

ORDINANCE NO. 4351

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, 2018, AND ENDING JUNE 30, 2019, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; RECOGNIZING CONDITIONS ON TRANSFERS OF BUDGETED MONIES; AND ADOPTING THE FINAL FY 2018/19 CLASSIFICATION PLAN.

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 22, 2018, make a budget estimate of the different amounts required to meet the public expenses for the fiscal year beginning July 1, 2018, and ending June 30, 2019 ("Fiscal Year 2018/2019"), 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 Truth in Taxation hearing and public hearing on June 12, 2018, 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 2018/2019;

WHEREAS, it appears that publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on July 2, 2018, in the City Hall Kiva 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 classification plan, including a listing of official titles with the authorized number of positions, salary range and a breakdown of titles and numbers of positions by section; and now, therefore

BE IT ORDAINED by the Council of the City of Scottsdale, Maricopa County, Arizona, as follows:

Section 1. That pursuant to the laws of the State of Arizona, and the Scottsdale City Charter of the City of Scottsdale, Schedules A through G, as further described below, attached hereto as Exhibit "1" and incorporated by this reference in their entirety, are hereby adopted as the Final Budget of the City of Scottsdale for Fiscal Year 2018/2019:

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018/2019

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal
Year 2018/2019

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year
2018/2019

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund
Transfers Fiscal Year 2018/2019

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2018/2019

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2018/2019

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2018/2019

Section 2. That upon the 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. That the City Council expressly authorizes the City Manager, at any time, to transfer funds from any unencumbered macro level appropriation balance stated for a specific purpose to a division and/or fund in conformity with that purpose.

Section 4. That 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 5. That the City Council, subject to the limitation in Section 4 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.

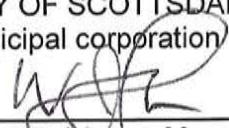
Section 6. That pursuant to section 14-20 *et seq.* of the Scottsdale Revised Code, the Final FY 2018/19 Classification Plan, which is on file with, and available for review at, the Office of the City Clerk, is hereby adopted.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona, this 12th day of June, 2018.

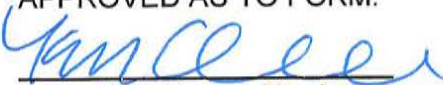
ATTEST:


Carolyn Jagger, City Clerk

CITY OF SCOTTSDALE, an Arizona
municipal corporation


W.J. "Jim" Lane, Mayor

APPROVED AS TO FORM:


Bruce Washburn, City Attorney
By: Kimberly Campbell, Assistant City Attorney

CITY OF SCOTTSDALE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018/2019
Schedule A

Fiscal Year		SCH	FUNDS								Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Trust & Agency Funds	Enterprise Funds	Internal Service Funds'		
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$298,276,467	\$70,865,651	\$106,362,239	\$538,204,756	\$0	\$222,128,780	\$43,946,967	\$1,279,784,860	
2018	Actual Expenditures/Expenses**	E	\$268,895,667	\$61,492,181	\$86,033,213	\$522,604,656	\$0	\$148,959,126	\$7,969,492	\$1,095,954,335	
2019	Fund Balance/Net Position at July 1		\$50,875,661	\$53,155,481	\$13,311,337	\$183,714,032	\$0	\$88,901,395	\$40,840,515	\$430,798,421	
2019	Primary Property Tax Levy	B	\$31,558,188	\$0	\$0	\$0	\$0	\$0	\$320,667	\$31,878,855	
2019	Secondary Property Tax Levy	B	\$0	\$0	\$34,214,874	\$0	\$0	\$0	\$0	\$34,214,874	
2019	Estimated Revenues Other than Property Taxes	C	\$260,575,015	\$125,587,956	\$7,290,422	\$382,761,140	\$0	\$181,153,476	\$10,400,262	\$967,768,271	
2019	Other Financing Sources	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2019	Other Financing (Uses)	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2019	Interfund Transfers In	D	\$10,298,313	\$310,000	\$54,530,253	\$87,283,934	\$0	\$54,214,261	\$114,425	\$206,751,186	
2019	Interfund Transfers (Out)	D	\$24,135,351	\$61,150,206	\$6,618,079	\$16,617,500	\$0	\$96,739,350	\$1,490,700	\$206,751,186	
2019	Reduction for Amounts Not Available:										
LESS:	Amounts for Future Debt Retirement:										
2019	Total Financial Resources Available		\$329,171,826	\$117,903,231	\$102,728,807	\$637,141,606	\$0	\$227,529,782	\$50,185,169	\$1,464,660,421	
2019	Budgeted Expenditures/Expenses	E	\$328,605,508	\$77,449,074	\$102,728,807	\$585,559,743	\$0	\$225,197,364	\$47,220,321	\$1,366,760,817	

Expenditure Limitation Comparison

	<u>2017/2018</u>	<u>2018/2019</u>
1. Budgeted expenditures	\$1,279,784,860	\$1,366,760,817
2. Add/subtract : estimated net reconciling items	-	-
3. Budgeted expenditures adjusted for reconciling items	1,279,784,860	1,366,760,817
4. Less: estimated exclusions	(854,837,073)	(924,607,098)
5. Amount subject to the expenditure limitation	424,947,787	442,153,719
6. EEC or voter-approved alternative expenditure limitation	\$473,700,830	\$491,225,949

*Includes expenditure adjustments approved in FY 2017/2018 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 2018/2019
Schedule B

	Fiscal Year 2017/2018	Fiscal Year 2018/2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	<u>31,677,341</u>	<u>31,882,855</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	<u>28,243,736</u>	<u>31,878,855</u>
B. Secondary property taxes	<u>33,558,964</u>	<u>34,214,874</u>
C. Total property tax levy amounts	<u>61,802,700</u>	<u>66,093,729</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) 2017/2018 levy	27,622,788	
(2) Prior years' levies	420,652	
(3) Total primary property taxes	<u>28,043,440</u>	
B. Secondary property taxes		
(1) 2017/2018 levy	32,837,112	
(2) Prior years' levies	500,058	
(3) Total secondary property taxes	<u>33,337,170</u>	
C. Total property taxes collected	<u>61,380,610</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4956	0.5316
(2) Secondary property tax rate	0.5889	0.5705
(3) Total city tax rate	<u>1.0845</u>	<u>1.1021</u>

B. Special assessment district tax rates

Secondary property tax rates - As of the date the tentative budget was prepared, the city was operating 355 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 Finance and Accounting Division.

*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 2018/2019
Schedule C

<u>Source of Revenues</u>	<u>Budgeted Revenues 2017/2018</u>	<u>Actual Revenues 2017/2018*</u>	<u>Adopted Revenues 2018/2019</u>
GENERAL FUND			
TAXES - LOCAL			
AUTOMOTIVE	\$15,604,607	\$15,604,607	\$18,086,342
CONSTRUCTION	\$11,174,534	\$11,174,534	\$10,330,194
DINING/ENTERTNMNT	\$11,877,164	\$11,877,164	\$11,676,679
FOOD STORES	\$8,267,571	\$8,267,571	\$7,636,112
HOTEL/MOTEL	\$7,025,976	\$7,025,976	\$7,563,102
MAJOR DEPT STORES	\$10,422,542	\$10,422,542	\$10,629,787
MISC RETAIL STORES	\$22,251,467	\$22,251,467	\$23,512,367
OTHER ACTIVITY	\$12,090,534	\$12,090,534	\$12,825,161
RENTAL	\$16,360,000	\$16,360,000	\$18,703,089
UTILITIES	\$5,592,051	\$5,592,051	\$5,115,400
ELECTRIC & GAS FRANCHISE	\$8,467,000	\$8,467,000	\$8,541,000
CABLE TV LICENSE FEE	\$3,637,100	\$3,637,100	\$4,143,700
SALT RIVER PROJECT IN LIEU	\$225,000	\$225,000	\$217,952
STORMWATER FEE	\$916,878	\$916,878	\$3,103,234
TOTAL TAXES - LOCAL	\$133,912,424	\$133,912,424	\$142,084,119
STATE SHARED REVENUES			
STATE SHARED SALES TAX	\$23,131,809	\$23,131,809	\$24,479,293
STATE SHARED INCOME TAX	\$29,726,061	\$29,726,061	\$30,278,353
AUTO LIEU TAX	\$10,278,542	\$10,278,542	\$10,899,543
TOTAL STATE SHARED REVENUES	\$63,136,412	\$63,136,412	\$65,657,189
CHARGES FOR SERVICE/OTHER			
WESTWORLD EQUESTRIAN FACILITY FEES	\$4,763,504	\$4,763,504	\$4,902,586
INTERGOVERNMENTAL AGREEMENTS	\$1,750,989	\$1,750,989	\$1,819,929
MISCELLANEOUS	\$2,252,182	\$2,252,182	\$2,265,140
PROPERTY RENTAL	\$3,103,273	\$3,103,273	\$3,372,747
TOTAL CHARGES FOR SERVICE/OTHER	\$11,869,948	\$11,869,948	\$12,360,402
LICENSE PERMITS & FEES			
BUSINESS & LIQUOR LICENSES	\$1,892,612	\$1,892,612	\$1,885,121
FIRE CHARGES FOR SERVICES	\$703,630	\$703,630	\$1,512,900
RECREATION FEES	\$4,160,102	\$4,160,102	\$4,306,882
TOTAL LICENSE PERMITS & FEES	\$6,756,344	\$6,756,344	\$7,704,903
FINES FEES & FORFEITURES			
COURT FINES	\$3,592,362	\$3,592,362	\$4,169,347
LIBRARY	\$304,100	\$304,100	\$466,950
PARKING FINES	\$226,401	\$226,401	\$251,884
PHOTO RADAR	\$3,019,803	\$3,019,803	\$2,264,853
TOTAL FINES FEES & FORFEITURES	\$7,142,666	\$7,142,666	\$7,153,034
INTEREST EARNINGS			
INTEREST EARNINGS	\$1,615,319	\$1,615,319	\$3,574,918
TOTAL INTEREST EARNINGS	\$1,615,319	\$1,615,319	\$3,574,918
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$14,998,399	\$14,998,399	\$15,565,523
TOTAL BUILDING PERMIT FEES & CHARGES	\$14,998,399	\$14,998,399	\$15,565,523
INDIRECT/DIRECT COST ALLOCATIONS			
INDIRECT COSTS	\$6,546,702	\$6,546,702	\$6,091,427
DIRECT COST ALLOCATION (FIRE)	\$350,000	\$350,000	\$383,500
TOTAL INDIRECT/DIRECT COST ALLOCATIONS	\$6,896,702	\$6,896,702	\$6,474,927
TOTAL GENERAL FUND	\$246,328,214	\$246,328,214	\$260,575,015

<u>Source of Revenues</u>	Budgeted Revenues 2017/2018	Actual Revenues 2017/2018*	Adopted Revenues 2018/2019
SPECIAL REVENUE FUNDS			
PRESERVATION PRIVILEGE TAX FUNDS			
AUTOMOTIVE	\$4,965,102	\$4,965,102	\$5,754,745
CONSTRUCTION	\$3,555,533	\$3,555,533	\$3,286,880
DINING/ENTERTNMNT	\$3,779,097	\$3,779,097	\$3,715,307
FOOD STORES	\$2,630,591	\$2,630,591	\$2,429,672
HOTEL/MOTEL	\$2,235,538	\$2,235,538	\$2,406,441
MAJOR DEPT STORES	\$3,316,264	\$3,316,264	\$3,382,205
MISC RETAIL STORES	\$7,080,012	\$7,080,012	\$7,481,208
OTHER ACTIVITY	\$3,219,587	\$3,219,587	\$3,402,222
RENTAL	\$5,205,454	\$5,205,454	\$5,950,983
UTILITIES	\$1,779,289	\$1,779,289	\$1,627,628
INTEREST EARNINGS	\$399,453	\$399,453	\$686,217
TOTAL PRESERVATION PRIVILEGE TAX FUNDS	\$38,165,920	\$38,165,920	\$40,123,508
TRANSPORTATION FUND			
AUTOMOTIVE	\$2,752,085	\$2,752,085	\$3,170,256
CONSTRUCTION	\$1,970,781	\$1,970,781	\$1,810,723
DINING/ENTERTNMNT	\$2,094,700	\$2,094,700	\$2,046,741
FOOD STORES	\$1,458,099	\$1,458,099	\$1,338,492
HOTEL/MOTEL	\$1,239,127	\$1,239,127	\$1,325,695
MAJOR DEPT STORES	\$1,838,157	\$1,838,157	\$1,863,237
MISC RETAIL STORES	\$3,924,349	\$3,924,349	\$4,121,355
OTHER ACTIVITY	\$1,784,571	\$1,784,571	\$1,874,265
RENTAL	\$2,885,309	\$2,885,309	\$3,278,362
UTILITIES	\$986,235	\$986,235	\$896,651
HIGHWAY USER TAX	\$16,381,995	\$16,381,995	\$15,495,713
LOCAL TRANSPORTATION ASSISTANCE FUND	\$655,000	\$655,000	\$655,000
INTERGOVERNMENTAL AGREEMENTS	\$325,000	\$325,000	\$150,000
MISCELLANEOUS	\$15,000	\$15,000	\$190,000
INDIRECT/DIRECT COST ALLOCATIONS	\$557,773	\$557,773	\$424,355
TOTAL TRANSPORTATION FUND	\$38,868,181	\$38,868,181	\$38,640,845
TOURISM DEVELOPMENT FUND			
TRANSIENT OCCUPANCY TAX	\$19,441,159	\$19,441,159	\$20,413,217
MISCELLANEOUS	\$20,500	\$20,500	\$20,500
PROPERTY RENTAL	\$1,667,227	\$1,667,227	\$1,910,000
TOTAL TOURISM DEVELOPMENT FUND	\$21,128,886	\$21,128,886	\$22,343,717
SPECIAL PROGRAMS FUND			
ELECTRIC & GAS FRANCHISE	\$268,509	\$268,509	\$243,000
INTERGOVERNMENTAL AGREEMENTS	\$203,937	\$203,937	\$203,937
MISCELLANEOUS	\$1,866,218	\$1,866,218	\$1,338,462
PROPERTY RENTAL	\$343,913	\$343,913	\$365,191
CONTRIBUTIONS & DONATIONS	\$307,181	\$307,181	\$317,015
BUSINESS & LIQUOR LICENSES	\$52,000	\$52,000	\$57,000
RECREATION FEES	\$1,903,940	\$1,903,940	\$2,052,590
COURT FINES	\$1,933,180	\$1,933,180	\$1,892,644
LIBRARY	\$150,000	\$150,000	\$0
POLICE FEES	\$399,600	\$399,600	\$427,950
INTEREST EARNINGS	\$33,000	\$33,000	\$113,986
TOTAL SPECIAL PROGRAMS FUND	\$7,461,478	\$7,461,478	\$7,011,775

Source of Revenues	Budgeted Revenues 2017/2018	Actual Revenues 2017/2018*	Adopted Revenues 2018/2019
SPECIAL DISTRICTS			
STREETLIGHT DISTRICTS	\$598,296	\$598,296	\$609,553
TOTAL SPECIAL DISTRICTS	\$598,296	\$598,296	\$609,553
GRANT FUNDS			
INTERGOVERNMENTAL AGREEMENTS	\$12,956	\$12,956	\$14,284
PROPERTY RENTAL	\$39,000	\$39,000	\$39,000
CONTRIBUTIONS & DONATIONS	\$3,845,861	\$3,845,861	\$4,296,122
FEDERAL GRANTS	\$10,728,639	\$10,728,639	\$12,034,615
STATE GRANTS	\$12,000	\$12,000	\$474,537
TOTAL GRANT FUNDS	\$14,638,456	\$14,638,456	\$16,858,558
TOTAL SPECIAL REVENUE FUNDS	\$120,861,217	\$120,861,217	\$125,587,956
DEBT SERVICE FUNDS			
DEBT			
INTERGOVERNMENTAL AGREEMENTS	\$3,486,400	\$3,486,400	\$7,120,422
PROPERTY RENTAL	\$145,000	\$145,000	\$170,000
TOTAL DEBT	\$3,631,400	\$3,631,400	\$7,290,422
TOTAL DEBT SERVICE FUNDS	\$3,631,400	\$3,631,400	\$7,290,422
CAPITAL PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM			
ESTIMATED UNEXPENDED PRIOR YEAR	\$344,265,015	\$237,899,100	\$340,735,097
OTHER WATER REVENUE	\$1,800,000	\$1,800,000	\$2,250,000
OTHER WATER RECLAMATION REVENUE	\$2,400,024	\$2,400,024	\$2,400,000
NON-POTABLE WATER SERVICE CHARGES	\$1,500,024	\$1,500,024	\$1,500,000
INTERGOVERNMENTAL AGREEMENTS	\$11,132,005	\$11,132,005	\$23,280,666
CONTRIBUTIONS & DONATIONS	\$134,800	\$134,800	\$254,800
INTEREST EARNINGS	\$1,572,646	\$1,572,646	\$3,323,949
BUILDING & RELATED PERMITS	\$50,000	\$50,000	\$5,000
FEDERAL GRANTS	\$0	\$0	\$8,648,628
STATE GRANTS	\$3,311,020	\$3,311,020	\$0
MISCELLANEOUS	\$10,724,254	\$10,724,254	\$363,000
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$376,889,788	\$270,523,873	\$382,761,140
TOTAL CAPITAL PROJECT FUNDS	\$376,889,788	\$270,523,873	\$382,761,140
ENTERPRISE FUNDS			
AVIATION FUND			
JET FUEL	\$166,889	\$166,889	\$168,558
AIRPORT FEES	\$3,644,423	\$3,644,423	\$4,716,822
PROPERTY RENTAL	\$103,059	\$103,059	\$104,090
INTEREST EARNINGS	\$59,251	\$59,251	\$179,816
TOTAL AVIATION FUND	\$3,973,622	\$3,973,622	\$5,169,286
WATER AND SEWER UTILITY FUNDS			
STORMWATER FEE	\$268,500	\$268,500	\$300,000
WATER SERVICE FEES	\$91,774,100	\$91,774,100	\$96,931,020
SEWER SERVICE FEES	\$39,894,800	\$39,894,800	\$40,516,000
NON-POTABLE WATER SERVICE CHARGES	\$16,217,900	\$16,217,900	\$12,840,140
MISCELLANEOUS	\$1,021,500	\$1,021,500	\$843,140
PROPERTY RENTAL	\$240,000	\$240,000	\$250,000
CONTRIBUTIONS & DONATIONS	\$3,000	\$3,000	\$4,500
INTEREST EARNINGS	\$1,065,365	\$1,065,365	\$1,886,612
INDIRECT COSTS	\$804,500	\$804,500	\$929,000
TOTAL WATER AND SEWER UTILITY FUNDS	\$151,289,665	\$151,289,665	\$154,500,412

Source of Revenues	Budgeted Revenues 2017/2018	Actual Revenues 2017/2018*	Adopted Revenues 2018/2019
SOLID WASTE FUND			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$3,513,480	\$3,513,480	\$3,779,732
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$16,540,000	\$16,540,000	\$17,493,127
INTEREST EARNINGS	\$91,327	\$91,327	\$210,919
TOTAL SOLID WASTE FUND	\$20,144,807	\$20,144,807	\$21,483,778
TOTAL ENTERPRISE FUNDS			
	\$175,408,094	\$175,408,094	\$181,153,476
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$19,954,938)	(\$19,954,938)	(\$21,279,228)
FUEL	\$3,330,896	\$3,330,896	\$4,003,740
MAINTENANCE & OPERATIONS	\$8,648,620	\$8,648,620	\$8,990,892
VEHICLE ACQUISITIONS	\$7,975,422	\$7,975,422	\$8,284,596
MISCELLANEOUS	\$420,653	\$420,653	\$433,273
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$416,000	\$416,000	\$490,000
TOTAL FLEET MANAGEMENT FUND	\$836,653	\$836,653	\$923,273
PC REPLACEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$1,021,072)	(\$1,021,072)	(\$1,027,240)
PC REPLACEMENT REVENUE	\$1,021,072	\$1,021,072	\$1,027,240
TOTAL PC REPLACEMENT FUND	\$0	\$0	\$0
SELF INSURANCE FUNDS			
INTERNAL SERVICE OFFSETS	(\$31,769,921)	(\$31,769,921)	(\$33,632,358)
TOTAL SELF INSURANCE FUNDS	(\$31,769,921)	(\$31,769,921)	(\$33,632,358)
SELF INSURANCE FUNDS - HEALTH			
EMPLOYEE CONTRIBUTIONS - DENTAL	\$743,500	\$743,500	\$763,455
EMPLOYEE CONTRIBUTIONS - MEDICAL	\$7,402,203	\$7,402,203	\$7,713,405
EMPLOYER CONTRIBUTION - DENTAL	\$774,600	\$774,600	\$877,326
EMPLOYER CONTRIBUTION - MEDICAL	\$21,195,321	\$21,195,321	\$23,155,032
RETIREE/DISABLED RETIREE CONTRIBUTIONS	\$279,984	\$279,984	\$282,832
MISCELLANEOUS	\$305,500	\$305,500	\$317,297
TOTAL SELF INSURANCE FUNDS - HEALTH	\$30,701,108	\$30,701,108	\$33,109,347
SELF INSURANCE FUNDS - RISK			
SELF-INSURANCE (PROPERTY AND WORKERS COMP)	\$9,700,000	\$9,700,000	\$9,500,000
UNEMPLOYMENT CLAIMS	\$100,000	\$100,000	\$100,000
MISCELLANEOUS	\$100,000	\$100,000	\$75,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$325,000	\$325,000	\$325,000
TOTAL SELF INSURANCE FUNDS - RISK	\$10,225,000	\$10,225,000	\$10,000,000
TOTAL INTERNAL SERVICE FUNDS	\$9,992,840	\$9,992,840	\$10,400,262
TOTAL ALL FUNDS	\$933,111,553	\$826,745,638	\$967,768,271

*Includes actual revenues 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 Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2018/2019
Schedule D

Fund	Other Financing Sources/(Uses) 2018/2019	Adopted Interfund Transfers 2018/2019 IN	OUT
GENERAL FUND			
GENERAL FUND	\$0	\$10,298,313	\$24,135,351
TOTAL GENERAL FUND	\$0	\$10,298,313	\$24,135,351
SPECIAL REVENUE FUNDS			
GRANT FUNDS	\$0	\$0	\$147,200
PRESERVATION PRIVILEGE TAX FUNDS	\$0	\$0	\$42,644,331
SPECIAL PROGRAMS FUND	\$0	\$10,000	\$975,437
TOURISM DEVELOPMENT FUND	\$0	\$0	\$6,442,549
TRANSPORTATION FUND	\$0	\$300,000	\$10,940,689
TOTAL SPECIAL REVENUE FUNDS	\$0	\$310,000	\$61,150,206
DEBT SERVICE FUNDS			
DEBT	\$0	\$54,530,253	\$6,618,079
TOTAL DEBT SERVICE FUNDS	\$0	\$54,530,253	\$6,618,079
CAPITAL PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	\$0	\$87,283,934	\$16,617,500
TOTAL CAPITAL PROJECT FUNDS	\$0	\$87,283,934	\$16,617,500
ENTERPRISE FUNDS			
AVIATION FUND	\$0	\$1,720,994	\$6,365,335
SOLID WASTE FUND	\$0	\$0	\$312,300
WATER AND SEWER UTILITY FUNDS	\$0	\$52,493,267	\$90,061,715
TOTAL ENTERPRISE FUNDS	\$0	\$54,214,261	\$96,739,350
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND	\$0	\$0	\$1,483,400
SELF INSURANCE FUNDS - HEALTH	\$0	\$114,425	\$0
SELF INSURANCE FUNDS - RISK	\$0	\$0	\$7,300
TOTAL INTERNAL SERVICE FUNDS	\$0	\$114,425	\$1,490,700
TOTAL ALL FUNDS	\$0	\$206,751,186	\$206,751,186

CITY OF SCOTTSDALE
Summary by Division Expenditures/Expenses Within Each Fund Type
Fiscal Year 2018/2019
Schedule E

Fund/Divisions	Adopted Budget Expenditures 2017/2018	Expenditure Adjustments Approved 2017/2018	Actual Expenditures 2017/2018*	Adopted Budget Expenditures 2018/2019
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$630,584	\$41,350	\$671,934	\$663,553
CITY ATTORNEY	\$6,854,484	\$128,042	\$6,982,526	\$7,063,005
CITY AUDITOR	\$908,926	\$17,725	\$926,651	\$960,417
CITY CLERK	\$757,912	\$16,754	\$774,666	\$1,038,391
CITY COURT	\$4,724,457	\$86,593	\$4,811,050	\$4,785,513
CITY MANAGER	\$2,432,791	\$30,176	\$2,462,967	\$2,580,340
CITY TREASURER	\$8,638,685	\$198,443	\$8,837,128	\$9,146,685
ADMINISTRATIVE SERVICES	\$14,703,984	\$276,318	\$14,980,302	\$14,948,331
COMMUNITY AND ECONOMIC DEVELOPMENT	\$24,054,328	\$698,568	\$24,752,896	\$24,785,983
COMMUNITY SERVICES	\$35,525,762	\$656,716	\$36,182,478	\$36,832,909
PUBLIC SAFETY - FIRE	\$37,094,259	\$4,366,955	\$41,461,214	\$40,149,889
PUBLIC SAFETY - POLICE	\$97,732,710	\$7,036,295	\$104,769,005	\$101,727,372
PUBLIC WORKS	\$11,925,387	\$4,591,473	\$16,516,860	\$12,417,500
DEBT SERVICE	\$2,874,458	\$0	\$2,874,458	\$2,890,748
ESTIMATED DIVISION SAVINGS	(\$3,953,520)	(\$7)	(\$3,953,527)	(\$4,846,100)
LEAVE ACCRUAL PAYMENTS	\$2,150,000	(\$678,334)	\$1,471,666	\$2,033,500
COMPENSATION OTHER	\$7,783,645	(\$7,745,927)	\$37,718	\$5,661,107
PAY PROGRAM	\$4,644,737	(\$4,537,800)	\$106,937	\$3,959,682
PERSONNEL OTHER	\$395,341	\$0	\$395,341	\$0
UTILITIES	\$8,554,237	(\$4,720,840)	\$3,833,397	\$8,421,780
VACATION TRADE	\$0	\$0	\$0	\$829,857
CONTINGENCY / RESERVE APPROPRIATION	\$29,843,300	(\$462,500)	\$0	\$52,555,046
TOTAL GENERAL FUND	\$298,276,467	\$0	\$268,895,667	\$328,605,508
	TOTAL GENERAL FUND	\$298,276,467	\$0	\$268,895,667
SPECIAL REVENUE FUNDS				
SPECIAL DISTRICTS				
NON DIVISIONAL	\$623,765	\$0	\$623,765	\$609,553
TOTAL SPECIAL DISTRICTS	\$623,765	\$0	\$623,765	\$609,553
GRANT FUNDS				
MAYOR AND CITY COUNCIL	\$0	\$5,000	\$5,000	\$0
CITY MANAGER	\$1,211,931	(\$521,091)	\$690,840	\$1,200,000
COMMUNITY AND ECONOMIC DEVELOPMENT	\$0	\$2,500	\$2,500	\$0
COMMUNITY SERVICES	\$10,711,785	\$767,057	\$11,478,842	\$10,558,324
PUBLIC SAFETY - FIRE	\$0	\$226,715	\$226,715	\$157,517
PUBLIC SAFETY - POLICE	\$161,540	\$406,071	\$567,611	\$305,353
COMPENSATION OTHER	\$0	\$0	\$0	\$28,524
PAY PROGRAM	\$23,299	(\$18,222)	\$5,077	\$24,782
VACATION TRADE	\$0	\$0	\$0	\$3,717
CONTINGENCY / RESERVE APPROPRIATION	\$4,526,101	(\$567,332)	\$0	\$4,433,141
TOTAL GRANT FUNDS	\$16,634,656	\$300,698	\$12,976,585	\$16,711,358

Fund/Divisions	Adopted Budget Expenditures 2017/2018	Expenditure Adjustments Approved 2017/2018	Actual Expenditures 2017/2018*	Adopted Budget Expenditures 2018/2019
SPECIAL PROGRAMS FUND				
MAYOR AND CITY COUNCIL	\$7,500	\$0	\$7,500	\$7,500
CITY COURT	\$1,479,773	\$19,476	\$1,499,249	\$1,319,912
COMMUNITY AND ECONOMIC DEVELOPMENT	\$371,150	\$0	\$371,150	\$1,885,666
COMMUNITY SERVICES	\$2,700,630	(\$38,750)	\$2,661,880	\$3,019,441
PUBLIC SAFETY - FIRE	\$3,691	\$0	\$3,691	\$2,180
PUBLIC SAFETY - POLICE	\$1,751,154	\$7,278	\$1,758,432	\$2,635,617
PUBLIC WORKS	\$250,000	\$0	\$250,000	\$250,000
COMPENSATION OTHER	\$0	\$0	\$0	\$78,484
PAY PROGRAM	\$39,984	(\$38,281)	\$1,703	\$45,712
VACATION TRADE	\$0	\$0	\$0	\$6,226
CONTINGENCY / RESERVE APPROPRIATION	\$1,500,000	\$0	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	\$8,103,882	(\$50,277)	\$6,553,605	\$10,750,738
TRANSPORTATION FUND				
CITY TREASURER	\$0	\$0	\$0	\$53,904
COMMUNITY AND ECONOMIC DEVELOPMENT	\$9,477,946	\$333,271	\$9,811,217	\$9,771,208
COMMUNITY SERVICES	\$1,574,301	\$0	\$1,574,301	\$1,855,653
PUBLIC WORKS	\$13,567,597	\$916,893	\$14,484,490	\$13,933,799
ESTIMATED DIVISION SAVINGS	(\$159,400)	\$0	(\$159,400)	(\$418,218)
LEAVE ACCRUAL PAYMENTS	\$51,100	(\$46,669)	\$4,431	\$148,728
COMPENSATION OTHER	\$0	\$0	\$0	\$201,905
PAY PROGRAM	\$155,804	(\$113,854)	\$41,950	\$153,530
UTILITIES	\$1,479,665	(\$789,641)	\$690,024	\$1,493,068
VACATION TRADE	\$0	\$0	\$0	\$33,803
CONTINGENCY / RESERVE APPROPRIATION	\$3,114,701	\$0	\$0	\$3,222,738
TOTAL TRANSPORTATION FUND	\$29,261,714	\$300,000	\$26,447,013	\$30,450,118
TOURISM DEVELOPMENT FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$13,730,770	\$1,155,658	\$14,886,428	\$16,392,452
COMPENSATION OTHER	\$0	\$0	\$0	\$19,776
PAY PROGRAM	\$8,664	(\$6,079)	\$2,585	\$11,501
VACATION TRADE	\$0	\$0	\$0	\$1,378
CONTINGENCY / RESERVE APPROPRIATION	\$2,500,000	(\$1,862,500)	\$0	\$2,500,000
TOTAL TOURISM DEVELOPMENT FUND	\$16,239,434	(\$712,921)	\$14,889,013	\$18,925,107
PRESERVATION PRIVILEGE TAX FUNDS				
DEBT SERVICE	\$2,200	\$0	\$2,200	\$2,200
TOTAL PRESERVATION PRIVILEGE TAX FUNDS	\$2,200	\$0	\$2,200	\$2,200
TOTAL SPECIAL REVENUE FUNDS	\$70,865,651	(\$162,500)	\$61,492,181	\$77,449,074
DEBT SERVICE FUNDS				
DEBT				
DEBT SERVICE	\$86,033,213	\$0	\$86,033,213	\$89,695,127
CONTINGENCY / RESERVE APPROPRIATION	\$20,329,026	\$0	\$0	\$13,033,680
TOTAL DEBT	\$106,362,239	\$0	\$86,033,213	\$102,728,807
TOTAL DEBT SERVICE FUNDS	\$106,362,239	\$0	\$86,033,213	\$102,728,807

Fund/Divisions	Adopted Budget Expenditures 2017/2018	Expenditure Adjustments Approved 2017/2018	Actual Expenditures 2017/2018*	Adopted Budget Expenditures 2018/2019
ENTERPRISE FUNDS				
SOLID WASTE FUND				
CITY TREASURER	\$918,465	\$11,298	\$929,763	\$976,258
PUBLIC WORKS	\$18,184,191	\$172,387	\$18,356,578	\$19,588,076
ESTIMATED DIVISION SAVINGS	(\$118,463)	\$0	(\$118,463)	(\$482,808)
INDIRECT/DIRECT COST ALLOCATION	\$1,819,815	\$0	\$1,819,815	\$1,509,058
LEAVE ACCRUAL PAYMENTS	\$50,000	(\$41,441)	\$8,559	\$88,844
COMPENSATION OTHER	\$0	\$0	\$0	\$241,201
PAY PROGRAM	\$149,038	(\$126,769)	\$22,269	\$161,787
UTILITIES	\$29,500	(\$16,337)	\$13,163	\$28,333
VACATION TRADE	\$0	\$0	\$0	\$22,941
CONTINGENCY / RESERVE APPROPRIATION	\$5,188,696	\$0	\$0	\$5,457,622
TOTAL SOLID WASTE FUND	\$26,221,242	(\$862)	\$21,031,684	\$27,591,312
WATER AND SEWER UTILITY FUNDS				
CITY TREASURER	\$2,136,143	\$28,468	\$2,164,611	\$2,284,377
WATER RESOURCES	\$63,918,663	\$519,689	\$64,438,352	\$65,510,753
DEBT SERVICE	\$34,700,282	\$0	\$34,700,282	\$33,015,479
ESTIMATED DIVISION SAVINGS	(\$1,152,600)	\$0	(\$1,152,600)	(\$1,152,600)
INDIRECT/DIRECT COST ALLOCATION	\$5,873,606	\$0	\$5,873,606	\$5,729,678
LEAVE ACCRUAL PAYMENTS	\$466,001	(\$125,815)	\$340,186	\$466,001
COMPENSATION OTHER	\$0	\$0	\$0	\$737,955
PAY PROGRAM	\$443,056	(\$421,440)	\$21,616	\$508,007
UTILITIES	\$16,329,312	\$0	\$16,329,312	\$16,270,200
VACATION TRADE	\$0	\$0	\$0	\$69,402
CONTINGENCY / RESERVE APPROPRIATION	\$64,008,628	\$0	\$0	\$65,854,431
TOTAL WATER AND SEWER UTILITY FUNDS	\$186,723,091	\$902	\$122,715,365	\$189,293,683
AVIATION FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$2,663,163	\$70,564	\$2,733,727	\$2,255,179
DEBT SERVICE	\$1,821,000	\$0	\$1,821,000	\$1,720,994
ESTIMATED DIVISION SAVINGS	(\$30,000)	\$0	(\$30,000)	(\$30,000)
INDIRECT/DIRECT COST ALLOCATION	\$565,575	\$0	\$565,575	\$589,546
LEAVE ACCRUAL PAYMENTS	\$16,500	\$0	\$16,500	\$16,500
COMPENSATION OTHER	\$0	\$0	\$0	\$56,328
PAY PROGRAM	\$30,459	(\$29,430)	\$1,029	\$33,605
UTILITIES	\$145,420	(\$41,174)	\$104,246	\$149,340
VACATION TRADE	\$0	\$0	\$0	\$3,944
CONTINGENCY / RESERVE APPROPRIATION	\$3,972,330	\$0	\$0	\$3,516,933
TOTAL AVIATION FUND	\$9,184,447	(\$40)	\$5,212,077	\$8,312,369
TOTAL ENTERPRISE FUNDS	\$222,128,780	\$0	\$148,959,126	\$225,197,364
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUNDS - RISK				
CITY ATTORNEY	\$0	\$0	\$0	\$9,082,245
CITY TREASURER	\$9,035,686	\$18,405	\$9,054,091	\$0
COMPENSATION OTHER	\$0	\$0	\$0	\$34,455
PAY PROGRAM	\$21,327	(\$19,060)	\$2,267	\$23,387
VACATION TRADE	\$0	\$0	\$0	\$1,727
CONTINGENCY / RESERVE APPROPRIATION	\$20,759,682	\$0	\$0	\$22,612,358
TOTAL SELF INSURANCE FUNDS - RISK	\$29,816,695	(\$655)	\$9,056,358	\$31,754,172

Fund/Divisions	Adopted Budget Expenditures 2017/2018	Expenditure Adjustments Approved 2017/2018	Actual Expenditures 2017/2018*	Adopted Budget Expenditures 2018/2019
FLEET MANAGEMENT FUND				
PUBLIC WORKS	\$20,118,445	\$94,133	\$20,212,578	\$21,130,307
ESTIMATED DIVISION SAVINGS	(\$225,000)	\$0	(\$225,000)	(\$204,790)
INTERNAL SERVICE OFFSETS	(\$19,954,938)	\$0	(\$19,954,938)	(\$21,279,228)
LEAVE ACCRUAL PAYMENTS	\$50,000	(\$31,557)	\$18,443	\$32,568
COMPENSATION OTHER	\$0	\$0	\$0	\$159,197
PAY PROGRAM	\$84,856	(\$62,576)	\$22,280	\$91,860
VACATION TRADE	\$0	\$0	\$0	\$11,844
CONTINGENCY / RESERVE APPROPRIATION	\$6,715,346	\$0	\$0	\$6,787,739
TOTAL FLEET MANAGEMENT FUND	\$6,788,709	\$0	\$73,363	\$6,729,497
PC REPLACEMENT FUND				
ADMINISTRATIVE SERVICES	\$709,200	\$0	\$709,200	\$1,034,300
INTERNAL SERVICE OFFSETS	(\$1,021,072)	\$0	(\$1,021,072)	(\$1,027,240)
CONTINGENCY / RESERVE APPROPRIATION	\$500,000	\$0	\$0	\$500,000
TOTAL PC REPLACEMENT FUND	\$188,128	\$0	(\$311,872)	\$507,060
SELF INSURANCE FUNDS - HEALTH				
ADMINISTRATIVE SERVICES	\$30,918,422	\$3,142	\$30,921,564	\$32,088,110
COMPENSATION OTHER	\$0	\$0	\$0	\$2,624
PAY PROGRAM	\$2,487	(\$2,487)	\$0	\$2,690
CONTINGENCY / RESERVE APPROPRIATION	\$8,002,447	\$0	\$0	\$9,768,526
TOTAL SELF INSURANCE FUNDS - HEALTH	\$38,923,356	\$655	\$30,921,564	\$41,861,950
SELF INSURANCE FUNDS				
INTERNAL SERVICE OFFSETS	(\$31,769,921)	\$0	(\$31,769,921)	(\$33,632,358)
TOTAL SELF INSURANCE FUNDS	(\$31,769,921)	\$0	(\$31,769,921)	(\$33,632,358)
TOTAL INTERNAL SERVICE FUNDS	\$43,946,967	\$0	\$7,969,492	\$47,220,321
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL PROJECTS	\$522,604,656	\$0	\$522,604,656	\$563,959,543
CONTINGENCY / RESERVE APPROPRIATION	\$15,600,100	\$0	\$0	\$21,600,200
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$538,204,756	\$0	\$522,604,656	\$585,559,743
TOTAL CAPITAL PROJECT FUNDS	\$538,204,756	\$0	\$522,604,656	\$585,559,743
TOTAL ALL FUNDS	\$1,279,784,860	(\$162,500)	\$1,095,954,335	\$1,366,760,817

*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 2018/2019
Schedule F

<u>Division/Fund</u>	<u>Adopted Budget Expenditures 2017/2018</u>	<u>Expenditure Adjustments Approved 2017/2018</u>	<u>Actual Expenditures 2017/2018*</u>	<u>Adopted Budget Expenditures 2018/2019</u>
MAYOR AND CITY COUNCIL				
GENERAL FUND	\$630,584	\$41,350	\$671,934	\$663,553
SPECIAL REVENUE FUND - GRANT	\$0	\$5,000	\$5,000	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$7,500	\$0	\$7,500	\$7,500
TOTAL MAYOR AND CITY COUNCIL	\$638,084	\$46,350	\$684,434	\$671,053
CITY ATTORNEY				
GENERAL FUND	\$6,854,484	\$128,042	\$6,982,526	\$7,063,005
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$0	\$0	\$0	\$9,082,245
TOTAL CITY ATTORNEY	\$6,854,484	\$128,042	\$6,982,526	\$16,145,250
CITY AUDITOR				
GENERAL FUND	\$908,926	\$17,725	\$926,651	\$960,417
TOTAL CITY AUDITOR	\$908,926	\$17,725	\$926,651	\$960,417
CITY CLERK				
GENERAL FUND	\$757,912	\$16,754	\$774,666	\$1,038,391
TOTAL CITY CLERK	\$757,912	\$16,754	\$774,666	\$1,038,391
CITY COURT				
GENERAL FUND	\$4,724,457	\$86,593	\$4,811,050	\$4,785,513
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,479,773	\$19,476	\$1,499,249	\$1,319,912
TOTAL CITY COURT	\$6,204,230	\$106,069	\$6,310,299	\$6,105,425
CITY MANAGER				
GENERAL FUND	\$2,432,791	\$30,176	\$2,462,967	\$2,580,340
SPECIAL REVENUE FUND - GRANT	\$1,211,931	(\$521,091)	\$690,840	\$1,200,000
TOTAL CITY MANAGER	\$3,644,722	(\$490,915)	\$3,153,807	\$3,780,340
CITY TREASURER				
GENERAL FUND	\$8,638,685	\$198,443	\$8,837,128	\$9,146,685
SPECIAL REVENUE FUND - TRANSPORTATION	\$0	\$0	\$0	\$53,904
ENTERPRISE FUND - SOLID WASTE	\$918,465	\$11,298	\$929,763	\$976,258
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$2,136,143	\$28,468	\$2,164,611	\$2,284,377
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$9,035,686	\$18,405	\$9,054,091	\$0
TOTAL CITY TREASURER	\$20,728,979	\$256,614	\$20,985,593	\$12,461,224
ADMINISTRATIVE SERVICES				
GENERAL FUND	\$14,703,984	\$276,318	\$14,980,302	\$14,948,331
INTERNAL SERVICE FUND - PC REPLACEMENT	\$709,200	\$0	\$709,200	\$1,034,300
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$30,918,422	\$3,142	\$30,921,564	\$32,088,110
TOTAL ADMINISTRATIVE SERVICES	\$46,331,606	\$279,460	\$46,611,066	\$48,070,741
COMMUNITY AND ECONOMIC DEVELOPMENT				
GENERAL FUND	\$24,054,328	\$698,568	\$24,752,896	\$24,785,983
SPECIAL REVENUE FUND - GRANT	\$0	\$2,500	\$2,500	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$371,150	\$0	\$371,150	\$1,885,666
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$13,730,770	\$1,155,658	\$14,886,428	\$16,392,452
SPECIAL REVENUE FUND - TRANSPORTATION	\$9,477,946	\$333,271	\$9,811,217	\$9,771,208
ENTERPRISE FUND - AVIATION	\$2,663,163	\$70,564	\$2,733,727	\$2,255,179
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	\$50,297,357	\$2,260,561	\$52,557,918	\$55,090,488

Division/Fund	Adopted Budget Expenditures 2017/2018	Expenditure Adjustments Approved 2017/2018	Actual Expenditures 2017/2018*	Adopted Budget Expenditures 2018/2019
COMMUNITY SERVICES				
GENERAL FUND	\$35,525,762	\$656,716	\$36,182,478	\$36,832,909
SPECIAL REVENUE FUND - GRANT	\$10,711,785	\$767,057	\$11,478,842	\$10,558,324
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,700,630	(\$38,750)	\$2,661,880	\$3,019,441
SPECIAL REVENUE FUND - TRANSPORTATION	\$1,574,301	\$0	\$1,574,301	\$1,855,653
TOTAL COMMUNITY SERVICES	\$50,512,478	\$1,385,023	\$51,897,501	\$52,266,327
PUBLIC SAFETY - FIRE				
GENERAL FUND	\$37,094,259	\$4,366,955	\$41,461,214	\$40,149,889
SPECIAL REVENUE FUND - GRANT	\$0	\$226,715	\$226,715	\$157,517
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,691	\$0	\$3,691	\$2,180
TOTAL PUBLIC SAFETY - FIRE	\$37,097,950	\$4,593,670	\$41,691,620	\$40,309,586
PUBLIC SAFETY - POLICE				
GENERAL FUND	\$97,732,710	\$7,036,295	\$104,769,005	\$101,727,372
SPECIAL REVENUE FUND - GRANT	\$161,540	\$406,071	\$567,611	\$305,353
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,751,154	\$7,278	\$1,758,432	\$2,635,617
TOTAL PUBLIC SAFETY - POLICE	\$99,645,404	\$7,449,644	\$107,095,048	\$104,668,342
PUBLIC WORKS				
GENERAL FUND	\$11,925,387	\$4,591,473	\$16,516,860	\$12,417,500
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$250,000	\$0	\$250,000	\$250,000
SPECIAL REVENUE FUND - TRANSPORTATION	\$13,567,597	\$916,893	\$14,484,490	\$13,933,799
ENTERPRISE FUND - SOLID WASTE	\$18,184,191	\$172,387	\$18,356,578	\$19,588,076
INTERNAL SERVICE FUND - FLEET MANAGEMENT	\$20,118,445	\$94,133	\$20,212,578	\$21,130,307
TOTAL PUBLIC WORKS	\$64,045,620	\$5,774,886	\$69,820,506	\$67,319,682
WATER RESOURCES				
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$63,918,663	\$519,689	\$64,438,352	\$65,510,753
TOTAL WATER RESOURCES	\$63,918,663	\$519,689	\$64,438,352	\$65,510,753
OTHER				
CAPITAL PROJECTS	\$522,604,656	\$0	\$522,604,656	\$563,959,543
CONTINGENCY / RESERVE APPROPRIATION	\$186,560,357	(\$2,892,332)	\$0	\$213,342,414
DEBT SERVICE	\$125,431,153	\$0	\$125,431,153	\$127,324,548
ESTIMATED DIVISION SAVINGS	(\$5,638,983)	(\$7)	(\$5,638,990)	(\$7,134,516)
INDIRECT/DIRECT COST ALLOCATION	\$8,258,996	\$0	\$8,258,996	\$7,828,282
INTERNAL SERVICE OFFSETS	(\$52,745,931)	\$0	(\$52,745,931)	(\$55,938,826)
LEAVE ACCRUAL PAYMENTS	\$2,783,601	(\$923,816)	\$1,859,785	\$2,786,141
SPECIAL REVENUE FUND - SPECIAL DISTRICTS	\$623,765	\$0	\$623,765	\$609,553
COMPENSATION OTHER	\$7,783,645	(\$7,745,927)	\$37,718	\$7,221,556
PAY PROGRAM	\$5,603,711	(\$5,375,998)	\$227,713	\$5,016,543
PERSONNEL OTHER	\$395,341	\$0	\$395,341	\$0
UTILITIES	\$26,538,134	(\$5,567,992)	\$20,970,142	\$26,362,721
VACATION TRADE	\$0	\$0	\$0	\$984,839
TOTAL OTHER	\$828,198,445	(\$22,506,072)	\$622,024,348	\$892,362,798
TOTAL ALL FUNDS	\$1,279,784,860	(\$162,500)	\$1,095,954,335	\$1,366,760,817

*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 2018/2019
Schedule G

Fund	Full-Time Equivalent (FTE) 2018/2019	Employee Salaries and Hourly Costs 2018/2019	Retirement Costs 2018/2019	Healthcare Costs 2018/2019	Other Benefit Costs 2018/2019	Total Adopted Personnel Compensation 2018/2019
GENERAL FUND						
GENERAL FUND	1,975.72	\$143,660,233	\$29,549,793	\$18,681,336	\$9,943,574	\$201,834,936
TOTAL GENERAL FUND	<u>1,975.72</u>	<u>\$143,660,233</u>	<u>\$29,549,793</u>	<u>\$18,681,336</u>	<u>\$9,943,574</u>	<u>\$201,834,936</u>
SPECIAL REVENUE FUNDS						
GRANT FUNDS	15.00	\$862,433	\$85,636	\$125,568	\$59,606	\$1,133,243
SPECIAL PROGRAMS FUND	33.04	\$1,537,382	\$148,714	\$166,740	\$113,291	\$1,966,127
TOURISM DEVELOPMENT FUND	2.00	\$228,289	\$17,540	\$25,452	\$11,595	\$282,876
TRANSPORTATION FUND	84.50	\$4,958,251	\$613,393	\$897,770	\$414,818	\$6,884,232
TOTAL SPECIAL REVENUE FUNDS	<u>134.54</u>	<u>\$7,586,355</u>	<u>\$865,283</u>	<u>\$1,215,530</u>	<u>\$599,310</u>	<u>\$10,266,478</u>
ENTERPRISE FUNDS						
AVIATION FUND	15.47	\$1,057,346	\$112,897	\$97,812	\$77,118	\$1,345,173
SOLID WASTE FUND	96.84	\$5,581,290	\$581,760	\$1,021,716	\$399,529	\$7,584,295
WATER AND SEWER UTILITY FUNDS	227.87	\$16,493,139	\$1,809,723	\$2,449,812	\$1,219,475	\$21,972,149
TOTAL ENTERPRISE FUNDS	<u>340.18</u>	<u>\$23,131,775</u>	<u>\$2,504,380</u>	<u>\$3,569,340</u>	<u>\$1,696,122</u>	<u>\$30,901,617</u>
INTERNAL SERVICE FUNDS						
FLEET MANAGEMENT FUND	51.00	\$3,001,209	\$343,474	\$562,428	\$231,276	\$4,138,387
SELF INSURANCE FUNDS - HEALTH	0.00	\$285,628	\$0	\$0	\$0	\$285,628
SELF INSURANCE FUNDS - RISK	9.00	\$682,915	\$73,500	\$63,648	\$51,215	\$871,278
TOTAL INTERNAL SERVICE FUNDS	<u>60.00</u>	<u>\$3,969,752</u>	<u>\$416,974</u>	<u>\$626,076</u>	<u>\$282,491</u>	<u>\$5,295,293</u>
TOTAL ALL FUNDS	<u>2,510.44</u>	<u>\$178,348,115</u>	<u>\$33,336,430</u>	<u>\$24,092,282</u>	<u>\$12,521,497</u>	<u>\$248,298,324</u>