ORDINANCE NO. 4712

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, FINALLY DETERMINING AND ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF SCOTTSDALE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; ADOPTING THE FINAL FY 2026/2027 CLASSIFICATION PLAN AND JOB CLASSIFICATION PAY TABLE; AND AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE FINAL BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND SETTING THE SALARIES OF THE PRESIDING JUDGE AND ASSOCIATE JUDGES.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale City Charter, the City Council did, on May 19, 2026, make a budget estimate of the amounts required to meet public expenses for the fiscal year beginning July 1, 2026, and ending June 30, 2027 ("Fiscal Year 2026/2027"), including an estimate of receipts from sources other than direct taxation and the amount to be raised by taxation upon real and personal property within the City of Scottsdale, Arizona;

WHEREAS, following publication of notice as required by law, the City Council held a public hearing on June 09, 2026, at which any taxpayer could appear and be heard in favor of or against any proposed expenditure or property tax levy;

WHEREAS, following the public hearing, the City Council convened in a special meeting for purposes of finally determining and adopting the estimates of proposed expenditures, which estimates, when adopted, would constitute the budget of the City of Scottsdale for Fiscal Year 2026/2027;

WHEREAS, publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on June 23, 2026, for the purpose of assessing the primary and secondary property tax levies;

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

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

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

Section 3. Resources from any fund may be used to meet the adopted budget, except funds specifically restricted by Federal or State law or by City ordinance or resolution.

Section 4. The City Council, subject to the limitation in Section 6 and to the extent allowable by law, expressly authorizes the City Manager, at any time, to transfer grant/match contingency funds to airport Capital Improvement Plan projects as may become necessary or desirable during the fiscal year.

Section 5. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the City Council hereby adopts the Final FY 2026/2027 Job Classification Plan and Job Classification Pay Table, which are on file with, and available for review at, the Office of the City Clerk.

Section 6. Further, all to become effective July 1, 2026, the City Council hereby authorizes:

- (i) a one percent salary market adjustment for all job classifications except as specified in this section;
- (ii) up to three percent salary merit increase for all eligible non-sworn City employees based on performance,
- (iii) a one-time percent salary increase for non-sworn employees at the max of their pay range based on performance;
- (iv) an additional one percent salary market adjustment in addition to the citywide one percent market adjustment for Fire Fighter, Fire Engineer and Fire Captain;
- (v) a five percent step program for sworn Police and Fire personnel;

(vi) longevity pay for sworn Police and Fire personnel and other adjustments to employee pay as reflected in the Fiscal Year 2026/2027 Final Budget and the Final FY 2026/2027 Job Classification Plan and Job Classification Pay Table;

(vii) 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 up to three percent but not to exceed the salary range for the position, and

(viii) 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 09th day of June, 2026.

CITY OF SCOTTSDALE, an Arizona municipal corporation

Lisa Borowsky

Lisa Borowsky, Mayor

ATTEST:

Ben Lane

Ben Lane, City Clerk

APPROVED AS TO FORM:

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

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CITY OF SCOTTSDALE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026/2027
Schedule A

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
				FUNDS							
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	$651,976,796	$125,044,410	$87,293,613	$974,236,138	$25,400,789	$266,748,064	$73,042,334	$2,203,742,144
2026	Actual Expenditures/Expenses**	E	2	$462,453,010	$87,406,261	$78,562,788	$947,725,578	$21,395,789	$188,914,760	$107,700,713	$1,894,158,900
2027	Fund Balance/Net Position at July 1		3	$214,297,188	$261,273,543	$6,162,218	$733,149,578	($54,067)	$159,793,146	$74,316,135	$1,448,937,741
2027	Primary Property Tax Levy	B	4	$39,923,566	$0	$0	$0	$0	$0	$568,734	$40,492,300
2027	Secondary Property Tax Levy	B	5	$0	$0	$36,697,999	$0	$0	$0	$0	$36,697,999
2027	Estimated Revenues Other than Property Taxes	C	6	$420,353,521	$183,329,111	$0	$266,647,030	$26,771,969	$289,490,806	$16,871,148	$1,203,463,585
2027	Other Financing Sources	D	7	$0	$0	$0	$0	$0	$0	$0	$0
2027	Other Financing (Uses)	D	8	$0	$0	$0	$0	$0	$0	$0	$0
2027	Interfund Transfers In	D	9	$26,210,908	$26,519,309	$35,100,093	$146,523,477	$0	$9,999,589	$216,645	$244,570,022
2027	Interfund Transfers (Out)	D	10	$48,613,182	$111,400,052	$0	$2,410,846	$0	$74,787,105	$7,358,837	$244,570,022
2027	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										
2027	Total Financial Resources Available		12	$674,574,275	$444,602,654	$42,860,217	$999,796,608	$26,717,902	$449,283,952	$91,756,017	$2,729,591,625
2027	Budgeted Expenditures/Expenses	E	13	$581,952,737	$133,845,573	$77,776,820	$956,107,178	$26,717,902	$272,900,566	$69,630,534	$2,118,931,310

Expenditure Limitation Comparison	2025/2026	2026/2027
1. Budgeted expenditures/expenses	$2,203,742,144	$2,118,931,310
2. Add/subtract : estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	2,203,742,144	2,118,931,310
4. Less: estimated exclusions	(1,470,145,032)	(1,413,750,980)
5. Amount subject to the expenditure limitation	733,597,112	705,180,330
6. EEC expenditure limitation	880,771,880	910,869,134

*Includes expenditure adjustments approved in FY 2025/2026 from Schedule E.
**Incudes 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 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	39,923,566
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	40,492,300
Property tax judgment		
B. Secondary property taxes	34,851,032	36,697,999
Property tax judgment		
C. Total property tax levy amounts	75,121,757	77,190,299
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	40,677,959	
B. Secondary property taxes		
(1) 2025/2026 levy	34,851,032	
(2) Prior years' levies	-	
(3) Total secondary property taxes	34,851,032	
C. Total property taxes collected	75,528,991	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4891	0.4708
Property tax judgement		
(2) Secondary property tax rate	0.4233	0.4267
Property tax judgement		
(3) Total city tax rate	0.9124	0.8975

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 districtsand 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	$202,741,116	$209,494,092	$215,427,117
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	$97,204,712	$98,842,368	$102,570,785
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	$20,348,390	$20,877,390	$20,949,725
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	$19,472,201	$17,187,994	$20,668,076
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	$7,212,716	$7,355,598	$7,077,898

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

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
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

Source of Revenues	Budgeted Revenues 2025/2026	Actual Revenues 2025/2026*	Tentative Revenues 2026/2027
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	$1,153,633	$1,353,633	$4,283,199
TOTAL INTERNAL SERVICE FUNDS	$12,421,949	$15,154,625	$16,871,148
TOTAL ALL FUNDS	$1,119,594,495	$985,012,497	$1,203,463,585

* 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	Tentative Interfund Transfers 2026/2027 OUT
GENERAL FUND			
GENERAL FUND	$0	$26,210,908	$48,613,182
TOTAL GENERAL FUND	$0	$26,210,908	$48,613,182
			0
GRANTS & SPECIAL DISTRICTS FUNDS			
GRANT FUNDS	$0	$0	$0
SPECIAL DISTRICTS FUND	$0	$0	$0
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	$0	$0	$0
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	$0	$26,519,309	$111,400,052
DEBT SERVICE FUNDS			
DEBT	$0	$35,100,093	$0
TOTAL DEBT SERVICE FUNDS	$0	$35,100,093	$0
CAPITAL IMPROVEMENT PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	$0	$146,523,477	$2,410,846
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	$0	$146,523,477	$2,410,846
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	$0	$9,999,589	$74,787,105
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	$0	$216,645	$7,358,837
TOTAL ALL FUNDS	$0	$244,570,022	$244,570,022

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	$3,401,633	($49,717)	$3,351,916	$2,976,837
TOTAL TRANSPORTATION AND INFRAST.	$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	$481,324	$0	$481,324	$505,390
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
ESTIMATED DEPARTMENT SAVINGS	($11,000,000)	$0	($11,000,000)	($6,000,000)
PERSONNEL PROGRAMS	$4,700,442	($3,699,442)	$1,001,000	$11,000,000
CONTINGENCY / RESERVE APPROPRIATION	$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
CONTINGENCY / RESERVE APPROPRIATION	$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 INFRAST.	$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	$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 INFRAST.	$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	$2,600,794	($39,703)	$2,561,091	$2,607,442
TOTAL TRANSPORTATION AND INFRAST.	$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	$34,173,514	$0	$34,173,514	$32,483,279
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

Department/Fund	Adopted Budget Expenditures 2025/2026	Expenditure Adjustments Approved 2025/2026	Actual Expenditures 2025/2026*	Tentative Budget Expenditures 2026/2027
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	2,101.31	$228,581,865	$45,346,220	$31,975,303	$14,791,944	$320,695,332
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	17.20	$1,440,312	$161,265	$260,878	$117,219	$1,979,673
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	221.56	20,381,090.06	3,131,366.52	3,108,699.38	1,595,525.59	$28,216,682
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	377.73	$35,184,510	$4,190,630	$5,767,151	$2,843,145	$47,985,436
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	70.77	$7,040,582	$773,026	$1,179,607	$531,912	$9,525,126
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	0.00	($760,637)	($555,289)	($1,078,474)	($205,942)	($2,600,341)
TOTAL ALL FUNDS	2,788.57	$291,867,722	$53,047,219	$41,213,164	$19,673,803	$405,801,907