

FY 2025/26

Proposed Budget

State Forms



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	\$644,777,325	\$0	\$148,734,222	\$78,247,217	\$1,393,430,691
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	\$186,553,783	\$1,195,252	\$11,210,140	\$12,750,000	\$300,622,602
2026	Interfund Transfers (Out)	D	10	\$61,302,960	\$119,408,607	\$0	\$5,389,240	\$11,668	\$101,605,123	\$12,905,004	\$300,622,602
2026	Line:11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement		11								
	Maintained for Future Capital Projects										
	Maintained for Future Financial Stability										
2026	Total Financial Resources Available		12	\$709,158,428	\$413,893,873	\$43,712,604	\$879,077,624	\$24,217,205	\$427,155,515	\$91,347,853	\$2,588,563,102
2026	Budgeted Expenditures/Expenses	E	13	\$651,930,829	\$125,044,410	\$87,293,613	\$978,509,823	\$25,400,789	\$266,748,064	\$73,042,334	\$2,207,969,862

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

**Includes actual amounts as of the date the proposed 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>39,640,195</u>	<u>40,270,725</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	39,640,195	40,686,884
B. Secondary property taxes	34,839,617	34,851,032
C. Total property tax levy amounts	<u>74,479,812</u>	<u>75,537,916</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.

*Includes actual property taxes collected as of the date the proposed 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*	Proposed 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*	Proposed 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*	Proposed 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*	Proposed 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	<u>\$23,126,564</u>	<u>\$23,181,638</u>	<u>\$27,856,588</u>
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	<u>\$2,253,152</u>	<u>\$2,253,152</u>	<u>\$2,205,073</u>
TOTAL SPECIAL REVENUE FUNDS	<u>\$178,708,293</u>	<u>\$187,598,808</u>	<u>\$179,140,277</u>
GRANTS & SPECIAL DISTRICTS FUNDS			
SPECIAL DISTRICTS FUND			
STREETLIGHT DISTRICTS	\$570,133	\$570,133	\$579,465
TOTAL SPECIAL DISTRICTS FUND	<u>\$570,133</u>	<u>\$570,133</u>	<u>\$579,465</u>
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	<u>\$28,554,535</u>	<u>\$28,554,535</u>	<u>\$23,637,740</u>
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>\$29,124,668</u>	<u>\$29,124,668</u>	<u>\$24,217,205</u>

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Proposed 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

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Proposed Revenues 2025/2026
TOTAL WATER & WATER RECLAMATION FUNDS	<u>\$218,631,155</u>	<u>\$218,631,155</u>	<u>\$229,595,061</u>
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	<u>\$36,808,412</u>	<u>\$36,808,412</u>	<u>\$38,400,835</u>
TOTAL ENTERPRISE FUNDS	<u><u>\$265,271,203</u></u>	<u><u>\$265,521,203</u></u>	<u><u>\$278,421,293</u></u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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	<u>\$9,474,039</u>	<u>\$10,895,187</u>	<u>\$10,503,316</u>
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	<u>\$815,000</u>	<u>\$1,005,000</u>	<u>\$765,000</u>
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	<u>\$1,149,689</u>	<u>\$149,689</u>	<u>\$1,153,633</u>
TOTAL INTERNAL SERVICE FUNDS	<u><u>\$11,438,728</u></u>	<u><u>\$12,049,876</u></u>	<u><u>\$12,421,949</u></u>

Source of Revenues	Budgeted Revenues 2024/2025	Actual Revenues 2024/2025*	Proposed Revenues 2025/2026
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	Proposed 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	\$37,906,235
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>\$119,408,607</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	\$186,553,783	\$5,389,240
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	<u>\$0</u>	<u>\$186,553,783</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>\$300,622,602</u>	<u>\$300,622,602</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*	Proposed Budget Expenditures 2025/2026
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$1,228,149	\$2,004	\$1,230,153	\$1,210,803
CITY ATTORNEY'S OFFICE	\$9,016,837	\$19,752	\$9,036,589	\$9,924,074
CITY AUDITOR'S OFFICE	\$1,420,460	(\$46,950)	\$1,373,510	\$1,379,751
CITY CLERK'S OFFICE	\$1,457,536	(\$8,046)	\$1,449,490	\$1,820,086
CITY COURT	\$6,095,604	\$64,969	\$6,160,573	\$6,602,524
CITY MANAGER'S OFFICE	\$2,908,237	(\$76,824)	\$2,831,413	\$2,798,930
CITY TREASURER'S OFFICE	\$13,642,181	(\$174,576)	\$13,467,605	\$14,589,951
COMMUNICATIONS	\$4,200,873	\$260,220	\$4,461,093	\$4,941,023
ECONOMIC DEVELOPMENT	\$1,351,146	(\$15,423)	\$1,335,723	\$1,385,527
ENTERPRISE OPERATIONS	\$15,065,688	\$2,302,844	\$17,368,532	\$16,622,728
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	\$181,646,670
TOTAL GENERAL FUND	<u>\$621,671,380</u>	<u>\$12,083,880</u>	<u>\$372,446,344</u>	<u>\$651,930,829</u>
TOTAL GENERAL FUND	<u>\$621,671,380</u>	<u>\$12,083,880</u>	<u>\$372,446,344</u>	<u>\$651,930,829</u>
GRANTS & SPECIAL DISTRICTS FUNDS				
GRANT FUNDS				
MAYOR AND CITY COUNCIL	\$0	\$0	\$0	\$5,000
COMMUNICATIONS	\$1,072,040	(\$300,000)	\$772,040	\$812,090
ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$10,000
FIRE DEPARTMENT	\$101,000	\$1,028,450	\$1,129,450	\$0
LIBRARY & HUMAN SERVICES	\$15,955,038	\$284,567	\$16,239,605	\$17,592,191
PARKS & RECREATION & PRESERVE	\$131,585	\$0	\$131,585	\$3,156
POLICE DEPARTMENT	\$938,950	\$423,288	\$1,362,238	\$2,395,733
PERSONNEL PROGRAMS	\$0	\$13,672	\$13,672	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$10,332,480	(\$1,555,127)	\$0	\$4,000,000
TOTAL GRANT FUNDS	<u>\$28,531,093</u>	<u>(\$105,150)</u>	<u>\$19,648,590</u>	<u>\$24,818,170</u>
SPECIAL DISTRICTS FUND				
SPECIAL DISTRICTS	\$572,451	(\$4,645)	\$567,806	\$582,619
TOTAL SPECIAL DISTRICTS FUND	<u>\$572,451</u>	<u>(\$4,645)</u>	<u>\$567,806</u>	<u>\$582,619</u>
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>\$29,103,544</u>	<u>(\$109,795)</u>	<u>\$20,216,396</u>	<u>\$25,400,789</u>

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

Fund/Departments	Adopted Budget Expenditures 2024/2025	Expenditure Adjustments Approved 2024/2025	Actual Expenditures 2024/2025*	Proposed 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	\$951,999,263
CONTINGENCY / RESERVE APPROPRIATION	\$22,760,560	\$0	\$0	\$26,510,560
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$1,091,140,901	\$0	\$1,068,380,341	\$978,509,823
TOTAL CAPITAL PROJECT FUNDS	\$1,091,140,901	\$0	\$1,068,380,341	\$978,509,823
TOTAL ALL FUNDS	\$2,294,848,905	\$7,570,516	\$1,806,210,717	\$2,207,969,862

*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
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	\$1,210,803
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$5,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$58,806	\$0	\$58,806	\$68,806
TOTAL MAYOR AND CITY COUNCIL	<u>\$1,286,955</u>	<u>\$2,004</u>	<u>\$1,288,959</u>	<u>\$1,284,609</u>
CITY ATTORNEY'S OFFICE				
GENERAL FUND	\$9,016,837	\$19,752	\$9,036,589	\$9,924,074
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$19,468,792	(\$1,015,940)	\$18,452,852	\$19,493,903
TOTAL CITY ATTORNEY'S OFFICE	<u>\$28,485,629</u>	<u>(\$996,188)</u>	<u>\$27,489,441</u>	<u>\$29,417,977</u>
CITY AUDITOR'S OFFICE				
GENERAL FUND	\$1,420,460	(\$46,950)	\$1,373,510	\$1,379,751
TOTAL CITY AUDITOR'S OFFICE	<u>\$1,420,460</u>	<u>(\$46,950)</u>	<u>\$1,373,510</u>	<u>\$1,379,751</u>
CITY CLERK'S OFFICE				
GENERAL FUND	\$1,457,536	(\$8,046)	\$1,449,490	\$1,820,086
TOTAL CITY CLERK'S OFFICE	<u>\$1,457,536</u>	<u>(\$8,046)</u>	<u>\$1,449,490</u>	<u>\$1,820,086</u>
CITY COURT				
GENERAL FUND	\$6,095,604	\$64,969	\$6,160,573	\$6,602,524
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,151,916	(\$15,265)	\$2,136,651	\$2,141,824
TOTAL CITY COURT	<u>\$8,247,520</u>	<u>\$49,704</u>	<u>\$8,297,224</u>	<u>\$8,744,348</u>
CITY MANAGER'S OFFICE				
GENERAL FUND	\$2,908,237	(\$76,824)	\$2,831,413	\$2,798,930
TOTAL CITY MANAGER'S OFFICE	<u>\$2,908,237</u>	<u>(\$76,824)</u>	<u>\$2,831,413</u>	<u>\$2,798,930</u>
CITY TREASURER'S OFFICE				
GENERAL FUND	\$13,642,181	(\$174,576)	\$13,467,605	\$14,589,951
ENTERPRISE FUND - SOLID WASTE	\$1,002,905	(\$1,526)	\$1,001,379	\$1,067,202
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,407,057	(\$17,823)	\$2,389,234	\$2,157,784
TOTAL CITY TREASURER'S OFFICE	<u>\$17,052,143</u>	<u>(\$193,925)</u>	<u>\$16,858,218</u>	<u>\$17,814,937</u>
COMMUNICATIONS				
GENERAL FUND	\$4,200,873	\$260,220	\$4,461,093	\$4,941,023
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$1,072,040	(\$300,000)	\$772,040	\$812,090
TOTAL COMMUNICATIONS	<u>\$5,272,913</u>	<u>(\$39,780)</u>	<u>\$5,233,133</u>	<u>\$5,753,113</u>
ECONOMIC DEVELOPMENT				
GENERAL FUND	\$1,351,146	(\$15,423)	\$1,335,723	\$1,385,527
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$0	\$0	\$10,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$20,000	\$0	\$20,000	\$20,000
TOTAL ECONOMIC DEVELOPMENT	<u>\$1,371,146</u>	<u>(\$15,423)</u>	<u>\$1,355,723</u>	<u>\$1,415,527</u>
ENTERPRISE OPERATIONS				
GENERAL FUND	\$15,065,688	\$2,302,844	\$17,368,532	\$16,622,728
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$4,754,881	(\$78,701)	\$4,676,180	\$4,327,288
SPECIAL REVENUE FUND - STADIUM FACILITY	\$1,654,006	(\$920,000)	\$734,006	\$2,660,770
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$21,864,126	\$1,013,571	\$22,877,697	\$24,269,426
ENTERPRISE FUND - AVIATION	\$3,343,715	(\$29,792)	\$3,313,923	\$3,637,894
TOTAL ENTERPRISE OPERATIONS	<u>\$46,682,416</u>	<u>\$2,287,922</u>	<u>\$48,970,338</u>	<u>\$51,518,106</u>

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	\$951,999,263
CLASS AND COMP STUDY	\$0	\$9,620	\$9,620	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$464,738,393	\$31,480,311	\$0	\$370,426,367
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>\$1,356,827,760</u>
TOTAL ALL FUNDS	<u>\$2,294,848,905</u>	<u>\$7,570,516</u>	<u>\$1,806,200,717</u>	<u>\$2,207,969,862</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 Proposed Personnel Compensation 2025/2026
GENERAL FUND						
GENERAL FUND	2,128.07	\$211,826,481	\$95,772,625	\$26,963,178	\$13,042,803	\$347,605,087
TOTAL GENERAL FUND	<u>2,128.07</u>	<u>\$211,826,481</u>	<u>\$95,772,625</u>	<u>\$26,963,178</u>	<u>\$13,042,803</u>	<u>\$347,605,087</u>
GRANTS & SPECIAL DISTRICTS FUNDS						
GRANT FUNDS	16.50	\$2,396,424	\$195,189	\$236,653	\$127,942	\$2,956,208
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>16.50</u>	<u>\$2,396,424</u>	<u>\$195,189</u>	<u>\$236,653</u>	<u>\$127,942</u>	<u>\$2,956,208</u>
SPECIAL REVENUE FUNDS						
PARK AND PRESERVE TAX FUNDS	25.71	\$2,354,482	\$554,513	\$216,546	\$123,504	\$3,249,045
SPECIAL PROGRAMS FUND	65.03	\$4,682,955	\$825,629	\$577,914	\$303,357	\$6,389,855
STADIUM FACILITY FUND	10.90	\$723,586	\$79,643	\$92,004	\$52,107	\$947,340
TOURISM DEVELOPMENT FUND	5.69	\$677,405	\$76,568	\$89,484	\$47,680	\$891,137
TRANSPORTATION FUND	103.98	\$9,907,362	\$1,047,019	\$1,414,080	\$656,590	\$13,025,051
TOTAL SPECIAL REVENUE FUNDS	<u>211.31</u>	<u>\$18,345,790</u>	<u>\$2,583,372</u>	<u>\$2,390,028</u>	<u>\$1,183,238</u>	<u>\$24,502,428</u>
ENTERPRISE FUNDS						
AVIATION FUND	15.48	\$1,426,891	\$163,653	\$143,784	\$104,727	\$1,839,055
SOLID WASTE FUND	106.40	\$9,025,110	\$959,047	\$1,315,032	\$599,453	\$11,898,642
WATER & WATER RECLAMATION FUNDS	251.14	\$24,887,811	\$2,774,205	\$3,352,260	\$1,741,382	\$32,755,658
TOTAL ENTERPRISE FUNDS	<u>373.02</u>	<u>\$35,339,812</u>	<u>\$3,896,905</u>	<u>\$4,811,076</u>	<u>\$2,445,562</u>	<u>\$46,493,355</u>
INTERNAL SERVICE FUNDS						
FLEET FUNDS	55.00	\$4,489,040	\$516,711	\$735,436	\$325,151	\$6,066,338
SELF INSURANCE FUNDS - HEALTH	0.00	\$338,677	\$0	\$0	\$0	\$338,677
SELF INSURANCE FUNDS - RISK	13.00	\$1,515,673	\$156,190	\$180,708	\$97,697	\$1,950,268
TOTAL INTERNAL SERVICE FUNDS	<u>68.00</u>	<u>\$6,343,390</u>	<u>\$672,901</u>	<u>\$916,144</u>	<u>\$422,848</u>	<u>\$8,355,283</u>
TOTAL ALL FUNDS	<u>2,796.90</u>	<u>\$274,251,897</u>	<u>\$103,120,992</u>	<u>\$35,317,079</u>	<u>\$17,222,393</u>	<u>\$429,912,361</u>