	($118,105,381)
	Total Personal Services	$668,622,532	$735,323,055	$773,535,138
Other Services				
2101	Accounting and Auditing	$133,649	$141,509	$141,833
2102	Advertising	$1,416,682	$1,577,630	$1,732,001
2103	Collections	$17,237	$20,198	$20,402
2104	Commercial Facilities	$2,621,279	$2,105,170	$2,105,170
2105	Concessions and Catering	$1,233,960	$1,405,465	$1,415,212
2106	Consulting	$828,157	$2,464,513	$3,055,925
2107	Damages/Tort Claims	$695	-	-
2108	Engineering	$233,578	-	-
2109	Insurance	$4,234,746	$4,568,754	$4,755,202
2110	Janitorial	$2,654,569	$2,304,147	$3,125,373
2111	Legal	$2,309,931	$2,475,219	$2,736,344
2112	Print Service Charges	$783,566	$809,350	$829,065
2113	Printing and Publishing - Outside	$374,767	$334,315	$488,935
2115	Temp Services	$5,927,925	$4,994,546	$5,180,684
2116	Managed Print Services	$308,257	$441,869	$415,300
2117	Pro Tem Judges	$299,708	$241,959	$241,959
2130	Rents/Leases - Equipment/Vehicles	$2,607,957	$1,816,702	$1,952,366
2131	Rents/Leases - Land/Buildings	$3,730,877	$1,816,732	$1,816,159
2135	Software License Renewal and Maintenance	$15,264,490	$24,273,711	$22,844,207
2136	Technology Services	$671,998	$593,031	$588,281
2137	Credit Card Fees	$693,885	$455,825	$822,215
2180	Other Professional Services	$57,240,074	$880,730,948	$949,692,194
2181	Other Contractual Services	$146,963,400	$175,663,730	$181,564,363
2201	Utilities	$28,719,413	$30,193,038	$32,668,300
2210	Telecommunications	$6,013,810	$5,586,420	$5,635,476
2215	Building Maintenance and Repair	$2,161,444	$13,538,953	$10,443,074
2216	Grounds Maintenance and Repair	$8,186,013	$7,345,134	$8,646,998
2217	Office Equipment Repair	$284,514	$316,899	$324,900
2224	Other Maintenance and Repair	$5,183,476	$7,042,888	$8,186,501
2225	Vehicle and Operational Equipment Usage	$32,322,871	$34,855,642	$34,519,531
2226	Vehicle and Operational Equipment Repair	$12,938	$94,319	$93,739
2240	Green Waste Disposal	$460,791	$595,870	$550,000
2241	Solid Waste Recycling	$9,877	$1,492,000	$1,000,000
2242	Landfill	$9,847,851	$12,745,486	$12,525,645
2301	Medical Claims-Employee/Retiree	$61,229,422	$60,654,900	$71,722,580
2302	Medical Claims-Dependent	$56,450,267	$55,695,100	$65,020,420
2305	Dental Claims-Employee/Retiree	$3,108,861	$3,011,371	$3,145,626
2306	Dental Claims-Dependent	$3,889,212	$3,849,767	$3,982,374
2307	Workers Comp Claims	$4,441,285	$4,500,000	$4,725,000
2308	Property and Public Liability Claims	$4,029,631	$5,000,000	$5,000,000
2310	Miscellaneous Claims	$875	$5,000	$5,000
2315	Stop Loss Premium	$2,393,150	$3,082,671	$3,237,000
2316	Life Insurance Premium	$1,747,047	$1,772,494	$1,781,988
2317	Vision Insurance Premium	($3,322)	-	-
2318	EAP Premium	$93,629	$94,000	$95,880

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2026/27 - Adopted

Object Code	Object Name	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2026/27 Adopted Budget
2325	Other Ins Premiums	$10,358,758	$11,077,803	$10,513,590
2350	Administrative Fees	$6,911	-	-
2351	Network Access Fee	$599,480	$600,000	$630,000
2352	FSA Administration Fees	$48,024	$49,000	$52,920
2353	Medical Administration Fees	$2,103,894	$2,105,000	$2,273,400
2354	Dental Administration Fees	$242,202	$235,850	$254,718
2801	Association Dues	$1,142,505	$1,160,234	$1,191,883
2802	Subscriptions and Educational Materials	$7,205,084	$13,553,929	$17,460,957
2803	Training	$1,523,467	$2,074,490	$2,435,517
2804	Meetings and Conferences	$397,634	$363,738	$377,336
2805	Education Reimbursement	$564,783	$914,083	$868,754
2806	Other Staff Development	$16,191	$23,400	$24,400
2807	Travel	$1,219,718	$1,380,477	$1,361,859
2808	Bus Pass Reimbursement	$14,556	$27,790	$26,766
2809	Mileage Reimbursement	$56,511	$66,610	$66,564
2810	Moving and Related Expenses	$11,340	-	-
2811	Fees and Charges	$501,349	$438,176	$440,515
2812	Deferred Compensation	$47,727	-	-
2813	In-Lieu Franchise Fees	$16,148,796	$17,268,251	$18,787,818
2820	Scholarships - Parks	$30,236	-	-
2850	Housing Assistance Payments	$25,243,606	$26,165,997	$28,060,970
2851	Utility Assistance Payments	$480,880	$441,411	$477,940
2852	Housing Admin Fees	$37,953	$71,632	$124,098
2853	FSS Escrow HAP	$133,022	$83,990	$82,556
2854	Housing Interest Expense	$412	-	-
2855	Housing Assistance Deposits	$262,268	$356,499	$368,869
2856	Utility Assistance Deposits	$10,211	$23,968	$19,562
2858	Other Housing Assistance	$44,152	$19,422	-
2879	Cash Over/Short	$137,550	$4,493,761	$4,995,074
2881	Bad Debt Expense	$3,771,084	$5,155,240	$4,924,229
2899	Internal Charges	$3,328,173	$4,403,605	$4,129,575
2998	Other Services Citywide Overhead Charge	$23,422,788	$46,531,315	$45,583,592
2999	Other Services Citywide Overhead Credit	($23,422,788)	($47,697,931)	($46,743,967)
	Total Other Services	$556,822,923	$1,452,095,015	$1,557,622,717
Commodities				
3101	Office Supplies	$462,559	$522,905	$507,041
3102	Postage/Shipping	$1,192,794	$1,410,454	$1,428,754
3103	Safety Supplies	$466,079	$491,540	$433,601
3109	Other Supplies	$367,795	$1,737,810	$2,716,363
3115	Minor Equipment - Computer	$4,939,317	$5,294,701	$6,605,803
3116	Minor Equipment - Other	$7,279,513	$12,445,210	$7,076,082
3117	Library Materials	$1,138,478	$2,198,094	$1,133,488
3118	Software	$3,111,472	$7,152,074	$9,484,709
3125	STAR Awards	$79,014	$305,187	$111,595
3126	Safety Awards	$1,584	$181,500	$6,500
3129	Other Recognition Awards	$1,032,116	$1,400,208	$1,250,518
3130	Materials and Supplies Warehouse	$11,173,853	$4,144,533	$4,313,407
3131	Materials and Supplies Outside	$56,695,779	$58,723,401	$51,651,830
3132	Merchandise for Resale	$23,120	$20,001	$17,001
3133	Warehouse Cost of Goods Sold	$10,805,983	$12,000,000	$13,000,000
3134	Warehouse Internal Charge	$1,184,722	$733,598	$733,491
3150	Electricity	$31,089,789	$24,994,061	$23,107,536
3151	Natural Gas	$14,036,616	$17,441,294	$15,775,101

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2026/27 - Adopted

Object Code	Object Name	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2026/27 Adopted Budget
3152	Water	$15,876,145	$19,170,536	$19,920,101
3153	Chemicals	$7,005,903	$9,657,548	$10,463,200
3160	Ammunition	$839,028	$1,104,481	$742,160
3170	Aviation Fuel and Lubricants	$144,578	$181,250	$181,250
3175	Vehicle and Equipment Parts and Supplies - Fleet Services	$8,744,059	$12,447,530	$11,882,051
3176	Vehicle and Equipment Fuel - Fleet Services	$4,512,772	$7,078,469	$6,575,434
3199	Warehouse Inventory Adjustments	($1,066,842)	-	-
3998	Commodities Citywide Overhead Charge	$7,315,576	$12,037,093	$16,757,268
3999	Commodities Citywide Overhead Credit	($7,315,576)	($12,321,588)	($17,034,004)
	Total Commodities	$181,136,225	$200,551,890	$188,840,280
Capital Outlay				
4101	Land Acquisition	$510,835	-	-
4103	Easements and Extraction Rights	$86,430	-	-
4301	Building and Improvements Acquisition	$11,634	$516,630	$366,150
4305	Architectural Services	$37,930	-	-
4315	Construction - Buildings	$949,777	-	-
4321	Construction - Swimming Pools	$78,670	-	-
4330	Construction - Other	$121,772,171	$85,092,513	$44,094,643
4401	Office Equipment and Furniture	$273,190	$1,329,283	$1,185,574
4402	Computer Equipment	$3,985,497	$10,242,569	$7,516,414
4403	Telecommunication Equipment	$988,169	$1,263,528	$61,052
4404	Other Machinery and Equipment	$10,118,467	$12,998,409	$11,652,677
4405	Vehicles	$43,474,533	$37,926,902	$32,525,132
4501	Streets and Signals	$17,816,804	-	-
4503	Electric Systems	$500,779	-	-
4504	Gas Systems	$12,480,190	-	-
4505	Water Systems	$182,654,438	-	-
4506	Waste Water Systems	$12,905,172	-	-
4507	Storm Sewer System	$241,158	-	-
4508	Lighting	$538,610	-	-
4510	Joint Equity Multi-City Assets	$15,288,646	-	-
4703	Licenses and Permits	$11,573	-	-
4998	Capital Citywide Overhead Charge	$2,806,925	$8,974,577	$6,303,752
4999	Capital Citywide Overhead Credit	($2,806,925)	($8,974,577)	($6,303,752)
	Total Capital Outlay	$424,724,673	$149,369,834	$97,401,642
Debt Service				
5101	Bonds - General Obligation Principal	$35,120,000	$30,434,501	$34,857,118
5102	Bonds - Utility Revenue Principal	$74,125,000	$65,510,003	$71,400,000
5103	Bonds - Highway Revenue Principal	$10,880,000	$3,755,000	$3,905,000
5104	Bonds - Special Assessment Principal	$3,588,000	$3,622,657	$3,757,000
5122	Notes - WIFA Principal	$159,440	$162,950	$166,538
5201	Bonds - General Obligation Interest	$14,914,130	$20,174,644	$19,309,923
5202	Bonds - Utility Revenue Interest	$58,924,825	$72,131,492	$83,724,445
5203	Bonds - Highway Revenue Interest	$785,150	$343,950	$156,200
5204	Bonds - Special Assessment Interest	$3,653,050	$3,576,254	$3,428,330
5222	Notes - WIFA Interest	$18,225	$14,717	$11,127
5901	Bank Services Charges	$24,800	$41,769	$45,002
5902	Bond Issuance Costs	$1,681,663	$1,965,000	$1,999,563
	Total Debt Service	$203,874,283	$201,732,937	$222,760,246
Offsets and Credits				
9215	Pass Through Telecom	$21,982	-	-
9298	Warehouse Internal Reimbursement	($1,184,722)	-	-
9299	Internal Reimbursement	($37,241,887)	($44,518,539)	($46,542,023)

City of Mesa, Arizona
Summary of Expenditures by Object
Fiscal Year 2026/27 - Adopted

Object Code	Object Name	FY 2024/25 Actual Expenditures	FY 2025/26 Adopted Budget	FY 2026/27 Adopted Budget
	Total Offsets and Credits	($38,404,626)	($44,518,539)	($46,542,023)
Contingency				
9311	Contingency	-	$95,445,808	$76,382,000
	Total Contingency	-	$95,445,808	$76,382,000
	Total Expenditures	$1,996,776,010	$2,790,000,000	$2,870,000,000

Changes in accounting presentation affect comparisons between years.

General Obligation Bonds

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/01/2027	$30,410,000	$21,077,670	$51,487,670
07/01/2028	$31,870,000	$19,636,120	$51,506,120
07/01/2029	$33,050,000	$18,437,943	$51,487,943
07/01/2030	$34,900,000	$17,193,337	$52,093,337
07/01/2031	$35,955,000	$15,619,550	$51,574,550
07/01/2032	$35,345,000	$14,097,262	$49,442,262
07/01/2033	$33,555,000	$12,750,312	$46,305,312
07/01/2034	$31,645,000	$11,516,862	$43,161,862
07/01/2035	$29,865,000	$10,165,062	$40,030,062
07/01/2036	$28,060,000	$8,827,962	$36,887,962
07/01/2037	$25,490,000	$7,579,737	$33,069,737
07/01/2038	$23,520,000	$6,409,863	$29,929,863
07/01/2039	$21,510,000	$5,286,850	$26,796,850
07/01/2040	$19,400,000	$4,256,900	$23,656,900
07/01/2041	$17,210,000	$3,310,100	$20,520,100
07/01/2042	$14,930,000	$2,452,500	$17,382,500
07/01/2043	$12,540,000	$1,706,000	$14,246,000
07/01/2044	$10,885,000	$1,079,000	$11,964,000
07/01/2045	$8,250,000	$580,600	$8,830,600
07/01/2046	$5,395,000	$215,800	$5,610,800
Grand Total	**$483,785,000**	**$182,199,430**	**$665,984,430**

Streets and Highways

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2027	$3,905,000	$156,200	$4,061,200
Grand Total	**$3,905,000**	**$156,200**	**$4,061,200**

Utility Revenue

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/01/2027	$64,635,000	$76,093,504	$140,728,504
07/01/2028	$68,160,000	$73,203,847	$141,363,847
07/01/2029	$69,810,000	$70,299,087	$140,109,087
07/01/2030	$75,025,000	$67,257,100	$142,282,100
07/01/2031	$83,655,000	$63,833,375	$147,488,375
07/01/2032	$89,560,000	$59,753,125	$149,313,125
07/01/2033	$81,765,000	$55,381,412	$137,146,412
07/01/2034	$87,435,000	$52,050,487	$139,485,487
07/01/2035	$87,665,000	$48,259,737	$135,924,737
07/01/2036	$91,075,000	$44,460,412	$135,535,412
07/01/2037	$94,265,000	$39,976,662	$134,241,662
07/01/2038	$97,415,000	$35,417,975	$132,832,975
07/01/2039	$98,630,000	$31,382,212	$130,012,212
07/01/2040	$93,235,000	$27,280,962	$120,515,962
07/01/2041	$86,130,000	$23,432,275	$109,562,275
07/01/2042	$79,065,000	$19,498,525	$98,563,525
07/01/2043	$72,765,000	$15,638,275	$88,403,275
07/01/2044	$65,085,000	$12,282,025	$77,367,025
07/01/2045	$56,900,000	$9,392,775	$66,292,775
07/01/2046	$48,565,000	$6,654,525	$55,219,525
07/01/2047	$39,815,000	$4,372,475	$44,187,475
07/01/2048	$31,360,000	$2,692,925	$34,052,925
07/01/2049	$21,450,000	$1,353,525	$22,803,525
07/01/2050	$14,490,000	$434,700	$14,924,700
Grand Total	**$1,697,955,000**	**$840,401,925**	**$2,538,356,925**

Water Infrastructure Finance Authority Loans

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2027	$166,538	$11,127	$177,665
07/02/2028	$170,210	$7,455	$177,665
07/02/2029	$167,367	$3,698	$171,066
Grand Total	**$504,116**	**$22,280**	**$526,396**

Excise Tax Revenue Obligations

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/02/2027	$1,515,000	$1,183,150	$2,698,150
07/02/2028	$1,590,000	$1,107,400	$2,697,400
07/02/2029	$1,670,000	$1,027,900	$2,697,900
07/02/2030	$1,750,000	$944,400	$2,694,400
07/02/2031	$1,840,000	$856,900	$2,696,900
07/02/2032	$1,930,000	$764,900	$2,694,900
07/02/2033	$2,030,000	$668,400	$2,698,400
07/02/2034	$2,110,000	$587,200	$2,697,200
07/02/2035	$2,195,000	$502,800	$2,697,800
07/02/2036	$2,280,000	$415,000	$2,695,000
07/02/2037	$2,350,000	$346,600	$2,696,600
07/02/2038	$2,445,000	$252,600	$2,697,600
07/02/2039	$2,515,000	$179,250	$2,694,250
07/02/2040	$2,595,000	$103,800	$2,698,800
Grand Total	**$28,815,000**	**$8,940,300**	**$37,755,300**

Utility Capacity Fee Revenue

Outstanding Debt Service by Annual Period

Period Ending	Principal Due	Interest Due	Total Due
07/01/2027	$3,770,000	$7,290,517	$11,060,517
07/01/2028	$4,095,000	$6,982,500	$11,077,500
07/01/2029	$4,205,000	$6,777,750	$10,982,750
07/01/2030	$4,515,000	$6,567,500	$11,082,500
07/01/2031	$4,625,000	$6,341,750	$10,966,750
07/01/2032	$4,835,000	$6,110,500	$10,945,500
07/01/2033	$5,050,000	$5,868,750	$10,918,750
07/01/2034	$5,360,000	$5,616,250	$10,976,250
07/01/2035	$5,575,000	$5,348,250	$10,923,250
07/01/2036	$5,785,000	$5,069,500	$10,854,500
07/01/2037	$5,700,000	$4,780,250	$10,480,250
07/01/2038	$6,015,000	$4,495,250	$10,510,250
07/01/2039	$6,230,000	$4,194,500	$10,424,500
07/01/2040	$6,650,000	$3,883,000	$10,533,000
07/01/2041	$6,965,000	$3,550,500	$10,515,500
07/01/2042	$7,285,000	$3,202,250	$10,487,250
07/01/2043	$7,705,000	$2,838,000	$10,543,000
07/01/2044	$8,125,000	$2,452,750	$10,577,750
07/01/2045	$8,445,000	$2,046,500	$10,491,500
07/01/2046	$8,965,000	$1,624,250	$10,589,250
07/01/2047	$9,490,000	$1,176,000	$10,666,000
07/01/2048	$9,530,000	$986,200	$10,516,200
07/01/2049	$9,755,000	$795,600	$10,550,600
07/01/2050	$10,135,000	$405,400	$10,540,400
Grand Total	**$158,810,000**	**$98,403,716**	**$257,213,716**

Financial Policies

The following financial policies are intended to serve as guidelines for the City Council and City staff alike in the decision-making processes related to the City's financial operations and the development of financial forecasts, annual budget, and capital plans.

The following is a summary of the financial policies. The policies identify guidelines applicable to ten content areas:

Financial Policy 1 – The Annual Budget
Financial Policy 2 – Unrestricted Reserve Balances
Financial Policy 3 – Other Reserve Balances
Financial Policy 4 – Charges for Services
Financial Policy 5 – Debt Issuance and Management
Financial Policy 6 – Capital Improvement Program (CIP) & Asset Replacement
Financial Policy 7 – Investments & Cash Equivalents
Financial Policy 8 – Financial Reporting
Financial Policy 9 – Long Range Planning and Forecasting
Financial Policy 10 – Risk Management

Financial Policy 1 – The Annual Budget

Arizona law (Title 42 Arizona Revised Statutes) requires the City Council to annually adopt a balanced budget by purpose of public expense.

1.1 In accordance with Arizona law, the Mesa City Council shall annually adopt a balanced budget, where budgeted expenditures are equal to or less than anticipated resources.

1.2 The City will budget revenues and expenditures on the basis of a fiscal year which begins on July 1 and ends on the following June 30.

1.3 The status of the budget will be monitored throughout the fiscal year to ensure expenditures remain within the adopted budget.

1.4 Financial and performance systems will be maintained in a manner that allows for monitoring of expenditures, revenues, and operational performance plans on an ongoing basis.

1.5 The City of Mesa will establish funds and other accounting structures as needed to effectively manage City resources and report financial and performance information.

1.6 City staff will update City management and the City Council on a quarterly basis.

1.7 Departments will develop an annual operational performance plan that includes a description of each of their business objectives and core business processes. Each description will include a mission statement, desired outcomes, and a set of performance measures with targets.

1.8 The City shall aim to achieve and maintain a structurally balanced budget where recurring revenues are equal to or exceed recurring expenditures in the adopted budget.

1.9 The State of Arizona limits expenditures by local jurisdictions. The City will comply with these expenditures limitations and will submit the necessary documents as required by the Uniform Expenditure Reporting System (A.R.S. Section 41-1279.07) to the State Auditor General each year.

1.10 The City may pursue, through public vote, adjustments to its expenditure limitation as it deems necessary through either alternative expenditure limitation (Home Rule) or a permanent base adjustment (Article IX, Section 20, Subsections 9 & 6, Arizona State Constitution).

1.11 The City will follow State statute regarding Council meetings, public hearings, and public notice.

1.12 Mesa's annual budget will include contingency appropriations sufficient to provide for the financing of unforeseen expenditures.

1.13 The City Manager (or designee) may institute changes to the adopted budget during the fiscal year related to City operations including, but not limited to: position changes, programmatic changes, or capital equipment purchases.

Financial Policy 2 – Unrestricted Reserve Balances

The economy's cyclical nature creates a need for a comprehensive unrestricted reserve balance policy for the General Governmental and Enterprise funds in order to ensure stable service delivery. Bond rating agencies incorporate reserve balance levels into bond rating determinations.

2.1 The General Governmental and Enterprise funds will be adopted with unrestricted reserve balances of at least 8% -10% of the following fiscal year's anticipated expenditures. Reserve balance levels shall be maintained throughout the forecast period.

2.2 City Council may adopt a budget with an anticipated reserve balance lower than 8%. The decision to set the anticipated reserve balance lower than 8% will be determined during the annual budget cycle.

2.3 If a reserve balance level falls below 8%, the City will develop a plan to restore the balance within one to three years.

Financial Policy 3 – Other Reserve Balances

The City will establish reserve balances as needed to effectively manage resources over time and mitigate the impact of expenses that may vary significantly from year to year. Reserves may be utilized as needed to reasonably address substantial annual cost increases.

3.1 Ongoing reserve balances will be established and maintained for:

a) Employee and retiree medical plans/other benefits
b) Legal liability
c) Worker's compensation
d) Pension stabilization
e) Other purposes, as needed

3.2 The decision to decrease or increase a reserve balance over the forecast period will be determined annually as part of the City's normal budget process.

3.3 The City intends to contribute the amount needed to fully fund Police and Fire and Medical Public Safety Personnel Retirement System (PSPRS) unfunded liability by FY 2041-42 (25-year amortization period) rather than by FY 2046-47 (30-year amortization period); however, a decision to contribute less funds can be considered by the City Council during the annual budget process.

Financial Policy 4 – Charges for Services

The City collects revenues in the form of sales of and charges for services from the customers who utilize those services. They can be categorized into two basic groups: 1) utility rates for services such as water, wastewater, solid waste and recycling, electric, natural gas, and 2) fees and charges for services such as entrance to venues, events and classes, museums, park activities, and sports. These types of charges also include licenses, permits, and other miscellaneous fees.

The City operates a portfolio of utilities. Each is operated as a separate business center. Policies related to utility rates help ensure financial stability.

4.1 Utility rates will be examined annually to cover the cost of service while maintaining a reasonable rate of return. Factors considered include, but are not limited to, operations and maintenance, demand for services, and costs of capital.

4.2 Utility rate adjustments will be smoothed over many years to avoid large rate increases to customers in any single year.

4.3 The City shall comply with all state legal requirements regarding public notice and public hearings for enterprise charges or utility rate changes. Policies on fees and charges aid in the consistent provision of public services and help ensure financial stability.

4.5 Fees and charges will be examined annually to consider the cost of service and appropriateness.

4.6 Cost recovery for fee-supported services will be taken into consideration when adjusting fees and charges.

4.7 The City shall comply with all state legal requirements regarding public notice and public hearings for changes to fees and charges.

Financial Policy 5 - Debt Issuance and Management

Debt service requirements impact the City's financial condition and can limit flexibility in responding to changes in service priorities and availability of funding. When debt is issued, it obligates the City to regular payments for a number of years.

5.1 The City will approve a secondary property tax levy annually at a rate sufficient to fund General Obligation bond debt service payments.

5.2 Long-term debt will not be issued to finance current operations.

5.3 The debt repayment period should not exceed the expected useful life of the capital assets being financed.

5.4 General Obligation and Utility Systems Revenue bond debt service payments should be structured, considering all revenue sources, to have a consistent financial impact from year-to-year.

5.5 The City shall comply with the State of Arizona Constitution requirements that bonded debt not exceed the 20% and 6% limitations of the total full cash net assessed valuation of property in the City.

5.6 To ensure that bond refundings produce anticipated savings, refunding bonds should have a net present value savings exceeding 3% of the debt service amount of the bonds being refunded, unless the refunding was initiated for purposes other than debt service savings.

5.7 The City shall comply with all Post Bond-Issuance Compliance requirements which include U.S Internal Revenue Service arbitrage yield restrictions and rebate requirements, filing Annual Continuing Disclosures on the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) website, and filing notices of any material "listed events" as required by Securities and Exchange Commission Rule 15c2-12.

5.8 The City shall comply with all legal requirements regarding the issuance of debt.

Financial Policy 6 - Capital Improvement Program (CIP) & Asset Replacement

The Capital Improvement Program (CIP) and the Asset Replacement Program provide a multi-year projection of the City's capital needs. These programs identify financial requirements as part of the overall financial forecast. City staff will incorporate the following practices throughout the planning process:

- Active communication with executive staff, Office of Management and Budget, and stakeholders
- Consideration of a project's impact on the operating budget
- Recognition of the City's environmental responsibility
- Utilization of master planning efforts when appropriate
- Encouragement of citizen engagement
- Promotion of process transparency

6.1 Pursuant to the City Charter requirement outlined in Article VI, Section 605, prior to the beginning of each fiscal year, the City Manager will submit to the City Council a five-year capital program.

6.2 Capital development and replacement will be coordinated with the annual operating budget and multiyear forecast to ensure adequate funding for planned projects.

6.3 Both programs will be adjusted to ensure that adequate resources are available for capital project costs.

6.4 Sufficient resources will be identified for future operating, maintenance, and replacement costs associated with new capital improvements.

Financial Policy 7 – Investments & Cash Equivalents

The investment of City resources will be made so as to meet the City's primary objectives of safety, liquidity, and return on investments.

7.1 In accordance with Article VI, Section 611 of the City Charter, the City Council may authorize the investment of any money subject to its control in any security authorized by the laws of the State of Arizona as delegated in Title 1, Chapter 18 of the Mesa City Code.

7.2 The City of Mesa's investments shall comply with the approved Investment Policy that is reviewed periodically by the City Council's Audit, Finance, and Enterprise Committee.

7.3 The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated and meet the City's cash flow needs.

7.4 All City investment/bank accounts shall be reconciled and reviewed on a monthly basis.

7.5 Investment performance will be reported to City Management monthly and provided to the City Council quarterly.

Financial Policy 8 - Financial Reporting

Reporting of the City's finances should be done in such a way as to satisfy both the management and transparency needs of government. Reports should provide information on the value of the portfolio frequently enough to give an accurate picture of the funds available to provide services and should provide the necessary detail for oversight bodies to determine that staff meet the government's policy goals.

8.1 Staff will ensure that the City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

8.2 An annual audit will be performed by an independent public accounting firm, with the audit opinion included as part of the City's published Annual Comprehensive Financial Report (ACFR).

8.3 The ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.

8.4 The Annual Executive Budget Plan will be consistent with the criteria for GFOA Distinguished Budget Presentation Program and serve as: a financial and programmatic policy statement, a comprehensive financial plan, an operations guide for all organizational units, and as a communications device for all significant budgetary issues, trends and resource choices.

8.5 Managerial financial reports for the major operating funds will be available to the City Council quarterly.

8.6 To achieve financial transparency, the City will provide access to on-line information pertaining to revenues received and expenditures made.

Financial Policy 9 - Long Range Planning and Forecasting

Long range financial planning incorporates trends such as population, labor markets, and general financial conditions to forecast future revenues and expenditures over a multi-year period. Accurate assessment of future finances will allow the City to adjust resource allocation as necessary.

9.1 The City shall develop and utilize short- and long-range forecasts.
- a) Short range forecasts shall look at a range of 2 to 3 years
- b) The long-range forecast shall look at a range of 4 to 10 years

9.2 Forecast models will allow for operational changes within the City, such as:
- a) Costs to maintain the current level of staffing
- b) Cost of providing expanded, new, or reduced levels of staffing
- c) Debt service costs for existing and anticipated debt
- d) Construction, purchased capital, and operations and maintenance costs associated with capital projects and asset replacement

9.3 Forecast models will allow for changes in the economic climate, such as:
- a) Revenue sources and levels
- b) Indicators including consumer price index, disposable income, and salary growth
- c) Population growth rates
- d) Demand for service

9.4 The forecast will serve as the basis for budget development and ongoing financial decision making by City staff, City management, and the City Council.

Financial Policy 10 - Risk Management

Risk management is a responsibility of every City department to protect against losses that would affect City assets and the ability to provide ongoing services. Risk management should seek realistic risk avoidance, risk reduction, and risk transfer strategies.

10.1 City staff works to prevent or mitigate the loss of City assets and to reduce the City's exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.

10.2 The City Attorney's Office works to reduce the financial exposure arising from claims and lawsuits brought against the City by defending claims and lawsuits with City staff, or by retaining outside counsel.

10.3 The City shall manage its exposure to risk through self-insurance (the Public Property and Liability Trust Fund), liability insurance and property insurance.

10.4 The Public Property and Liability Trust Fund balance and any liability insurance shall be maintained at a level that will protect the City's assets and its elected officials, officers, directors and employees against loss.

10.5 The Office of Management and Budget shall conduct reviews of historical loss data as a basis for evaluating the appropriate balance for the Public Property and Liability Trust Fund balance self-insurance reserves.

10.6 The City may further control its exposure to risk through the use of indemnity and hold harmless agreements in City contracts and by requiring contractors to carry liability insurance that names the City as an additional insured.

10.7 The City will identify and disclose any material issues regarding contingent liabilities in the City's Annual Comprehensive Financial Report (ACFR).

RESOLUTION NO. 12542

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, APPROVING A BUDGET FOR THE CITY OF MESA FOR FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, on May 18, 2026, the City Council of the City of Mesa proposed a budget for the City of Mesa for the fiscal year ending June 30, 2027;

WHEREAS, the proposed budget was published for the period required by law and notice of the hearing on the proposed budget was also published as required by law; and

WHEREAS, the hearing was held at the City Council Chambers in the City of Mesa on Monday, June 1, 2026 at 5:50 p.m., at which meeting all interested persons were invited to appear and be heard in favor of or against adoption of said budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1: That the proposed budget, a copy of which is attached hereto, incorporated herein and made a part hereof, be, and the same hereby is adopted as, the budget for the City of Mesa, Arizona for the fiscal year ending June 30, 2027.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 1st day of June, 2026.

CITY OF MESA CORPORATE SEAL MARICOPA COUNTY, AZ

APPROVED:

Mayor

ATTEST:

City Clerk

CITY OF MESA, ARIZONA

FINAL BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2027

SUMMARY OF RESOURCES BY SOURCE

Source	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Proposed Budget
Taxes				
Sales and Use Taxes	$330,175,997	$306,354,000	$333,807,864	$337,890,000
Secondary Property Tax - City	$39,978,062	$44,337,000	$44,337,000	$46,393,000
Secondary Property Tax - Community Facility Districts	$6,564,973	$6,045,000	$6,045,000	$5,817,000
Transient Occupancy Taxes	$6,726,705	$5,648,000	$6,050,988	$6,489,000
Other Taxes	$80,276	$41,000	$40,000	$42,000
Total Taxes	**$383,526,013**	**$362,425,000**	**$390,280,852**	**$396,631,000**
Intergovernmental				
Federal Grants & Reimbursements	$44,324,845	$53,258,000	$52,791,501	$56,226,000
State Shared Revenues	$273,141,835	$264,797,000	$264,453,145	$280,948,000
State Grants and Reimbursements	$2,144,682	$5,544,000	$3,611,765	$6,931,000
County and Other Governments Revenues	$16,514,554	$36,451,000	$33,250,811	$52,932,000
Total Intergovernmental	**$336,125,916**	**$360,050,000**	**$354,107,222**	**$397,037,000**
Sales and Charges For Services				
General	$87,448,821	$99,014,000	$93,729,781	$99,446,000
Culture and Recreation	$14,652,671	$14,574,000	$13,580,151	$15,230,000
Enterprise	$530,890,144	$564,852,903	$554,025,274	$614,790,000
Total Sales and Charges For Services	**$632,991,436**	**$678,440,903**	**$661,335,206**	**$729,466,000**
Licenses Fees Permits				
Business Licenses	$4,142,990	$4,202,000	$4,304,393	$4,194,000
Permits	$18,915,448	$14,404,000	$14,863,221	$11,802,000
Fees	$8,702,384	$4,221,000	$2,765,733	$26,416,000
Court Fees	$3,484,005	$3,930,000	$4,474,531	$5,390,000
Culture and Recreation Fees	$1,447,556	$733,000	$1,754,150	$1,801,000
Total Licenses Fees Permits	**$36,692,382**	**$27,490,000**	**$28,162,028**	**$49,603,000**
Fines and Forfeitures				
Court Fines	$2,946,864	$2,692,000	$3,268,026	$2,966,000
Other Fines	$350,595	$692,000	$578,715	$690,000
Total Fines and Forfeitures	**$3,297,459**	**$3,384,000**	**$3,846,741**	**$3,656,000**
Self Insurance Contributions				
Self Insurance Contributions	$138,463,339	$146,315,000	$144,603,443	$168,153,000
Total Self Insurance Contributions	**$138,463,339**	**$146,315,000**	**$144,603,443**	**$168,153,000**
Other Revenue				
Interest	$44,196,410	$16,463,000	$44,768,001	$16,745,000
Contributions and Donations	$5,939,428	$4,119,000	$4,345,489	$6,003,000
Other Financing Sources	$5,256	$25,000,000	-	-
Sale of Property	$785,918	$250,000	$332,600	$260,000
Other Revenues	$28,917,298	$23,561,000	$25,998,362	$24,023,000
Total Other Revenue	**$79,844,310**	**$69,393,000**	**$75,444,452**	**$47,031,000**
Operating Resources Subtotal	**$1,610,940,855**	**$1,647,497,903**	**$1,657,779,944**	**$1,791,577,000**
Reimbursements/Previous Grant Awards Carried Over	-	$43,967,085	-	$43,348,403
(Increase)/Use of Reserve Balance	$25,019,187	$575,693,880	$102,483,838	$474,475,303
Total Non-Bond Resources	**$1,635,960,042**	**$2,267,158,868**	**$1,760,263,782**	**$2,309,400,706**
Existing Bond Proceeds	($14,984,316)	$128,935,395	$112,131,386	$111,401,065
New Bond Proceeds	$487,969,221	$402,607,998	$402,000,000	$449,577,063
(Less) Remaining Bond Proceeds	($112,131,386)	($8,702,261)	($111,401,065)	($378,834)
Total Bond Resources	**$360,853,520**	**$522,841,132**	**$402,730,321**	**$560,599,294**
City Total Resources	**$1,996,813,561**	**$2,790,000,000**	**$2,162,994,103**	**$2,870,000,000**

SUMMARY OF RESOURCES BY FUND

Fund	FY 2024/25 Actual Resources	FY 2025/26 Adopted Budget	FY 2025/26 Projected Resources	FY 2026/27 Proposed Budget
General Funds				
Capital - General Fund	$3,439,971	$310,985	$6,488,000	$312,073
General Fund	$502,485,352	$469,781,252	$490,761,731	$502,714,819
Enterprise Funds				
Capital - Utility	$3,837,563	$1,743,907	$2,746,432	$1,914,392
Falcon Field Airport	$5,644,978	$5,727,415	$6,646,251	$8,831,592
Utility Fund	$508,243,134	$534,830,334	$523,140,287	$568,267,449
Restricted Funds				
Ambulance Transport	$24,596,011	$31,223,000	$31,049,260	$33,699,000
Arts & Culture Fund	$11,164,749	$12,134,337	$12,257,571	$12,824,082
Commercial Facilities Fund	$9,278,145	$9,427,156	$9,326,859	$9,796,084
Community Facilities Districts	$8,545,983	$32,820,606	$7,820,606	$7,537,142
Environmental Compliance Fee	$19,195,237	$19,033,140	$19,184,176	$19,309,905
Impact Fee Funds	$6,240,936	$2,092,008	$393,298	-
Internal Service Funds	$11,147,543	$12,151,971	$12,054,248	$13,155,866
Joint Ventures	$23,487,935	$35,229,381	$29,002,170	$42,419,542
Public Safety Sales Tax	$43,574,030	$38,713,238	$44,459,271	$42,656,724
Quality of Life Sales Tax	$42,998,505	$38,659,432	$43,297,983	$42,602,730
Transportation Related				
Highway User Revenue Fund	$52,152,309	$50,311,743	$51,642,495	$53,084,160
Local Streets	$60,649,957	$52,829,453	$59,978,032	$57,273,258
Transit Fund	$2,887,931	$2,752,605	$2,938,445	$2,773,983
Transportation	$7,037,957	$20,113,692	$21,047,400	$39,917,262
Other Restricted Funds	$34,370,169	$27,245,724	$34,957,860	$51,803,633
Grant Funds				
Grants - Falcon Field	$3,105,257	$1,352,009	$1,476,149	$2,740,098
Grants - Gen. Gov.	$9,116,452	$19,951,178	$18,221,031	$29,290,565
Grants - Utility	$56,895	-	-	-
Housing Grant Funds	$34,870,325	$37,818,325	$37,243,346	$33,412,153
Relief Fund	$1,167,333	-	$650,000	$250,000
Trust Funds	$140,933,910	$146,908,012	$146,160,043	$168,597,488
Debt Service Funds	$40,712,289	$44,337,000	$44,837,000	$46,393,000
Operating Resources Subtotal	**$1,610,940,855**	**$1,647,497,903**	**$1,657,779,944**	**$1,791,577,000**
Reimbursements/Previous Grant Awards Carried Over	-	$43,967,085	-	$43,348,403
(Increase)/Use of Reserve Balance	$25,019,187	$575,693,880	$102,483,838	$474,475,303
Total Non-Bond Resources	**$1,635,960,042**	**$2,267,158,868**	**$1,760,263,782**	**$2,309,400,706**
Existing Bond Proceeds	($14,984,316)	$128,935,395	$112,131,386	$111,401,065
New Bond Proceeds	$487,969,221	$402,607,998	$402,000,000	$449,577,063
(Less) Remaining Bond Proceeds	($112,131,386)	($8,702,261)	($111,401,065)	($378,834)
Total Bond Resources	**$360,853,520**	**$522,841,132**	**$402,730,321**	**$560,599,294**
City Total Resources	**$1,996,813,561**	**$2,790,000,000**	**$2,162,994,103**	**$2,870,000,000**

SUMMARY OF EXPENDITURES BY FUND

Fund	FY 2024/25 Actual Expenditures	FY 2025/26 Carryover Budget	FY 2025/26 Adopted Budget	FY 2025/26 Projected Expenditures	FY 2026/27 Carryover Budget	FY 2026/27 Proposed Budget
General Funds						
Capital - General Fund	$61,537,542	$119,446,036	$17,243,946	$73,380,938	$75,405,453	$70,657,353
General Fund	$514,313,580	$25,683,627	$578,168,634	$567,096,807	$22,316,663	$598,858,850
Enterprise Funds						
Capital - Utility	$12,858,691	$9,151,388	$3,656,476	$6,315,436	$7,954,828	$2,966,801
Falcon Field Airport	$5,135,936	$3,670,528	$6,059,942	$7,583,555	$2,046,385	$5,853,874
Utility Fund	$241,589,423	$2,248,328	$284,442,426	$249,733,874	$3,071,699	$267,670,382
Restricted Funds						
Ambulance Transport	$24,547,214	$1,738,706	$27,940,075	$27,320,776	$2,092,732	$31,367,272
Arts & Culture Fund	$19,994,039	$3,781,172	$23,550,118	$22,281,855	$4,835,130	$25,441,177
Commercial Facilities Fund	$13,028,832	$2,348,187	$12,117,140	$12,802,557	$2,228,486	$12,014,817
Community Facilities Districts	$7,548,324	-	$33,098,278	$7,572,015	-	$7,611,403
Environmental Compliance Fee	$21,082,781	$8,278,429	$18,674,228	$21,492,763	$5,169,456	$18,828,394
Internal Service Funds	$10,020,922	$952,366	$11,186,668	$12,331,629	$778,820	$12,375,135
Joint Ventures	$24,421,941	$10,349,751	$33,456,095	$27,342,765	$13,710,811	$41,609,736
Public Safety Sales Tax	$45,588,037	$18,384,518	$44,581,412	$45,905,901	$18,362,727	$36,784,406
Quality of Life Sales Tax	$42,442,841	$395,062	$51,606,353	$46,063,205	$5,134,555	$48,005,542
Transportation Related						
Highway User Revenue Fund	$39,613,023	$6,130,328	$46,139,820	$48,421,667	$6,061,981	$53,045,647
Local Streets	$48,002,349	$16,593,693	$54,814,357	$51,748,307	$22,128,738	$69,119,998
Transit Fund	$27,710,481	$3,157,457	$29,597,058	$25,290,833	$2,606,324	$32,293,450
Transportation	$12,903,079	$30,275,763	$25,928,524	$25,645,360	$30,668,927	$25,811,080
Other Restricted Funds	$48,760,451	$38,833,247	$145,448,040	$60,233,894	$44,048,136	$95,972,727
Grant Funds						
Grants - Falcon Field	$1,368,180	$295,006	$1,352,009	$1,476,149	$527,866	$2,740,046
Grants - Gen. Gov.	$10,580,829	$10,209,891	$19,949,061	$16,751,421	$9,280,204	$20,299,828
Grants - Utility	-	-	-	-	-	-
Housing Grant Funds	$33,795,947	$20,964,718	$37,818,325	$37,050,479	$20,921,668	$33,415,801
Relief Fund	$15,178,829	$12,009,888	$10,480,810	$12,071,359	$3,429,569	$5,344,990
Trust Funds	$181,389,066	$66,043	$156,870,164	$163,110,198	$76,212	$179,844,994
Debt Service Funds	$194,953,320	-	$192,582,051	$191,438,810	-	$213,566,803
Expenditure Subtotal	**$1,535,813,436**	**$344,857,000**	**$1,882,301,868**	**$1,760,263,782**	**$301,597,000**	**$1,831,681,708**
Operating and Capital Improvement Non-Bond Carryover	-	-	$344,857,000	-	-	$301,597,000
Contingency	-	-	$70,000,000	-	-	$76,222,000
Total Expenditure Non-Bond Funds	**$1,535,813,436**		**$2,297,158,868**	**$1,760,263,782**		**$2,209,500,708**
Bond Capital Improvement Scheduled (1)	$360,862,573	$40,129,000	$482,712,132	$402,730,321	$145,054,000	$415,545,284
Bond Capital Improvement Carryover	-	-	$40,129,000	-	-	$145,054,000
Total Bonds Capital Improvement	**$360,862,573**		**$522,841,132**	**$402,730,321**		**$560,599,284**
City Total Expenditures	**$1,896,776,010**		**$2,790,000,000**	**$2,162,994,103**		**$2,870,000,000**
Expenditure Limitation Comparison						
Expenditures	$1,896,776,010		$2,790,000,000	$2,162,994,103		$2,870,000,000
Estimated Exclusions	($1,896,776,010)		($2,790,000,000)	($2,162,994,103)		($2,870,000,000)
Estimated Expenditures Subject to Limitation	-		-	-		-
Expenditure Limitation	$795,067,629		$3,084,619,134	$3,084,619,134		$3,183,591,256
Over (Under) State Limit	**($795,067,629)**		**($3,084,619,134)**	**($3,084,619,134)**		**($3,183,591,256)**

(1) Includes Bond Issuance Costs

SUMMARY OF EXPENDITURES BY DEPARTMENT

Department	FY 2024/25 Actual Expenditures	FY 2025/26 Carryover Budget	FY 2025/26 Adopted Budget	FY 2025/26 Projected Expenditures	FY 2026/27 Carryover Budget	FY 2026/27 Proposed Budget
Arts and Culture	$23,579,378	$483,180	$26,451,000	$24,442,929	$317,192	$29,025,000
Business Services	$15,480,698	$25,000	$16,696,000	$16,409,366	-	$17,447,000
Centralized Appropriations	$237,842,013	-	$361,139,000	$250,700,219	-	$310,570,000
City Attorney	$17,968,371	-	$20,331,000	$17,359,803	-	$21,188,000
City Auditor	$876,072	-	$880,000	$925,675	-	$1,123,000
City Clerk	$1,507,212	-	$1,173,000	$1,267,932	-	$1,780,000
City Manager	$10,905,070	$700,000	$11,744,000	$12,859,504	$15,000	$12,525,000
Code Compliance	$2,254,935	$8,200	$2,491,000	$2,248,471	-	$2,778,000
Community Services	$39,190,489	$19,237,763	$46,132,000	$40,721,666	$20,728,382	$39,972,000
Data and Performance Management	$1,890,440	$8,500	$2,445,000	$437,646	-	-
Department of Innovation & Technology	$47,491,902	$9,679,578	$62,765,000	$56,395,775	$9,705,591	$65,967,000
Development Services	$11,456,662	$972,687	$12,078,000	$11,580,094	$456,472	$12,714,000
Economic Development	$7,191,475	$89,400	$8,362,000	$8,320,071	$80,000	$8,386,000
Energy Resources	$66,410,081	$39,000	$66,124,000	$57,503,802	$135,862	$63,250,000
Engineering	$12,059,748	$391,811	$14,735,000	$13,105,427	$525,905	$12,239,000
Environmental and Sustainability	$3,801,830	$1,321,788	$3,586,000	$3,100,283	$1,083,247	$3,450,000
Facilities Management	$16,316,396	$3,310,870	$23,629,000	$18,703,409	$1,411,285	$24,257,000
Falcon Field Airport	$2,258,619	-	$2,523,000	$2,558,396	-	$2,963,000
Financial Services	$4,945,493	-	$5,047,000	$5,074,470	-	$5,281,000
Fleet Services	$62,866,361	$25,083,788	$46,856,000	$44,466,465	$21,026,648	$46,729,000
Human Resources	$149,032,878	-	$149,786,000	$159,156,412	-	$172,290,000
Library Services	$10,468,959	$2,516,700	$12,068,000	$13,247,231	$41,000	$12,554,000
Mayor and Council	$968,436	-	$1,023,000	$1,029,536	-	$1,078,000
Mesa Fire and Medical	$143,483,865	$7,861,839	$166,176,000	$168,749,912	$7,172,375	$173,712,000
Mesa Public Safety Support	-	-	-	$21,878,517	$523,493	$23,814,000
Municipal Court	$9,943,469	-	$11,258,000	$11,105,499	-	$12,013,000
Office of ERP Management	$981,385	$342,700	$1,029,000	$1,148,628	$251,913	$1,075,000
Office of Management and Budget	$2,022,047	-	$2,198,000	$2,143,800	-	$2,645,000
Office of Urban Transformation	-	-	-	$1,575,759	-	$2,016,000
Parks, Recreation and Community Facilities	$54,008,151	$1,206,824	$55,500,000	$54,709,402	$95,500	$55,339,000
Police	$292,608,443	$23,269,730	$318,928,000	$295,721,822	$20,711,498	$304,394,000
Public Information and Communications	$2,786,962	-	$2,698,000	$2,600,596	-	$2,733,000
Solid Waste	$42,670,199	$120,000	$50,588,000	$47,169,423	$195,000	$49,698,000
Transit Services	$25,722,079	$716,402	$28,840,000	$24,360,985	$1,388,712	$31,575,000
Transportation	$50,871,185	-	$58,253,000	$55,095,738	-	$59,315,000
Water Resources	$118,865,638	$1,382,240	$138,620,000	$129,910,795	$1,940,925	$146,482,000
Subtotal	**$1,490,726,940**	**$98,768,000**	**$1,732,152,000**	**$1,577,785,458**	**$87,806,000**	**$1,732,377,000**
Project Management Program-Lifecycle/Infrastructure Projects	$57,296,773	$87,830,000	$60,014,000	$74,999,152	$82,111,000	$116,503,000
Operating and Lifecycle Expenditure Carryover	-	-	$186,598,000	-	-	$169,917,000
Contingency	-	-	$70,000,000	-	-	$76,222,000
Total Operating Expenditures	**$1,548,023,714**		**$2,048,764,000**	**$1,652,784,610**		**$2,095,019,000**
Capital Improvement Program: Non-Bond	$89,562,887	$158,259,000	$69,573,000	$116,994,437	$131,680,000	$91,806,000
Capital Improvement Program: Bond	$359,189,410	$40,129,000	$473,275,000	$393,215,056	$145,054,000	$406,441,000
Capital Improvement Program Subtotal	**$448,752,297**	**$198,388,000**	**$542,848,000**	**$510,209,493**	**$276,734,000**	**$498,247,000**
Capital Improvement Program Carryover Subtotal	-	-	**$198,388,000**	-	-	**$276,734,000**
Total Capital Improvement Program	**$448,752,297**		**$741,236,000**	**$510,209,493**		**$774,981,000**
City Total Expenditures	**$1,996,776,010**		**$2,790,000,000**	**$2,162,994,103**		**$2,870,000,000**

FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION

Fund	Full-Time Equivalent (FTE)**	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
General Funds							
*General Fund	2,887.1	$271,613,054	$97,104,471	$73,057,176	$40,948,134	($29,573,514)	$453,149,321
Capital - General Fund	10.9	$1,052,870	$123,945	$193,532	$84,518	-	$1,454,865
Enterprise Funds							
Capital - Utility	1.3	$128,460	$15,122	$23,613	$10,312	-	$177,507
Falcon Field Airport	19.5	$1,833,284	$358,323	$447,436	$160,500	$498,710	$3,298,253
Utility Fund	548.2	$44,585,400	$5,975,157	$14,465,559	$5,114,511	$16,117,127	$86,237,754
Restricted Funds							
Ambulance Transport	165.5	$9,042,326	$1,877,662	$2,341,401	$5,362,521	$1,396,076	$20,019,986
Arts & Culture Fund	59.6	$3,420,923	$1,039,826	$2,417,383	$762,336	($3,945,895)	$3,694,573
Commercial Facilities Fund	42.3	$2,688,184	$320,833	$797,296	$262,349	$813,428	$4,882,090
Community Facilities Districts	0.8	$187,314	$13,015	$18,296	$8,598	-	$225,223
Environmental Compliance Fee	61.0	$4,956,492	$804,898	$1,075,916	$523,490	$733,166	$7,893,962
Internal Service Funds	113.2	$9,175,292	$1,119,249	$2,764,941	$1,208,880	$1,729,112	$15,997,454
Joint Ventures	42.9	$3,602,954	$433,436	$805,817	$352,970	$783,401	$5,978,578
Public Safety Sales Tax	219.4	$23,012,997	$12,605,829	$4,005,182	$3,273,150	$287,003	$43,184,161
Quality of Life Sales Tax	255.1	$31,080,953	$13,864,940	$4,005,084	$917,473	$5,141,962	$54,990,412
Transportation Related							
Highway User Revenue Fund	149.9	$12,058,655	$1,425,609	$2,701,789	$1,036,496	-	$17,222,549
Local Streets	51.5	$5,067,223	$1,442,848	$2,352,301	$409,015	$3,020,013	$12,291,398
Transit Fund	3.7	$387,630	$46,175	$86,489	$33,215	$473,193	$1,026,702
Transportation	0.9	$91,211	$10,737	$16,766	$7,322	-	$126,036
Other Restricted Funds	32.6	$2,275,641	$5,074,230	$602,414	$200,940	$459,880	$8,613,105
Grant Funds							
Grants - Gen. Gov.	16.0	$1,041,601	$840,764	$234,075	$1,466,017	-	$3,582,457
Grants - Falcon Field	0.7	$69,064	$8,130	$12,695	$5,544	-	$95,433
Housing Grant Funds	30.9	$2,287,241	$271,621	$525,807	$181,595	-	$3,266,264
Relief Fund	0.6	$53,843	$6,338	$9,897	$4,322	-	$74,400
Trust Funds	29.6	$2,989,153	$355,372	$728,039	$259,724	$2,066,338	$6,398,628
Total Non-Bond Funds	**4,743.1**	**$432,661,765**	**$144,938,528**	**$113,886,904**	**$62,593,912**	**-**	**$753,881,109**
Bond Capital Improvement							
Electric Bond Construction	5.1	$495,315	$58,309	$91,046	$39,761	-	$684,431
Gas Bond Construction	16.5	$1,597,655	$188,078	$293,671	$128,250	-	$2,207,654
Library Bond Construction	0.0	$1,449	$171	$266	$116	-	$2,002
Parks Bond Construction	10.4	$1,009,291	$118,815	$185,522	$81,020	-	$1,394,648
Public Safety Bond Construction	27.7	$2,682,621	$315,801	$493,103	$215,345	-	$3,706,870
Streets Bond Construction	1.2	$116,453	$13,709	$21,406	$9,348	-	$160,916
Wastewater Bond Construction	0.2	$23,613	$2,780	$4,340	$1,898	-	$32,629
Water Bond Construction	12.6	$1,221,578	$143,805	$224,543	$98,061	-	$1,687,987
Bond Capital Improvement	**73.7**	**$7,147,975**	**$841,468**	**$1,313,897**	**$573,797**	**-**	**$9,877,137**
Total All Funds	**4,816.8**	**$439,809,740**	**$145,779,996**	**$115,000,801**	**$63,167,709**	**-**	**$763,758,246**

*Central administration positions are included in the General Fund, but the costs are spread among multiple funds in the Allocated Personnel Costs column

**FTE rounded to the nearest tenth

RESOLUTION NO. 12541

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, ADOPTING A FIVE-YEAR CAPITAL PROGRAM FOR THE CITY OF MESA FOR FISCAL YEARS 2026/2027 to 2030/2031.

WHEREAS, pursuant to Section 605 of the Mesa City Charter, prior to the 2026/2027 fiscal year, the City Manager of the City of Mesa prepared and submitted to the City Council a Five-Year Capital Program for the City of Mesa for fiscal years 2026/2027 to 2030/2031 ("Capital Program").

WHEREAS, pursuant to Section 606 of the Mesa City Charter, a general summary of the Capital Program and notice were published for the period required, notice of the hearing on the Capital Program was published as required, and the Capital Program was available for inspection by the public as required; and

WHEREAS, the public hearing was held at the City of Mesa Council Chambers on Monday, June 1st, 2026, at 5:45 p.m., at which meeting all interested persons were invited to appear in person, provide comment electronically, and appear telephonically to be heard in favor of or against adoption of the Capital Program.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1: The Capital Program (a summary of which is attached as Exhibit A and copies of which are posted on the City's website), heretofore submitted by the City Manager to the City Council pursuant to Section 605 of the Mesa City Charter, is hereby adopted in its entirety.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 1st day of June 2026.

APPROVED:

Mayor

ATTEST:

City Clerk

CITY OF MESA CORPORATE SEAL MARICOPA COUNTY, AZ

{00275776.1}

City of Mesa

Summary of Final Five-Year Capital Improvement Program

Exhibit A

Capital Appropriations	Proposed	Proposed	Proposed	Proposed	Proposed	
Enterprise Funds	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Capital - Utility	$5,814,014	$2,468,513	$857,620	$876,386	$896,438	$10,912,971
Falcon Field Airport	$3,370,967	$2,216,292	$2,563,615	$2,240,374	$2,556,365	$12,949,613
Subtotal Enterprise Funds	$9,184,981	$4,686,805	$3,421,235	$3,116,760	$3,452,803	$23,862,584
General Fund	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Capital - General Fund	$43,277,226	$1,519,118	$1,212,468	$3,315,304	$1,836,605	$51,160,721
Subtotal General Fund	$43,277,226	$1,519,118	$1,212,468	$3,315,304	$1,836,605	$51,160,721
Grant Funds	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Community Development Block Grant	$340,703	-	-	-	-	$340,703
Grants - Falcon Field	$3,267,964	$3,243,494	$5,277,506	$1,420,382	$3,573,865	$16,783,211
Grants - Gen. Gov.	$10,067,242	$23,729,103	-	-	-	$33,796,345
Relief Fund	$2,551,405	-	-	-	-	$2,551,405
Subtotal Grant Funds	$16,227,314	$26,972,597	$5,277,506	$1,420,382	$3,573,865	$53,471,664
Restricted Funds	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Arts & Culture Fund	$2,918,121	-	-	-	-	$2,918,121
Cemetery	$1,725,000	-	-	-	-	$1,725,000
Commercial Facilities Fund	$44,698	-	-	-	-	$44,698
Environmental Compliance Fee	$4,914,473	-	-	-	-	$4,914,473
Greenfield WRP Joint Venture (1)	$20,596,213	$15,471,243	$10,525,751	$45,197,375	$92,885,296	$184,675,877
Highway User Revenue Fund	$1,061,981	-	-	-	-	$1,061,981
Local Streets	$31,343,491	$37,124,936	$36,188,770	$11,703,864	$4,319,136	$120,680,198
Mesa Arts Center Restoration Fee	$278,727	-	-	-	-	$278,727
Public Safety Sales Tax	$11,016,384	-	-	-	-	$11,016,384
Quality of Life Sales Tax	$6,106,273	-	-	-	-	$6,106,273
Restricted Programs Fund	$1,881,037	-	-	-	-	$1,881,037
Special Programs Fund	$7,982,034	-	-	-	-	$7,982,034
TOPAZ Joint Venture Fund (1)	$7,564,015	$8,598,858	$7,948,670	$8,091,951	$8,122,018	$36,325,512
Transit Fund	$753,875	-	-	-	-	$753,875
Transportation	$49,161,455	$13,906,169	$8,671,758	$4,051,882	-	$73,791,063
Utility Replacement Extension and Renewal	$6,948,702	$1,023,430	$1,045,678	$1,068,763	$1,093,218	$11,179,990
Subtotal Restricted Funds	$154,296,479	$76,124,636	$62,380,626	$68,113,835	$104,419,668	$465,335,244
Internal Service Funds	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Warehouse Internal Service	$500,000	-	-	-	-	$500,000
Subtotal Other Funds	$500,000	-	-	-	-	$500,000
Bond and Obligation Funds	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
Electric Utility Obligation	$25,517,116	$10,510,313	$11,516,018	$8,092,953	$5,287,092	$60,923,491
Gas Utility Obligation	$49,979,104	$15,114,145	$14,445,235	$22,040,410	$14,110,873	$115,689,766
Library Bond	$68,540	-	-	-	-	$68,540
Park Bond	$45,842,068	$52,936,911	$45,635,586	$23,213,539	$10,030,271	$177,858,375
Public Safety Bond	$116,203,232	$78,102,783	$81,100,277	$57,370,945	$14,964,662	$347,741,899
Solid Waste Utility Obligation	$1,485,643	$1,520,451	$13,984,208	$14,290,207	-	$31,280,510
Street Bond	$60,940,838	$50,215,650	$29,029,613	$15,346,438	$40,538,676	$196,071,215
Wastewater Utility Obligation	$92,363,121	$97,717,242	$81,063,731	$85,987,872	$66,868,992	$424,000,958
Water Utility Obligation	$159,095,338	$47,745,150	$64,740,005	$85,958,263	$67,997,513	$425,536,269
Subtotal Bond and Obligation Funds	$551,495,000	$353,862,645	$341,714,674	$312,300,626	$219,798,078	$1,779,171,023
Total Capital Improvement Program	**$774,981,000**	**$463,165,801**	**$414,006,709**	**$388,286,706**	**$333,081,020**	**$2,373,501,236**

(1) Joint venture funds include the cost to the City as well as the cost to the partner jurisdictions.

(2) Major capital projects often require a multi-year design and construction period and therefore operations and maintenance costs may be a result of projects that were completed in a prior fiscal year.

City of Mesa

Summary of Final Five-Year Capital Improvement Program

Capital Appropriations	Proposed	Proposed	Proposed	Proposed	Proposed	
Operations and Maintenance (2)	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
One Time Start Up						
Capital - General Fund	-	$731,582	$1,734,794	$381,520	$3,996,645	$6,844,541
Capital - Utility	$60,000	-	-	-	$585,965	$645,965
General Fund	$562,000	$352,722	$784,408	-	-	$1,699,130
Utility Fund	$27,000	$10,234	$57,523	$31,529	-	$126,286
Utility Replacement Extension and Renewal	-	$1,909,208	-	-	-	$1,909,208
One Time Start Up Total	$649,000	$3,003,747	$2,576,726	$413,048	$4,582,609	$11,225,130
Ongoing						
Arts & Culture Fund	-	-	$443,025	$461,171	$480,526	$1,384,723
Cemetery	-	-	$8,472	$8,657	$8,855	$25,984
Environmental Compliance Fee	$121,044	$127,706	$141,078	$147,603	$154,614	$692,044
General Fund	$686,120	$3,324,594	$5,391,430	$6,615,777	$10,943,441	$26,961,362
Highway User Revenue Fund	-	$1,740	$1,778	$2,031	$2,077	$7,626
Local Streets	-	$485,545	$651,403	$668,436	$678,920	$2,484,303
Utility Fund	$2,300,718	$2,873,032	$3,510,996	$4,429,265	$4,602,243	$17,716,254
Ongoing Total	$3,107,882	$6,812,616	$10,148,183	$12,332,940	$16,870,675	$49,272,295
Total One-Time Start up and Ongoing Maintenance	**$3,756,882**	**$9,816,363**	**$12,724,908**	**$12,745,988**	**$21,453,285**	**$60,497,426**

(1) Joint venture funds include the cost to the City as well as the cost to the partner jurisdictions.

(2) Major capital projects often require a multi-year design and construction period and therefore operations and maintenance costs may be a result of projects that were completed in a prior fiscal year.

Acronyms

ABC	A Better Community
ACFR	Annual Comprehensive Financial Report
ACP	Asbestos Concrete Pipe
ADA	Americans with Disabilities Act
ADEQ	Arizona Department of Environmental Quality
ADOT	Arizona Department of Transportation
ALF	Arizona Lottery Funds
ALGA	Association of Local Government Auditors
AMI	Advanced Metering Infrastructure
APMS	Airport Pavement Management System
APPA	American Public Power Association
ARPA	American Rescue Plan Act
ARS	Arizona Revised Statutes
ASL	Automated Side Loader
ASRS	Arizona State Retirement System
ASU	Arizona State University
AWWA	American Water Works Association
AZMNH	Arizona Museum of Natural History
BAT	Bilingual Assistance Team
BLS	Basic Life Support
BRT	Bus Rapid Transit
CAD	Computer-aided Dispatch
CAP	Central Arizona Project
CARES	Coronavirus Aid, Relief, and Economic Security Act
CAWCD	Central Arizona Water Conservation District
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CERT	Community Emergency Response Team
CFD	Community Facilities District
CI	Continuous Improvement
CIP	Capital Improvement Program
CIS	Customer Information System
CMAQ	Congestion, Mitigation and Air Quality Grants

CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COM	City of Mesa
CP	Culture Pass
CPI	Consumer Price Index
CRT	Community Response Team
CUB	Chicago Cubs
CY	Calendar Year
DoIT	Department of Innovation and Technology
DPS	Department of Public Safety
DTH	Dekatherm
DUI	Driving Under the Influence
EBT	Employee Benefit Trust
ECF	Environmental Compliance Fee
EEOC	Equal Employment Opportunity Commission
EIC	Emergency Information Center
EMOD	Experience Modification Rate
EMS	Emergency Medical Services
EODCRS	Elected Officials Defined Contribution Retirement System
EORP	Elected Officials Retirement Plan
EOY	End of Year
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
EVDAR	East Valley Dial-a-Ride
FA	FleetAnywhere Fleet Management Software
FAA	Federal Aviation Administration
FBI	Federal Bureau of Investigation
FCV	Full Cash Value
FEMA	Federal Emergency Management Agency
FIN	Citywide Financial System
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full Time Equivalent
FY	Fiscal Year

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
GWRP	Greenfield Water Reclamation Plant
HCV	Housing Choice Voucher
HEAT	Healthcare, Education, Aerospace, and Tourism/Technology
HHK	Hohokam
HHM	Household Hazardous Materials
HIPAA	Health Insurance Portability and Accountability Act
HOME	Home Ownership Made Easier
HP	High Pressure
HPAN	Highway Project Acceleration Note
HR	Human Resources
HSI	Home Safety Inspections
HUD	U.S. Department of Housing and Urban Development
HURF	Highway User Revenue Fund
HVAC	Heating, Ventilation and Air Conditioning
ICA	Industrial Commission of Arizona
ICC	International Code Council
ICMA	International City/County Management Association
ID	Identification
idea	imagination, design, experience, art Museum
IGA	Intergovernmental Agreement
IP	Intermediate Pressure
IT	Information Technology
ITC	Information Technology & Communications
ITS	Intelligent Transportation System
IVR	Interactive Voice Response
JCEF	Judicial Collections Enhancement Fund
KPI	Key Performance Indicator
KV	Kilovolts

KWH	Kilowatt-hour
LF	Linear Feet
LID	Low Impact Development
LPV	Limited Property Value
LRT	Light Rail Transit
MAC	Mesa Arts Center
MAG	Maricopa Association of Governments
MAL	Minimum Acceptable Level
MCA	Mesa Contemporary Arts
MCAP	Mesa Climate Action Plan
MCDOT	Maricopa County Department of Transportation
MFMD	Mesa Fire and Medical Department
MOU	Memorandum of Understanding
MPA	Management Performance and Accountability
MPSS	Mesa Public Safety Support Department
MUP	Multi-Use Path
N/A	Not Applicable
NAFA	National Association of Fleet Administrators
NAV	Net Assessed Value
NCCI	National Council on Compensation Insurance
NFPA	National Fire Protection Association
NG	Natural Gas
NOV	Notices of Violation
NRPA	National Recreation and Park Association
NWWRP	Northwest Water Reclamation Plant
O&M	Operations and Maintenance
OED	Office of Economic Development
OMB	Office of Management and Budget
OPEB	Other Post-Employment Benefits
OPIC	Office of Public Information & Communications
OSHA	Occupational Safety and Health Administration
PCCP	Prestressed Concrete Cylinder Pipe
PCI	Pavement Condition Index

PD	Police Department
PE	Professional Engineer
PEPM	Per Employee per Month
PFM	Public Financial Management
PHA	Public Housing Authority
PM-10	Particulate Matter less than 10 Microns
PO	Purchase Order
PPL	Public Property & Liability (Trust Fund)
PQI	Pavement Quality Index
PRCF	Parks, Recreation & Community Facilities
PRV	Pressure Reducing Valves
PSPRS	Public Safety Personnel Retirement System
PSST	Public Safety Sales Tax
RBVE	Residents, Businesses, Visitors and Employees
RC	Responsibility Center
REIL	Runway End Identifier Lights
RER	Replacement Extension and Renewal
RFP	Request for Proposal
RICO	Racketeer Influenced and Corrupt Organizations
ROW	Right of Way
RPTA	Regional Public Transportation Authority
RRT	Rapid Response Team
RTP	Regional Transportation Plan
RWCD	Roosevelt Water Conservation District
SAIDI	System Average Interruption Duration Index
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCIF	Salt River Project/Central Arizona Project Interconnect Facility
SEWRP	Southeast Water Reclamation Plant
SLA	Service Level Agreement
SROG	Sub Regional Operating Group
SRP	Salt River Project
SSO	Sanitary Sewer Overflow

SUP	Shared Use Path
TAT	Turn Around Time
TOPAZ	Trunked OPen AriZona Network
TPT	Transaction Privilege Tax
TRWC	TOPAZ Regional Wireless Cooperative
VLT	Vehicle License Tax
VRF	Vehicle Replacement Fund
WIFA	Water Infrastructure Finance Authority
WRP	Water Reclamation Plant
WTP	Water Treatment Plant
WUIW	Water Use It Wisely
WW	Wastewater

Glossary of Terms

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – An element used to assign accounting entries to a core business process. Budgets are prepared at the Activity level. Performance data is reported at the Business Objective level and not at the Activity level.

Ad Valorem Tax – A tax based on the assessed value of real estate or personal property.

Adopted – Represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Allocation – Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Annualized Costs – The full-year (annual) cost of an operating expense.

Appropriation – An authorization granted by the City Council to make expenditures or to incur obligations for specified purposes.

Assessed Valuation – A valuation set upon real estate or other property by the County Assessor or the State as a basis for levying taxes (primary or secondary).

Asset – Resources owned or held which have monetary value.

Balanced Budget – Total anticipated revenues plus beginning fund balance (all resources) equal total expenditure appropriations for the fiscal year.

Basis of Accounting – The timing of when accounting transactions are recognized.

Benchmarking – The process of comparing an entity's performance against the practices of other leading entities for the purpose of improving performance. Entities also benchmark internally by tracking and comparing past performance.

Bond – Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), along with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds – Funds used to account for the purchase or construction of major capital facilities which are not financed by other funds. The use of bond funds is necessary to demonstrate that bond proceeds are spent only in amounts and for purposes authorized.

Bond Proceeds – Debt issuances derived from the sale of bonds for the purpose of constructing major capital facilities.

Bond Rating – An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

Budget – A plan of financial operation representing an estimate of proposed expenditures for a given period (the City of Mesa's adopted budgeted is for a fiscal year July 1 - June 30) and the proposed means of financing those expenditures. This official public document reflects decisions, considers service needs, establishes the allocation of resources, and is the monetary plan for achieving the City's Strategic Initiatives.

Business Objective – A goal or target that aligns with one or more Strategic Initiatives and defines where the City allocates its resources.

Business Service – A group of Core Business Processes related by a common purpose (mission, outcomes, and expected performance).

Capital Budget – A financial plan of proposed capital expenditures for improvements to facilities and other infrastructure and the means of financing them for the current fiscal period.

Capital Expenditures – Includes the purchase or construction of land, buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of $10,000 or more; and (3) be a betterment or improvement.

Capital Improvement Program (CIP) – A plan separate from the Annual Budget that identifies: (a) all capital improvements which are proposed to be undertaken during a period of five fiscal years; (b) the cost estimate for each improvement; (c) the method of financing each improvement; (d) the recommended time schedule for each project; and (e) the estimated annual operating and maintenance costs. This is a requirement of Mesa's City Charter as outlined in Article VI, section 605.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets.

Capital Project – Any project having assets of significant value and having a useful life of one year or more. Capital projects include the purchase of land for design, engineering and construction of buildings and infrastructure items such as streets, bridges, drainage, street lighting, water system, etc. Capital projects are permanent attachments intended to remain with the land. Capital projects may include equipment and machinery or rolling stock being requisitioned, etc.

Carryover – Expenses and revenues where the expense was budgeted in the prior year but the item was not received or constructed in time to be recorded in the previous fiscal year.

Carry-Forward Capital Improvement Project – The process of requesting funds for capital improvement projects that were approved in one year's budget, but are anticipated to be completed in the following fiscal year.

Commodities – Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants etc.

Community Development Block Grant (CDBG) – Federal grant funds provided on an annual basis that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low and moderate income persons.

Constructed Capital Outlay – Capital items constructed by in-house personnel and may contain other services and commodities costs.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Business Process – A collection of related inputs and outputs with a common mission and outcomes.

Debt Service – Payment of principal, interest, and related service charges on obligations resulting from the issuance of bonds.

Department – A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Development Fees – See *Impact Fees.*

Employee Benefit Self-Insurance Fund – A City fund established to account for the costs of maintaining the City's self-insurance health program.

Encumbrances – Obligations in the form of purchase orders or contracts, for which the budget is reserved. The obligations cease to be encumbrances when they are paid or otherwise liquidated.

Enterprise Fund – Established to account for operations, including debt service that are financed and operated similarly to private business – where the intent is that the service is self-sufficient, with all costs supported predominantly by user charges.

Expenditure – Outlay of funds for obtaining assets or goods and services. Expenditures represent a decrease in fund resources.

Expenditure Limitation – The Arizona Constitution and state statutes establish an expenditure limitation for all cities and towns (Arizona Constitution Article IX § 20 (1); ARS § 41-563, et. al.). Unless the City Council and the voters of a city approve an expenditure limitation alternative, the State imposed limitation will apply for the fiscal year in question. The State expenditure limitation is based on the City's budget as of FY 1979/80 adjusted for inflation and population. Since FY 2000/01, a Locally Controlled Alternative Expenditure Limitation, also known as the "Home Rule" Option, has been in effect. Passed by the voters of Mesa, Home Rule allows the City to determine its own expenditure limitation, within the available revenues and resources. The Home Rule Option remains in effect for the four fiscal years following its passage by the voters. In November 2024, the voters of Mesa passed a permanent adjustment to the base expenditure on which the expenditure limitation is calculated, from the original $54 million to $202 million. This change will go into effect Fiscal Year 2027/28.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Year – A 12-month period of time to which the Annual Budget applies and at the end of which, a governmental unit determines its financial position and the results of its operations. For the City of Mesa, the fiscal year is July 1 through June 30.

Fixed Asset – A long-term tangible piece of property owned and used in the production of income and is not expected to be consumed or converted into cash any sooner than at least one year's time. Buildings, real estate, and equipment are examples of fixed assets.

Forecast – A prediction of a future outcome based on known and unknown factors.

Full Faith And Credit – A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) Positions – A position converted to a decimal equivalent of a full-time position based on 2,080 hours per year. The full-time equivalent of a part-time position is calculated by dividing the number of hours budgeted by 2,080 hours.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

Fund Balance – The difference between a fund's assets and liabilities, representing the net position of the fund.

General Fund – A fund used to account for all general purpose transactions of the City which do not require a special type of fund.

General Obligation (GO) Bonds – Bonds that require voter approval and finance a variety of public capital projects. GO Bonds are backed by the "full faith and credit" of the issuing government.

Generally Accepted Accounting Principles (GAAP) – The uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedure and provide a standard by which to measure financial presentations.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. The goal may be of a programmatic, policy, or management nature, and is expressed in a manner which allows a future assessment to be made of whether the goal was or is being achieved.

Governmental Funds – Funds generally used to account for tax-supported activities.

Grant – A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Impact Fees – Amounts paid by new development to offset costs to the City associated with providing necessary public services to a development. (ARS § 9-463.05). Also may be referred to as *Development Fees.*

Infrastructure – Facilities that support the continuance and growth of a community. Examples include streets, sidewalks, street lighting, storm drainage, sewers, and water lines.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Agreement (IGA) – A contract or agreement between two or more governmental entities for services, to jointly exercise any powers common to the contracting parties or for cooperative actions, so long as each entity has been authorized by their respective legislative or other governing body.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenue, and payments in lieu of taxes.

Internal Service Fund – A fund established to account for the financing, on a cost reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City.

Joint Venture – A business agreement in which the City and other parties agree to develop, for a finite time, a new entity and create new assets by contributing equity. They exercise control over the enterprise and consequently share revenues, expenses, and assets.

Major Program – The highest level element of the cost accounting hierarchy equivalent to a Capital Improvement Project (CIP) or a Grant Award contract capturing the costs of a specific CIP project, grant or other jobs/projects.

Modified Accrual Basis – A basis of accounting used by governmental funds where revenue is recognized in the period it is available and measurable, and expenditures are recognized at the time the liability is incurred.

Non-Capitalized Asset – An item of machinery or furniture having a unit cost of less than $10,000.

Non-Recurring Revenue – Revenue sources that are not available on an ongoing basis.

Object Code – A Chart of Accounts element that describes tangible items purchased or a service obtained. Also referred to as a line item.

Objective – Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains funding for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Operating Funds – Resources derived from recurring revenue sources used to finance recurring operating expenditures and pay-as-you-go capital expenditures.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

Other Services – Object category that includes outside professional services, travel, rents, insurance, etc.

Per Capita – Applies to a unit of population or a person if a commodity/expense was divided equally.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – All employer costs related to compensating employees of the City of Mesa, including employee fringe benefit costs such as city portions of retirement, social security, health insurance, and industrial insurance.

Phase – A department-specific element representing the various steps of a program.

Post-Employment Benefits – Post-employment benefits are benefits that an employee receives at the start of retirement. This does not include pension benefits paid to the retired employee through the retirement system. Other post-employment benefits that a retired employee can receive are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

Primary Property Tax – Mesa does not have a primary property tax. A primary property tax is a limited tax levy used to fund general government operations based on the primary assessed valuation and primary tax rate. The total levy for primary taxes is restricted to a two percent annual increase, plus allowances for annexations, new construction, and population increases.

Primary Tax Rate – The rate per one hundred dollars of assessed value employed in the levy of primary taxes (ARS § 42-17051).

Program – An element that defines the breakdown of a Major Program based on budgeting or reporting requirements.

Proprietary Funds – Funds that focus on business-like activities, including the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

Property and Public Liability Self-Insurance Fund – Established to account for the cost of claims incurred by the City under a self-insurance program.

Proposition 400 (Regional Sales Tax) – Revenues received from a half-cent transportation sales tax in Maricopa County to fund freeway construction. This sales tax was first approved in 1985 and extended in 2004.

Proposition 479 (Regional Sales Tax) – Proposition 479 was approved by voters in November 2024 as a successor to Proposition 400 to extend the half-cent transportation sales tax for another 20 years.

Purchased Capital Outlay – The acquisition of any item of capital that is complete in and of itself when it is purchased.

Recurring Revenues – Revenue sources available on a constant basis to support operating and capital budgetary needs.

Replacement And Extension Reserve Fund (RER) – Pursuant to the provisions of the Bond Resolution of City of Mesa Utility System Revenue and Refunding Bonds, Replacement and Reserve Funds are required to be established. A sum equal to 2 percent of gross revenues, as determined on a modified accrual basis, must be deposited in the fund. The revenues deposited are available for replacement and extension expenses for programs contained within the Enterprise Fund.

Resources – Total amounts available for appropriation including estimated revenue, bond proceeds, fund transfers, and beginning balances.

Restricted Revenues – Are legally restricted to be used for a specific purpose as defined by federal, state or local governments.

Revenues – Amounts received from taxes and other sources.

Secondary Property Taxes – Ad valorem taxes or special property assessments that are used to pay the principal, interest, and redemption charges on bonded indebtedness or other lawful long-term obligations that are issued or incurred for a specific capital purpose by a municipality (ARS § 42-11001).

Secondary Tax Rate – The rate per one hundred dollars of assessed value employed in the levy of secondary property taxes. The assessed value derived from the full cash value (market value) is the basis for computing taxes for secondary property taxes and special districts.

State Shared Revenue – Revenues levied and collected by the state but shared with local governments each year as determined by state law. In Arizona, a portion of the state's sales, income, and vehicle license tax revenues are distributed on the basis of a city's relative population percentage.

Sub-Fund – A breakout of a fund. Not every fund will have a sub-fund.

Tax Levy – The total amount to be raised by property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into primary and secondary rates.

Tax Rate – The amount of tax levied for each $100 of assessed valuation.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers – The authorized exchange of cash or other resources between funds.

Unit – A Chart of Accounts element that functions as both a budget/expense center and an organizational level element.

Unrestricted Fund Balance – That portion of fund balance that is not reserved, designated or restricted for any specific purpose.

User Fees – An amount charged for a public service or use of a public facility paid by the individual or organization benefiting from the service.

Worker's Compensation Self-Insurance Fund – Established to account for the costs of maintaining a self-insurance program for industrial insurance at the City.


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