

BOARD REPORT

VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT

Meeting Date: 06/09/26
Charter Provision: Provide for the orderly government and administration of the Community Facilities District
Objective: *Authorize Budget for Via Linda Road Community Facilities District for FY 2026/27*

ACTION

ADOPT Resolution No. 61, approving the proposed District budget for FY 2026/27 and providing for other statutory requirements,

CALL FOR PUBLIC TESTIMONY on the proposed District budget, and

ADOPT Resolution No. 62, adopting the final District budget for FY 2026/27.

On June 9, 2026, the District Board of the Via Linda Road Facilities District of Scottsdale, Arizona (the “District”) is scheduled to (1) approve the proposed FY 2026/27 budget (the “District Budget”), (2) hold a public hearing on the proposed District Budget, and (3) approve the final District Budget. These actions complete the approval process for the District’s FY 2026/27 District Budget.

Arizona law (ARS 48-716 and ARS 48-723) requires that (1) on or before July 15 of each year, community facilities districts approve a proposed budget and call a public hearing on the budget for the upcoming fiscal year, and (2) on or before October 1 of each year, community facilities districts approve a final budget.

BACKGROUND

The Via Linda Road Community Facilities District of Scottsdale, Arizona (the “District”) was formed in 1998 to facilitate the financing, acquisition, and construction of public infrastructure within the District. To date, \$3,225,000 of tax-exempt bonds were issued and have been paid in full. The District will continue to exist until the earlier of five years with no activity (excluding administrative costs) or dissolution by the voters of the district.

The District was responsible for the installation of infrastructure, which benefits existing and future residents of the District and the City. The District has paid all debt service requirements on the bonds and therefore a tax assessment is no longer necessary.

The FY 2026/27 proposed budget (see Exhibit A of Attachment #1) has been prepared pursuant to the requirements of the Arizona Revised Statutes. The District considers anticipated administrative costs and uncollectable accounts, and may reduce cash balances as needed to comply with Arizona Revised Statutes § 48-719(D). The first Resolution calls for approval of the proposed budget and a public hearing on the proposed budget and the second Resolution adopts the budget subsequent to the public hearing (see Exhibit B of Attachment #2).

ANALYSIS & ASSESSMENT

The District has satisfied all debt service requirements and will no longer levy taxes from the District property owners. The proposed budget is for the District's ongoing administration expenses, paid from fund balance, until dissolution of the District

STAFF RECOMMENDATION

Staff recommends adoption of the resolutions setting forth the District's FY 2026/27 budget, which would complete the FY 2026/27 District Budget process.

RESPONSIBLE DEPARTMENT(S)

City Treasurer's Office

STAFF CONTACT(S)

Anna Henthorn, Assistant City Treasurer,
(480) 312-7805, Ahenthorn@ScottsdaleAZ.Gov

APPROVED BY



Sonia Andrews, City Treasurer
(480) 312-2364, Sandrews@ScottsdaleAZ.Gov

5/18/26

Date



Alison Tymkiw, District Manager
(480) 312-7760, Atymkiw@ScottsdaleAZ.Gov

5/18/26

Date

ATTACHMENTS

1. Resolution No. 61
 - Exhibit A - Proposed Budget FY 2026/27
 - Exhibit B - Notice of Hearing
2. Resolution No. 62
 - Exhibit A - Notice of Hearing
 - Exhibit B - Adopted Budget FY 2026/27
 - Map of District

VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA

RESOLUTION NO. 61

A RESOLUTION OF THE DISTRICT BOARD OF THE VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT OF SCOTTSDALE, ARIZONA APPROVING A PROPOSED DISTRICT BUDGET FOR FY 2026/27 AND PROVIDING FOR OTHER STATUTORY REQUIREMENTS

WHEREAS, pursuant to Section 48-716 of the Arizona Revised Statutes, the Treasurer of the Via Linda Road Community Facilities District of Scottsdale, Arizona (the "District") prepared and submitted to the Board of Directors of the District (the "District Board") for approval a proposed District budget for FY 2026/27 (the "Proposed Budget"); and

WHEREAS, the Proposed Budget sets forth the annual statements and estimates of the operation expenses for FY 2026/27, as required by Section 48-723(C) of the Arizona Revised Statutes; and

WHEREAS, pursuant to Section 48-723(C) of the Arizona Revised Statutes, the District Board filed the Proposed Budget with the City Clerk of the City of Scottsdale, Arizona, who serves as the clerk of the District, prior to May 27, 2026,

NOW, THEREFORE, BE IT RESOLVED by the District Board of the Via Linda Road Community Facilities District of Scottsdale, Arizona as follows:

1. *Approval of Proposed Budget.* The Proposed Budget submitted to the District Board and attached as Exhibit A hereto is hereby approved and a hearing on the Proposed Budget is hereby ordered as required by law.
2. *Notice of Hearing.* Publication of the notice of the public hearing on the Proposed Budget in the form attached hereto as Exhibit B, which was published in accordance with the provisions of Section 48-716 of the Arizona Revised Statutes, is hereby ratified, approved, and adopted.
3. *Effective Date.* This resolution is effective immediately.

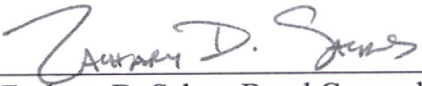
PASSED by the District Board of the Via Linda Road Community Facilities District of Scottsdale, Arizona this 9th day of June, 2026.

Chair, District Board
Via Linda Road Community Facilities
District of Scottsdale, Arizona

ATTEST:

Ben Lane, District Clerk
Via Linda Road Community Facilities
District of Scottsdale, Arizona

APPROVED AS TO FORM:

By 
Zachary D. Sakas, Bond Counsel
Greenberg Traurig, LLP

ATTACHMENTS:

- Exhibit A — Proposed Budget FY 2026/27
- Exhibit B — Notice of Hearing

EXHIBIT A

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

PROPOSED BUDGET FY 2026/27

BEGINNING FUNDS AVAILABLE		\$ 38,285
EXPENSES		
Insurance Premium	\$ (5,000)	
Legal Fees	(600)	
Advertising	(500)	
Administrative	(7,700)	
Estimated Closing Costs*	(24,485)	
Total Expenses		<u>(38,285)</u>
ENDING FUNDS AVAILABLE		<u>\$ 0</u>

*Estimated closing costs include costs associated with maintaining the District until it closes at the earlier of five years with no activity (excluding administrative costs) or dissolution by the voters of the District.

EXHIBIT B

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

NOTICE OF HEARING

**REQUIRED BY A.R.S. §§ 48-716 AND 48-723(C)
ON THE PROPOSED BUDGET FOR FY 2026/27**

OF

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

Pursuant to Sections 48-716 and 48-723(C), Arizona Revised Statutes, notice is hereby given that a public hearing on the Proposed Budget of the Via Linda Road Community Facilities District of Scottsdale, Arizona for FY 2026/27 will be held by the District Board on June 9, 2026, at 4:00 p.m. in the City of Scottsdale City Hall Kiva, located at 3939 N. Drinkwater Blvd., Scottsdale, Arizona. Meetings are broadcast electronically through Cox Cable Channel 11 and streamed online at ScottsdaleAZ.gov (search "live stream"). To find the agenda for this meeting and information about the opportunity for public participation and comment, visit ScottsdaleAZ.gov and search "City Council agenda." A copy of the Proposed Budget is on file with the Clerk of the City of Scottsdale, Arizona/District Clerk of Via Linda Road Community Facilities District of Scottsdale, Arizona, at the City Hall of the City of Scottsdale, Arizona, 3939 N. Drinkwater Blvd., Scottsdale, Arizona 85251, telephone number (480) 312-2412. This notice also constitutes notice of the filing of the estimate as required by Section 48-723(C), of the Arizona Revised Statutes.

DATED this 19th day of May, 2026.

/s/ District Manager
District Manager
Via Linda Road Community Facilities
District of Scottsdale, Arizona

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

RESOLUTION No. 62

A RESOLUTION OF THE DISTRICT BOARD OF THE VIA LINDA ROAD
COMMUNITY FACILITIES DISTRICT OF SCOTTSDALE, ARIZONA
ADOPTING THE DISTRICT BUDGET FOR FY 2026/27

WHEREAS, pursuant to Section 48-716 of the Arizona Revised Statutes, the Treasurer of the Via Linda Road Community Facilities District of Scottsdale, Arizona (the "District") prepared and submitted to the Board of Directors of the District (the "District Board") for approval a proposed District budget for FY 2026/27 (the "Proposed Budget"); and

WHEREAS, the Proposed Budget sets forth the annual statements and estimates of the operating expenses of the District for FY 2026/27, as required by Section 48-723(C) of the Arizona Revised Statutes; and

WHEREAS, on June 9, 2026, the District Board adopted Resolution No. 61 approving the Proposed Budget and ordering a hearing on the Proposed Budget as required by law; and

WHEREAS, as required by Sections 48-716 and 48-723(C) of the Arizona Revised Statutes, notice of the public hearing on the Proposed Budget and of the filing of the estimate, in the form attached hereto as Exhibit A, was published not less than ten days prior to the date hereof in a newspaper of general circulation in the District and was mailed to the City Clerk of the City of Scottsdale, Arizona; and

WHEREAS, a public hearing was held on the date hereof,

NOW, THEREFORE, BE IT RESOLVED by the District Board of the Via Linda Road Community Facilities District of Scottsdale, Arizona as follows:

1. *Adoption of Proposed Budget as the Final Budget.* The Proposed Budget in the form attached hereto as Exhibit B is hereby approved and adopted as the final District budget for FY 2026/27.
2. *Effective Date.* This Resolution is effective immediately.


PASSED by the District Board of the Via Linda Road Community Facilities District of Scottsdale, Arizona this 9th day of June, 2026.

Chair, District Board
Via Linda Road Community Facilities
District of Scottsdale, Arizona

ATTEST:

Ben Lane, District Clerk
Via Linda Road Community Facilities
District of Scottsdale, Arizona

APPROVED AS TO FORM:

By 
Zachary D. Sakas, Bond Counsel
Greenberg Traurig, LLP

ATTACHMENTS:

- Exhibit A — Notice of Hearing
- Exhibit B — Adopted Budget FY 2026/27

EXHIBIT A

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

NOTICE OF HEARING

**REQUIRED BY A.R.S. §§ 48-716 AND 48-723(C)
ON THE PROPOSED BUDGET FOR FY 2026/27**

OF

**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

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DATED this 19th day of May, 2026.

/s/ District Manager _____

District Manager

Via Linda Road Community Facilities

District of Scottsdale, Arizona

EXHIBIT B

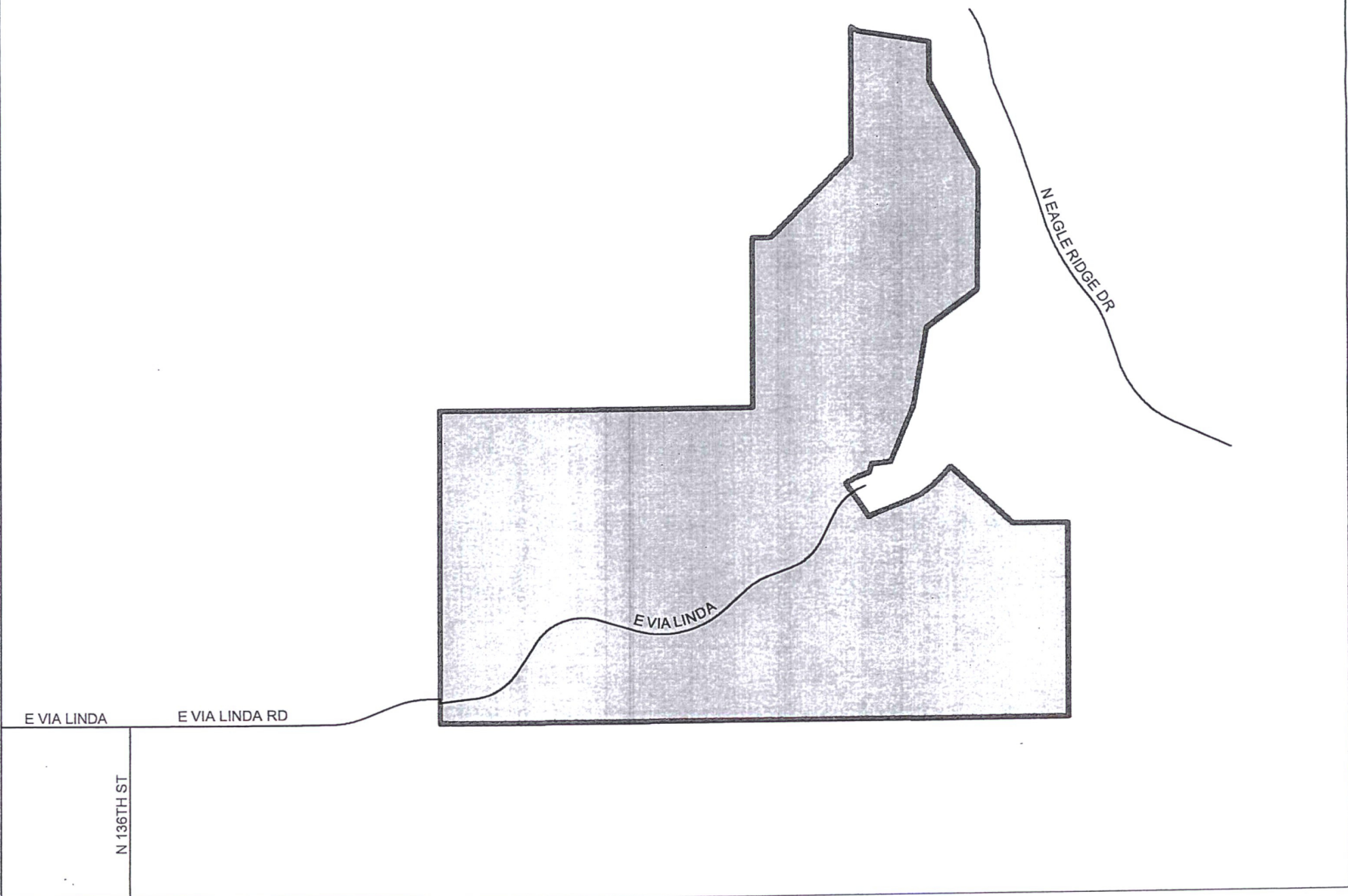
**VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT
OF SCOTTSDALE, ARIZONA**

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VIA LINDA CFD



PARCEL EXHIBIT VIA LINDA ROAD COMMUNITY FACILITIES DISTRICT OF SCOTTSDALE ARIZONA

CURVE	ARC	DELTA	RADIUS
C1	145.32	14°36'27"	570.00
C2	58.64	14°36'27"	230.00
C3	334.67	26°37'55"	720.00

LINE	BEARING	DISTANCE
L1	N 89°34'57" E	160.00
L2	S 55°39'14" E	70.36
L3	S 80°32'53" E	610.13
L4	S 00°21'22" W	327.22
L5	S 53°25'51" W	531.99
L6	S 09°34'39" W	667.60
L7	S 22°10'09" W	509.43
L8	S 83°07'46" W	164.43
L9	S 16°22'26" W	70.47
L10	S 69°37'46" W	76.07
L11	S 34°58'42" E	340.00
L12	N 69°37'46" E	285.92
L13	N 42°59'51" E	137.70
L14	S 47°03'55" E	715.11
L15	N 89°56'04" E	455.43

