

ORDINANCE NO. 4668

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, 2025, AND ENDING JUNE 30, 2026; SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS YEAR; DIRECTING FY 2025/2026 DOCUMENTS BE PUBLISHED; DIRECTING FY 2025/2026 NOTICES BE GIVEN.

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, a classification and compensation study was not finalized at the time of the Tentative Budget publication, so the FY 2025/26 City Classification Plan and the FY 2025/26 Job Classification Plan and Pay Table are anticipated to be presented with and included in the Final Budget adoption; 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, 2025, and ending June 30, 2026 ("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

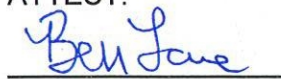
Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2025/2026

Section 2. 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 (including a Truth in Taxation hearing) of taxpayers, and for adoption of the Fiscal Year 2025/2026 Budget on June 10, 2025, at the hour of 5:00 p.m. in the City Hall Kiva, 3939 N. Drinkwater Boulevard, Scottsdale, Arizona.

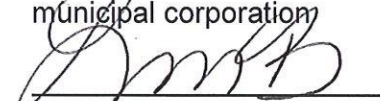
Section 3. Further, all to become effective July 1, 2025, the City Council hereby tentatively: (i) authorizes a five percent step program for sworn Police and Fire personnel, a two percent salary market adjustment for all job classifications except as specified in this section, and up to three percent 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 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 20th day of May 2025.

ATTEST:


Ben Lane, City Clerk

CITY OF SCOTTSDALE, an Arizona
municipal corporation


Lisa Borowsky, Mayor

APPROVED AS TO FORM:


Sherry R. Scott, City Attorney
By: William Hylen, 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 | \$621,671,392 | \$89,605,429 | \$101,779,431 | \$1,091,140,901 | \$29,103,544 | \$305,041,611 | \$56,506,597 | \$2,294,848,905 |
| 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 | \$40,008,197 | \$0 | \$0 | \$0 | \$0 | \$0 | \$678,687 | \$40,686,884 |
| 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 | | 11 | | | | | | | | |
| | Maintained for Future Debt Retirement | | | | | | | | | | |
| | Maintained for Future Capital Projects | | | | | | | | | | |
| | Maintained for Future Financial Stability | | | | | | | | | | |
| | | | | | | | | | | | |
| 2026 | Total Financial Resources Available | | 12 | \$709,158,428 | \$413,893,873 | \$43,712,604 | \$879,282,924 | \$24,217,205 | \$427,155,515 | \$91,347,853 | \$2,588,768,402 |
| 2026 | Budgeted Expenditures/Expenses | E | 13 | \$651,932,594 | \$125,044,410 | \$87,293,613 | \$974,236,138 | \$25,400,789 | \$266,748,064 | \$73,042,334 | \$2,203,697,942 |

Expenditure Limitation Comparison

1. Budgeted expenditures/expenses
2. Add/subtract : estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

| | 2024/2025 | 2025/2026 |
|--|-----------------|-----------------|
| 1. Budgeted expenditures/expenses | \$2,294,848,905 | \$2,203,697,942 |
| 2. Add/subtract : estimated net reconciling items | - | - |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 2,294,848,905 | 2,203,697,942 |
| 4. Less: estimated exclusions | (1,699,149,014) | (1,469,770,582) |
| 5. Amount subject to the expenditure limitation | 595,699,891 | 733,927,360 |
| 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 Tentative 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 tentative 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 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 2025/2026
Schedule C

| Source of Revenues | Budgeted Revenues 2024/2025 | Actual Revenues 2024/2025* | Tentative 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* | Tentative 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* | Tentative 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* | Tentative 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* | Tentative 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* | Tentative 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 | Tentative Interfund Transfers 2025/2026 | |
|---|---|---|----------------------|
| | | IN | OUT |
| GENERAL FUND | | | |
| GENERAL FUND | \$0 | \$20,843,237 | \$61,302,960 |
| TOTAL GENERAL FUND | <u>\$0</u> | <u>\$20,843,237</u> | <u>\$61,302,960</u> |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | |
| GRANT FUNDS | \$0 | \$1,192,098 | \$11,668 |
| SPECIAL DISTRICTS FUND | \$0 | \$3,154 | \$0 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | <u>\$0</u> | <u>\$1,195,252</u> | <u>\$11,668</u> |
| 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 | <u>\$0</u> | <u>\$24,489,181</u> | <u>\$119,658,607</u> |
| DEBT SERVICE FUNDS | | | |
| DEBT | \$0 | \$43,581,009 | \$0 |
| TOTAL DEBT SERVICE FUNDS | <u>\$0</u> | <u>\$43,581,009</u> | <u>\$0</u> |
| CAPITAL IMPROVEMENT PROJECT FUNDS | | | |
| CAPITAL IMPROVEMENT PROGRAM | \$0 | \$186,803,783 | \$5,389,240 |
| TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS | <u>\$0</u> | <u>\$186,803,783</u> | <u>\$5,389,240</u> |
| 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 | <u>\$0</u> | <u>\$11,210,140</u> | <u>\$101,605,123</u> |
| 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 | <u>\$0</u> | <u>\$12,750,000</u> | <u>\$12,905,004</u> |
| TOTAL ALL FUNDS | <u>\$0</u> | <u>\$300,872,602</u> | <u>\$300,872,602</u> |

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* | Tentative Budget Expenditures 2025/2026 |
|---|--|---|--------------------------------------|--|
| GENERAL FUND | | | | |
| MAYOR AND CITY COUNCIL | \$1,228,149 | \$2,004 | \$1,230,153 | \$1,228,557 |
| 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 | \$2,066,618 |
| 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 | \$181,777,087 |
| TOTAL GENERAL FUND | \$621,671,380 | \$12,083,880 | \$372,446,344 | \$651,932,594 |
| TOTAL GENERAL FUND | \$621,671,380 | \$12,083,880 | \$372,446,344 | \$651,932,594 |
| 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 | \$28,531,093 | (\$105,150) | \$19,648,590 | \$24,818,170 |
| SPECIAL DISTRICTS FUND | | | | |
| SPECIAL DISTRICTS | \$572,451 | (\$4,645) | \$567,806 | \$582,619 |
| TOTAL SPECIAL DISTRICTS FUND | \$572,451 | (\$4,645) | \$567,806 | \$582,619 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$29,103,544 | (\$109,795) | \$20,216,396 | \$25,400,789 |

| Fund/Departments | Adopted Budget Expenditures 2024/2025 | Expenditure Adjustments Approved 2024/2025 | Actual Expenditures 2024/2025* | Tentative Budget Expenditures 2025/2026 |
|--|--|---|---|--|
| 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 | \$17,006,453 | (\$194,375) | \$15,487,070 | \$16,346,622 |
| 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 | \$0 | \$0 | \$0 | \$15,946,663 |
| 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 | \$3,896,038 | \$9,424 | \$734,006 | \$4,862,491 |
| 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 | \$32,288,242 | \$1,663,896 | \$22,877,697 | \$28,271,408 |
| 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 | \$36,414,696 | (\$240,172) | \$32,179,694 | \$41,790,626 |
| PRESERVATION FUNDS | | | | |
| CONTINGENCY / RESERVE APPROPRIATION | \$0 | \$1,673,806 | \$0 | \$17,826,600 |
| TOTAL PRESERVATION FUNDS | \$0 | \$1,673,806 | \$0 | \$17,826,600 |
| TOTAL SPECIAL REVENUE FUNDS | \$89,605,429 | \$2,912,579 | \$71,278,467 | \$125,044,410 |

| Fund/Departments | Adopted Budget Expenditures 2024/2025 | Expenditure Adjustments Approved 2024/2025 | Actual Expenditures 2024/2025* | Tentative Budget Expenditures 2025/2026 |
|--|--|---|---|--|
| 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 | \$101,779,431 | \$0 | \$93,647,344 | \$87,293,613 |
| TOTAL DEBT SERVICE FUNDS | \$101,779,431 | \$0 | \$93,647,344 | \$87,293,613 |
| 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 | \$22,189,262 | (\$663,173) | \$5,659,555 | \$11,289,407 |
| 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 | \$39,248,178 | (\$200,363) | \$33,313,517 | \$40,606,913 |
| 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 | \$243,604,171 | \$8,221,276 | \$140,576,960 | \$214,851,744 |
| TOTAL ENTERPRISE FUNDS | \$305,041,611 | \$7,357,740 | \$179,550,032 | \$266,748,064 |
| 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 | \$30,983,048 | \$219,586 | (\$350,094) | \$34,151,581 |

| Fund/Departments | Adopted Budget Expenditures 2024/2025 | Expenditure Adjustments Approved 2024/2025 | Actual Expenditures 2024/2025* | Tentative 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 | \$2,294,848,905 | \$7,570,516 | \$1,806,210,717 | \$2,203,697,942 |

*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.

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* | Proposed Budget Expenditures 2025/2026 |
|---|--|---|--------------------------------------|---|
| MAYOR AND CITY COUNCIL | | | | |
| GENERAL FUND | \$1,228,149 | \$2,004 | \$1,230,153 | \$1,228,557 |
| 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 | \$1,286,955 | \$2,004 | \$1,288,959 | \$1,302,363 |
| 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 | \$28,485,629 | (\$996,188) | \$27,489,441 | \$29,417,977 |
| CITY AUDITOR'S OFFICE | | | | |
| GENERAL FUND | \$1,420,460 | (\$46,950) | \$1,373,510 | \$1,379,751 |
| TOTAL CITY AUDITOR'S OFFICE | \$1,420,460 | (\$46,950) | \$1,373,510 | \$1,379,751 |
| CITY CLERK'S OFFICE | | | | |
| GENERAL FUND | \$1,457,536 | (\$8,046) | \$1,449,490 | \$2,066,618 |
| TOTAL CITY CLERK'S OFFICE | \$1,457,536 | (\$8,046) | \$1,449,490 | \$2,066,618 |
| 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 | \$8,247,520 | \$49,704 | \$8,297,224 | \$8,744,348 |
| CITY MANAGER'S OFFICE | | | | |
| GENERAL FUND | \$3,716,297 | (\$75,462) | \$3,640,835 | \$4,195,146 |
| TOTAL CITY MANAGER'S OFFICE | \$3,716,297 | (\$75,462) | \$3,640,835 | \$4,195,146 |
| 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 | \$17,052,143 | (\$193,925) | \$16,858,218 | \$17,814,937 |
| 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 | \$4,464,853 | \$8,908 | \$4,473,761 | \$4,931,155 |
| 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 | \$1,371,146 | (\$15,423) | \$1,355,723 | \$1,415,527 |
| 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 | \$46,682,416 | \$2,287,922 | \$48,970,338 | \$50,550,910 |

| Department/Fund | Adopted Budget Expenditures 2024/2025 | Expenditure Adjustments Approved 2024/2025 | Actual Expenditures 2024/2025* | Proposed 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* | Proposed 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 | <u>\$30,715,551</u> | <u>(\$164,599)</u> | <u>\$30,550,952</u> | <u>\$31,611,925</u> |
| 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 | <u>\$30,364,267</u> | <u>(\$243,855)</u> | <u>\$30,120,412</u> | <u>\$39,203,539</u> |
| WATER RESOURCES | | | | |
| ENTERPRISE FUND - WATER & WATER RECLAMATION | \$107,353,417 | (\$291,350) | \$107,062,067 | \$112,026,353 |
| TOTAL WATER RESOURCES | <u>\$107,353,417</u> | <u>(\$291,350)</u> | <u>\$107,062,067</u> | <u>\$112,026,353</u> |
| 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 | \$370,556,784 |
| 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 | <u>\$1,583,868,021</u> | <u>\$20,060,685</u> | <u>\$1,107,710,002</u> | <u>\$1,352,684,492</u> |
| TOTAL ALL FUNDS | <u>\$2,294,848,905</u> | <u>\$7,620,566</u> | <u>\$1,806,250,767</u> | <u>\$2,203,697,942</u> |

*Includes actual expenditures recognized on the modified accrual or accrual basis as of the date the proposed 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 Tentative Personnel Compensation 2025/2026 |
|---|--|---|----------------------------------|----------------------------------|-------------------------------------|---|
| GENERAL FUND | | | | | | |
| GENERAL FUND | 2,130.07 | \$212,022,124 | \$95,795,375 | \$26,988,882 | \$13,057,856 | \$347,864,237 |
| TOTAL GENERAL FUND | <u>2,130.07</u> | <u>\$212,022,124</u> | <u>\$95,795,375</u> | <u>\$26,988,882</u> | <u>\$13,057,856</u> | <u>\$347,864,237</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>2,798.90</u> | <u>\$274,447,540</u> | <u>\$103,143,742</u> | <u>\$35,342,783</u> | <u>\$17,237,446</u> | <u>\$430,171,511</u> |

ORDINANCE NO. 4669

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, 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, a five-year Capital Improvement Plan for the period beginning July 1, 2025, and ending June 30, 2030, 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:

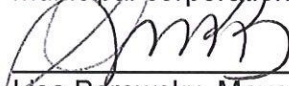
Section 1. The City Council hereby tentatively adopts the five-year Capital Improvement Plan for the period beginning July 1, 2025, and ending June 30, 2030, a summary of which is attached hereto as Exhibit 1 and incorporated herein by this reference, to use as a guide in the scheduling and development of capital improvements for the stated five-year period. The complete version of the 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 20th day of May 2025.

ATTEST:


Ben Lane, City Clerk

CITY OF SCOTTSDALE, an Arizona
municipal corporation


Lisa Borowsky, Mayor

APPROVED AS TO FORM:


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 | 99,834,641 | 113,615,801 | 213,450,442 | 77,697,613 | 53,195,646 | 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 | 133,270,640 | 128,537,466 | 261,808,105 | 112,106,639 | 83,594,317 | 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 | 531,356,506 | 442,879,633 | 974,236,138 | 453,616,194 | 323,481,559 | 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.