

CITY COUNCIL REPORT



Meeting Date: May 19, 2026
Charter Provision: *Provide for the orderly government and administration of the affairs of the City*
Objective: *Adopt Budgets*

ACTION

Public Hearing on and Adoption of Proposed Fiscal Year 2026/27 Budget (Tentative Budget) and Adoption of Five-Year Capital Improvement Plan

1. The City Council solicits and receives public input relative to the entire Proposed FY 2026/27 Budget, which includes both the Operating Budget and Capital Improvement Plan. The City Council may direct staff to revise the Proposed FY 2026/27 Budget prior to adoption or may adopt the proposed version as the Tentative Budget as amended required to conform with Arizona Revised Statutes and the City Charter.
2. Adopt **Ordinance No. 4710** as presented (or as modified by City Council) establishing the Tentative Budget for FY 2026/27 and adopting by reference the State-required budget forms. **Adoption of the Tentative Budget statutorily fixes the maximum expenditure/ budget appropriation limit (i.e.. establishes a legal maximum amount that can be spent). The maximum expenditure/appropriation limit may not be increased, but may be lowered, by City Council before final budget adoption.**

Adoption of Ordinance No. 4710 also directs the City Clerk to meet obligations regarding publication and notices imposed by Arizona Revised Statutes and the City Charter, and tentatively authorizes or approves, as applicable, certain salary adjustments included in the Tentative Budget for city employees and Charter Officers and sets the salaries of the Presiding Judge and Associate Judges.
3. Adopt **Ordinance No. 4711** as presented (or as modified by City Council) tentatively adopting the Five-Year Capital Improvement Plan for FY 2026/27 – FY 2030/31.

BACKGROUND

The Proposed FY 2026/27 Budget was released on April 3, 2026 and incorporated the priorities and policy direction expressed by the City Council over the past year.

The Budget Review Commission met on March 9 to review the preliminary Capital Improvement Plan (CIP) and on April 10, 16, and 23 to review and discuss the Proposed FY 2026/27 Budget and CIP.

The following Council meetings were held to discuss budget elements and provide direction on the Proposed FY 2026/27 Budget and CIP:

Action Taken _____

City Council Report | TENTATIVE FY 2026/27 OPERATING & CAPITAL BUDGET & 5-YEAR CIP

- March 3, 2026 – Received presentation on Proposed Rates and Fees changes for FY2026/27;
- March 24, 2026 – Adopted Comprehensive Financial Policies;
- May 5, 2026 – Held a joint Work Study Session with the Budget Review Commission (BRC) to receive recommendations and findings from BRC meetings conducted from December through April;
- May 5, 2026 – Received presentation on Proposed Operating and Capital Budgets.

Budget meetings were held in the City Hall Kiva Forum and were televised on Cox Cable Channel 11 and streamed online at ScottsdaleAZ.gov (search “live stream”) to allow the public to virtually attend and listen/view the meeting in progress. There were public comment opportunities for each meeting. In addition, residents were welcomed to provide comments via Budget@ScottsdaleAZ.gov. Minutes from each meeting and documents reviewed by the City Council are also available on the city’s website.

The Proposed Budget was also made available on the city’s website at <http://www.ScottsdaleAZ.gov/finance/budget>.

Following the May 19, 2026 public hearing and Tentative Budget adoption, the remaining scheduled public hearings and adoption dates related to the FY 2026/27 budget are noted below:

- June 9 Second public hearing and adoption of *Final* FY 2026/27 Budget and CIP;
- June 9 Truth in Taxation public hearing for the city’s primary property tax levy; Municipal Streetlight Improvement District public hearing; and
- June 23 Adoption of the property tax and streetlight district levies.

ANALYSIS AND ASSESSMENT

Since the April 3, 2026 Proposed Budget release, the following changes have been incorporated into the city’s Tentative FY 2026/27 Budget:

Operating Budget

- Adjusted the Aviation Fund Transfer Out and Contingency forecast to reflect the Land Purchase approved by the City Council at the April 14, 2026 meeting. This will not impact the FY 2026/27 budgeted expenditures but will impact the Aviation Fund FY 2025/26 Forecast and fund balance.

Capital Improvement Plan

- Adjust the Ambulance Annex project (PB2603) to reflect \$8,550,000 that was moved to FY 2025/26 from FY 2026/27 as a result of City Council action taken on March 24, 2026. This change will not impact the overall FY 2026/27 capital budget.

Adopting Ordinance No. 4711 tentatively adopts the five-year Capital Improvement Plan for the period beginning July 1, 2026 and ending June 30, 2031, subject to changes directed by City Council accompanying the Final Budget. The complete version of the tentative five-year Capital Improvement Plan is on file with, and available for review at, the Office of the City Clerk.

Adopting Ordinance No. 4710 authorizes the net reduction of (8.33) FTE positions.

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Council may increase or decrease the Tentative Budget before adoption. Once adopted, the Tentative Budget sets the legal maximum budget appropriations for the city. For the Final Budget adoption, Council may decrease the maximum expenditure/ appropriations but may not increase the maximum expenditure/ appropriations established by the Tentative Budget.

RESOURCE IMPACTS

The city's total tentative FY 2026/27 budget appropriation is \$2.1 billion and consists of the following (rounding differences may occur):

Fund	Proposed Budget (\$ millions)	Changes	Tentative Budget (\$ millions)
General ^(a)	\$ 438.4	\$ -	\$ 438.4
Special Revenue	\$ 90.5	\$ -	\$ 90.5
Debt Service	\$ 104.1	\$ -	\$ 104.1
Enterprise	\$ 169.4	\$ -	\$ 169.4
Grants. & Special Districts Budget	\$ 20.4	\$ -	\$ 20.4
Net Internal Services ^(b)	\$ 15.4	\$ -	\$ 15.4
Operating Budget	\$ 838.2	\$ -	\$ 838.2
Capital Budget	\$ 881.9	\$ -	\$ 881.9
Contingencies & Reserves Budget ^(c)	\$ 398.8	\$ -	\$ 398.8
Capital and Contingencies/Reserve Budget	\$ 1,280.8	\$ -	\$ 1,280.8
Total FY 2026/27 Tentative Budget	\$ 2,118.9	\$ -	\$ 2,118.9

^(a) The Ambulance Services Fund is included as part of the General Fund.

^(b) The net Internal Services Fund balance of \$15.4 million represents gross Internal Services Fund charges of \$99.5 million offset by \$84.2 million of internal charges to other funds. This adjustment is made to avoid double budgeting in the various operating funds and the Internal Services Fund.

^(c) The Contingencies & Reserves Budget are included in the "maximum" legal appropriation to provide the city with budget flexibility for unforeseen items during the fiscal year. Per the City Charter and city's financial policies, use of contingencies and reserves require City Council approval prior to each occurrence.

On June 9, 2026, before the FY 2026/27 final budget adoption takes place, the City Council may reduce or reallocate total budget expenditures; however, the City Council may not increase the total amount of expenditures adopted in the Tentative Budget. City Council may also direct staff to make changes to the five-year Capital Improvement Plan before the FY 2026/27 final budget adoption.

OPTIONS & STAFF RECOMMENDATION

Recommended Approach

Recommend adoption of Ordinances No. 4710 and No. 4711, setting the city's maximum legal expenditure limit for the FY 2026/27 budget at \$2.1 billion and tentatively adopting the five-year Capital Improvement Plan.

Adoption of Ordinance No. 4710 will direct the City Clerk to meet obligations regarding publication and notices imposed by Arizona Revised Statutes and the City Charter, and also tentatively authorizes or approves, as applicable, certain salary adjustments included in the Tentative Budget for city employees and Charter Officers and sets the salaries of the Presiding Judge and Associate Judges.

RESPONSIBLE DIVISION(S)

City Manager; City Treasurer/CFO

STAFF CONTACT(S)

Scott Selin, Budget Director, (480) 312-2603, sselin@scottsdaleaz.gov

APPROVED BY

Greg Caton

Greg Caton, City Manager
(480) 312-7759, gcaton@scottsdaleaz.gov

5/6/26 11:23 MST
Date

Sonia Andrews

Sonia Andrews, City Treasurer/CFO
(480) 312-2364, sandrews@ScottsdaleAZ.gov

5/5/26 10:30 MST
Date

ATTACHMENTS

1. Ordinance No. 4710
2. Ordinance No. 4711

ORDINANCE NO. 4710

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, ADOPTING THE ESTIMATES OF REVENUES AND EXPENSES FOR THE CITY OF SCOTTSDALE, INCLUDING ESTIMATED PROPERTY TAX LEVY AND PROPERTY TAX RATE, AS THE TENTATIVE BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027; SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS YEAR; DIRECTING FY 2026/2027 DOCUMENTS BE PUBLISHED; DIRECTING FY 2026/2027 NOTICES BE GIVEN; AND TENTATIVELY AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE TENTATIVE BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND TENTATIVELY 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 must meet annually and make a budget of the estimated amounts required to pay the expenses of conducting the business of the City of Scottsdale for the ensuing fiscal year;

WHEREAS, the City Council is further required to prepare and publish a summary schedule of the estimates of revenues and expenses;

WHEREAS, the Fiscal Year 2026/2027 Tentative Budget includes certain compensation adjustments for City employees, Charter Officers, and the Presiding Judge and Associate Judges, which the City Council finds appropriate to tentatively authorize or approve, as applicable; and

NOW, THEREFORE, 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 Tentative Budget of the City of Scottsdale for the fiscal year beginning July 1, 2026, and ending June 30, 2027 ("Fiscal Year 2026/2027"):

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses, Fiscal Year 2026/2027

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information, Fiscal Year 2026/2027

Schedule C, Summary by Fund of Revenues Other than Property Taxes, Fiscal Year 2026/2027

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2026/2027

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type, Fiscal Year 2026/2027

Schedule F, Summary by Division of Expenditures/Expenses, Fiscal Year 2026/2027

Schedule G, Full-Time Employees and Personnel Compensation, Fiscal Year 2026/2027

Section 2. The City Clerk is hereby authorized and directed to publish and otherwise make available, in a manner prescribed by law, the summary of estimated revenues and expenses set forth in Schedules A & B and/or the complete copy of estimates of revenues and expenses (Schedules A-G), together with all required notices that the City Council will meet for the purpose of a final hearing of taxpayers, including a Truth in Taxation hearing, and for adoption of the Fiscal Year 2026/2027 Budget on June 9, 2026, at the hour of 5:00 p.m. in the City Hall Kiva, 3939 N. Drinkwater Boulevard, Scottsdale, Arizona.

Section 3. Further, all to become effective July 1, 2026, the City Council hereby tentatively: (i) authorizes a five percent step program for sworn Police and Fire personnel, a one percent salary market adjustment for all job classifications except as specified in this section, and up to three percent salary merit increase for all eligible City employees based on performance; (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 one percent salary market adjustment and an additional salary increase of up to three percent, but not to exceed the salary range for the position, and (iii) approves a one percent salary market adjustment for all other Charter Officers.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona this 19th day of May 2026.

CITY OF SCOTTSDALE, an Arizona
municipal corporation

ATTEST:

Ben Lane, City Clerk

Lisa Borowsky, Mayor

APPROVED AS TO FORM:



Luis E. Santaella, City Attorney

By: Jennifer Fernandez, Assistant City Attorney

CITY OF SCOTTSDALE
Summary of Property Tax Levy and Property Tax Rate Information
Fiscal Year 2026/2027
Schedule B

	Fiscal Year 2025/2026	Fiscal Year 2026/2027
1. Maximum allowable primary property tax levy, A.R.S. §42-17051(A)	39,592,037	40,723,413
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	-	
3. Property tax levy amounts		
A. Primary property taxes (includes tort judgments)*	40,270,725	41,292,148
<u>Property tax judgement</u>		
B. Secondary property taxes	34,851,032	36,697,999
<u>Property tax judgement</u>		
C. Total property tax levy amounts	<u>75,121,757</u>	<u>77,990,147</u>
4. Property taxes collected**		
A. Primary property taxes		
(1) 2025/2026 levy	40,270,725	
(2) Prior years' levies	407,234	
(3) Total primary property taxes	<u>40,677,959</u>	
B. Secondary property taxes		
(1) 2025/2026 levy	34,851,032	
(2) Prior years' levies	-	
(3) Total secondary property taxes	<u>34,851,032</u>	
C. Total property taxes collected	<u>75,528,991</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4891	0.4801
<u>Property tax judgement</u>		
(2) Secondary property tax rate	0.4233	0.4267
<u>Property tax judgement</u>		
(3) Total city tax rate	<u>0.9124</u>	<u>0.9068</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

* Does not include an additional \$437,234 in expected FY 2026/27 property tax revenue from preceding years; this anticipated revenue increases total FY 2026/27 property tax revenue to \$41,699,382.

** Includes actual property taxes collected as of the date the tentative 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 2026/2027
Schedule C

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
GENERAL FUND			
TAXES - LOCAL			
AMUSEMENT	\$3,195,354	\$3,338,788	\$3,405,563
AUTOMOTIVE	\$24,164,071	\$23,571,046	\$24,042,464
CONSTRUCTION	\$20,542,762	\$22,383,409	\$23,222,789
DINING/ENTERTNMNT	\$17,288,912	\$19,100,595	\$19,495,400
FOOD STORES	\$10,297,475	\$10,883,999	\$11,107,865
HOTEL/MOTEL	\$10,992,272	\$11,675,552	\$11,909,059
MAJOR DEPT STORES	\$13,475,587	\$13,225,585	\$13,381,868
MANUFACTURING	\$2,391,599	\$3,415,817	\$3,552,450
MISC RETAIL STORES	\$44,715,205	\$46,364,928	\$48,567,259
OTHER ACTIVITY	\$6,328,636	\$7,181,164	\$7,333,485
RENTAL	\$15,928,415	\$12,549,933	\$12,800,931
SERVICE WITH RETAIL	\$8,558,473	\$10,494,452	\$11,124,120
UTILITIES	\$6,415,547	\$6,320,625	\$6,390,056
WHOLESALE	\$3,902,456	\$4,178,752	\$4,262,326
ELECTRIC & GAS FRANCHISE	\$10,487,242	\$10,752,337	\$10,967,384
CABLE TV LICENSE FEE	\$2,894,791	\$2,894,791	\$2,692,156
SALT RIVER PROJECT IN LIEU	\$200,000	\$200,000	\$200,000
STORMWATER FEE	\$962,319	\$962,319	\$971,942
TOTAL TAXES - LOCAL	<u>\$202,741,116</u>	<u>\$209,494,092</u>	<u>\$215,427,117</u>
STATE SHARED REVENUES			
STATE SHARED SALES TAX	\$38,560,076	\$37,788,874	\$37,759,045
STATE SHARED INCOME TAX	\$46,243,346	\$48,032,139	\$51,488,168
AUTO LIEU TAX	\$12,401,290	\$13,021,355	\$13,323,572
TOTAL STATE SHARED REVENUES	<u>\$97,204,712</u>	<u>\$98,842,368</u>	<u>\$102,570,785</u>
CHARGES FOR SERVICE/OTHER			
WESTWORLD EQUESTRIAN FACILITY FEES	\$6,614,024	\$7,143,024	\$6,666,875
INTERGOVERNMENTAL AGREEMENTS	\$6,022,182	\$6,022,182	\$6,220,486
MISCELLANEOUS	\$1,787,411	\$1,787,411	\$1,675,487
PROPERTY RENTAL	\$5,924,773	\$5,924,773	\$6,386,877
TOTAL CHARGES FOR SERVICE/OTHER	<u>\$20,348,390</u>	<u>\$20,877,390</u>	<u>\$20,949,725</u>
LICENSE PERMITS & FEES			
BUSINESS & LIQUOR LICENSES	\$2,669,037	\$2,669,037	\$2,671,565
FIRE CHARGES FOR SERVICES	\$10,793,194	\$8,793,520	\$12,177,629
RECREATION FEES	\$6,009,970	\$5,725,437	\$5,818,882
TOTAL LICENSE PERMITS & FEES	<u>\$19,472,201</u>	<u>\$17,187,994</u>	<u>\$20,668,076</u>
FINES FEES & FORFEITURES			
COURT FINES	\$4,113,661	\$4,113,661	\$4,113,661
LIBRARY	\$43,726	\$43,726	\$78,726
PARKING FINES	\$261,000	\$261,000	\$241,000
PHOTO RADAR	\$2,644,511	\$2,644,511	\$2,644,511
JAIL DORMITORY	\$149,818	\$292,700	\$0
TOTAL FINES FEES & FORFEITURES	<u>\$7,212,716</u>	<u>\$7,355,598</u>	<u>\$7,077,898</u>

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
INTEREST EARNINGS			
INTEREST EARNINGS	\$11,103,081	\$16,654,622	\$18,588,997
TOTAL INTEREST EARNINGS	\$11,103,081	\$16,654,622	\$18,588,997
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$23,752,610	\$23,752,610	\$24,025,388
TOTAL BUILDING PERMIT FEES & CHARGES	\$23,752,610	\$23,752,610	\$24,025,388
INDIRECT/DIRECT COST ALLOCATIONS			
INDIRECT COSTS	\$8,796,368	\$8,796,368	\$10,456,844
DIRECT COST ALLOCATION (FIRE)	\$462,278	\$462,278	\$588,691
TOTAL INDIRECT/DIRECT COST ALLOCATIONS	\$9,258,646	\$9,258,646	\$11,045,535
TOTAL GENERAL FUND	\$391,093,472	\$403,423,319	\$420,353,521
SPECIAL REVENUE FUNDS			
PARK AND PRESERVE TAX FUNDS			
AMUSEMENT	\$3,283,772	\$449,409	\$464,393
AUTOMOTIVE	\$2,791,654	\$3,120,964	\$3,278,521
CONSTRUCTION	\$1,399,373	\$2,921,903	\$3,166,744
DINING/ENTERTNMNT	\$434,231	\$2,512,256	\$2,658,463
FOOD STORES	\$1,498,946	\$1,401,935	\$1,514,709
HOTEL/MOTEL	\$1,831,262	\$1,573,603	\$1,623,964
MAJOR DEPT STORES	\$6,076,565	\$1,792,686	\$1,824,802
MANUFACTURING	\$494,097	\$410,646	\$484,425
MISC RETAIL STORES	\$2,164,589	\$6,192,546	\$6,622,808
OTHER ACTIVITY	\$2,349,473	\$530,312	\$565,377
RENTAL	\$871,839	\$1,708,593	\$1,745,581
SERVICE WITH RETAIL	\$325,006	\$1,366,611	\$1,516,924
UTILITIES	\$530,323	\$853,730	\$871,373
WHOLESALE	\$1,163,051	\$542,865	\$581,225
INTEREST EARNINGS	\$0	\$0	\$316,915
TOTAL PARK AND PRESERVE TAX FUNDS	\$25,214,181	\$25,378,059	\$27,236,224
PRESERVATION FUNDS			
AMUSEMENT	\$434,231	\$455,289	\$464,393
AUTOMOTIVE	\$3,283,776	\$6,555,958	\$3,278,521
CONSTRUCTION	\$2,791,654	\$3,052,283	\$3,166,744
DINING/ENTERTNMNT	\$2,349,473	\$2,604,627	\$2,658,463
FOOD STORES	\$1,399,373	\$1,484,181	\$1,514,709
HOTEL/MOTEL	\$1,498,946	\$1,592,121	\$1,623,964
MAJOR DEPT STORES	\$1,831,262	\$1,803,490	\$1,824,802
MANUFACTURING	\$325,006	\$465,794	\$484,425
MISC RETAIL STORES	\$6,076,565	\$6,322,494	\$6,622,808
OTHER ACTIVITY	\$494,097	\$548,911	\$565,377
RENTAL	\$2,164,589	\$1,711,353	\$1,745,581
SERVICE WITH RETAIL	\$1,163,051	\$1,431,061	\$1,516,924
UTILITIES	\$871,839	\$861,903	\$871,373
WHOLESALE	\$530,323	\$569,830	\$581,225
INTEREST EARNINGS	\$4,436,344	\$4,454,704	\$4,467,824
TOTAL PRESERVATION FUNDS	\$29,650,529	\$33,913,999	\$31,387,133

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
TRANSPORTATION FUND			
AMUSEMENT	\$578,975	\$590,517	\$600,748
AUTOMOTIVE	\$4,378,362	\$3,985,232	\$4,043,791
CONSTRUCTION	\$3,722,207	\$4,030,925	\$4,187,765
DINING/ENTERTNMNT	\$3,132,632	\$3,455,488	\$3,526,186
FOOD STORES	\$1,865,831	\$1,971,589	\$2,012,342
HOTEL/MOTEL	\$1,998,595	\$2,106,847	\$2,150,970
MAJOR DEPT STORES	\$2,441,685	\$2,335,798	\$2,380,999
MANUFACTURING	\$433,342	\$429,503	\$446,681
MISC RETAIL STORES	\$8,102,084	\$8,140,357	\$8,523,379
OTHER ACTIVITY	\$658,799	\$607,769	\$647,948
RENTAL	\$2,886,120	\$2,269,453	\$2,320,936
SERVICE WITH RETAIL	\$1,550,735	\$1,839,418	\$1,945,123
UTILITIES	\$1,162,452	\$1,140,722	\$1,151,057
WHOLESALE	\$707,098	\$639,737	\$619,646
HIGHWAY USER TAX	\$19,537,489	\$19,258,319	\$18,811,189
LOCAL TRANSPORTATION ASSISTANCE FUND	\$610,000	\$610,000	\$610,000
INTERGOVERNMENTAL AGREEMENTS	\$221,734	\$221,734	\$306,734
MISCELLANEOUS	\$12,100	\$12,100	\$12,100
PROPERTY RENTAL	\$5,844	\$5,844	\$5,844
INTEREST EARNINGS	\$2,942,285	\$2,823,307	\$2,820,484
TOTAL TRANSPORTATION FUND	\$56,948,369	\$56,474,659	\$57,123,922
TOURISM DEVELOPMENT FUND			
TRANSIENT OCCUPANCY TAX	\$33,000,000	\$35,211,000	\$35,915,222
MISCELLANEOUS	\$15,000	\$15,000	\$15,000
PROPERTY RENTAL	\$3,657,800	\$3,910,000	\$3,988,200
INTEREST EARNINGS	\$592,737	\$592,737	\$526,932
TOTAL TOURISM DEVELOPMENT FUND	\$37,265,537	\$39,728,737	\$40,445,354
SPECIAL PROGRAMS FUND			
ELECTRIC & GAS FRANCHISE	\$265,000	\$265,000	\$265,000
STORMWATER FEE - CIP	\$7,868,373	\$7,868,373	\$7,902,150
WESTWORLD EQUESTRIAN FACILITY FEES	\$1,286,364	\$1,461,364	\$1,651,090
INTERGOVERNMENTAL AGREEMENTS	\$2,648,622	\$235,822	\$235,822
MISCELLANEOUS	\$5,247,229	\$5,247,229	\$3,643,934
PROPERTY RENTAL (Includes SURCHARGE)	\$1,185,346	\$1,169,920	\$2,166,306
CONTRIBUTIONS & DONATIONS	\$1,105,772	\$1,062,272	\$1,248,086
BUSINESS & LIQUOR LICENSES	\$50,160	\$50,160	\$50,160
RECREATION FEES	\$4,963,254	\$4,963,254	\$4,387,590
COURT FINES	\$2,618,654	\$2,618,654	\$2,618,654
LIBRARY	\$119,646	\$119,646	\$119,646
POLICE FEES	\$95,400	\$95,400	\$95,400
INTEREST EARNINGS	\$256,648	\$256,648	\$309,468
BUILDING & RELATED PERMITS	\$126,120	\$126,120	\$126,120
INDIRECT/DIRECT COST ALLOCATIONS	\$20,000	\$20,000	\$20,000
TOTAL SPECIAL PROGRAMS FUND	\$27,856,588	\$25,559,862	\$24,839,426

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
STADIUM FACILITY FUND			
MISCELLANEOUS	\$294,210	\$294,210	\$368,036
PROPERTY RENTAL	\$1,005,598	\$1,235,598	\$1,033,248
CONTRIBUTIONS & DONATIONS	\$725,000	\$725,000	\$725,000
INTEREST EARNINGS	\$180,265	\$180,265	\$170,768
TOTAL STADIUM FACILITY FUND	\$2,205,073	\$2,435,073	\$2,297,052
TOTAL SPECIAL REVENUE FUNDS	\$179,140,277	\$183,490,389	\$183,329,111
GRANTS & SPECIAL DISTRICTS FUNDS			
SPECIAL DISTRICTS FUND			
STREETLIGHT DISTRICTS	\$579,465	\$579,465	\$662,985
TOTAL SPECIAL DISTRICTS FUND	\$579,465	\$579,465	\$662,985
GRANT FUNDS			
MISCELLANEOUS	\$602,615	\$602,615	\$0
PROPERTY RENTAL	\$67,100	\$67,100	\$0
CONTRIBUTIONS & DONATIONS	\$2,647,107	\$2,647,107	\$1,576,955
INTERGOVERNMENTAL AGREEMENTS	\$0	\$2,412,800	\$1,680,089
FEDERAL GRANTS	\$19,447,166	\$19,447,166	\$22,796,940
STATE GRANTS	\$873,752	\$873,752	\$55,000
TOTAL GRANT FUNDS	\$23,637,740	\$26,050,540	\$26,108,984
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$24,217,205	\$26,630,005	\$26,771,969
CAPITAL IMPROVEMENT PROJECT FUNDS			
AMUSEMENT	\$289,488	\$289,488	\$309,596
AUTOMOTIVE	\$2,189,180	\$2,189,180	\$2,185,678
CONSTRUCTION	\$1,861,102	\$1,861,102	\$2,111,163
DINING/ENTERTNMNT	\$1,566,315	\$1,566,315	\$1,772,309
FOOD STORES	\$932,916	\$932,916	\$1,009,807
HOTEL/MOTEL	\$999,297	\$999,297	\$1,082,640
MAJOR DEPT STORES	\$1,220,841	\$1,220,841	\$1,216,533
MANUFACTURING	\$216,671	\$216,671	\$322,951
MISC RETAIL STORES	\$4,051,043	\$4,051,043	\$4,415,206
OTHER ACTIVITY	\$329,400	\$329,400	\$376,920
RENTAL	\$1,443,058	\$1,443,058	\$1,163,721
SERVICE WITH RETAIL	\$775,368	\$775,368	\$1,011,285
UTILITIES	\$581,226	\$581,226	\$580,915
WHOLESALE	\$353,548	\$353,548	\$387,485
OTHER WATER REVENUE	\$11,000,000	\$11,000,000	\$11,000,000
OTHER WATER RECLAMATION REVENUE	\$7,900,000	\$7,900,000	\$7,900,000
NON-POTABLE WATER SERVICE CHARGES	\$2,100,000	\$2,100,000	\$2,100,000
INTERGOVERNMENTAL AGREEMENTS	\$111,167,850	\$24,834,672	\$122,289,782
CONTRIBUTIONS & DONATIONS	\$0	\$0	\$0
INTEREST EARNINGS	\$6,065,689	\$6,288,570	\$6,499,806
BUILDING & RELATED PERMITS	\$75,000	\$428,300	\$75,000
FEDERAL GRANTS	\$29,182,307	\$4,892,272	\$13,663,896
BOND PROCEEDS	\$50,000,000	\$0	\$79,000,000
MISCELLANEOUS	\$0	\$2,597,059	\$6,172,337
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$234,300,299	\$76,850,326	\$266,647,030

<u>Source of Revenues</u>	<u>Budgeted Revenues 2025/2026</u>	<u>Actual Revenues 2025/2026*</u>	<u>Tentative Revenues 2026/2027</u>
ENTERPRISE FUNDS			
AVIATION FUND			
JET FUEL	\$259,461	\$285,407	\$257,245
AIRPORT FEES	\$9,391,985	\$10,331,184	\$10,534,898
PROPERTY RENTAL	\$196,493	\$216,142	\$202,389
INTEREST EARNINGS	\$577,458	\$635,204	\$752,760
TOTAL AVIATION FUND	\$10,425,397	\$11,467,937	\$11,747,292
WATER & WATER RECLAMATION FUNDS			
STORMWATER FEE	\$339,642	\$339,642	\$341,100
WATER SERVICE FEES	\$142,943,240	\$142,943,240	\$148,679,433
SEWER SERVICE FEES	\$60,413,477	\$60,413,477	\$64,425,686
NON-POTABLE WATER SERVICE CHARGES	\$18,676,089	\$18,676,089	\$19,731,600
MISCELLANEOUS	\$3,141,964	\$3,141,964	\$1,136,147
PROPERTY RENTAL	\$232,679	\$232,679	\$239,401
CONTRIBUTIONS & DONATIONS	\$9,000	\$9,000	\$11,000
INTEREST EARNINGS	\$2,426,151	\$2,426,151	\$3,386,426
FEDERAL GRANTS	\$492,914	\$492,914	\$0
INDIRECT COSTS	\$919,905	\$919,905	\$919,905
TOTAL WATER & WATER RECLAMATION FUNDS	\$229,595,061	\$229,595,061	\$238,870,698
SOLID WASTE FUND			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$4,669,583	\$4,669,583	\$4,205,222
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$33,431,829	\$33,431,829	\$34,230,913
INTEREST EARNINGS	\$299,423	\$299,423	\$436,681
TOTAL SOLID WASTE FUND	\$38,400,835	\$38,400,835	\$38,872,816
TOTAL ENTERPRISE FUNDS	\$278,421,293	\$279,463,833	\$289,490,806
INTERNAL SERVICE FUNDS			
PC REPLACEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$1,010,659)	(\$1,010,659)	(\$1,185,894)
PC REPLACEMENT	\$1,010,659	\$1,010,659	\$1,666,383
TOTAL PC REPLACEMENT FUND	\$0	\$0	\$480,489
SELF INSURANCE FUNDS - HEALTH			
INTERNAL SERVICE OFFSETS	(\$31,171,221)	(\$31,171,221)	(\$37,101,024)
DISABLED RETIREE CONTRIBUTIONS	\$213,497	\$177,301	\$194,499
EMPLOYEE CONTRIBUTIONS - DENTAL	\$792,527	\$798,918	\$823,003
EMPLOYEE CONTRIBUTIONS - MEDICAL	\$9,192,108	\$9,434,916	\$9,934,958
EMPLOYER CONTRIBUTION - DENTAL	\$893,137	\$901,151	\$928,068
EMPLOYER CONTRIBUTION - MEDICAL	\$30,278,084	\$32,583,083	\$36,172,956
MISCELLANEOUS	\$305,184	\$311,844	\$320,000
TOTAL SELF INSURANCE FUNDS - HEALTH	\$10,503,316	\$13,035,992	\$11,272,460
SELF INSURANCE FUNDS - RISK			
INTERNAL SERVICE OFFSETS	(\$20,105,408)	(\$20,105,408)	(\$19,254,485)
SELF INSURANCE (PROPERTY AND WORKERS COMP)	\$20,050,923	\$20,050,923	\$19,200,000
UNEMPLOYMENT CLAIMS	\$54,485	\$54,485	\$54,485
MISCELLANEOUS	\$240,000	\$240,000	\$285,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$525,000	\$525,000	\$550,000
TOTAL SELF INSURANCE FUNDS - RISK	\$765,000	\$765,000	\$835,000

<u>Source of Revenues</u>	<u>Budgeted Revenues 2025/2026</u>	<u>Actual Revenues 2025/2026*</u>	<u>Tentative Revenues 2026/2027</u>
FLEET FUNDS			
FUEL	\$5,576,328	\$4,776,328	\$3,726,683
MAINTENANCE & OPERATIONS	\$10,923,737	\$11,923,737	\$11,929,596
RENTAL RATES	\$15,494,758	\$15,494,758	\$13,847,170
MISCELLANEOUS	\$574,721	\$574,721	\$831,200
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$578,912	\$578,912	\$590,000
INTERNAL SERVICE OFFSETS	(\$31,994,823)	(\$31,994,823)	(\$26,641,450)
TOTAL FLEET FUNDS	<u>\$1,153,633</u>	<u>\$1,353,633</u>	<u>\$4,283,199</u>
TOTAL INTERNAL SERVICE FUNDS	<u>\$12,421,949</u>	<u>\$15,154,625</u>	<u>\$16,871,148</u>
TOTAL ALL FUNDS	<u>\$1,119,594,495</u>	<u>\$985,012,497</u>	<u>\$1,203,463,585</u>

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

CITY OF SCOTTSDALE
Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2026/2027
Schedule D

Fund	Other Financing Sources/(Uses) 2026/2027	Tentative Interfund Transfers 2026/2027	
		IN	OUT
GENERAL FUND			
GENERAL FUND	\$0	\$26,210,908	\$48,613,182
TOTAL GENERAL FUND	<u>\$0</u>	<u>\$26,210,908</u>	<u>\$48,613,182</u>
			0
GRANTS & SPECIAL DISTRICTS FUNDS			
GRANT FUNDS	\$0	\$0	\$0
SPECIAL DISTRICTS FUND	\$0	\$0	\$0
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SPECIAL REVENUE FUNDS			
PARK AND PRESERVE TAX FUNDS	\$0	\$26,319,309	\$31,677,398
PRESERVATION FUNDS	\$0	\$0	\$17,826,544
SPECIAL PROGRAMS FUND	\$0	\$0	\$10,341,975
STADIUM FACILITY FUND	\$0	\$200,000	\$1,510,000
TOURISM DEVELOPMENT FUND	\$0	\$0	\$17,541,290
TRANSPORTATION FUND	\$0	\$0	\$32,502,845
TOTAL SPECIAL REVENUE FUNDS	<u>\$0</u>	<u>\$26,519,309</u>	<u>\$111,400,052</u>
DEBT SERVICE FUNDS			
DEBT	\$0	\$35,100,093	\$0
TOTAL DEBT SERVICE FUNDS	<u>\$0</u>	<u>\$35,100,093</u>	<u>\$0</u>
CAPITAL IMPROVEMENT PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	\$0	\$146,523,477	\$2,410,846
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	<u>\$0</u>	<u>\$146,523,477</u>	<u>\$2,410,846</u>
ENTERPRISE FUNDS			
AVIATION FUND	\$0	\$492,600	\$1,721,323
SOLID WASTE FUND	\$0	\$0	\$3,930,755
WATER & WATER RECLAMATION FUNDS	\$0	\$9,506,989	\$69,135,027
TOTAL ENTERPRISE FUNDS	<u>\$0</u>	<u>\$9,999,589</u>	<u>\$74,787,105</u>
INTERNAL SERVICE FUNDS			
FLEET FUNDS	\$0	\$100,000	\$7,036,867
SELF INSURANCE FUNDS - HEALTH	\$0	\$116,645	\$0
SELF INSURANCE FUNDS - RISK	\$0	\$0	\$321,970
TOTAL INTERNAL SERVICE FUNDS	<u>\$0</u>	<u>\$216,645</u>	<u>\$7,358,837</u>
TOTAL ALL FUNDS	<u>\$0</u>	<u>\$244,570,022</u>	<u>\$244,570,022</u>

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2026/2027
Schedule E

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
GENERAL FUND				
GENERAL GOVERNMENT				
MAYOR AND CITY COUNCIL	\$1,106,449	(\$5,109)	\$1,101,340	\$1,266,579
CITY ATTORNEY'S OFFICE	\$9,924,074	\$225,300	\$10,149,374	\$9,672,641
CITY AUDITOR'S OFFICE	\$1,379,751	(\$19,644)	\$1,360,107	\$1,461,803
CITY CLERK'S OFFICE	\$1,953,342	(\$19,250)	\$1,934,092	\$1,851,076
CITY COURT	\$6,602,524	(\$100,651)	\$6,501,873	\$6,649,699
CITY MANAGER'S OFFICE	\$3,731,987	(\$43,648)	\$3,688,339	\$4,646,770
CITY TREASURER'S OFFICE	\$14,589,951	(\$179,289)	\$14,410,662	\$15,399,056
TOTAL GENERAL GOVERNMENT	\$39,288,078	(\$142,291)	\$39,145,787	\$40,947,624
CENTRALIZED SERVICES				
FINANCIAL MANAGEMENT SERVICES**	\$0	\$0	\$0	\$1,198,602
COMMUNICATIONS	\$4,119,065	(\$54,430)	\$4,064,635	\$2,602,659
INFORMATION TECHNOLOGY	\$22,979,657	\$341,309	\$23,320,966	\$22,145,348
HUMAN RESOURCES	\$5,569,163	(\$63,944)	\$5,505,219	\$6,351,058
FACILITIES MANAGEMENT	\$29,395,932	(\$44,998)	\$29,350,934	\$29,339,390
TOTAL CENTRALIZED SERVICES	\$62,063,817	\$177,936	\$62,241,753	\$61,637,057
PUBLIC SAFETY				
POLICE DEPARTMENT	\$202,849,778	(\$2,231,795)	\$200,617,983	\$150,133,886
FIRE DEPARTMENT	\$90,648,047	(\$898,502)	\$89,749,545	\$100,962,154
TOTAL PUBLIC SAFETY	\$293,497,825	(\$3,130,297)	\$290,367,528	\$251,096,040
TRANSPORTATION AND INFRASTRUCTURE				
TOTAL TRANSPORTATION AND INFRASTR.	\$3,401,633	(\$49,717)	\$3,351,916	\$2,976,837
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION	\$26,096,016	(\$110,604)	\$25,985,412	\$26,287,138
PRESERVE	\$0	\$0	\$0	\$0
TOTAL PARKS & REC. AND PRESERVE	\$26,096,016	(\$110,604)	\$25,985,412	\$26,287,138
COMMUNITY DEVELOPMENT				
PLANNING AND DEVELOPMENT SERVICES	\$19,759,172	(\$289,126)	\$19,470,046	\$17,371,193
ECONOMIC DEVELOPMENT	\$1,385,527	(\$16,460)	\$1,369,067	\$1,375,837
TOURISM AND EVENTS	\$5,921,670	\$387,595	\$6,309,265	\$6,125,975
TOTAL COMMUNITY DEVELOPMENT	\$27,066,369	\$82,008	\$27,148,378	\$24,873,006
COMMUNITY ENRICHMENT				
SCOTTSDALE STADIUM	\$1,160,299	(\$11,487)	\$1,148,812	\$1,149,183
WESTWORLD	\$8,041,145	(\$357,615)	\$7,683,530	\$8,619,179
HUMAN SERVICES	\$5,501,121	(\$84,015)	\$5,417,106	\$6,215,387
LIBRARY SERVICES	\$9,622,054	(\$141,589)	\$9,480,465	\$9,630,028
TOTAL COMMUNITY ENRICHMENT	\$24,324,619	(\$594,706)	\$23,729,913	\$25,613,777
DEBT SERVICE				
TOTAL DEBT SERVICE	\$481,324	\$0	\$481,324	\$505,390

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
<i>ESTIMATED DEPARTMENT SAVINGS</i>	(\$11,000,000)	\$0	(\$11,000,000)	(\$6,000,000)
<i>PERSONNEL PROGRAMS</i>	\$4,700,442	(\$3,699,442)	\$1,001,000	\$11,000,000
<i>CONTINGENCY / RESERVE APPROPRIATION</i>	\$182,056,673	\$0	\$0	\$143,015,868
TOTAL GENERAL FUND	\$651,976,796	(\$7,467,113)	\$462,453,010	\$581,952,737
GRANTS & SPECIAL DISTRICTS FUNDS				
GRANT FUNDS				
GENERAL GOVERNMENT				
MAYOR AND CITY COUNCIL	\$5,000	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT	\$5,000	\$0	\$0	\$0
CENTRALIZED SERVICES				
CITY MANAGER'S OFFICE	\$812,090	\$0	\$812,090	\$750,881
TOTAL CENTRALIZED SERVICES	\$812,090	\$0	\$812,090	\$750,881
COMMUNITY DEVELOPMENT				
ECONOMIC DEVELOPMENT	\$10,000	\$0	\$10,000	\$20,000
TOTAL COMMUNITY DEVELOPMENT	\$10,000	\$0	\$10,000	\$20,000
PUBLIC SAFETY				
FIRE DEPARTMENT	\$0	\$0	\$0	\$100,000
POLICE DEPARTMENT	\$2,395,733	\$0	\$2,395,733	\$2,005,352
TOTAL PUBLIC SAFETY	\$2,395,733	\$0	\$2,395,733	\$2,105,352
COMMUNITY ENRICHMENT				
LIBRARY SERVICES	\$110,766	\$0	\$110,766	\$0
HUMAN SERVICES	\$17,481,425	\$0	\$17,481,425	\$16,924,850
TOTAL COMMUNITY ENRICHMENT	\$17,592,191	\$0	\$17,592,191	\$16,924,850
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION	\$3,156	\$0	\$3,156	\$0
PRESERVE	\$0	\$0	\$0	\$0
TOTAL PARKS & REC. AND PRESERVE	\$3,156	\$0	\$3,156	\$0
<i>CONTINGENCY / RESERVE APPROPRIATION</i>	\$4,000,000	\$0	\$0	\$6,307,900
TOTAL GRANT FUNDS	\$24,818,170	\$0	\$20,813,170	\$26,108,984
SPECIAL DISTRICTS FUND				
SPECIAL DISTRICTS	\$582,619	\$0	\$582,619	\$608,918
TOTAL SPECIAL DISTRICTS FUND	\$582,619	\$0	\$582,619	\$608,918
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$25,400,789	\$0	\$21,395,789	\$26,717,902
SPECIAL REVENUE FUNDS				
SPECIAL PROGRAMS FUND				
GENERAL GOVERNMENT				
MAYOR AND CITY COUNCIL	\$68,806	(\$2,000)	\$66,806	\$61,882
CITY COURT	\$2,141,824	(\$33,774)	\$2,108,050	\$2,368,631
TOTAL GENERAL GOVERNMENT	\$2,210,630	(\$35,774)	\$2,174,856	\$2,430,513

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
PUBLIC SAFETY				
FIRE DEPARTMENT	\$919,006	(\$51,854)	\$867,152	\$1,037,058
POLICE DEPARTMENT	\$4,359,034	(\$1,876,909)	\$2,482,125	\$2,719,892
TOTAL PUBLIC SAFETY	\$5,278,040	(\$1,928,763)	\$3,349,277	\$3,756,950
TRANSPORTATION AND INFRASTRUCTURE	\$255,817	(\$240,000)	\$15,817	\$14,225
TOTAL TRANSPORTATION AND INFRASTR.	\$255,817	(\$240,000)	\$15,817	\$14,225
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION	\$5,066,487	(\$58,003)	\$5,008,484	\$4,954,466
PRESERVE	\$100,082	\$0	\$100,082	\$119,237
TOTAL PARKS & REC. AND PRESERVE	\$5,166,569	(\$58,003)	\$5,108,566	\$5,073,703
COMMUNITY DEVELOPMENT				
ECONOMIC DEVELOPMENT	\$20,000	\$0	\$20,000	\$20,406
PLANNING AND DEVELOPMENT SERVICES	\$715,493	\$0	\$715,493	\$301,685
TOURISM AND EVENTS	\$51,000	\$0	\$51,000	\$51,000
TOTAL COMMUNITY DEVELOPMENT	\$786,493	\$0	\$786,493	\$373,091
COMMUNITY ENRICHMENT				
LIBRARY SERVICES	\$186,240	\$0	\$186,240	\$186,240
HUMAN SERVICES	\$811,985	(\$80,000)	\$731,985	\$1,322,489
WESTWORLD	\$100,006	\$0	\$100,006	\$96,090
TOTAL COMMUNITY ENRICHMENT	\$1,098,231	(\$80,000)	\$1,018,231	\$1,604,819
DEBT SERVICE				
TOTAL DEBT SERVICE	\$48,892	\$0	\$48,892	\$44,003
TOTAL DEBT SERVICE	\$48,892	\$0	\$48,892	\$44,003
APPROPRIATION CONTINGENCY	\$1,500,000	\$0	\$0	\$1,500,000
PERSONNEL PROGRAMS	\$1,950	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$1,501,950	\$0	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	\$16,346,622	(\$2,342,540)	\$12,502,132	\$14,797,304
PARK AND PRESERVE TAX FUNDS				
CENTRALIZED SERVICES				
FINANCIAL MANAGEMENT SERVICES**	\$0	\$0	\$0	\$218,586
TOTAL CENTRALIZED SERVICES	\$0	\$0	\$0	\$218,586
PUBLIC SAFETY				
FIRE DEPARTMENT	\$1,754,034	(\$27,814)	\$1,726,220	\$1,731,946
POLICE DEPARTMENT	\$1,255,012	(\$934)	\$1,254,078	\$1,442,044
TOTAL PUBLIC SAFETY	\$3,009,046	(\$28,748)	\$2,980,298	\$3,173,990
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION	\$4,965,742	\$0	\$4,965,742	\$5,144,681
PRESERVE	\$3,146,621	(\$15,482)	\$3,131,139	\$3,430,411
TOTAL PARKS & REC. AND PRESERVE	\$8,112,363	(\$15,482)	\$8,096,881	\$8,575,092
CONTINGENCY / RESERVE APPROPRIATION	\$4,825,254	\$0	\$0	\$5,019,769
TOTAL PARK AND PRESERVE TAX FUNDS	\$15,946,663	(\$44,230)	\$11,077,179	\$16,987,437
STADIUM FACILITY FUND				
COMMUNITY ENRICHMENT				
SCOTTSDALE STADIUM	\$2,660,770	(\$866,968)	\$1,793,802	\$2,318,433
TOTAL COMMUNITY ENRICHMENT	\$2,660,770	(\$866,968)	\$1,793,802	\$2,318,433

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
CONTINGENCY / RESERVE APPROPRIATION	\$2,201,721	\$0	\$0	\$3,069,646
TOTAL STADIUM FACILITY FUND	\$4,862,491	(\$866,968)	\$1,793,802	\$5,388,079
TOURISM DEVELOPMENT FUND				
COMMUNITY ENRICHMENT				
TOURISM AND EVENTS	\$24,269,426	\$979,696	\$25,248,118	\$25,930,964
TOTAL COMMUNITY ENRICHMENT	\$24,269,426	\$979,696	\$25,248,118	\$25,930,964
PERSONNEL PROGRAMS	\$1,982	\$0	\$900	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$4,000,000	\$0	\$0	\$4,000,000
TOTAL TOURISM DEVELOPMENT FUND	\$28,271,408	\$979,696	\$25,249,018	\$29,930,964
TRANSPORTATION FUND				
CENTRALIZED SERVICES				
FACILITIES MANAGEMENT	\$1,395,410	\$0	\$1,395,410	\$1,309,791
INFORMATION TECHNOLOGY	\$18,800	\$0	\$18,800	\$16,920
TOTAL CENTRALIZED SERVICES	\$1,414,210	\$0	\$1,414,210	\$1,326,711
TRANSPORTATION AND INFRASTRUCTURE	\$33,055,373	(\$219,283)	\$32,836,090	\$33,036,155
TOTAL TRANSPORTATION AND INFRAS.	\$33,055,373	(\$219,283)	\$32,836,090	\$33,036,155
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION	\$2,712,276	(\$2,746)	\$2,709,530	\$2,904,125
TOTAL PARKS & REC. AND PRESERVE	\$2,712,276	(\$2,746)	\$2,709,530	\$2,904,125
ESTIMATED DEPARTMENT SAVINGS	(\$368,136)	\$168,136	(\$200,000)	(\$330,000)
PERSONNEL PROGRAMS	\$268,664	(\$244,364)	\$24,300	\$101,000
CONTINGENCY / RESERVE APPROPRIATION	\$4,708,239	\$0	\$0	\$4,703,799
TOTAL TRANSPORTATION FUND	\$41,790,626	(\$298,257)	\$36,784,130	\$41,741,790
PRESERVATION FUNDS				
CONTINGENCY / RESERVE APPROPRIATION	\$17,826,600	\$0	\$0	\$25,000,000
TOTAL PRESERVATION FUNDS	\$17,826,600	\$0	\$0	\$25,000,000
TOTAL SPECIAL REVENUE FUNDS	\$125,044,410	(\$2,572,299)	\$87,406,261	\$133,845,573
DEBT SERVICE FUNDS				
DEBT				
DEBT SERVICE	\$78,562,788	\$0	\$78,562,788	\$69,297,560
CONTINGENCY / RESERVE APPROPRIATION	\$8,730,825	\$0	\$0	\$8,479,260
TOTAL DEBT	\$87,293,613	\$0	\$78,562,788	\$77,776,820
TOTAL DEBT SERVICE FUNDS	\$87,293,613	\$0	\$78,562,788	\$77,776,820
ENTERPRISE FUNDS				
AVIATION FUND				
ENTERPRISE				
AVIATION	\$4,248,648	(\$33,118)	\$3,604,776	\$4,690,593
TOTAL ENTERPRISE	\$4,248,648	(\$33,118)	\$3,604,776	\$4,690,593
DEBT SERVICE	\$1,720,744	\$0	\$1,719,244	\$1,721,244
TOTAL DEBT SERVICE	\$1,720,744	\$0	\$1,719,244	\$1,721,244
ESTIMATED DEPARTMENT SAVINGS	(\$40,000)	\$0	(\$40,000)	(\$21,818)
PERSONNEL PROGRAMS	\$7,922	(\$3,572)	\$4,350	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$5,352,093	\$0	\$0	\$6,080,623
TOTAL AVIATION FUND	\$11,289,407	(\$36,690)	\$5,288,370	\$12,470,642

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
SOLID WASTE FUND				
GENERAL GOVERNMENT				
CITY TREASURER'S OFFICE	\$1,067,202	(\$12,089)	\$1,055,113	\$1,029,655
TOTAL GENERAL GOVERNMENT	\$1,067,202	(\$12,089)	\$1,055,113	\$1,029,655
CENTRALIZED SERVICES				
INFORMATION TECHNOLOGY	\$8,000	\$0	\$8,000	\$7,200
TOTAL CENTRALIZED SERVICES	\$8,000	\$0	\$8,000	\$7,200
ENTERPRISE				
SOLID WASTE MANAGEMENT	\$33,617,248	(\$193,826)	\$31,418,099	\$31,764,280
TOTAL ENTERPRISE	\$33,617,248	(\$193,826)	\$31,418,099	\$31,764,280
ESTIMATED DEPARTMENT SAVINGS	(\$332,345)	\$71,252	(\$261,093)	(\$142,414)
PERSONNEL PROGRAMS	\$80,689	(\$47,939)	\$32,750	\$147,567
CONTINGENCY / RESERVE APPROPRIATION	\$6,166,119	\$0	\$0	\$5,920,943
TOTAL SOLID WASTE FUND	\$40,606,913	(\$182,602)	\$32,252,869	\$38,727,231
WATER & WATER RECLAMATION FUNDS				
GENERAL GOVERNMENT				
CITY TREASURER'S OFFICE	\$2,157,784	(\$25,000)	\$2,132,784	\$2,080,309
TOTAL GENERAL GOVERNMENT	\$2,157,784	(\$25,000)	\$2,132,784	\$2,080,309
CENTRALIZED SERVICES				
FINANCIAL MANAGEMENT SERVICES**	\$0	\$0	\$0	\$544,216
INFORMATION TECHNOLOGY	\$729,452	(\$11,324)	\$718,128	\$731,213
TOTAL CENTRALIZED SERVICES	\$729,452	(\$11,324)	\$718,128	\$1,275,429
TRANSPORTATION AND INFRASTRUCTURE				
TOTAL TRANSPORTATION AND INFRASTR.	\$2,600,794	(\$39,703)	\$2,561,091	\$2,607,442
ENTERPRISE				
WATER RESOURCES	\$120,312,859	(\$495,720)	\$111,744,405	\$126,611,732
TOTAL ENTERPRISE	\$120,312,859	(\$495,720)	\$111,744,405	\$126,611,732
DEBT SERVICE				
TOTAL DEBT SERVICE	\$34,173,514	\$0	\$34,173,514	\$32,483,279
ESTIMATED DEPARTMENT SAVINGS	(\$1,200,000)	(\$1,200,000)	\$0	(\$654,545)
PERSONNEL PROGRAMS	\$161,034	(\$117,434)	\$43,600	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$55,916,307	\$0	\$0	\$57,299,047
TOTAL WATER & WATER RECLAMATION FUNDS	\$214,851,744	(\$1,889,181)	\$151,373,522	\$221,702,694
TOTAL ENTERPRISE FUNDS	\$266,748,064	(\$2,108,474)	\$188,914,760	\$272,900,566
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUNDS - RISK				
GENERAL GOVERNMENT				
CITY ATTORNEY'S OFFICE	\$19,493,903	(\$1,630,169)	\$17,863,734	\$19,741,037
TOTAL GENERAL GOVERNMENT	\$19,493,903	(\$1,630,169)	\$17,863,734	\$19,741,037

Fund/Departments	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
CENTRALIZED SERVICES				
HUMAN RESOURCES	\$52,500	\$0	\$52,500	\$47,250
TOTAL CENTRALIZED SERVICES	\$52,500	\$0	\$52,500	\$47,250
INTERNAL SERVICE OFFSETS	(\$20,105,408)	\$0	\$20,105,408	(\$19,254,485)
PERSONNEL PROGRAMS	\$2,888	(\$2,538)	\$350	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$34,707,698	\$0	\$0	\$40,276,984
TOTAL SELF INSURANCE FUNDS - RISK	\$34,151,581	(\$1,632,707)	\$38,021,992	\$40,810,786
FLEET FUNDS				
CENTRALIZED SERVICES				
FLEET MANAGEMENT	\$45,544,224	\$0	\$23,094,758	\$28,923,959
TOTAL CENTRALIZED SERVICES	\$45,544,224	\$0	\$23,094,758	\$28,923,959
INTERNAL SERVICE OFFSETS	(\$31,994,823)	\$0	\$31,994,823	(\$26,641,450)
ESTIMATED DEPARTMENT SAVINGS	(\$306,780)	(\$84,247)	(\$222,533)	(\$313,500)
PERSONNEL PROGRAMS	\$123,389	\$8,900	\$114,489	\$82,261
CONTINGENCY / RESERVE APPROPRIATION	\$2,000,000	\$0	\$0	\$2,000,000
TOTAL FLEET FUNDS	\$15,366,010	(\$75,347)	\$54,981,537	\$4,051,270
PC REPLACEMENT FUND				
CENTRALIZED SERVICES				
INFORMATION TECHNOLOGY	\$1,317,661	\$0	\$1,317,661	\$1,185,894
TOTAL CENTRALIZED SERVICES	\$1,317,661	\$0	\$1,317,661	\$1,185,894
INTERNAL SERVICE OFFSETS	(\$1,010,659)	\$0	\$1,010,659	(\$1,185,894)
CONTINGENCY / RESERVE APPROPRIATION	\$100,000	\$0	\$0	\$100,000
TOTAL PC REPLACEMENT FUND	\$407,002	\$0	\$2,328,320	\$100,000
SELF INSURANCE FUNDS - HEALTH				
CENTRALIZED SERVICES				
HUMAN RESOURCES	\$44,054,681	(\$514,596)	\$43,540,085	\$49,887,652
TOTAL CENTRALIZED SERVICES	\$44,054,681	(\$514,596)	\$43,540,085	\$49,887,652
INTERNAL SERVICE OFFSETS	(\$31,171,221)	\$0	(\$31,171,221)	(\$37,101,024)
CONTINGENCY / RESERVE APPROPRIATION	\$10,234,281	\$0	\$0	\$11,881,850
TOTAL SELF INSURANCE FUNDS - HEALTH	\$23,117,741	(\$514,596)	\$12,368,864	\$24,668,478
TOTAL INTERNAL SERVICE FUNDS	\$73,042,334	(\$2,222,650)	\$107,700,713	\$69,630,534
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL PROJECTS	\$947,725,578	\$0	\$947,725,578	\$881,949,146
CONTINGENCY / RESERVE APPROPRIATION	\$26,510,560	\$0	\$0	\$74,158,032
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$974,236,138	\$0	\$947,725,578	\$956,107,178
TOTAL CAPITAL PROJECT FUNDS	\$974,236,138	\$0	\$947,725,578	\$956,107,178
TOTAL ALL FUNDS	\$2,203,742,144	(\$14,370,535)	\$1,894,158,900	\$2,118,931,310

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

** Provides administrative and financial support to departments within the City Manager's organization.

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses
Fiscal Year 2026/2027
Schedule F

<u>Department/Fund</u>	<u>Adopted Budget Expenditures 2025/2026</u>	<u>Expenditure Adjustments Approved 2025/2026</u>	<u>Actual Expenditures 2025/2026*</u>	<u>Tentative Budget Expenditures 2026/2027</u>
GENERAL GOVERNMENT				
MAYOR AND CITY COUNCIL				
GENERAL FUND	\$1,106,449	(\$5,109)	\$1,101,340	\$1,266,579
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$5,000	\$0	\$0	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$68,806	(\$2,000)	\$66,806	\$61,882
TOTAL MAYOR AND CITY COUNCIL	\$1,180,255	(\$7,109)	\$1,168,146	\$1,328,461
CITY ATTORNEY'S OFFICE				
GENERAL FUND	\$9,924,074	\$225,300	\$10,149,374	\$9,672,641
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$19,493,903	(\$1,630,169)	\$17,863,734	\$19,741,037
TOTAL CITY ATTORNEY'S OFFICE	\$29,417,977	(\$1,404,869)	\$28,013,108	\$29,413,678
CITY AUDITOR'S OFFICE				
GENERAL FUND	\$1,379,751	(\$19,644)	\$1,360,107	\$1,461,803
TOTAL CITY AUDITOR'S OFFICE	\$1,379,751	(\$19,644)	\$1,360,107	\$1,461,803
CITY CLERK'S OFFICE				
GENERAL FUND	\$1,953,342	(\$19,250)	\$1,934,092	\$1,851,076
TOTAL CITY CLERK'S OFFICE	\$1,953,342	(\$19,250)	\$1,934,092	\$1,851,076
CITY COURT				
GENERAL FUND	\$6,602,524	(\$100,651)	\$6,501,873	\$6,649,699
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,141,824	(\$33,774)	\$2,108,050	\$2,368,631
TOTAL CITY COURT	\$8,744,348	(\$134,425)	\$8,609,923	\$9,018,330
CITY MANAGER'S OFFICE				
GENERAL FUND	\$3,731,987	(\$43,648)	\$3,688,339	\$4,646,770
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$812,090	\$0	\$812,090	\$750,881
TOTAL CITY MANAGER'S OFFICE	\$4,544,077	(\$43,648)	\$4,500,429	\$5,397,651
CITY TREASURER'S OFFICE				
GENERAL FUND	\$14,589,951	(\$179,289)	\$14,410,662	\$15,399,056
ENTERPRISE FUND - SOLID WASTE	\$1,067,202	(\$12,089)	\$1,055,113	\$1,029,655
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,157,784	(\$25,000)	\$2,132,784	\$2,080,309
TOTAL CITY TREASURER'S OFFICE	\$17,814,937	(\$216,379)	\$17,598,558	\$18,509,021
TOTAL GENERAL GOVERNMENT	\$65,034,687	(\$1,845,324)	\$63,184,363	\$66,980,020
CENTRALIZED SERVICES				
FINANCIAL MANAGEMENT SERVICES**				
GENERAL FUND	\$0	\$0	\$0	\$1,198,602
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$0	\$0	\$0	\$218,586
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$0	\$0	\$0	\$544,216
TOTAL FINANCIAL MANAGEMENT SERVICES	\$0	\$0	\$0	\$1,961,404
COMMUNICATIONS				
GENERAL FUND	\$4,119,065	(\$54,430)	\$4,064,635	\$2,602,659
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$0
TOTAL COMMUNICATIONS	\$4,119,065	(\$54,430)	\$4,064,635	\$2,602,659

Department/Fund	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
INFORMATION TECHNOLOGY				
GENERAL FUND	\$22,979,657	\$341,309	\$23,320,966	\$22,145,348
SPECIAL REVENUE FUND - TRANSPORTATION	\$18,800	\$0	\$18,800	\$16,920
ENTERPRISE FUND - SOLID WASTE	\$8,000	\$0	\$8,000	\$7,200
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$729,452	(\$11,324)	\$718,128	\$731,213
INTERNAL SERVICE FUND - PC REPLACEMENT	\$1,317,661	\$0	\$1,317,661	\$1,185,894
TOTAL INFORMATION TECHNOLOGY	\$25,053,570	\$329,985	\$25,383,555	\$24,086,576
HUMAN RESOURCES				
GENERAL FUND	\$5,569,163	(\$63,944)	\$5,505,219	\$6,351,058
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$44,054,681	(\$514,596)	\$43,540,085	\$49,887,652
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$52,500	\$0	\$52,500	\$47,250
TOTAL HUMAN RESOURCES	\$49,676,344	(\$578,540)	\$49,097,804	\$56,285,960
FLEET MANAGEMENT				
INTERNAL SERVICE FUND - FLEET	\$45,544,224	\$0	\$23,094,758	\$28,923,959
TOTAL FLEET MANAGEMENT	\$45,544,224	\$0	\$23,094,758	\$28,923,959
FACILITIES MANAGEMENT				
GENERAL FUND	\$29,395,932	(\$44,998)	\$29,350,934	\$29,339,390
SPECIAL REVENUE FUND - TRANSPORTATION	\$1,395,410	\$0	\$1,395,410	\$1,309,791
TOTAL FACILITIES MANAGEMENT	\$30,791,342	(\$44,998)	\$30,746,344	\$30,649,181
TOTAL CENTRALIZED SERVICES	\$155,184,545	(\$347,983)	\$132,387,096	\$144,509,738
PUBLIC SAFETY				
FIRE DEPARTMENT				
GENERAL FUND	\$90,648,047	(\$898,502)	\$89,749,545	\$100,962,154
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$100,000
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$1,754,034	(\$27,814)	\$1,726,220	\$1,731,946
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$919,006	(\$51,854)	\$867,152	\$1,037,058
TOTAL FIRE DEPARTMENT	\$93,321,087	(\$978,170)	\$92,342,917	\$103,831,158
POLICE DEPARTMENT				
GENERAL FUND	\$202,849,778	(\$2,231,795)	\$200,617,983	\$150,133,886
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$2,395,733	\$0	\$2,395,733	\$2,005,352
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$1,255,012	(\$934)	\$1,254,078	\$1,442,044
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$4,359,034	(\$1,876,909)	\$2,482,125	\$2,719,892
TOTAL POLICE DEPARTMENT	\$210,859,557	(\$4,109,638)	\$206,749,919	\$156,301,175
TOTAL PUBLIC SAFETY	\$304,180,644	(\$5,087,808)	\$299,092,836	\$260,132,333
TRANSPORTATION AND INFRASTRUCTURE				
GENERAL FUND	\$3,401,633	(\$49,717)	\$3,351,916	\$2,976,837
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$255,817	(\$240,000)	\$15,817	\$14,225
SPECIAL REVENUE FUND - TRANSPORTATION	\$33,055,373	(\$219,283)	\$32,836,090	\$33,036,155
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,600,794	(\$39,703)	\$2,561,091	\$2,607,442
TOTAL TRANSPORTATION AND INFRASTRUCTURE	\$39,313,617	(\$548,703)	\$38,764,914	\$38,634,659

Department/Fund	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
PARKS & RECREATION AND PRESERVE				
PARKS & RECREATION				
GENERAL FUND	\$26,096,016	(\$110,604)	\$25,985,412	\$26,287,138
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$3,156	\$0	\$3,156	\$0
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$4,965,742	\$0	\$4,965,742	\$5,144,681
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$5,066,487	(\$58,003)	\$5,008,484	\$4,954,466
SPECIAL REVENUE FUND - TRANSPORTATION	\$2,712,276	(\$2,746)	\$2,709,530	\$2,904,125
TOTAL PARKS & RECREATION	\$38,843,677	(\$171,353)	\$38,672,324	\$39,290,410
PRESERVE				
GENERAL FUND	\$0	\$0	\$0	\$0
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND - PARK AND PRESERVE TAX	\$3,146,621	(\$15,482)	\$3,131,139	\$3,430,411
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$100,082	\$0	\$100,082	\$119,237
SPECIAL REVENUE FUND - TRANSPORTATION	\$0	\$0	\$0	\$0
TOTAL PRESERVE	\$3,246,703	(\$15,482)	\$3,231,221	\$3,549,648
TOTAL PARKS & RECREATION AND PRESERVE	\$42,090,380	(\$186,835)	\$41,903,545	\$42,840,057
COMMUNITY DEVELOPMENT				
PLANNING AND DEVELOPMENT SERVICES				
GENERAL FUND	\$19,759,172	(\$289,126)	\$19,470,046	\$17,371,193
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$715,493	\$0	\$715,493	\$301,685
TOTAL PLANNING AND DEVELOPMENT SERVICES	\$20,474,665	(\$289,126)	\$20,185,539	\$17,672,878
ECONOMIC DEVELOPMENT				
GENERAL FUND	\$1,385,527	(\$16,460)	\$1,369,067	\$1,375,837
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$10,000	\$0	\$10,000	\$20,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$20,000	\$0	\$20,000	\$20,406
TOTAL ECONOMIC DEVELOPMENT	\$1,415,527	(\$16,460)	\$1,399,067	\$1,416,243
TOURISM AND EVENTS				
GENERAL FUND	\$5,921,670	\$387,595	\$6,309,265	\$6,125,975
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$51,000	\$0	\$51,000	\$51,000
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$24,269,426	\$979,696	\$25,248,118	\$25,930,964
TOTAL TOURISM AND EVENTS	\$30,242,096	\$1,367,291	\$31,608,383	\$32,107,939
TOTAL COMMUNITY DEVELOPMENT	\$52,132,288	\$1,061,705	\$53,192,989	\$51,197,061
COMMUNITY ENRICHMENT				
SCOTTSDALE STADIUM				
GENERAL FUND	\$1,160,299	(\$11,487)	\$1,148,812	\$1,149,183
SPECIAL REVENUE FUND - STADIUM FACILITY	\$2,660,770	(\$866,968)	\$1,793,802	\$2,318,433
TOTAL SCOTTSDALE STADIUM	\$3,821,069	(\$878,455)	\$2,942,614	\$3,467,616
WESTWORLD				
GENERAL FUND	\$8,041,145	(\$357,615)	\$7,683,530	\$8,619,179
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$100,006	\$0	\$100,006	\$96,090
TOTAL WESTWORLD	\$8,141,151	(\$357,615)	\$7,783,536	\$8,715,269
LIBRARY SERVICES				
GENERAL FUND	\$9,622,054	(\$141,589)	\$9,480,465	\$9,630,028
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$110,766	\$0	\$110,766	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$186,240	\$0	\$186,240	\$186,240
TOTAL LIBRARY SERVICES	\$9,919,060	(\$141,589)	\$9,777,471	\$9,816,268

Department/Fund	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
HUMAN SERVICES				
GENERAL FUND	\$5,501,121	(\$84,015)	\$5,417,106	\$6,215,387
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$17,481,425	\$0	\$17,481,425	\$16,924,850
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$811,985	(\$80,000)	\$731,985	\$1,322,489
TOTAL HUMAN SERVICES	\$23,794,531	(\$164,015)	\$23,630,516	\$24,462,726
TOTAL COMMUNITY ENRICHMENT	\$45,675,811	(\$1,541,674)	\$44,134,137	\$46,461,879
ENTERPRISE				
AVIATION				
ENTERPRISE FUND - AVIATION	\$4,248,648	(\$33,118)	\$3,604,776	\$4,690,593
TOTAL AVIATION	\$4,248,648	(\$33,118)	\$3,604,776	\$4,690,593
SOLID WASTE MANAGEMENT				
ENTERPRISE FUND - SOLID WASTE	\$33,617,248	(\$193,826)	\$31,418,099	\$31,764,280
TOTAL SOLID WASTE MANAGEMENT	\$33,617,248	(\$193,826)	\$31,418,099	\$31,764,280
WATER RESOURCES				
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$120,312,859	(\$495,720)	\$111,744,405	\$126,611,732
TOTAL WATER RESOURCES	\$120,312,859	(\$495,720)	\$111,744,405	\$126,611,732
TOTAL ENTERPRISE	\$158,178,755	(\$722,664)	\$146,767,280	\$163,066,605
OTHER				
CAPITAL PROJECTS	\$947,725,578	\$0	\$947,725,578	\$881,949,146
DEBT SERVICE	\$114,987,262	\$0	\$114,985,762	\$104,051,476
STREETLIGHT DISTRICTS	\$582,619	\$0	\$582,619	\$608,918
CONTINGENCY / RESERVE APPROPRIATION	\$370,836,370	\$0	\$0	\$398,813,721
ESTIMATED DEPARTMENT SAVINGS	(\$13,247,261)	(\$1,044,859)	(\$11,723,626)	(\$7,462,277)
INTERNAL SERVICE OFFSETS	(\$84,282,111)	\$0	\$21,939,669	(\$84,182,853)
PERSONNEL PROGRAMS	\$5,348,960	(\$4,106,389)	\$1,221,739	\$11,330,828
TOTAL OTHER	\$1,341,951,417	(\$5,151,248)	\$1,074,731,741	\$1,305,108,959
TOTAL ALL FUNDS	\$2,203,742,144	(\$14,370,535)	\$1,894,158,900	\$2,118,931,310

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

** Provides administrative and financial support to departments within the City Manager's organization.

CITY OF SCOTTSDALE
Full-Time Employees and Personnel Compensation
Fiscal Year 2026/2027
Schedule G

Fund	Full-Time Equivalent (FTE) 2026/2027	Employee Salaries and Hourly Costs 2026/2027	Retirement Costs 2026/2027	Healthcare Costs 2026/2027	Other Benefit Costs 2026/2027	Total Tentative Personnel Compensation 2026/2027
GENERAL FUND						
GENERAL FUND	2,101.31	\$228,581,865	\$45,346,220	\$31,975,303	\$14,791,944	\$320,695,332
TOTAL GENERAL FUND	<u>2,101.31</u>	<u>\$228,581,865</u>	<u>\$45,346,220</u>	<u>\$31,975,303</u>	<u>\$14,791,944</u>	<u>\$320,695,332</u>
GRANTS & SPECIAL DISTRICTS FUNDS						
GRANT FUNDS	17.20	\$1,440,312	\$161,265	\$260,878	\$117,219	\$1,979,673
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>17.20</u>	<u>\$1,440,312</u>	<u>\$161,265</u>	<u>\$260,878</u>	<u>\$117,219</u>	<u>\$1,979,673</u>
SPECIAL REVENUE FUNDS						
PARK AND PRESERVE TAX FUNDS	33.96	\$3,427,475	\$759,223	\$502,821	\$238,847	\$4,928,365
SPECIAL PROGRAMS FUND	55.15	\$4,898,334	\$923,811	\$604,906	\$374,520	\$6,801,570
STADIUM FACILITY FUND	13.90	\$970,626	\$116,469	\$171,193	\$79,559	\$1,337,847
TOURISM DEVELOPMENT FUND	5.50	\$718,161	\$86,131	\$108,286	\$58,432	\$971,010
TRANSPORTATION FUND	113.05	\$10,366,496	\$1,245,732	\$1,721,493	\$844,168	\$14,177,890
TOTAL SPECIAL REVENUE FUNDS	<u>221.56</u>	<u>20,381,090.06</u>	<u>3,131,366.52</u>	<u>3,108,699.38</u>	<u>1,595,525.59</u>	<u>\$28,216,682</u>
ENTERPRISE FUNDS						
AVIATION FUND	15.48	\$1,403,267	\$168,368	\$212,162	\$114,839	\$1,898,636
SOLID WASTE FUND	112.00	\$8,818,305	\$1,053,969	\$1,617,456	\$719,250	\$12,208,980
WATER & WATER RECLAMATION FUNDS	250.25	\$24,962,938	\$2,968,292	\$3,937,534	\$2,009,056	\$33,877,820
TOTAL ENTERPRISE FUNDS	<u>377.73</u>	<u>\$35,184,510</u>	<u>\$4,190,630</u>	<u>\$5,767,151</u>	<u>\$2,843,145</u>	<u>\$47,985,436</u>
INTERNAL SERVICE FUNDS						
FLEET FUNDS	53.40	\$4,543,702	\$537,511	\$899,859	\$371,126	\$6,352,198
SELF INSURANCE FUNDS - HEALTH	1.05	\$306,534	\$15,184	\$14,982	\$10,376	\$347,077
SELF INSURANCE FUNDS - RISK	16.32	\$2,190,345	\$220,330	\$264,765	\$150,410	\$2,825,851
TOTAL INTERNAL SERVICE FUNDS	<u>70.77</u>	<u>\$7,040,582</u>	<u>\$773,026</u>	<u>\$1,179,607</u>	<u>\$531,912</u>	<u>\$9,525,126</u>
OTHER PROGRAMS						
CONTRACT WORKERS	0.00	\$431,108	\$0	\$0	\$0	\$431,108
PERSONNEL PROGRAMS/LEAVE PAYOFFS	0.00	\$3,318,198	\$811,622	\$0	\$301,009	\$4,430,828
VACANCY SAVINGS	0.00	(\$4,509,942)	(\$1,366,910)	(\$1,078,474)	(\$506,951)	(\$7,462,277)
TOTAL OTHER PROGRAMS	<u>0.00</u>	<u>(\$760,637)</u>	<u>(\$555,289)</u>	<u>(\$1,078,474)</u>	<u>(\$205,942)</u>	<u>(\$2,600,341)</u>
TOTAL ALL FUNDS	<u>2,788.57</u>	<u>\$291,867,722</u>	<u>\$53,047,219</u>	<u>\$41,213,164</u>	<u>\$19,673,803</u>	<u>\$405,801,907</u>

ORDINANCE NO. 4711

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, TENTATIVELY ADOPTING THE SUMMARY OF THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR THE CITY OF SCOTTSDALE FOR THE PERIOD BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2031.

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, a Five-Year Capital Improvement Plan for the period beginning July 1, 2026, and ending June 30, 2031, has been prepared and submitted to the City Council for its consideration and adoption;

WHEREAS, the City Council has duly considered the contents of such Five-Year Capital Improvement Plan and finds it to be in the best interests of the City to tentatively adopt it, subject to changes directed by City Council accompanying the Final Budget; 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 tentatively adopts the Five-Year Capital Improvement Plan for the period beginning July 1, 2026, and ending June 30, 2031, 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 Tentative 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 19th day of May 2026.

CITY OF SCOTTSDALE, an Arizona
municipal corporation

ATTEST:

Ben Lane, City Clerk

Lisa Borowsky, Mayor

APPROVED AS TO FORM:



Luis E. Santaella, City Attorney
By: Jennifer Fernandez, Assistant City Attorney

**Tentative Five-Year Capital Improvement Plan
FY 2026/27 - FY 2030/31
Program Summary**

Program	Net Carryforward Appropriation*	FY 2026/27 New Request	Proposed 2026/27**	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total 5-Year Program
Community Facilities								
Library/Library Improvements	-	363,678	363,678	-	-	-	-	363,678
Neighborhood & Community	8,224,475	970,140	9,194,615	720,140	1,648,946	5,966,161	4,171,693	21,701,555
Parks/Park Improvements	20,230,947	16,741,169	36,972,116	2,544,575	1,610,040	1,452,624	-	42,579,355
Community Facilities Total	28,455,422	18,074,987	48,530,409	3,264,715	3,258,986	7,418,785	4,171,693	64,644,588
Drainage/Flood Control								
Drainage/Flood Control	35,833,946	34,108,058	69,942,004	25,824,063	5,341,558	5,492,218	2,766,616	109,366,459
Drainage/Flood Control Total	35,833,946	34,108,058	69,942,004	25,824,063	5,341,558	5,492,218	2,766,616	109,366,459
Preservation								
Preservation/Preservation Improvements	2,347,439	-	2,347,439	-	17,375,000	17,375,000	-	37,097,439
Preservation Total	2,347,439	-	2,347,439	-	17,375,000	17,375,000	-	37,097,439
Public Safety								
Fire Protection	27,688,431	5,198,867	32,887,298	3,846,006	-	-	-	36,733,304
Police	29,123,517	7,000,000	36,123,517	11,228,800	802,700	-	-	48,155,017
Public Safety Total	56,811,948	12,198,867	69,010,815	15,074,806	802,700	-	-	84,888,321
Service Facilities								
Municipal Facilities/Improvements	94,033,486	49,266,276	143,299,762	7,143,256	5,124,962	4,573,200	4,877,800	165,018,980
Technology Improvements	20,581,454	15,750,790	36,332,244	4,384,280	6,831,109	3,850,417	1,375,913	52,773,963
Service Facilities Total	114,614,940	65,017,066	179,632,006	11,527,536	11,956,071	8,423,617	6,253,713	217,792,943
Transportation								
Aviation/Aviation Improvements	7,958,301	2,720,299	10,678,600	8,951,016	4,487,880	5,875,126	3,439,179	33,431,801
Streets/Street Improvements	113,864,086	92,892,569	206,756,655	116,321,212	32,437,844	26,651,263	10,200,000	392,366,974
Traffic/Traffic Reduction	7,106,551	4,518,549	11,625,100	1,440,984	1,440,984	1,440,984	-	15,948,052
Transit/Multi-Modal Improvements	13,311,232	15,726,372	29,037,604	23,075,449	20,641,812	2,599,487	200,000	75,554,352
Transportation Total	142,240,170	115,857,789	258,097,959	149,788,661	59,008,520	36,566,860	13,839,179	517,301,179
Water Management								
Wastewater Improvements	48,519,020	54,182,625	102,701,645	56,081,000	52,662,000	41,590,000	46,152,000	299,186,645
Water Improvements	128,594,291	99,250,609	227,844,900	176,138,723	65,995,244	43,159,040	43,148,000	556,285,907
Water Management Total	177,113,311	153,433,234	330,546,545	232,219,723	118,657,244	84,749,040	89,300,000	855,472,552
Grand Total	557,417,176	398,690,001	956,107,177	437,699,504	216,400,079	160,025,520	116,331,201	1,886,563,481

*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.

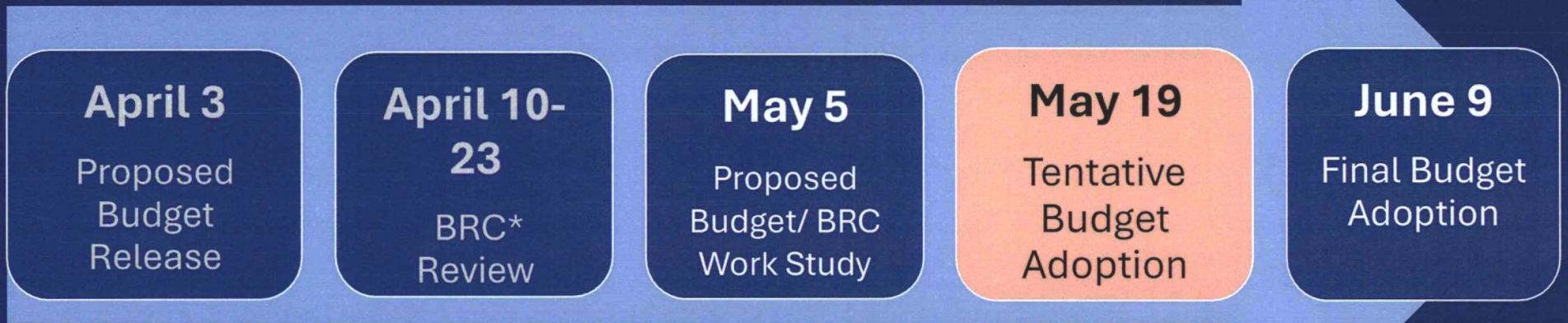
**Includes contingency

FY 2026/27 Tentative Budget and 5-Year Capital Improvement Plan

City Council Meeting
May 19, 2026



FY26/27 Budget and 5-Yr CIP Adoption Timeline



* Budget Review Commission (BRC)

Maximum Expenditures Set by Tentative Budget

Once the Tentative (preliminary) Budget is adopted, the total expenditure budget shall not be increased upon final budget adoption

A.R.S. §42-17105(C)

Details of Changes From Proposed Budget that had no overall impact to Tentative Budget

- **Operating Budget Changes**

- Adjusted Aviation Fund Transfer Out and Contingency forecast for FY 2025/26 to reflect the land purchase approved by Council on April 14, 2026; no overall impact to FY 2026/27 budgeted expenditures

- **Capital Budget Changes**

- Adjusted Ambulance Annex project (PB2603) to move \$8.6M from FY 2026/27 into FY 2025/26 as approved by Council on March 24, 2026; no overall impact to FY 2026/27 capital budget

Changes From Proposed Budget to Tentative Budget (in millions)

FY 2026/27 Proposed Budget	\$2,118.9
Operating Budget Changes	\$0.0
Capital Budget Changes	\$0.0
Contingency/Reserves	\$0.0
<i>Net Change</i>	\$0.0
FY 2026/27 Tentative Budget	\$2,118.9

FY 2026/27 Proposed Budget

\$2,118.9 M

\$838.2 M

Operating
Budget

\$881.9 M

Capital
Improvements

\$398.8 M

Contingencies
and Reserves

Note: Amounts do not include internal transfers

-3.8% Overall Net Decrease from Prior Year Budget

(in millions)	FY 24/25 Adopted	FY 25/26 Adopted	FY 26/27 Proposed	\$ Chng from P/Y	% Chng from P/Y
Operating Budget	762	835	836	1	0.1%
PSPRS additional payment		50	2	(48)	
Total Operating Budget	762	885	838	(47)	-5.3%
Capital Improvements	1,068	948	882	(66)	-7.0%
Reserves and Contingencies	465	371	399	28	7.5%
Total Budget	\$2,295	\$2,204	\$2,119	(\$85)	-3.8%

Request Council Motion

- **Adopt Ordinance No. 4710** as presented or as modified by Council, establishing the Tentative Budget for Fiscal Year 2026/27 and adopting by reference the State required budget forms.
- **Adopt Ordinance No. 4711** as presented or as modified by Council, tentatively adopting the Five-Year Capital Improvement Plan for FY 2026/27 to FY 2030/31.



Meeting Date: May 19, 2026

Item No. 23

Public Hearing on and Adoption of Proposed Fiscal Year (FY) 2026/27 Budget (Tentative Budget) and Five-Year Capital Improvement Plan (CIP)

Public Comment(s)

Submitted public comment(s) for this item may be viewed by clicking [here](#).

To search for a specific comment, complete the “Filter By Document Text” section of the search form by entering a key word or phrase.

Please note that comments are uploaded in batches as PDF files and can vary in page length and file size. Text within PDF files can be searched by pressing the “Ctrl key” and the “F key” on your keyboard and entering a key word or phrase in the search box.

For questions or additional assistance, please contact the City Clerk’s Office at 480-312-2412 or cityclerk@scottsdaleaz.gov.