

ORDINANCE NO. 4670

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, FINALLY DETERMINING AND ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF SCOTTSDALE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; ADOPTING THE FINAL FY 2025/2026 CLASSIFICATION PLAN AND JOB CLASSIFICATION PAY TABLE; AND AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE FINAL BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND SETTING THE SALARIES OF THE PRESIDING JUDGE AND ASSOCIATE JUDGES.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale City Charter, the City Council did, on May 20, 2025, make a budget estimate of the different amounts required to meet the public expenses for the fiscal year beginning July 1, 2025, and ending June 30, 2026 ("Fiscal Year 2025/2026"), an estimate of receipts from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Scottsdale, Arizona;

WHEREAS, following publication of notice as required by law, the City Council held a public hearing on June 10, 2025, at which any taxpayer could appear and be heard in favor of or against any proposed expenditure or property tax levy;

WHEREAS, following the public hearing, the City Council convened in a special meeting for purposes of finally determining and adopting the estimates of proposed expenditures, which estimates, when adopted, would constitute the budget of the City of Scottsdale for Fiscal Year 2025/2026;

WHEREAS, publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on June 24, 2025 for the purpose of assessing the primary and secondary property tax levies;

WHEREAS, the sums to be raised by taxation, as specified therein, do not, in the aggregate, exceed that amount for primary property taxes as computed in A.R.S. § 42-17051;

WHEREAS, in accordance with Scottsdale Revised Code section 14-22, the City Council must annually adopt the job classification plan, including a listing of official titles with the authorized number of positions, salary range, and a breakdown of titles and numbers of positions by section;

BE IT ORDAINED by the Council of the City of Scottsdale, Maricopa County, Arizona, as follows:

Section 1. Pursuant to the laws of the State of Arizona and the Scottsdale City Charter, the City Council hereby adopts Schedules A through G, as further described below, attached hereto as Exhibit 1 and incorporated herein by this reference in their entirety, as the Final Budget of the City of Scottsdale Fiscal Year 2025/2026:

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2025/2026

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal Year 2025/2026

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year 2025/2026

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2025/2026

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2025/2026

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2025/2026

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2025/2026

Section 2. Upon the recommendation of the City Manager, and with the approval of the City Council, expenditures may be made for the budget from contingencies and reserves.

Section 3. The City Council expressly authorizes the City Manager, at any time, to transfer funds from any unencumbered macro level appropriation balance stated for a specific purpose to a division and/or fund in conformity with that purpose.

Section 4. Resources from any fund may be used to meet the adopted budget, except funds specifically restricted by Federal or State law or by City ordinance or resolution.

Section 5. The City Council, subject to the limitation in Section 4 and to the extent allowable by law, expressly authorizes the City Manager, at any time, to transfer grant/match contingency funds to airport Capital Improvement Plan projects as may become necessary or desirable during the fiscal year.

Section 6. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the City Council hereby adopts the Final FY 2025/2026 Job Classification Plan and Job Classification Pay Table, which are on file with, and available for review at, the Office of the City Clerk.

Section 7. Further, all to become effective July 1, 2025, the City Council hereby (i) authorizes a two percent salary market adjustment for all job classifications except as specified in this section, a five percent step program for sworn Police and Fire personnel, and up to three percent salary merit increase for all eligible City employees based on performance, as reflected in the Fiscal Year 2025/2026 Final Budget and the Final FY 2025/2026 Job Classification Plan and Job Classification Pay Table; (ii) pursuant to Section 9-6 of the Scottsdale Revised Code, sets the salaries for the Presiding City Judge and the Associate Judges to increase their current

salaries as follows: a two percent salary market adjustment and an additional salary increase up to three percent but not to exceed the salary range for the position, and (iii) approves a two percent salary market adjustment for all other Charter Officers.

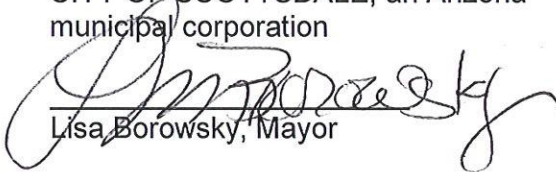
PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona, this 10th day of June, 2025.

CITY OF SCOTTSDALE, an Arizona
municipal corporation

ATTEST:



Ben Lane, City Clerk



Lisa Borowsky, Mayor

APPROVED AS TO FORM:



Sherry R. Scott, City Attorney
By: William Hylan, Supervising Assistant City Attorney

CITY OF SCOTTSDALE
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2025/2026
 Schedule A

				FUNDS							
Fiscal Year		SCH		General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Grants & Special Districts Funds	Enterprise Funds	Internal Service Funds	Total All Funds
2025	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	\$621,671,380	\$89,605,429	\$101,779,431	\$1,091,140,901	\$29,103,544	\$305,041,611	\$56,506,597	\$2,294,848,893
2025	Actual Expenditures/Expenses**	E	2	\$372,446,344	\$71,278,467	\$93,647,344	\$1,068,380,341	\$20,216,396	\$179,540,032	\$691,793	\$1,806,200,717
2026	Fund Balance/Net Position at July 1		3	\$278,056,759	\$234,753,596	\$8,861,572	\$644,982,625	\$0	\$148,734,222	\$78,247,217	\$1,393,635,991
2026	Primary Property Tax Levy	B	4	\$39,592,038	\$0	\$0	\$0	\$0	\$0	\$678,687	\$40,270,725
2026	Secondary Property Tax Levy	B	5	\$0	\$0	\$34,851,032	\$0	\$0	\$0	\$0	\$34,851,032
2026	Estimated Revenues Other than Property Taxes	C	6	\$391,093,472	\$179,140,277	\$0	\$234,300,299	\$24,217,205	\$278,421,293	\$12,421,949	\$1,119,594,495
2026	Other Financing Sources	D	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	Other Financing (Uses)	D	8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	Interfund Transfers In	D	9	\$20,843,237	\$24,489,181	\$43,581,009	\$186,803,783	\$1,195,252	\$11,210,140	\$12,750,000	\$300,872,602
2026	Interfund Transfers (Out)	D	10	\$61,302,960	\$119,658,607	\$0	\$5,389,240	\$11,668	\$101,605,123	\$12,905,004	\$300,872,602
2026	Line:11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement		11								
	Maintained for Future Capital Projects										
	Maintained for Future Financial Stability										
2026	Total Financial Resources Available		12	\$708,742,269	\$413,893,873	\$43,712,604	\$879,282,924	\$24,217,205	\$427,155,515	\$91,347,853	\$2,588,352,243
2026	Budgeted Expenditures/Expenses	E	13	\$651,976,796	\$125,044,410	\$87,293,613	\$974,236,138	\$25,400,789	\$266,748,064	\$73,042,334	\$2,203,742,144

Expenditure Limitation Comparison

	2024/2025	2025/2026
1. Budgeted expenditures/expenses	\$2,294,848,905	\$2,203,742,144
2. Add/subtract : estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	2,294,848,905	2,203,742,144
4. Less: estimated exclusions	(1,699,149,014)	(1,470,145,032)
5. Amount subject to the expenditure limitation	595,699,891	733,597,112
6. EEC expenditure limitation	613,422,568	880,771,880

*Includes expenditure adjustments approved in FY 2024/2025 from Schedule E.

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

CITY OF SCOTTSDALE
Summary of Property Tax Levy and Property Tax Rate Information
Fiscal Year 2025/2026
Schedule B

	Fiscal Year 2024/2025	Fiscal Year 2025/2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	<u>38,384,363</u>	<u>39,592,037</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	<u>-</u>	
3. Property tax levy amounts		
A. Primary property taxes (includes tort judgments)*	39,640,195	40,270,725
B. Secondary property taxes	34,839,617	34,851,032
C. Total property tax levy amounts	<u>74,479,812</u>	<u>75,121,757</u>
4. Property taxes collected**		
A. Primary property taxes		
(1) 2024/2025 levy	33,374,681	
(2) Prior years' levies	408,000	
(3) Total primary property taxes	<u>33,782,681</u>	
B. Secondary property taxes		
(1) 2024/2025 levy	29,741,038	
(2) Prior years' levies	-	
(3) Total secondary property taxes	<u>29,741,038</u>	
C. Total property taxes collected	<u>63,523,719</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4958	0.4891
<u>Property tax judgement</u>		
(2) Secondary property tax rate	0.4358	0.4233
<u>Property tax judgement</u>		
(3) Total city tax rate	<u>0.9316</u>	<u>0.9124</u>

B. Special assessment district tax rates

Secondary property tax rates - As of the date the Adopted budget was prepared, the city was operating 357 special assessment districts (streetlight improvement districts) for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Scottsdale City Treasurer Department.

* Does not include an additional \$416,160 in expected FY 2025/26 property tax revenue from preceding years; this anticipated revenue increases total FY 2025/26 property tax revenue to \$40,686,884.

** 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 SCOTTSDALE
Summary by Fund of Revenues Other than Property Taxes
Fiscal Year 2025/2026
Schedule C

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
GENERAL FUND			
TAXES - LOCAL			
AMUSEMENT	\$0	\$3,294,528	\$3,195,354
AUTOMOTIVE	\$21,669,534	\$23,839,961	\$24,164,071
CONSTRUCTION	\$19,082,770	\$20,362,871	\$20,542,762
DINING/ENTERTNMNT	\$17,642,330	\$17,981,835	\$17,288,912
FOOD STORES	\$11,595,180	\$11,367,529	\$10,297,475
HOTEL/MOTEL	\$10,694,437	\$11,260,580	\$10,992,272
MAJOR DEPT STORES	\$13,255,768	\$13,523,557	\$13,475,587
MANUFACTURING	\$0	\$2,410,313	\$2,391,599
MISC RETAIL STORES	\$39,218,637	\$45,105,007	\$44,715,205
OTHER ACTIVITY	\$22,959,779	\$6,404,988	\$6,328,636
RENTAL	\$20,801,422	\$21,763,673	\$15,928,415
SERVICE WITH RETAIL	\$0	\$8,572,710	\$8,558,473
UTILITIES	\$6,082,669	\$6,257,645	\$6,415,547
WHOLESALE	\$0	\$3,852,611	\$3,902,456
ELECTRIC & GAS FRANCHISE	\$10,281,610	\$10,281,610	\$10,487,242
CABLE TV LICENSE FEE	\$3,328,440	\$3,112,678	\$2,894,791
SALT RIVER PROJECT IN LIEU	\$200,000	\$200,000	\$200,000
STORMWATER FEE	\$964,999	\$964,999	\$962,319
TOTAL TAXES - LOCAL	\$197,777,575	\$210,557,095	\$202,741,116
STATE SHARED REVENUES			
STATE SHARED SALES TAX	\$37,126,139	\$37,723,200	\$38,560,076
STATE SHARED INCOME TAX	\$51,842,004	\$51,990,692	\$46,243,346
AUTO LIEU TAX	\$12,283,924	\$12,283,924	\$12,401,290
TOTAL STATE SHARED REVENUES	\$101,252,067	\$101,997,816	\$97,204,712
CHARGES FOR SERVICE/OTHER			
WESTWORLD EQUESTRIAN FACILITY FEES	\$6,177,020	\$6,527,620	\$6,614,024
INTERGOVERNMENTAL AGREEMENTS	\$4,353,946	\$5,912,394	\$6,022,182
MISCELLANEOUS	\$1,077,095	\$1,551,295	\$1,787,411
PROPERTY RENTAL	\$5,640,969	\$5,640,969	\$5,924,773
TOTAL CHARGES FOR SERVICE/OTHER	\$17,249,030	\$19,632,278	\$20,348,390
LICENSE PERMITS & FEES			
BUSINESS & LIQUOR LICENSES	\$2,667,130	\$2,706,130	\$2,669,037
FIRE CHARGES FOR SERVICES	\$7,205,507	\$4,494,464	\$10,793,194
RECREATION FEES	\$5,607,476	\$5,692,476	\$6,009,970
TOTAL LICENSE PERMITS & FEES	\$15,480,113	\$12,893,070	\$19,472,201

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
FINES FEES & FORFEITURES			
COURT FINES	\$4,094,429	\$4,094,429	\$4,113,661
LIBRARY	\$42,868	\$42,868	\$43,726
PARKING FINES	\$261,000	\$261,000	\$261,000
PHOTO RADAR	\$2,644,511	\$2,644,511	\$2,644,511
JAIL DORMITORY	\$146,880	\$146,880	\$149,818
TOTAL FINES FEES & FORFEITURES	\$7,189,688	\$7,189,688	\$7,212,716
INTEREST EARNINGS			
INTEREST EARNINGS	\$15,593,866	\$14,943,866	\$11,103,081
TOTAL INTEREST EARNINGS	\$15,593,866	\$14,943,866	\$11,103,081
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$21,769,857	\$21,519,857	\$23,752,610
TOTAL BUILDING PERMIT FEES & CHARGES	\$21,769,857	\$21,519,857	\$23,752,610
INDIRECT/DIRECT COST ALLOCATIONS			
INDIRECT COSTS	\$8,786,469	\$8,786,469	\$8,796,368
DIRECT COST ALLOCATION (FIRE)	\$440,265	\$440,265	\$462,278
TOTAL INDIRECT/DIRECT COST ALLOCATIONS	\$9,226,734	\$9,226,734	\$9,258,646
TOTAL GENERAL FUND	\$385,538,930	\$397,960,404	\$391,093,472
SPECIAL REVENUE FUNDS			
PARK AND PRESERVE TAX FUNDS			
AMUSEMENT	\$0	\$0	\$434,231
AUTOMOTIVE	\$0	\$0	\$3,283,772
CONSTRUCTION	\$0	\$0	\$2,791,654
DINING/ENTERTNMNT	\$0	\$0	\$2,349,473
FOOD STORES	\$0	\$0	\$1,399,373
HOTEL/MOTEL	\$0	\$0	\$1,498,946
MAJOR DEPT STORES	\$0	\$0	\$1,831,262
MANUFACTURING	\$0	\$0	\$325,006
MISC RETAIL STORES	\$0	\$0	\$6,076,565
OTHER ACTIVITY	\$0	\$0	\$494,097
RENTAL	\$0	\$0	\$2,164,589
SERVICE WITH RETAIL	\$0	\$0	\$1,163,051
UTILITIES	\$0	\$0	\$871,839
WHOLESALE	\$0	\$0	\$530,323
TOTAL PARK AND PRESERVE TAX FUNDS	\$0	\$0	\$25,214,181

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
PRESERVATION FUNDS			
AMUSEMENT	\$0	\$0	\$434,231
AUTOMOTIVE	\$6,894,851	\$11,031,948	\$3,283,776
CONSTRUCTION	\$6,071,791	\$6,071,791	\$2,791,654
DINING/ENTERTNMNT	\$5,613,468	\$5,613,468	\$2,349,473
FOOD STORES	\$3,689,376	\$3,689,376	\$1,399,373
HOTEL/MOTEL	\$3,402,775	\$3,402,775	\$1,498,946
MAJOR DEPT STORES	\$4,217,745	\$4,217,745	\$1,831,262
MANUFACTURING	\$0	\$0	\$325,006
MISC RETAIL STORES	\$12,478,658	\$12,478,658	\$6,076,565
OTHER ACTIVITY	\$6,437,240	\$6,437,240	\$494,097
RENTAL	\$6,618,635	\$6,618,635	\$2,164,589
SERVICE WITH RETAIL	\$0	\$0	\$1,163,051
UTILITIES	\$1,935,395	\$1,935,395	\$871,839
WHOLESALE	\$0	\$0	\$530,323
INTEREST EARNINGS	\$4,901,570	\$4,901,570	\$4,436,344
TOTAL PRESERVATION FUNDS	\$62,261,504	\$66,398,601	\$29,650,529
TRANSPORTATION FUND			
AMUSEMENT	\$0	\$520,734	\$578,975
AUTOMOTIVE	\$3,672,200	\$3,694,369	\$4,378,362
CONSTRUCTION	\$3,455,900	\$3,455,900	\$3,722,207
DINING/ENTERTNMNT	\$3,193,700	\$3,193,700	\$3,132,632
FOOD STORES	\$2,102,900	\$2,102,900	\$1,865,831
HOTEL/MOTEL	\$1,937,400	\$1,937,400	\$1,998,595
MAJOR DEPT STORES	\$2,343,200	\$2,343,200	\$2,441,685
MANUFACTURING	\$0	\$423,099	\$433,342
MISC RETAIL STORES	\$6,947,100	\$9,379,136	\$8,102,084
OTHER ACTIVITY	\$3,254,600	\$488,192	\$658,799
RENTAL	\$3,771,400	\$3,771,400	\$2,886,120
SERVICE WITH RETAIL	\$0	\$1,269,293	\$1,550,735
UTILITIES	\$1,041,500	\$1,041,500	\$1,162,452
WHOLESALE	\$0	\$553,282	\$707,098
HIGHWAY USER TAX	\$19,344,049	\$19,344,049	\$19,537,489
LOCAL TRANSPORTATION ASSISTANCE FUND	\$610,000	\$610,000	\$610,000
INTERGOVERNMENTAL AGREEMENTS	\$89,556	\$89,556	\$221,734
MISCELLANEOUS	\$31,200	\$31,200	\$12,100
PROPERTY RENTAL	\$5,844	\$5,844	\$5,844
INTEREST EARNINGS	\$3,747,159	\$3,747,159	\$2,942,285
TOTAL TRANSPORTATION FUND	\$55,547,708	\$58,001,913	\$56,948,369
TOURISM DEVELOPMENT FUND			
TRANSIENT OCCUPANCY TAX	\$31,561,346	\$33,805,485	\$33,000,000
MISCELLANEOUS	\$25,000	\$25,000	\$15,000
PROPERTY RENTAL	\$3,245,605	\$3,245,605	\$3,657,800
INTEREST EARNINGS	\$687,414	\$687,414	\$592,737
TOTAL TOURISM DEVELOPMENT FUND	\$35,519,365	\$37,763,504	\$37,265,537

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
SPECIAL PROGRAMS FUND			
ELECTRIC & GAS FRANCHISE	\$265,000	\$265,000	\$265,000
STORMWATER FEE - CIP	\$7,896,004	\$7,896,004	\$7,868,373
WESTWORLD EQUESTRIAN FACILITY FEES	\$1,233,438	\$1,233,438	\$1,286,364
INTERGOVERNMENTAL AGREEMENTS	\$503,937	\$503,937	\$206,822
MISCELLANEOUS	\$5,070,037	\$5,125,111	\$7,689,029
PROPERTY RENTAL	\$282,651	\$282,651	\$1,185,346
CONTRIBUTIONS & DONATIONS	\$1,093,133	\$1,093,133	\$1,105,772
BUSINESS & LIQUOR LICENSES	\$50,160	\$50,160	\$50,160
RECREATION FEES	\$3,255,853	\$3,255,853	\$4,963,254
COURT FINES	\$2,611,154	\$2,611,154	\$2,618,654
LIBRARY	\$117,300	\$117,300	\$119,646
POLICE FEES	\$95,400	\$95,400	\$95,400
INTEREST EARNINGS	\$236,834	\$236,834	\$256,648
BUILDING & RELATED PERMITS	\$415,663	\$415,663	\$126,120
INDIRECT/DIRECT COST ALLOCATIONS	\$0	\$0	\$20,000
TOTAL SPECIAL PROGRAMS FUND	\$23,126,564	\$23,181,638	\$27,856,588
STADIUM FACILITY FUND			
MISCELLANEOUS	\$288,441	\$288,441	\$294,210
PROPERTY RENTAL	\$1,049,798	\$1,049,798	\$1,005,598
CONTRIBUTIONS & DONATIONS	\$726,950	\$726,950	\$725,000
INTEREST EARNINGS	\$187,963	\$187,963	\$180,265
TOTAL STADIUM FACILITY FUND	\$2,253,152	\$2,253,152	\$2,205,073
TOTAL SPECIAL REVENUE FUNDS	\$178,708,293	\$187,598,808	\$179,140,277
GRANTS & SPECIAL DISTRICTS FUNDS			
SPECIAL DISTRICTS FUND			
STREETLIGHT DISTRICTS	\$570,133	\$570,133	\$579,465
TOTAL SPECIAL DISTRICTS FUND	\$570,133	\$570,133	\$579,465
GRANT FUNDS			
MISCELLANEOUS	\$573,919	\$573,919	\$602,615
PROPERTY RENTAL	\$65,651	\$65,651	\$67,100
CONTRIBUTIONS & DONATIONS	\$3,696,252	\$3,696,252	\$2,647,107
FEDERAL GRANTS	\$22,531,760	\$22,531,760	\$19,447,166
STATE GRANTS	\$1,686,953	\$1,686,953	\$873,752
TOTAL GRANT FUNDS	\$28,554,535	\$28,554,535	\$23,637,740
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$29,124,668	\$29,124,668	\$24,217,205

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
CAPITAL IMPROVEMENT PROJECT FUNDS			
ESTIMATED UNEXPENDED PRIOR YEAR	\$0	\$0	\$0
AMUSEMENT	\$0	\$0	\$289,488
AUTOMOTIVE	\$1,970,000	\$1,970,000	\$2,189,180
CONSTRUCTION	\$1,734,800	\$1,734,800	\$1,861,102
DINING/ENTERTNMNT	\$1,603,700	\$1,603,700	\$1,566,315
FOOD STORES	\$1,054,100	\$1,054,100	\$932,916
HOTEL/MOTEL	\$1,853,600	\$1,853,600	\$999,297
MAJOR DEPT STORES	\$1,205,100	\$1,205,100	\$1,220,841
MANUFACTURING	\$0	\$0	\$216,671
MISC RETAIL STORES	\$3,565,300	\$3,565,300	\$4,051,043
OTHER ACTIVITY	\$1,839,200	\$1,839,200	\$329,400
RENTAL	\$1,876,800	\$1,876,800	\$1,443,058
SERVICE WITH RETAIL	\$0	\$0	\$775,368
UTILITIES	\$525,200	\$525,200	\$581,226
WHOLESALE	\$0	\$0	\$353,548
OTHER WATER REVENUE	\$8,250,000	\$8,250,000	\$11,000,000
OTHER WATER RECLAMATION REVENUE	\$6,150,000	\$6,150,000	\$7,900,000
NON-POTABLE WATER SERVICE CHARGES	\$2,100,000	\$2,100,000	\$2,100,000
INTERGOVERNMENTAL AGREEMENTS	\$29,598,502	\$29,598,502	\$111,167,850
CONTRIBUTIONS & DONATIONS	\$2,454,955	\$2,454,955	\$0
INTEREST EARNINGS	\$10,151,780	\$10,151,780	\$6,065,689
BUILDING & RELATED PERMITS	\$65,000	\$95,619	\$75,000
FEDERAL GRANTS	\$7,237,384	\$7,237,384	\$29,182,307
BOND PROCEEDS	\$240,000,000	\$210,000,000	\$50,000,000
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$323,235,421	\$293,266,040	\$234,300,299
ENTERPRISE FUNDS			
AVIATION FUND			
JET FUEL	\$233,000	\$233,000	\$259,461
AIRPORT FEES	\$8,958,864	\$9,208,864	\$9,391,985
PROPERTY RENTAL	\$191,458	\$191,458	\$196,493
INTEREST EARNINGS	\$448,314	\$448,314	\$577,458
TOTAL AVIATION FUND	\$9,831,636	\$10,081,636	\$10,425,397
WATER & WATER RECLAMATION FUNDS			
STORMWATER FEE	\$338,612	\$338,612	\$339,642
WATER SERVICE FEES	\$135,292,948	\$135,292,948	\$142,943,240
SEWER SERVICE FEES	\$55,625,122	\$55,625,122	\$60,413,477
NON-POTABLE WATER SERVICE CHARGES	\$16,760,212	\$16,760,212	\$18,676,089
MISCELLANEOUS	\$5,185,203	\$5,185,203	\$3,141,964
PROPERTY RENTAL	\$221,851	\$221,851	\$232,679
CONTRIBUTIONS & DONATIONS	\$5,500	\$5,500	\$9,000
INTEREST EARNINGS	\$4,383,299	\$4,383,299	\$2,426,151
FEDERAL GRANTS	\$0	\$0	\$492,914
INDIRECT COSTS	\$818,408	\$818,408	\$919,905
TOTAL WATER & WATER RECLAMATION FUNDS	\$218,631,155	\$218,631,155	\$229,595,061

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Adopted Revenues 2025/2026
SOLID WASTE FUND			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$4,635,583	\$4,635,583	\$4,669,583
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$31,832,858	\$31,832,858	\$33,431,829
INTEREST EARNINGS	\$339,971	\$339,971	\$299,423
TOTAL SOLID WASTE FUND	\$36,808,412	\$36,808,412	\$38,400,835
TOTAL ENTERPRISE FUNDS	\$265,271,203	\$265,521,203	\$278,421,293
INTERNAL SERVICE FUNDS			
PC REPLACEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$950,007)	(\$950,007)	(\$1,010,659)
PC REPLACEMENT	\$950,007	\$950,007	\$1,010,659
TOTAL PC REPLACEMENT FUND	\$0	\$0	\$0
SELF INSURANCE FUNDS - HEALTH			
INTERNAL SERVICE OFFSETS	(\$29,452,240)	(\$29,452,240)	(\$31,171,221)
DISABLED RETIREE CONTRIBUTIONS	\$205,434	\$185,992	\$213,497
EMPLOYEE CONTRIBUTIONS - DENTAL	\$807,431	\$776,226	\$792,527
EMPLOYEE CONTRIBUTIONS - MEDICAL	\$8,208,052	\$8,674,260	\$9,192,108
EMPLOYER CONTRIBUTION - DENTAL	\$962,436	\$874,767	\$893,137
EMPLOYER CONTRIBUTION - MEDICAL	\$28,489,804	\$29,544,434	\$30,278,084
MISCELLANEOUS	\$253,122	\$291,748	\$305,184
TOTAL SELF INSURANCE FUNDS - HEALTH	\$9,474,039	\$10,895,187	\$10,503,316
SELF INSURANCE FUNDS - RISK			
INTERNAL SERVICE OFFSETS	(\$18,857,984)	(\$18,857,984)	(\$20,105,408)
SELF INSURANCE (PROPERTY AND WORKERS COMP)	\$18,803,303	\$18,803,303	\$20,050,923
UNEMPLOYMENT CLAIMS	\$54,681	\$54,681	\$54,485
MISCELLANEOUS	\$290,000	\$480,000	\$240,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$525,000	\$525,000	\$525,000
TOTAL SELF INSURANCE FUNDS - RISK	\$815,000	\$1,005,000	\$765,000
FLEET FUNDS			
FUEL	\$6,019,338	\$4,019,338	\$5,576,328
MAINTENANCE & OPERATIONS	\$8,850,827	\$9,850,827	\$10,923,737
RENTAL RATES	\$15,158,258	\$15,158,258	\$15,494,758
MISCELLANEOUS	\$482,128	\$482,128	\$574,721
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$567,561	\$567,561	\$578,912
INTERNAL SERVICE OFFSETS	(\$29,928,423)	(\$29,928,423)	(\$31,994,823)
TOTAL FLEET FUNDS	\$1,149,689	\$149,689	\$1,153,633
TOTAL INTERNAL SERVICE FUNDS	\$11,438,728	\$12,049,876	\$12,421,949
TOTAL ALL FUNDS	\$1,193,317,243	\$1,185,520,999	\$1,119,594,495

CITY OF SCOTTSDALE
 Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
 Fiscal Year 2025/2026
 Schedule D

Fund	Other Financing Sources/(Uses) 2025/2026	Adopted Interfund Transfers 2025/2026	
		IN	OUT
GENERAL FUND			
GENERAL FUND	\$0	\$20,843,237	\$61,302,960
TOTAL GENERAL FUND	\$0	\$20,843,237	\$61,302,960
GRANTS & SPECIAL DISTRICTS FUNDS			
GRANT FUNDS	\$0	\$1,192,098	\$11,668
SPECIAL DISTRICTS FUND	\$0	\$3,154	\$0
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$0	\$1,195,252	\$11,668
SPECIAL REVENUE FUNDS			
PARK AND PRESERVE TAX FUNDS	\$0	\$24,489,181	\$30,176,957
PRESERVATION FUNDS	\$0	\$0	\$38,156,235
SPECIAL PROGRAMS FUND	\$0	\$0	\$13,100,508
STADIUM FACILITY FUND	\$0	\$0	\$1,660,000
TOURISM DEVELOPMENT FUND	\$0	\$0	\$12,155,450
TRANSPORTATION FUND	\$0	\$0	\$24,409,457
TOTAL SPECIAL REVENUE FUNDS	\$0	\$24,489,181	\$119,658,607
DEBT SERVICE FUNDS			
DEBT	\$0	\$43,581,009	\$0
TOTAL DEBT SERVICE FUNDS	\$0	\$43,581,009	\$0
CAPITAL IMPROVEMENT PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	\$0	\$186,803,783	\$5,389,240
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$0	\$186,803,783	\$5,389,240
ENTERPRISE FUNDS			
AVIATION FUND	\$0	\$0	\$156,774
SOLID WASTE FUND	\$0	\$0	\$2,415,605
WATER & WATER RECLAMATION FUNDS	\$0	\$11,210,140	\$99,032,744
TOTAL ENTERPRISE FUNDS	\$0	\$11,210,140	\$101,605,123
INTERNAL SERVICE FUNDS			
FLEET FUNDS	\$0	\$12,600,000	\$12,788,833
SELF INSURANCE FUNDS - HEALTH	\$0	\$150,000	\$0
SELF INSURANCE FUNDS - RISK	\$0	\$0	\$116,171
TOTAL INTERNAL SERVICE FUNDS	\$0	\$12,750,000	\$12,905,004
TOTAL ALL FUNDS	\$0	\$300,872,602	\$300,872,602

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2025/2026
Schedule E

Fund/Departments	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Adopted Budget Expenditures 2025/2026
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$1,228,149	\$2,004	\$1,230,153	\$1,106,449
CITY ATTORNEY'S OFFICE	\$9,016,837	\$19,752	\$9,036,589	\$9,924,074
CITY AUDITOR'S OFFICE	\$1,420,460	(\$46,950)	\$1,373,510	\$1,379,751
CITY CLERK'S OFFICE	\$1,457,536	(\$8,046)	\$1,449,490	\$1,953,342
CITY COURT	\$6,095,604	\$64,969	\$6,160,573	\$6,602,524
CITY MANAGER'S OFFICE	\$3,716,297	(\$75,462)	\$3,640,835	\$4,195,146
CITY TREASURER'S OFFICE	\$13,642,181	(\$174,576)	\$13,467,605	\$14,589,951
COMMUNICATIONS	\$3,392,813	\$258,858	\$3,651,671	\$4,119,065
ECONOMIC DEVELOPMENT	\$1,351,146	(\$15,423)	\$1,335,723	\$1,385,527
ENTERPRISE OPERATIONS	\$15,065,688	\$2,302,844	\$17,368,532	\$15,655,532
FACILITIES MANAGEMENT	\$28,978,091	(\$1,048,519)	\$27,929,572	\$29,395,932
FIRE DEPARTMENT	\$72,920,941	\$285,976	\$73,206,917	\$90,648,047
HUMAN RESOURCES	\$4,461,683	\$13,214	\$4,474,897	\$5,569,163
INFORMATION TECHNOLOGY	\$20,361,688	(\$98,620)	\$20,263,068	\$22,979,657
LIBRARY & HUMAN SERVICES	\$17,342,593	(\$75,965)	\$17,266,628	\$15,123,175
PARKS & RECREATION & PRESERVE	\$24,301,616	(\$234,733)	\$24,066,883	\$25,563,598
PLANNING AND DEVELOPMENT SERVICES	\$18,762,507	\$320,341	\$19,082,848	\$19,759,172
POLICE DEPARTMENT	\$136,918,706	(\$780,957)	\$136,137,749	\$202,386,619
TRANSPORTATION AND INFRASTRUCTURE	\$1,041,947	(\$32,562)	\$1,009,385	\$3,401,633
DEBT SERVICE	\$458,404	\$0	\$458,404	\$481,324
ESTIMATED DIVISION SAVINGS	(\$10,773,000)	(\$2,191,688)	(\$12,964,688)	(\$11,000,000)
PERSONNEL PROGRAMS	\$5,252,571	(\$2,452,571)	\$2,800,000	\$4,700,442
CONTINGENCY / RESERVE APPROPRIATION	\$245,256,922	\$16,051,994	\$0	\$182,056,673
TOTAL GENERAL FUND	<u>\$621,671,380</u>	<u>\$12,083,880</u>	<u>\$372,446,344</u>	<u>\$651,976,796</u>
TOTAL GENERAL FUND	<u>\$621,671,380</u>	<u>\$12,083,880</u>	<u>\$372,446,344</u>	<u>\$651,976,796</u>
GRANTS & SPECIAL DISTRICTS FUNDS				
GRANT FUNDS				
MAYOR AND CITY COUNCIL	\$0	\$0	\$0	\$5,000
COMMUNICATIONS	\$1,072,040	(\$300,000)	\$772,040	\$812,090
ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$10,000
FIRE DEPARTMENT	\$101,000	\$1,028,450	\$1,129,450	\$0
LIBRARY & HUMAN SERVICES	\$15,955,038	\$284,567	\$16,239,605	\$17,592,191
PARKS & RECREATION & PRESERVE	\$131,585	\$0	\$131,585	\$3,156
POLICE DEPARTMENT	\$938,950	\$423,288	\$1,362,238	\$2,395,733
PERSONNEL PROGRAMS	\$0	\$13,672	\$13,672	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$10,332,480	(\$1,555,127)	\$0	\$4,000,000
TOTAL GRANT FUNDS	<u>\$28,531,093</u>	<u>(\$105,150)</u>	<u>\$19,648,590</u>	<u>\$24,818,170</u>
SPECIAL DISTRICTS FUND				
SPECIAL DISTRICTS	\$572,451	(\$4,645)	\$567,806	\$582,619
TOTAL SPECIAL DISTRICTS FUND	<u>\$572,451</u>	<u>(\$4,645)</u>	<u>\$567,806</u>	<u>\$582,619</u>
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>\$29,103,544</u>	<u>(\$109,795)</u>	<u>\$20,216,396</u>	<u>\$25,400,789</u>

<u>Fund/Departments</u>	<u>Adopted Budget Expenditures 2024/2025</u>	<u>Expenditure Adjustments Approved 2024/2025</u>	<u>Actual Expenditures 2024/2025*</u>	<u>Adopted Budget Expenditures 2025/2026</u>
SPECIAL REVENUE FUNDS				
SPECIAL PROGRAMS FUND				
MAYOR AND CITY COUNCIL	\$58,806	\$0	\$58,806	\$68,806
CITY COURT	\$2,151,916	(\$15,265)	\$2,136,651	\$2,141,824
ECONOMIC DEVELOPMENT	\$20,000	\$0	\$20,000	\$20,000
ENTERPRISE OPERATIONS	\$4,754,869	(\$78,701)	\$4,676,180	\$4,329,238
FIRE DEPARTMENT	\$844,837	(\$4,320)	\$840,517	\$919,006
LIBRARY & HUMAN SERVICES	\$1,191,771	(\$818)	\$1,190,953	\$998,225
PARKS & RECREATION & PRESERVE	\$668,128	\$0	\$668,128	\$990,287
PLANNING AND DEVELOPMENT SERVICES	\$617,822	\$0	\$617,822	\$715,493
POLICE DEPARTMENT	\$5,063,949	(\$99,482)	\$4,964,467	\$4,359,034
TRANSPORTATION AND INFRASTRUCTURE	\$255,817	\$0	\$255,817	\$255,817
DEBT SERVICE	\$57,729	\$0	\$57,729	\$48,892
CONTINGENCY / RESERVE APPROPRIATION	\$1,320,809	\$4,211	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	<u>\$17,006,453</u>	<u>(\$194,375)</u>	<u>\$15,487,070</u>	<u>\$16,346,622</u>
PARK AND PRESERVE TAX FUNDS				
FIRE DEPARTMENT	\$0	\$0	\$0	\$1,754,034
PARKS & RECREATION & PRESERVE	\$0	\$0	\$0	\$8,112,363
POLICE DEPARTMENT	\$0	\$0	\$0	\$1,255,012
CONTINGENCY / RESERVE APPROPRIATION	\$0	\$0	\$0	\$4,825,254
TOTAL PARK AND PRESERVE TAX FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,946,663</u>
STADIUM FACILITY FUND				
ENTERPRISE OPERATIONS	\$1,654,006	(\$920,000)	\$734,006	\$2,660,770
CONTINGENCY / RESERVE APPROPRIATION	\$2,242,032	\$929,424	\$0	\$2,201,721
TOTAL STADIUM FACILITY FUND	<u>\$3,896,038</u>	<u>\$9,424</u>	<u>\$734,006</u>	<u>\$4,862,491</u>
TOURISM DEVELOPMENT FUND				
ENTERPRISE OPERATIONS	\$21,864,126	\$1,013,571	\$22,877,697	\$24,270,326
PERSONNEL PROGRAMS	\$1,082	(\$1,082)	\$0	\$1,082
CONTINGENCY / RESERVE APPROPRIATION	\$10,423,034	\$651,407	\$0	\$4,000,000
TOTAL TOURISM DEVELOPMENT FUND	<u>\$32,288,242</u>	<u>\$1,663,896</u>	<u>\$22,877,697</u>	<u>\$28,271,408</u>
TRANSPORTATION FUND				
FACILITIES MANAGEMENT	\$1,291,966	\$0	\$1,291,966	\$1,395,410
INFORMATION TECHNOLOGY	\$18,800	\$0	\$18,800	\$18,800
PARKS & RECREATION & PRESERVE	\$2,166,854	\$636	\$2,167,490	\$2,712,276
TRANSPORTATION AND INFRASTRUCTURE	\$29,066,503	(\$211,293)	\$28,855,210	\$33,055,373
ESTIMATED DIVISION SAVINGS	(\$368,136)	\$0	(\$368,136)	(\$368,136)
PERSONNEL PROGRAMS	\$243,879	(\$29,515)	\$214,364	\$244,364
CONTINGENCY / RESERVE APPROPRIATION	\$3,994,830	\$0	\$0	\$4,732,539
TOTAL TRANSPORTATION FUND	<u>\$36,414,696</u>	<u>(\$240,172)</u>	<u>\$32,179,694</u>	<u>\$41,790,626</u>
PRESERVATION FUNDS				
CONTINGENCY / RESERVE APPROPRIATION	\$0	\$1,673,806	\$0	\$17,826,600
TOTAL PRESERVATION FUNDS	<u>\$0</u>	<u>\$1,673,806</u>	<u>\$0</u>	<u>\$17,826,600</u>
TOTAL SPECIAL REVENUE FUNDS	<u>\$89,605,429</u>	<u>\$2,912,579</u>	<u>\$71,278,467</u>	<u>\$125,044,410</u>

<u>Fund/Departments</u>	<u>Adopted Budget Expenditures 2024/2025</u>	<u>Expenditure Adjustments Approved 2024/2025</u>	<u>Actual Expenditures 2024/2025*</u>	<u>Adopted Budget Expenditures 2025/2026</u>
DEBT SERVICE FUNDS				
DEBT				
DEBT SERVICE	\$93,647,344	\$0	\$93,647,344	\$78,562,788
CONTINGENCY / RESERVE APPROPRIATION	\$8,132,087	\$0	\$0	\$8,730,825
TOTAL DEBT	<u>\$101,779,431</u>	<u>\$0</u>	<u>\$93,647,344</u>	<u>\$87,293,613</u>
TOTAL DEBT SERVICE FUNDS	<u>\$101,779,431</u>	<u>\$0</u>	<u>\$93,647,344</u>	<u>\$87,293,613</u>
ENTERPRISE FUNDS				
AVIATION FUND				
ENTERPRISE OPERATIONS	\$3,343,715	(\$29,792)	\$3,313,923	\$3,597,894
DEBT SERVICE	\$1,722,744	\$0	\$1,722,744	\$1,720,744
INDIRECT/DIRECT COST ALLOCATION	\$609,316	\$0	\$609,316	\$600,754
PERSONNEL PROGRAMS	\$5,113	(\$1,541)	\$13,572	\$17,922
CONTINGENCY / RESERVE APPROPRIATION	\$16,508,374	(\$631,840)	\$0	\$5,352,093
TOTAL AVIATION FUND	<u>\$22,189,262</u>	<u>(\$663,173)</u>	<u>\$5,659,555</u>	<u>\$11,289,407</u>
SOLID WASTE FUND				
CITY TREASURER'S OFFICE	\$1,002,905	(\$1,526)	\$1,001,379	\$1,067,202
INFORMATION TECHNOLOGY	\$8,000	\$0	\$8,000	\$8,000
SOLID WASTE MANAGEMENT	\$30,715,551	(\$164,599)	\$30,550,952	\$31,611,925
ESTIMATED DIVISION SAVINGS	(\$332,345)	\$0	(\$332,345)	(\$332,345)
INDIRECT/DIRECT COST ALLOCATION	\$2,037,592	\$0	\$2,037,592	\$2,005,323
PERSONNEL PROGRAMS	\$82,177	(\$34,238)	\$47,939	\$80,689
CONTINGENCY / RESERVE APPROPRIATION	\$5,734,298	\$0	\$0	\$6,166,119
TOTAL SOLID WASTE FUND	<u>\$39,248,178</u>	<u>(\$200,363)</u>	<u>\$33,313,517</u>	<u>\$40,606,913</u>
WATER & WATER RECLAMATION FUNDS				
CITY TREASURER'S OFFICE	\$2,407,057	(\$17,823)	\$2,389,234	\$2,157,784
INFORMATION TECHNOLOGY	\$709,908	(\$13,713)	\$696,195	\$729,452
TRANSPORTATION AND INFRASTRUCTURE	\$0	\$0	\$0	\$2,490,716
WATER RESOURCES	\$107,353,417	(\$291,350)	\$107,062,067	\$112,850,463
DEBT SERVICE	\$29,382,531	(\$6,403,400)	\$22,979,131	\$34,173,514
ESTIMATED DIVISION SAVINGS	\$0	\$0	\$0	(\$1,200,000)
INDIRECT/DIRECT COST ALLOCATION	\$7,395,899	\$0	\$7,395,899	\$7,572,474
PERSONNEL PROGRAMS	\$120,431	(\$65,997)	\$54,434	\$161,034
CONTINGENCY / RESERVE APPROPRIATION	\$96,234,928	\$15,013,559	\$0	\$55,916,307
TOTAL WATER & WATER RECLAMATION FUNDS	<u>\$243,604,171</u>	<u>\$8,221,276</u>	<u>\$140,576,960</u>	<u>\$214,851,744</u>
TOTAL ENTERPRISE FUNDS	<u>\$305,041,611</u>	<u>\$7,357,740</u>	<u>\$179,550,032</u>	<u>\$266,748,064</u>
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUNDS - RISK				
CITY ATTORNEY'S OFFICE	\$19,468,792	(\$1,015,940)	\$18,452,852	\$19,493,903
HUMAN RESOURCES	\$52,500	\$0	\$52,500	\$52,500
INTERNAL SERVICE OFFSETS	(\$18,857,984)	\$0	(\$18,857,984)	(\$20,105,408)
PERSONNEL PROGRAMS	\$7,012	(\$4,474)	\$2,538	\$2,888
CONTINGENCY / RESERVE APPROPRIATION	\$30,312,728	\$1,240,000	\$0	\$34,707,698
TOTAL SELF INSURANCE FUNDS - RISK	<u>\$30,983,048</u>	<u>\$219,586</u>	<u>(\$350,094)</u>	<u>\$34,151,581</u>

Fund/Departments	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Adopted Budget Expenditures 2025/2026
FLEET FUNDS				
FLEET MANAGEMENT	\$32,770,222	(\$11,660,840)	\$21,109,382	\$45,544,224
ESTIMATED DIVISION SAVINGS	(\$306,780)	(\$152,220)	(\$459,000)	(\$306,780)
PERSONNEL PROGRAMS	\$121,927	(\$91,927)	\$30,000	\$123,389
INTERNAL SERVICE OFFSETS	(\$29,928,423)	\$0	(\$29,928,423)	(\$31,994,823)
CONTINGENCY / RESERVE APPROPRIATION	\$1,897,123	(\$1,897,123)	\$0	\$2,000,000
TOTAL FLEET FUNDS	\$4,554,069	(\$13,802,110)	(\$9,248,041)	\$15,366,010
PC REPLACEMENT FUND				
INFORMATION TECHNOLOGY	\$1,637,100	(\$300,000)	\$1,337,100	\$1,317,661
INTERNAL SERVICE OFFSETS	(\$950,007)	\$0	(\$950,007)	(\$1,010,659)
CONTINGENCY / RESERVE APPROPRIATION	\$100,000	\$0	\$0	\$100,000
TOTAL PC REPLACEMENT FUND	\$787,093	(\$300,000)	\$387,093	\$407,002
SELF INSURANCE FUNDS - HEALTH				
HUMAN RESOURCES	\$40,146,439	(\$791,364)	\$39,355,075	\$44,054,681
INTERNAL SERVICE OFFSETS	(\$29,452,240)	\$0	(\$29,452,240)	(\$31,171,221)
CONTINGENCY / RESERVE APPROPRIATION	\$9,488,188	\$0	\$0	\$10,234,281
TOTAL SELF INSURANCE FUNDS - HEALTH	\$20,182,387	(\$791,364)	\$9,902,835	\$23,117,741
TOTAL INTERNAL SERVICE FUNDS	\$56,506,597	(\$14,673,888)	\$691,793	\$73,042,334
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL PROJECTS	\$1,068,380,341	\$0	\$1,068,380,341	\$947,725,578
CONTINGENCY / RESERVE APPROPRIATION	\$22,760,560	\$0	\$0	\$26,510,560
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$1,091,140,901	\$0	\$1,068,380,341	\$974,236,138
TOTAL CAPITAL PROJECT FUNDS	\$1,091,140,901	\$0	\$1,068,380,341	\$974,236,138
TOTAL ALL FUNDS	\$2,294,848,893	\$7,570,516	\$1,806,210,717	\$2,203,742,144

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

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses
Fiscal Year 2025/2026
Schedule F

Department/Fund	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Adopted Budget Expenditures 2025/2026
MAYOR AND CITY COUNCIL				
GENERAL FUND	\$1,228,149	\$2,004	\$1,230,153	\$1,106,449
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$5,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$58,806	\$0	\$58,806	\$68,806
TOTAL MAYOR AND CITY COUNCIL	<u>\$1,286,955</u>	<u>\$2,004</u>	<u>\$1,288,959</u>	<u>\$1,180,255</u>
CITY ATTORNEY'S OFFICE				
GENERAL FUND	\$9,016,837	\$19,752	\$9,036,589	\$9,924,074
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$19,468,792	(\$1,015,940)	\$18,452,852	\$19,493,903
TOTAL CITY ATTORNEY'S OFFICE	<u>\$28,485,629</u>	<u>(\$996,188)</u>	<u>\$27,489,441</u>	<u>\$29,417,977</u>
CITY AUDITOR'S OFFICE				
GENERAL FUND	\$1,420,460	(\$46,950)	\$1,373,510	\$1,379,751
TOTAL CITY AUDITOR'S OFFICE	<u>\$1,420,460</u>	<u>(\$46,950)</u>	<u>\$1,373,510</u>	<u>\$1,379,751</u>
CITY CLERK'S OFFICE				
GENERAL FUND	\$1,457,536	(\$8,046)	\$1,449,490	\$1,953,342
TOTAL CITY CLERK'S OFFICE	<u>\$1,457,536</u>	<u>(\$8,046)</u>	<u>\$1,449,490</u>	<u>\$1,953,342</u>
CITY COURT				
GENERAL FUND	\$6,095,604	\$64,969	\$6,160,573	\$6,602,524
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,151,916	(\$15,265)	\$2,136,651	\$2,141,824
TOTAL CITY COURT	<u>\$8,247,520</u>	<u>\$49,704</u>	<u>\$8,297,224</u>	<u>\$8,744,348</u>
CITY MANAGER'S OFFICE				
GENERAL FUND	\$3,716,297	(\$75,462)	\$3,640,835	\$4,195,146
TOTAL CITY MANAGER'S OFFICE	<u>\$3,716,297</u>	<u>(\$75,462)</u>	<u>\$3,640,835</u>	<u>\$4,195,146</u>
CITY TREASURER'S OFFICE				
GENERAL FUND	\$13,642,181	(\$174,576)	\$13,467,605	\$14,589,951
ENTERPRISE FUND - SOLID WASTE	\$1,002,905	(\$1,526)	\$1,001,379	\$1,067,202
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,407,057	(\$17,823)	\$2,389,234	\$2,157,784
TOTAL CITY TREASURER'S OFFICE	<u>\$17,052,143</u>	<u>(\$193,925)</u>	<u>\$16,858,218</u>	<u>\$17,814,937</u>
COMMUNICATIONS				
GENERAL FUND	\$3,392,813	\$258,858	\$3,651,671	\$4,119,065
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$1,072,040	(\$249,950)	\$822,090	\$812,090
TOTAL COMMUNICATIONS	<u>\$4,464,853</u>	<u>\$8,908</u>	<u>\$4,473,761</u>	<u>\$4,931,155</u>
ECONOMIC DEVELOPMENT				
GENERAL FUND	\$1,351,146	(\$15,423)	\$1,335,723	\$1,385,527
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$10,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$20,000	\$0	\$20,000	\$20,000
TOTAL ECONOMIC DEVELOPMENT	<u>\$1,371,146</u>	<u>(\$15,423)</u>	<u>\$1,355,723</u>	<u>\$1,415,527</u>
ENTERPRISE OPERATIONS				
GENERAL FUND	\$15,065,688	\$2,302,844	\$17,368,532	\$15,655,532
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$4,754,881	(\$78,701)	\$4,676,180	\$4,327,288
SPECIAL REVENUE FUND - STADIUM FACILITY	\$1,654,006	(\$920,000)	\$734,006	\$2,660,770
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$21,864,126	\$1,013,571	\$22,877,697	\$24,269,426
ENTERPRISE FUND - AVIATION	\$3,343,715	(\$29,792)	\$3,313,923	\$3,637,894
TOTAL ENTERPRISE OPERATIONS	<u>\$46,682,416</u>	<u>\$2,287,922</u>	<u>\$48,970,338</u>	<u>\$50,550,910</u>

Department/Fund	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Adopted Budget Expenditures 2025/2026
FACILITIES MANAGEMENT				
GENERAL FUND	\$28,978,091	(\$1,048,519)	\$27,929,572	\$29,395,932
SPECIAL REVENUE FUND - TRANSPORTATION	\$1,291,966	\$0	\$1,291,966	\$1,395,410
TOTAL FACILITIES MANAGEMENT	\$30,270,057	(\$1,048,519)	\$29,221,538	\$30,791,342
FIRE DEPARTMENT				
GENERAL FUND	\$72,920,941	\$285,976	\$73,206,917	\$90,648,047
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$101,000	\$1,028,450	\$1,129,450	\$0
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$0	\$0	\$0	\$1,754,034
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$844,837	(\$4,320)	\$840,517	\$919,006
TOTAL FIRE DEPARTMENT	\$73,866,778	\$1,310,106	\$75,176,884	\$93,321,087
FLEET MANAGEMENT				
INTERNAL SERVICE FUND - FLEET	\$32,770,222	(\$11,660,840)	\$21,109,382	\$45,544,224
TOTAL FLEET MANAGEMENT	\$32,770,222	(\$11,660,840)	\$21,109,382	\$45,544,224
HUMAN RESOURCES				
GENERAL FUND	\$4,461,683	\$13,214	\$4,474,897	\$5,569,163
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$40,146,439	(\$791,364)	\$39,355,075	\$44,054,681
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$52,500	\$0	\$52,500	\$52,500
TOTAL HUMAN RESOURCES	\$44,660,622	(\$778,150)	\$43,882,472	\$49,676,344
INFORMATION TECHNOLOGY				
GENERAL FUND	\$20,361,688	(\$98,620)	\$20,263,068	\$22,979,657
SPECIAL REVENUE FUND - TRANSPORTATION	\$18,800	\$0	\$18,800	\$18,800
ENTERPRISE FUND - SOLID WASTE	\$8,000	\$0	\$8,000	\$8,000
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$709,908	(\$13,713)	\$696,195	\$729,452
INTERNAL SERVICE FUND - PC REPLACEMENT	\$1,637,100	(\$300,000)	\$1,337,100	\$1,317,661
TOTAL INFORMATION TECHNOLOGY	\$22,735,496	(\$412,333)	\$22,323,163	\$25,053,570
LIBRARY & HUMAN SERVICES				
GENERAL FUND	\$17,342,593	(\$75,965)	\$17,266,628	\$15,123,175
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$15,955,038	\$284,567	\$16,239,605	\$17,592,191
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,191,771	(\$818)	\$1,190,953	\$998,225
TOTAL LIBRARY & HUMAN SERVICES	\$34,489,402	\$207,784	\$34,697,186	\$33,713,591
PARKS & RECREATION & PRESERVE				
GENERAL FUND	\$24,301,616	(\$234,733)	\$24,066,883	\$25,563,598
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$131,585	\$0	\$131,585	\$3,156
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$0	\$0	\$0	\$8,112,363
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$668,128	\$0	\$668,128	\$990,287
SPECIAL REVENUE FUND - TRANSPORTATION	\$2,166,854	\$636	\$2,167,490	\$2,712,276
TOTAL PARKS & RECREATION & PRESERVE	\$27,268,183	(\$234,097)	\$27,034,086	\$37,381,680
PLANNING AND DEVELOPMENT SERVICES				
GENERAL FUND	\$18,762,507	\$320,341	\$19,082,848	\$19,759,172
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$617,822	\$0	\$617,822	\$715,493
TOTAL PLANNING AND DEVELOPMENT SERVICES	\$19,380,329	\$320,341	\$19,700,670	\$20,474,665
POLICE DEPARTMENT				
GENERAL FUND	\$136,918,706	(\$780,957)	\$136,137,749	\$202,386,619
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$938,950	\$423,288	\$1,362,238	\$2,395,733
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$0	\$0	\$0	\$1,255,012
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$5,063,949	(\$99,482)	\$4,964,467	\$4,359,034
TOTAL POLICE DEPARTMENT	\$142,921,605	(\$457,151)	\$142,464,454	\$210,396,398

Department/Fund	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Adopted Budget Expenditures 2025/2026
SOLID WASTE MANAGEMENT				
ENTERPRISE FUND - SOLID WASTE	\$30,715,551	(\$164,599)	\$30,550,952	\$31,611,925
TOTAL SOLID WASTE MANAGEMENT	\$30,715,551	(\$164,599)	\$30,550,952	\$31,611,925
TRANSPORTATION AND INFRASTRUCTURE				
GENERAL FUND	\$1,041,947	(\$32,562)	\$1,009,385	\$3,401,633
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$255,817	\$0	\$255,817	\$255,817
SPECIAL REVENUE FUND - TRANSPORTATION	\$29,066,503	(\$211,293)	\$28,855,210	\$33,055,373
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$0	\$0	\$0	\$2,490,716
TOTAL TRANSPORTATION AND INFRASTRUCTURE	\$30,364,267	(\$243,855)	\$30,120,412	\$39,203,539
WATER RESOURCES				
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$107,353,417	(\$291,350)	\$107,062,067	\$112,026,353
TOTAL WATER RESOURCES	\$107,353,417	(\$291,350)	\$107,062,067	\$112,026,353
OTHER				
CAPITAL PROJECTS	\$1,068,380,341	\$0	\$1,068,380,341	\$947,725,578
CLASS AND COMP STUDY	\$0	\$9,620	\$9,620	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$464,738,393	\$31,480,311	\$0	\$370,836,370
DEBT SERVICE	\$125,268,752	(\$6,403,400)	\$118,865,352	\$114,987,262
ESTIMATED DIVISION SAVINGS	(\$11,780,261)	(\$2,343,908)	(\$14,124,169)	(\$13,247,261)
INDIRECT/DIRECT COST ALLOCATION	\$10,042,807	\$0	\$10,042,807	\$10,178,551
INTERNAL SERVICE OFFSETS	(\$79,188,654)	\$0	(\$79,188,654)	(\$84,282,111)
PERSONNEL PROGRAMS	\$5,834,192	(\$2,677,293)	\$3,156,899	\$5,859,220
NON DIVISIONAL	\$572,451	(\$4,645)	\$567,806	\$906,469
TOTAL OTHER	\$1,583,868,021	\$20,060,685	\$1,107,710,002	\$1,352,964,078
TOTAL ALL FUNDS	\$2,294,848,905	\$7,620,566	\$1,806,250,767	\$2,203,742,144

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

CITY OF SCOTTSDALE
 Full-Time Employees and Personnel Compensation
 Fiscal Year 2025/2026
 Schedule G

Fund	Full-Time Equivalent (FTE) 2025/2026	Employee Salaries and Hourly Costs 2025/2026	Retirement Costs 2025/2026	Healthcare Costs 2025/2026	Other Benefit Costs 2025/2026	Total Adopted Personnel Compensation 2025/2026
GENERAL FUND	2,128.07	\$211,839,849	\$95,774,159	\$26,976,030	\$13,043,951	\$347,633,989
TOTAL GENERAL FUND	<u>2,128.07</u>	<u>\$211,839,849</u>	<u>\$95,774,159</u>	<u>\$26,976,030</u>	<u>\$13,043,951</u>	<u>\$347,633,989</u>
GRANTS & SPECIAL DISTRICTS FUNDS						
GRANT FUNDS	16.50	\$2,396,424	\$195,189	\$236,653	\$127,942	\$2,956,208
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>16.50</u>	<u>\$2,396,424</u>	<u>\$195,189</u>	<u>\$236,653</u>	<u>\$127,942</u>	<u>\$2,956,208</u>
SPECIAL REVENUE FUNDS						
PARK AND PRESERVE TAX FUNDS	25.71	\$2,354,482	\$554,513	\$216,546	\$123,504	\$3,249,045
SPECIAL PROGRAMS FUND	65.03	\$4,682,955	\$825,629	\$577,914	\$303,357	\$6,389,855
STADIUM FACILITY FUND	10.90	\$723,586	\$79,643	\$92,004	\$52,107	\$947,340
TOURISM DEVELOPMENT FUND	5.69	\$677,405	\$76,568	\$89,484	\$47,680	\$891,137
TRANSPORTATION FUND	103.98	\$9,907,362	\$1,047,019	\$1,414,080	\$656,590	\$13,025,051
TOTAL SPECIAL REVENUE FUNDS	<u>211.31</u>	<u>\$18,345,790</u>	<u>\$2,583,372</u>	<u>\$2,390,028</u>	<u>\$1,183,238</u>	<u>\$24,502,428</u>
ENTERPRISE FUNDS						
AVIATION FUND	15.48	\$1,426,891	\$163,653	\$143,784	\$104,727	\$1,839,055
SOLID WASTE FUND	106.40	\$9,025,110	\$959,047	\$1,315,032	\$599,453	\$11,898,642
WATER & WATER RECLAMATION FUNDS	251.14	\$24,887,811	\$2,774,205	\$3,352,260	\$1,741,382	\$32,755,658
TOTAL ENTERPRISE FUNDS	<u>373.02</u>	<u>\$35,339,812</u>	<u>\$3,896,905</u>	<u>\$4,811,076</u>	<u>\$2,445,562</u>	<u>\$46,493,355</u>
INTERNAL SERVICE FUNDS						
FLEET FUNDS	55.00	\$4,489,040	\$516,711	\$735,436	\$325,151	\$6,066,338
SELF INSURANCE FUNDS - HEALTH	0.00	\$338,677	\$0	\$0	\$0	\$338,677
SELF INSURANCE FUNDS - RISK	13.00	\$1,515,673	\$156,190	\$180,708	\$97,697	\$1,950,268
TOTAL INTERNAL SERVICE FUNDS	<u>68.00</u>	<u>\$6,343,390</u>	<u>\$672,901</u>	<u>\$916,144</u>	<u>\$422,848</u>	<u>\$8,355,283</u>
TOTAL ALL FUNDS	<u>2,796.90</u>	<u>\$274,265,265</u>	<u>\$103,122,526</u>	<u>\$35,329,931</u>	<u>\$17,223,541</u>	<u>\$429,941,263</u>

ORDINANCE NO. 4671

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, FINALLY ADOPTING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR THE CITY OF SCOTTSDALE FOR THE PERIOD BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2030.

WHEREAS, City financial policies require Capital Improvement Plan projects to have sufficient budget authority and a funding source identified in the five-year Capital Improvement Plan to meet the entire amount of the commitment;

WHEREAS, on May 20, 2025, the City Council tentatively adopted the five-year Capital Improvement Plan for the period beginning July 1, 2025, and ending June 30, 2030, pursuant to Ordinance No. 4669;

WHEREAS, the City Council now finds it to be in the best interests of the City to finally adopt a five-year Capital Improvement Plan; and now, therefore,

BE IT ORDAINED by the Council of the City of Scottsdale, Maricopa County, Arizona, as follows:

Section 1. The City Council hereby finally adopts the five-year Capital Improvement Plan for the period beginning July 1, 2025, and ending June 30, 2030, a summary of which is attached hereto as Exhibit 1, and incorporated herein by this reference, to use as a guide in the scheduling and development of capital improvements for the stated five-year period. The complete version of the Final Five-Year Capital Improvement Plan is on file with, and available for review at, the Office of the City Clerk.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona, this 10th day of June, 2025

ATTEST:

Ben Lane
Ben Lane, City Clerk

CITY OF SCOTTSDALE, an Arizona
municipal corporation

Lisa Borowsky
Lisa Borowsky, Mayor

APPROVED AS TO FORM:

Sherry R. Scott
Sherry R. Scott, City Attorney
By: William Hylen, Supervising Assistant City Attorney

**Tentative Five-Year Capital Improvement Plan
FY 2025/26 - FY 2029/30
Program Summary**

Program	Net Carryforward Appropriation*	FY 2025/26 New Request	Total 2025/26 Tentative	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total 5-Year Program
Community Facilities								
Neighborhood & Community	23,497,574	7,602,098	31,099,672	10,591,561	6,231,442	11,457,124	310,474	59,690,273
Parks/Park Improvements	46,125,856	16,123,051	62,248,907	17,922,144	16,294,575	1,610,040	19,452,624	117,528,290
Community Facilities Total	69,623,430	23,725,149	93,348,579	28,513,705	22,526,017	13,067,164	19,763,098	177,218,563
Drainage								
Flood Control	5,621,153	32,856,712	38,477,865	30,503,998	29,366,205	3,720,838	-	102,068,906
Drainage Total	5,621,153	32,856,712	38,477,865	30,503,998	29,366,205	3,720,838	-	102,068,906
Preservation								
Preservation/Preservation Improvements	-	11,750,000	11,750,000	5,600,000	17,450,000	15,800,000	10,800,000	61,400,000
Preservation Total	-	11,750,000	11,750,000	5,600,000	17,450,000	15,800,000	10,800,000	61,400,000
Public Safety								
Fire Protection	20,323,619	17,657,460	37,981,079	16,075,148	3,846,006	-	-	57,902,233
Police	29,046,132	11,416,182	40,462,314	14,843,200	-	-	-	55,305,514
Public Safety Total	49,369,751	29,073,642	78,443,393	30,918,348	3,846,006	-	-	113,207,747
Service Facilities								
Municipal Facilities/Improvements	47,975,298	71,618,044	119,593,342	10,813,918	5,054,950	8,546,082	5,788,320	149,796,612
Technology Improvements	18,308,917	21,166,799	39,475,716	10,397,139	4,239,912	7,206,029	2,764,793	64,083,589
Service Facilities Total	66,284,216	92,784,843	159,069,058	21,211,057	9,294,862	15,752,111	8,553,113	213,880,201
Transportation								
Aviation/Aviation Improvements	12,308,703	4,514,435	16,823,138	15,896,312	11,694,663	7,217,098	3,080,269	54,711,480
Streets/Street Improvements	100,632,818	117,878,447	213,450,442	82,926,613	47,966,646	29,224,732	16,651,263	390,219,696
Traffic/Traffic Reduction	8,590,735	2,149,161	10,739,896	4,620,385	3,530,770	1,440,984	1,440,984	21,773,019
Transit/Multi-Modal Improvements	12,536,560	8,258,069	20,794,629	13,892,329	15,173,238	19,189,602	4,777,221	73,827,019
Transportation Total	134,068,817	132,800,112	261,808,105	117,335,639	78,365,317	57,072,416	25,949,737	540,531,214
Water Management								
Wastewater Improvements	76,271,484	49,352,333	125,623,817	69,025,556	76,953,074	89,901,766	62,608,549	424,112,762
Water Improvements	130,915,833	74,799,488	205,715,321	155,736,891	80,451,078	62,885,645	66,562,580	571,351,515
Water Management Total	207,187,317	124,151,821	331,339,138	224,762,447	157,404,152	152,787,411	129,171,129	995,464,277
Grand Total	532,154,683	447,142,279	974,236,138	458,845,194	318,252,559	258,199,940	194,237,077	2,203,770,908

*Under Arizona law, unused funds from one fiscal year can only be spent in the following fiscal year if the Council formally reappropriates the funds as part of the new budget. Since many capital projects extend across fiscal years during planning, design, and construction, it's essential to reappropriate funds to ensure completion. Importantly, this process doesn't increase total project costs.