

ORDINANCE NO. 4593

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, ADOPTING THE ESTIMATES OF REVENUES AND EXPENSES FOR THE CITY OF SCOTTSDALE, INCLUDING ESTIMATED PROPERTY TAX LEVY AND PROPERTY TAX RATE, AS THE TENTATIVE BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024; SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS YEAR; DIRECTING FY 2023/2024 DOCUMENTS BE PUBLISHED; DIRECTING FY 2023/2024 NOTICES BE GIVEN; TENTATIVELY APPROVING A ONE-TIME WAIVER OF THE \$600,000 PER COMMITMENT RESTRICTION OF FINANCIAL POLICY 10.02 FOR FIVE PROJECTS; TENTATIVELY ADOPTING THE PROPOSED FY 2023/2024 JOB CLASSIFICATION PLAN AND PAY TABLE; AND TENTATIVELY AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE TENTATIVE BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND TENTATIVELY 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 must meet annually and make a budget of the estimated amounts required to pay the expenses of conducting the business of the City of Scottsdale for the ensuing fiscal year;

WHEREAS, the City Council is further required to prepare and publish a summary schedule of the estimates of revenues and expenses;

WHEREAS, City Council-adopted Financial Policy 10.02 (as adopted through Ordinance No. 4534) sets forth the allocation of City bed tax revenues as prescribed by state law, City elections, and City ordinance and, as relevant to this Resolution, limits the use of the balance of remaining bed tax revenues to one-time commitments not to exceed \$600,000 per commitment unless otherwise approved by City Council;

WHEREAS, City staff and the Tourism Development Commission recommend that for five tourism-related capital projects, the City Council approve a one-time waiver of the maximum \$600,000 per commitment restriction in Financial Policy 10.02;

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 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. Pursuant to the laws of the State of Arizona and the Scottsdale City Charter, the City Council hereby adopts Schedules A through G, as further described below, attached hereto as Exhibit 1, and incorporated herein by this reference in their entirety, as the Tentative Budget of the City of Scottsdale for the fiscal year beginning July 1, 2023, and ending June 30, 2024 (“Fiscal Year 2023/2024”):

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2023/2024

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal Year 2023/2024

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year 2023/2024

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2023/2024

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2023/2024

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2023/2024

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2023/2024

Section 2. The City Clerk is hereby authorized and directed to publish and otherwise make available, in a manner prescribed by law, the summary of estimated revenues and expenses set forth in Schedules A & B and/or the complete copy of estimates of revenues and expenses (Schedules A-G), together with all required notices that the City Council will meet for the purpose of a final hearing (including a Truth in Taxation hearing) of taxpayers, and for adoption of the Fiscal Year 2023/2024 Budget on June 13, 2023, at the hour of 5:00 p.m. in the City Hall Kiva, 3939 N. Drinkwater Boulevard, Scottsdale, Arizona. To meet a statutory requirement, the Truth in Taxation Hearing Notice is included in the Tentative Budget materials.

Section 3. The City Council hereby tentatively approves a one-time waiver of the maximum \$600,000 per commitment restriction in Financial Policy 10.02 for each of the following tourism-related capital projects (including operating expenses) that otherwise comply with such Financial Policy, up to the following amounts:

- a. Art Wall on Arizona State Route 101 (\$1.0 million)
- b. WestWorld Polo Field Lighting (\$1.3 million)
- c. Scottsdale Stadium – First Base Event Plaza (\$1.5 million)
- d. Scottsdale Stadium – Amenities and Access for Day Park in Left Field Berm (\$1.9 million)
- e. WestWorld Tent Refurbishment (\$3.5 million)

Section 4. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the City Council hereby tentatively adopts the Proposed FY 2023/24 City Classification Plan and the FY 2023/24 Job Classification Plan and Pay Table, which are on file with, and available for review at, the Office of the City Clerk.

Section 5. Further, all to become effective July 1, 2023, the City Council hereby tentatively (i) authorizes a five percent step program for sworn Police personnel, a two percent salary market adjustment for all job classifications except as specified in this section, and up to five percent salary merit increase for all eligible City employees based on performance, as reflected in the Fiscal Year 2023/2024 Tentative Budget and the Proposed FY 2023/2024 Job Classification Plan and Pay Table, (ii) pursuant to Section 9-6 of the Scottsdale Revised Code, sets the salaries for the Presiding City Judge and the Associate Judges to increase their current salaries as follows: a two percent salary market adjustment and an additional salary increase up to five percent but not to exceed the salary range for the position, and (iii) approves a two percent salary market adjustment for all other Charter Officers.

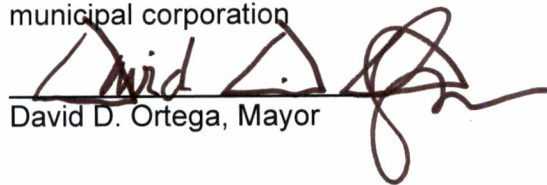
PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona this 16th day of May 2023.

ATTEST:



Ben Lane, City Clerk

CITY OF SCOTTSDALE, an Arizona
municipal corporation



David D. Ortega, Mayor

APPROVED AS TO FORM:



Sherry R. Scott, City Attorney

By: Kimberly Campbell, Senior Assistant City Attorney

CITY OF SCOTTSDALE
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2023/2024
 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
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$479,024,087	\$72,550,409	\$95,646,873	\$1,121,620,572	\$37,437,058	\$259,657,518	\$46,051,765	\$2,111,988,282
2023	Actual Expenditures/Expenses**	E	\$333,039,605	\$60,929,341	\$87,222,000	\$1,066,898,613	\$31,820,188	\$169,397,924	\$9,882,962	\$1,759,190,633
2024	Fund Balance/Net Position at July 1		\$242,156,388	\$188,143,640	\$8,668,474	\$369,638,669	\$39,980	\$97,884,834	\$57,804,437	\$964,336,422
2024	Primary Property Tax Levy	B	\$37,177,572	\$0	\$0	\$0	\$0	\$0	\$2,201,944	\$39,379,516
2024	Secondary Property Tax Levy	B	\$0	\$0	\$35,656,731	\$0	\$0	\$0	\$0	\$35,656,731
2024	Estimated Revenues Other than Property Taxes	C	\$381,769,223	\$168,560,659	\$0	\$1,150,878,158	\$24,333,626	\$244,270,943	\$17,927,379	\$1,987,739,988
2024	Other Financing Sources	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	Other Financing (Uses)	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	Interfund Transfers In	D	\$17,152,136	\$63,689	\$54,102,524	\$182,943,979	\$0	\$8,318,156	\$170,038	\$262,750,522
2024	Interfund Transfers (Out)	D	\$81,017,973	\$99,186,078	\$0	\$5,763,028	\$31,450	\$68,086,324	\$8,665,669	\$262,750,522
2024	Line:11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
	Maintained for Future Debt Retirement									
	Maintained for Future Capital Projects									
	Maintained for Future Financial Stability									
2024	Total Financial Resources Available		\$660,703,183	\$343,107,982	\$44,325,205	\$1,520,516,827	\$37,969,923	\$342,155,777	\$77,804,750	\$2,962,883,381
2024	Budgeted Expenditures/Expenses	E	\$582,137,346	\$82,166,664	\$98,427,729	\$1,420,651,744	\$24,342,156	\$274,537,783	\$51,007,139	\$2,533,270,561

Expenditure Limitation Comparison

	2022/2023	2023/2024
1. Budgeted expenditures/expenses	\$2,111,988,282	\$2,533,270,561
2. Add/subtract : estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for	2,111,988,282	2,533,270,561
4. Less: estimated exclusions	(1,622,259,688)	(1,951,267,847)
5. Amount subject to the expenditure limitation	489,728,594	582,002,714
6. EEC expenditure limitation	\$542,507,696	\$585,825,862

*Includes expenditure adjustments approved in FY 2022/2023 from Schedule E.

**Includes actual amounts as of the date the tentative budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

CITY OF SCOTTSDALE
Summary of Property Tax Levy and Property Tax Rate Information
Fiscal Year 2023/2024
Schedule B

	Fiscal Year 2022/2023	Fiscal Year 2023/2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	36,425,125	39,383,516
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	36,421,125	39,379,516
<u>Property tax judgment</u>	-	-
B. Secondary property taxes	30,055,758	35,656,731
<u>Property tax judgment</u>	-	-
C. Total property tax levy amounts	<u>66,476,883</u>	<u>75,036,247</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) 2022/2023 levy	35,943,544	
(2) Prior years' levies	547,364	
(3) Total primary property taxes	<u>36,490,908</u>	
B. Secondary property taxes		
(1) 2022/2023 levy	29,700,220	
(2) Prior years' levies	452,288	
(3) Total secondary property taxes	<u>30,152,507</u>	
C. Total property taxes collected	<u>66,643,415</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4970	0.5150
<u>Property tax judgment</u>		
(2) Secondary property tax rate	0.4101	0.4664
<u>Property tax judgment</u>		
(3) Total city tax rate	<u>0.9071</u>	<u>0.9814</u>
B. Special assessment district tax rates		

Special Assessment District Tax Rates - As of the date the Tentative budget was prepared, the city was operating 355 special assessment districts (streetlight improvement districts) for which property taxes are levied. The proposed streetlight property tax levy for fiscal year 2023/24 is \$494,979. On February 14, 2023 the Scottsdale City Council formed two new streetlight improvement districts. These new districts are waiting to become official from the State of Arizona and Maricopa County and are therefore not included in the streetlight improvement districts levy. For information pertaining to special assessment districts and their tax rates/levy, please contact the City of Scottsdale City Treasurer Division.

*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 2023/2024
Schedule C

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Tentative Revenues 2023/2024
GENERAL FUND**			
TAXES - LOCAL			
AUTOMOTIVE	\$23,353,378	\$23,353,378	\$21,114,227
CONSTRUCTION	\$14,182,606	\$14,182,606	\$14,581,826
DINING/ENTERTNMNT	\$15,048,073	\$15,048,073	\$17,306,181
FOOD STORES	\$10,025,531	\$10,025,531	\$11,319,269
HOTEL/MOTEL	\$8,750,444	\$8,750,444	\$10,631,687
MAJOR DEPT STORES	\$12,897,888	\$12,897,888	\$12,813,553
MISC RETAIL STORES	\$38,805,675	\$38,805,675	\$39,984,959
OTHER ACTIVITY	\$20,771,393	\$20,771,393	\$23,500,005
RENTAL	\$20,626,422	\$20,626,422	\$25,342,507
UTILITIES	\$5,650,928	\$5,650,928	\$5,893,665
ELECTRIC & GAS FRANCHISE	\$8,454,833	\$8,454,833	\$9,106,540
CABLE TV LICENSE FEE	\$3,800,000	\$3,800,000	\$3,700,000
SALT RIVER PROJECT IN LIEU	\$220,000	\$220,000	\$200,000
STORMWATER FEE	\$946,580	\$946,580	\$960,198
TOTAL TAXES - LOCAL	\$183,533,751	\$183,533,751	\$196,454,617
STATE SHARED REVENUES			
STATE SHARED SALES TAX	\$35,088,377	\$35,088,377	\$36,543,806
STATE SHARED INCOME TAX	\$46,439,631	\$46,439,631	\$65,098,126
AUTO LIEU TAX	\$12,282,914	\$12,282,914	\$12,436,288
TOTAL STATE SHARED REVENUES	\$93,810,922	\$93,810,922	\$114,078,220
CHARGES FOR SERVICE/OTHER			
WESTWORLD EQUESTRIAN FACILITY FEES	\$5,405,782	\$5,405,782	\$5,929,574
INTERGOVERNMENTAL AGREEMENTS	\$4,327,431	\$4,327,431	\$4,168,669
MISCELLANEOUS	\$1,504,340	\$1,504,340	\$1,006,918
PROPERTY RENTAL	\$3,960,794	\$3,960,794	\$5,427,428
TOTAL CHARGES FOR SERVICE/OTHER	\$15,198,347	\$15,198,347	\$16,532,589
LICENSE PERMITS & FEES			
BUSINESS & LIQUOR LICENSES	\$1,788,516	\$1,788,516	\$2,802,228
FIRE CHARGES FOR SERVICES	\$2,266,364	\$2,266,364	\$2,736,729
RECREATION FEES	\$4,720,736	\$4,720,736	\$5,205,367
TOTAL LICENSE PERMITS & FEES	\$8,775,616	\$8,775,616	\$10,744,324
FINES FEES & FORFEITURES			
COURT FINES	\$4,165,213	\$4,165,213	\$4,053,645
LIBRARY	\$19,260	\$19,260	\$27,204
PARKING FINES	\$287,409	\$287,409	\$263,700
PHOTO RADAR	\$2,590,337	\$2,590,337	\$2,641,329
JAIL DORMITORY	\$137,098	\$137,098	\$144,000
TOTAL FINES FEES & FORFEITURES	\$7,199,317	\$7,199,317	\$7,129,878

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Tentative Revenues 2023/2024
INTEREST EARNINGS			
INTEREST EARNINGS	\$1,935,739	\$1,935,739	\$8,212,914
TOTAL INTEREST EARNINGS	\$1,935,739	\$1,935,739	\$8,212,914
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$18,089,810	\$18,089,810	\$20,400,907
TOTAL BUILDING PERMIT FEES & CHARGES	\$18,089,810	\$18,089,810	\$20,400,907
INDIRECT/DIRECT COST ALLOCATIONS			
INDIRECT COSTS	\$6,755,168	\$6,755,168	\$7,796,474
DIRECT COST ALLOCATION (FIRE)	\$446,810	\$446,810	\$419,300
TOTAL INDIRECT/DIRECT COST ALLOCATIONS	\$7,201,978	\$7,201,978	\$8,215,774
TOTAL GENERAL FUND**	\$335,745,480	\$335,745,480	\$381,769,223
SPECIAL REVENUE FUNDS			
PRESERVATION FUNDS			
AUTOMOTIVE	\$7,430,621	\$7,430,621	\$6,718,161
CONSTRUCTION	\$4,512,648	\$4,512,648	\$4,639,673
DINING/ENTERTNMNT	\$4,788,023	\$4,788,023	\$5,506,511
FOOD STORES	\$3,189,942	\$3,189,942	\$3,601,586
HOTEL/MOTEL	\$2,784,232	\$2,784,232	\$3,382,809
MAJOR DEPT STORES	\$4,103,874	\$4,103,874	\$4,077,037
MISC RETAIL STORES	\$12,347,260	\$12,347,260	\$12,722,486
OTHER ACTIVITY	\$5,845,472	\$5,845,472	\$6,648,668
RENTAL	\$6,562,953	\$6,562,953	\$8,063,526
UTILITIES	\$1,798,022	\$1,798,022	\$1,875,258
INTEREST EARNINGS	\$428,454	\$428,454	\$2,234,571
TOTAL PRESERVATION FUNDS	\$53,791,501	\$53,791,501	\$59,470,286
TRANSPORTATION FUND			
AUTOMOTIVE	\$4,015,847	\$4,015,847	\$3,630,801
CONSTRUCTION	\$2,438,841	\$2,438,841	\$2,507,492
DINING/ENTERTNMNT	\$2,587,667	\$2,587,667	\$2,975,970
FOOD STORES	\$1,723,990	\$1,723,990	\$1,946,462
HOTEL/MOTEL	\$1,504,726	\$1,504,726	\$1,828,225
MAJOR DEPT STORES	\$2,217,921	\$2,217,921	\$2,203,418
MISC RETAIL STORES	\$6,673,024	\$6,673,024	\$6,875,814
OTHER ACTIVITY	\$3,159,160	\$3,159,160	\$3,593,243
RENTAL	\$3,546,920	\$3,546,920	\$4,357,899
UTILITIES	\$971,734	\$971,734	\$1,013,475
HIGHWAY USER TAX	\$18,648,000	\$18,648,000	\$18,848,335
LOCAL TRANSPORTATION ASSISTANCE FUND	\$640,000	\$640,000	\$610,000
INTERGOVERNMENTAL AGREEMENTS	\$90,000	\$90,000	\$87,800
MISCELLANEOUS	\$23,430	\$23,430	\$21,200
PROPERTY RENTAL	\$5,844	\$5,844	\$5,844
INTEREST EARNINGS	\$244,760	\$244,760	\$1,522,193
TOTAL TRANSPORTATION FUND	\$48,491,864	\$48,491,864	\$52,028,171

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Tentative Revenues 2023/2024
TOURISM DEVELOPMENT FUND			
TRANSIENT OCCUPANCY TAX	\$25,000,000	\$25,000,000	\$31,448,488
MISCELLANEOUS	\$25,000	\$25,000	\$25,000
PROPERTY RENTAL	\$2,519,163	\$2,519,163	\$3,066,671
INTEREST EARNINGS	\$59,080	\$59,080	\$504,510
TOTAL TOURISM DEVELOPMENT FUND	\$27,603,243	\$27,603,243	\$35,044,669
SPECIAL PROGRAMS FUND			
ELECTRIC & GAS FRANCHISE	\$262,000	\$262,000	\$262,000
STORMWATER FEE - CIP	\$5,410,100	\$5,410,100	\$6,721,382
WESTWORLD EQUESTRIAN FACILITY FEES	\$200,000	\$200,000	\$1,223,354
INTERGOVERNMENTAL AGREEMENTS	\$203,937	\$203,937	\$1,115,540
MISCELLANEOUS	\$4,343,473	\$4,343,473	\$4,113,088
PROPERTY RENTAL	\$337,717	\$337,717	\$365,153
CONTRIBUTIONS & DONATIONS	\$479,679	\$479,679	\$704,051
BUSINESS & LIQUOR LICENSES	\$50,160	\$50,160	\$50,160
RECREATION FEES	\$2,641,373	\$2,641,373	\$3,045,528
COURT FINES	\$1,814,552	\$1,814,552	\$1,860,508
LIBRARY	\$80,000	\$80,000	\$115,000
POLICE FEES	\$95,400	\$95,400	\$95,400
INTEREST EARNINGS	\$55,109	\$55,109	\$84,888
BUILDING & RELATED PERMITS	\$71,000	\$71,000	\$77,320
TOTAL SPECIAL PROGRAMS FUND	\$16,044,500	\$16,044,500	\$19,833,372
STADIUM FACILITY FUND			
MISCELLANEOUS	\$275,913	\$275,913	\$282,066
PROPERTY RENTAL	\$565,420	\$565,420	\$1,042,848
CONTRIBUTIONS & DONATIONS	\$576,450	\$576,450	\$725,000
INTEREST EARNINGS	\$19,362	\$19,362	\$134,247
TOTAL STADIUM FACILITY FUND	\$1,437,145	\$1,437,145	\$2,184,161
TOTAL SPECIAL REVENUE FUNDS	\$147,368,253	\$147,368,253	\$168,560,659
GRANTS & SPECIAL DISTRICTS FUNDS			
SPECIAL DISTRICTS FUND			
STREETLIGHT DISTRICTS	\$552,218	\$552,218	\$538,728
TOTAL SPECIAL DISTRICTS FUND	\$552,218	\$552,218	\$538,728
GRANT FUNDS			
MISCELLANEOUS	\$0	\$0	\$582,000
PROPERTY RENTAL	\$62,674	\$62,674	\$64,200
CONTRIBUTIONS & DONATIONS	\$2,844,126	\$2,844,126	\$3,259,390
FEDERAL GRANTS	\$33,775,598	\$33,775,598	\$19,589,308
STATE GRANTS	\$262,000	\$262,000	\$300,000
TOTAL GRANT FUNDS	\$36,944,398	\$36,944,398	\$23,794,898
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$37,496,616	\$37,496,616	\$24,333,626

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Tentative Revenues 2023/2024
CAPITAL IMPROVEMENT PROJECT FUNDS			
ESTIMATED UNEXPENDED PRIOR YEAR	\$810,698,689	\$810,698,689	\$1,006,533,095
AUTOMOTIVE	\$2,123,034	\$2,123,034	\$1,919,476
CONSTRUCTION	\$1,289,328	\$1,289,328	\$1,325,620
DINING/ENTERTNMNT	\$1,368,007	\$1,368,007	\$1,573,291
FOOD STORES	\$911,412	\$911,412	\$1,029,025
HOTEL/MOTEL	\$795,495	\$795,495	\$966,518
MAJOR DEPT STORES	\$1,172,535	\$1,172,535	\$1,164,869
MISC RETAIL STORES	\$3,527,789	\$3,527,789	\$3,634,995
OTHER ACTIVITY	\$1,670,135	\$1,670,135	\$1,899,620
RENTAL	\$1,875,129	\$1,875,129	\$2,303,864
UTILITIES	\$513,721	\$513,721	\$535,787
OTHER WATER REVENUE	\$2,750,000	\$2,750,000	\$2,750,000
OTHER WATER RECLAMATION REVENUE	\$2,650,000	\$2,650,000	\$2,650,000
NON-POTABLE WATER SERVICE CHARGES	\$2,100,000	\$2,100,000	\$2,100,000
INTERGOVERNMENTAL AGREEMENTS	\$36,846,081	\$36,846,081	\$110,082,462
MISCELLANEOUS	\$3,930	\$3,930	\$1,491,000
INTEREST EARNINGS	\$1,360,329	\$1,360,329	\$4,731,141
BUILDING & RELATED PERMITS	\$65,000	\$65,000	\$65,000
FEDERAL GRANTS	\$9,764,737	\$9,764,737	\$4,122,395
BOND PROCEEDS	\$120,000,000	\$120,000,000	\$0
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$1,001,485,351	\$1,001,485,351	\$1,150,878,158
ENTERPRISE FUNDS			
AVIATION FUND			
JET FUEL	\$179,000	\$179,000	\$223,000
AIRPORT FEES	\$7,918,961	\$7,918,961	\$9,174,872
PROPERTY RENTAL	\$182,624	\$182,624	\$188,586
INTEREST EARNINGS	\$31,278	\$31,278	\$162,396
TOTAL AVIATION FUND	\$8,311,863	\$8,311,863	\$9,748,854
WATER & WATER RECLAMATION FUNDS			
STORMWATER FEE	\$339,099	\$339,099	\$340,527
WATER SERVICE FEES	\$118,576,492	\$118,576,492	\$123,359,867
SEWER SERVICE FEES	\$45,995,649	\$48,337,011	\$51,636,995
NON-POTABLE WATER SERVICE CHARGES	\$15,406,758	\$15,406,758	\$16,905,462
MISCELLANEOUS	\$1,373,916	\$1,373,916	\$4,432,368
PROPERTY RENTAL	\$209,861	\$209,861	\$210,188
CONTRIBUTIONS & DONATIONS	\$5,550	\$5,550	\$5,550
INTEREST EARNINGS	\$780,451	\$780,451	\$3,648,499
INDIRECT COSTS	\$921,000	\$921,000	\$801,903
TOTAL WATER & WATER RECLAMATION FUNDS	\$183,608,776	\$185,950,138	\$201,341,359
SOLID WASTE FUND			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$3,500,332	\$3,500,332	\$4,046,242
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$26,916,208	\$26,916,208	\$28,878,985
INTEREST EARNINGS	\$50,144	\$50,144	\$255,503
TOTAL SOLID WASTE FUND	\$30,466,684	\$30,466,684	\$33,180,730
TOTAL ENTERPRISE FUNDS	\$222,387,323	\$224,728,685	\$244,270,943

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Tentative Revenues 2023/2024
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$29,060,988)	(\$29,060,988)	(\$22,750,676)
FUEL	\$5,183,460	\$5,183,460	\$6,351,853
MAINTENANCE & OPERATIONS	\$9,408,048	\$9,408,048	\$9,298,220
RENTAL RATES	\$14,469,480	\$14,469,480	\$14,303,617
MISCELLANEOUS	\$456,157	\$456,157	\$468,951
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$540,225	\$540,225	\$556,432
TOTAL FLEET MANAGEMENT FUND	<u>\$996,382</u>	<u>\$996,382</u>	<u>\$8,228,397</u>
PC REPLACEMENT FUND			
INTERNAL SERVICE OFFSETS	(\$750,000)	(\$750,000)	(\$850,000)
PC REPLACEMENT	\$750,000	\$750,000	\$850,000
TOTAL PC REPLACEMENT FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SELF INSURANCE FUNDS			
INTERNAL SERVICE OFFSETS	(\$44,437,569)	(\$44,437,569)	(\$46,752,224)
TOTAL SELF INSURANCE FUNDS	<u>(\$44,437,569)</u>	<u>(\$44,437,569)</u>	<u>(\$46,752,224)</u>
SELF INSURANCE FUNDS - HEALTH			
DISABLED RETIREE CONTRIBUTIONS	\$250,908	\$250,908	\$239,379
EMPLOYEE CONTRIBUTIONS - DENTAL	\$778,368	\$778,368	\$793,935
EMPLOYEE CONTRIBUTIONS - MEDICAL	\$8,247,684	\$8,247,684	\$7,599,568
EMPLOYER CONTRIBUTION - DENTAL	\$981,016	\$981,016	\$962,436
EMPLOYER CONTRIBUTION - MEDICAL	\$28,619,388	\$28,619,388	\$29,229,111
MISCELLANEOUS	\$284,000	\$284,000	\$251,100
TOTAL SELF INSURANCE FUNDS - HEALTH	<u>\$39,161,364</u>	<u>\$39,161,364</u>	<u>\$39,075,529</u>
SELF INSURANCE FUNDS - RISK			
SELF INSURANCE (PROPERTY AND WORKERS COMP)	\$15,437,357	\$15,437,357	\$16,508,600
UNEMPLOYMENT CLAIMS	\$49,597	\$49,597	\$52,077
MISCELLANEOUS	\$290,000	\$290,000	\$290,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$575,000	\$575,000	\$525,000
TOTAL SELF INSURANCE FUNDS - RISK	<u>\$16,351,954</u>	<u>\$16,351,954</u>	<u>\$17,375,677</u>
TOTAL INTERNAL SERVICE FUNDS	<u>\$12,072,131</u>	<u>\$12,072,131</u>	<u>\$17,927,379</u>
TOTAL ALL FUNDS	<u>\$1,756,555,154</u>	<u>\$1,758,896,516</u>	<u>\$1,987,739,988</u>

*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.

** There are \$0 voluntary contributions estimated to be received pursuant to A.R.S. § 48-242.

CITY OF SCOTTSDALE
Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2023/2024
Schedule D

Fund	Other Financing Sources/(Uses) 2023/2024	Tentative Interfund Transfers 2023/2024	
		IN	OUT
GENERAL FUND			
GENERAL FUND	\$0	\$17,152,136	\$81,017,973
TOTAL GENERAL FUND	\$0	\$17,152,136	\$81,017,973
GRANTS & SPECIAL DISTRICTS FUNDS			
GRANT FUNDS	\$0	\$0	\$31,450
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$0	\$0	\$31,450
SPECIAL REVENUE FUNDS			
PRESERVATION FUNDS	\$0	\$0	\$35,354,537
SPECIAL PROGRAMS FUND	\$0	\$63,689	\$7,982,969
STADIUM FACILITY FUND	\$0	\$0	\$660,000
TOURISM DEVELOPMENT FUND	\$0	\$0	\$21,350,538
TRANSPORTATION FUND	\$0	\$0	\$33,838,034
TOTAL SPECIAL REVENUE FUNDS	\$0	\$63,689	\$99,186,078
DEBT SERVICE FUNDS			
DEBT	\$0	\$54,102,524	\$0
TOTAL DEBT SERVICE FUNDS	\$0	\$54,102,524	\$0
CAPITAL IMPROVEMENT PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	\$0	\$182,943,979	\$5,763,028
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$0	\$182,943,979	\$5,763,028
ENTERPRISE FUNDS			
AVIATION FUND	\$0	\$0	\$498,536
SOLID WASTE FUND	\$0	\$0	\$2,777,884
WATER & WATER RECLAMATION FUNDS	\$0	\$8,318,156	\$64,809,904
TOTAL ENTERPRISE FUNDS	\$0	\$8,318,156	\$68,086,324
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND	\$0	\$0	\$8,636,120
SELF INSURANCE FUNDS - HEALTH	\$0	\$170,038	\$0
SELF INSURANCE FUNDS - RISK	\$0	\$0	\$29,549
TOTAL INTERNAL SERVICE FUNDS	\$0	\$170,038	\$8,665,669
TOTAL ALL FUNDS	\$0	\$262,750,522	\$262,750,522

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2023/2024
Schedule E

Fund/Divisions	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Tentative Budget Expenditures 2023/2024
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$957,862	(\$4,991)	\$952,871	\$1,112,601
CITY ATTORNEY	\$8,301,331	(\$19,656)	\$8,281,675	\$8,589,399
CITY AUDITOR	\$1,289,532	\$145,298	\$1,434,830	\$1,313,021
CITY CLERK	\$1,287,756	\$902	\$1,288,658	\$1,103,865
CITY COURT	\$5,350,199	(\$295,567)	\$5,054,632	\$5,655,776
CITY MANAGER	\$1,966,670	\$47,839	\$2,014,509	\$2,228,807
CITY TREASURER	\$11,344,952	(\$515,559)	\$10,829,393	\$12,585,220
ADMINISTRATIVE SERVICES	\$22,828,349	(\$792,581)	\$22,035,768	\$25,956,820
COMMUNITY AND ECONOMIC DEVELOPMENT	\$26,080,389	(\$769,712)	\$25,310,677	\$26,455,848
COMMUNITY SERVICES	\$47,472,569	(\$1,856,678)	\$45,615,891	\$50,821,650
PUBLIC SAFETY - FIRE	\$55,619,254	(\$1,736,218)	\$53,883,036	\$64,767,849
PUBLIC SAFETY - POLICE	\$127,854,029	(\$2,067,216)	\$125,786,813	\$144,301,971
PUBLIC WORKS	\$24,355,438	(\$3,537,849)	\$20,817,589	\$28,329,379
CLASS AND COMP STUDY	\$0	\$0	\$0	\$6,818,554
DEBT SERVICE	\$431,315	\$0	\$431,315	\$452,103
ESTIMATED DIVISION SAVINGS	(\$7,350,000)	\$7,681,586	\$331,586	(\$9,000,000)
FUEL AND MAINT AND REPAIR	\$0	\$2,435,933	\$2,435,933	\$0
LEAVE ACCRUAL PAYMENTS	\$2,250,000	(\$1,751,064)	\$498,936	\$2,813,988
MARKET	\$0	\$130	\$130	\$0
PAY PROGRAM	\$0	\$2,301,454	\$2,301,454	\$0
UTILITIES	\$0	\$3,488,010	\$3,488,010	\$0
VACATION TRADE	\$1,298,293	(\$1,052,394)	\$245,899	\$1,105,014
CONTINGENCY / RESERVE APPROPRIATION	\$147,686,149	(\$3,344,932)	\$0	\$206,725,481
TOTAL GENERAL FUND	<u>\$479,024,087</u>	<u>(\$1,643,265)</u>	<u>\$333,039,605</u>	<u>\$582,137,346</u>
TOTAL GENERAL FUND	<u>\$479,024,087</u>	<u>(\$1,643,265)</u>	<u>\$333,039,605</u>	<u>\$582,137,346</u>
GRANTS & SPECIAL DISTRICTS FUNDS				
GRANT FUNDS				
MAYOR AND CITY COUNCIL	\$0	\$5,000	\$5,000	\$0
CITY MANAGER	\$865,128	\$40,000	\$905,128	\$865,128
COMMUNITY SERVICES	\$12,954,501	\$565,503	\$13,520,004	\$13,206,296
PUBLIC SAFETY - FIRE	\$6,289,101	\$972,168	\$7,261,269	\$560,505
PUBLIC SAFETY - POLICE	\$8,839,030	\$716,832	\$9,555,862	\$1,055,111
CONTINGENCY / RESERVE APPROPRIATION	\$8,409,258	(\$2,299,503)	\$0	\$8,076,408
TOTAL GRANT FUNDS	<u>\$37,357,018</u>	<u>\$0</u>	<u>\$31,247,263</u>	<u>\$23,763,448</u>
SPECIAL DISTRICTS FUND				
NON DIVISIONAL	\$572,925	\$0	\$572,925	\$578,708
TOTAL SPECIAL DISTRICTS FUND	<u>\$572,925</u>	<u>\$0</u>	<u>\$572,925</u>	<u>\$578,708</u>
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>\$37,929,943</u>	<u>\$0</u>	<u>\$31,820,188</u>	<u>\$24,342,156</u>

<u>Fund/Divisions</u>	<u>Adopted Budget Expenditures 2022/2023</u>	<u>Expenditure Adjustments Approved 2022/2023</u>	<u>Actual Expenditures 2022/2023*</u>	<u>Tentative Budget Expenditures 2023/2024</u>
SPECIAL REVENUE FUNDS				
SPECIAL PROGRAMS FUND				
MAYOR AND CITY COUNCIL	\$48,000	\$0	\$48,000	\$231,000
CITY COURT	\$1,944,634	\$0	\$1,944,634	\$2,065,560
COMMUNITY AND ECONOMIC DEVELOPMENT	\$2,982,000	\$120,000	\$3,102,000	\$719,220
COMMUNITY SERVICES	\$3,396,627	(\$150,000)	\$3,246,627	\$4,389,994
PUBLIC SAFETY - FIRE	\$730,855	\$0	\$730,855	\$757,094
PUBLIC SAFETY - POLICE	\$3,614,717	\$21,792	\$3,636,509	\$3,942,212
PUBLIC WORKS	\$165,800	\$0	\$165,800	\$165,810
DEBT SERVICE	\$60,733	\$0	\$60,733	\$58,549
CONTINGENCY / RESERVE APPROPRIATION	\$1,500,000	\$0	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	\$14,443,366	(\$8,208)	\$12,935,158	\$13,829,439
TRANSPORTATION FUND				
CITY TREASURER	\$70,015	(\$279)	\$69,736	\$0
ADMINISTRATIVE SERVICES	\$18,800	\$0	\$18,800	\$18,800
COMMUNITY SERVICES	\$2,102,042	\$26	\$2,102,068	\$2,255,183
PUBLIC WORKS	\$26,982,350	(\$1,955,313)	\$25,027,037	\$29,894,026
CLASS AND COMP STUDY	\$0	\$0	\$0	\$248,635
ESTIMATED DIVISION SAVINGS	(\$360,000)	\$267,644	(\$92,356)	(\$360,000)
FUEL AND MAINT AND REPAIR	\$0	\$901,926	\$901,926	\$0
LEAVE ACCRUAL PAYMENTS	\$170,000	(\$29,454)	\$140,546	\$209,626
MARKET	\$0	\$256	\$256	\$0
PAY PROGRAM	\$0	\$113,206	\$113,206	\$0
UTILITIES	\$0	\$739,154	\$739,154	\$0
VACATION TRADE	\$45,921	(\$37,166)	\$8,755	\$39,025
CONTINGENCY / RESERVE APPROPRIATION	\$3,402,913	(\$250,000)	\$0	\$3,730,530
TOTAL TRANSPORTATION FUND	\$32,432,041	(\$250,000)	\$29,029,128	\$36,035,825
STADIUM FACILITY FUND				
COMMUNITY SERVICES	\$671,130	\$0	\$671,130	\$887,919
DEBT SERVICE	\$17,375	\$0	\$17,375	\$17,375
TOTAL STADIUM FACILITY FUND	\$688,505	\$0	\$688,505	\$905,294
TOURISM DEVELOPMENT FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$18,275,534	\$1,015	\$18,276,549	\$22,011,914
CLASS AND COMP STUDY	\$0	\$0	\$0	\$18,205
LEAVE ACCRUAL PAYMENTS	\$0	\$0	\$0	\$1,058
VACATION TRADE	\$1,016	(\$1,015)	\$1	\$5,046
CONTINGENCY / RESERVE APPROPRIATION	\$6,217,062	\$0	\$0	\$9,359,883
TOTAL TOURISM DEVELOPMENT FUND	\$24,493,612	\$0	\$18,276,550	\$31,396,106
TOTAL SPECIAL REVENUE FUNDS	\$72,057,524	(\$258,208)	\$60,929,341	\$82,166,664

Fund/Divisions	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Tentative Budget Expenditures 2023/2024
DEBT SERVICE FUNDS				
DEBT				
DEBT SERVICE	\$87,222,000	\$0	\$87,222,000	\$91,459,254
CONTINGENCY / RESERVE APPROPRIATION	\$8,424,873	\$0	\$0	\$6,968,475
TOTAL DEBT	\$95,646,873	\$0	\$87,222,000	\$98,427,729
TOTAL DEBT SERVICE FUNDS	\$95,646,873	\$0	\$87,222,000	\$98,427,729
ENTERPRISE FUNDS				
SOLID WASTE FUND				
CITY TREASURER	\$1,042,677	(\$49,965)	\$992,712	\$1,031,593
ADMINISTRATIVE SERVICES	\$8,000	\$0	\$8,000	\$8,000
PUBLIC WORKS	\$27,319,948	(\$2,342,943)	\$24,977,005	\$29,009,258
CLASS AND COMP STUDY	\$0	\$0	\$0	\$277,211
DEBT SERVICE	\$0	\$0	\$0	\$430,715
ESTIMATED DIVISION SAVINGS	(\$320,000)	\$0	(\$320,000)	(\$325,000)
FUEL AND MAINT AND REPAIR	\$0	\$2,273,449	\$2,273,449	\$0
INDIRECT/DIRECT COST ALLOCATION	\$1,399,781	\$0	\$1,399,781	\$1,785,696
LEAVE ACCRUAL PAYMENTS	\$25,760	(\$13,760)	\$12,000	\$46,880
MARKET	\$0	\$491	\$491	\$0
PAY PROGRAM	\$0	\$155,290	\$155,290	\$0
UTILITIES	\$0	\$23,189	\$23,189	\$0
VACATION TRADE	\$47,621	(\$41,487)	\$6,134	\$43,561
CONTINGENCY / RESERVE APPROPRIATION	\$4,428,568	\$0	\$0	\$5,342,418
TOTAL SOLID WASTE FUND	\$33,952,355	\$4,264	\$29,528,051	\$37,650,332
WATER & WATER RECLAMATION FUNDS				
CITY TREASURER	\$2,495,042	(\$105,703)	\$2,389,339	\$2,605,385
ADMINISTRATIVE SERVICES	\$489,531	(\$777)	\$488,754	\$729,338
WATER RESOURCES	\$92,143,242	(\$540,502)	\$91,602,740	\$100,909,490
CLASS AND COMP STUDY	\$0	\$0	\$0	\$745,370
DEBT SERVICE	\$33,012,172	\$0	\$33,012,172	\$28,545,978
FUEL AND MAINT AND REPAIR	\$0	\$409,005	\$409,005	\$0
INDIRECT/DIRECT COST ALLOCATION	\$6,174,417	\$0	\$6,174,417	\$6,685,230
LEAVE ACCRUAL PAYMENTS	\$0	\$0	\$0	\$53,232
MARKET	\$0	\$624	\$624	\$0
PAY PROGRAM	\$0	\$302,236	\$302,236	\$0
VACATION TRADE	\$133,839	(\$64,883)	\$68,956	\$70,424
CONTINGENCY / RESERVE APPROPRIATION	\$78,292,593	\$0	\$0	\$82,160,525
TOTAL WATER & WATER RECLAMATION FUNDS	\$212,740,836	\$0	\$134,448,243	\$222,504,972

Fund/Divisions	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Tentative Budget Expenditures 2023/2024
AVIATION FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$3,145,716	(\$157,088)	\$2,988,628	\$3,315,174
CLASS AND COMP STUDY	\$0	\$0	\$0	\$47,878
DEBT SERVICE	\$1,719,244	\$0	\$1,719,244	\$1,722,244
FUEL AND MAINT AND REPAIR	\$0	\$42,838	\$42,838	\$0
INDIRECT/DIRECT COST ALLOCATION	\$548,776	\$0	\$548,776	\$546,752
LEAVE ACCRUAL PAYMENTS	\$0	\$0	\$0	\$3,493
MARKET	\$0	\$27	\$27	\$0
MARKET CATCH-UP	\$0	\$458	\$458	\$0
PAY PROGRAM	\$0	\$28,704	\$28,704	\$0
UTILITIES	\$0	\$85,061	\$85,061	\$0
VACATION TRADE	\$7,894	\$0	\$7,894	\$4,000
CONTINGENCY / RESERVE APPROPRIATION	\$7,542,697	\$0	\$0	\$8,742,938
TOTAL AVIATION FUND	\$12,964,327	\$0	\$5,421,630	\$14,382,479
TOTAL ENTERPRISE FUNDS	\$259,657,518	\$4,264	\$169,397,924	\$274,537,783
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUNDS - RISK				
CITY ATTORNEY	\$14,782,364	(\$2,599)	\$14,779,765	\$17,559,732
ADMINISTRATIVE SERVICES	\$50,000	\$0	\$50,000	\$50,000
CLASS AND COMP STUDY	\$0	\$0	\$0	\$36,268
LEAVE ACCRUAL PAYMENTS	\$0	\$0	\$0	\$2,482
PAY PROGRAM	\$0	\$6,373	\$6,373	\$0
VACATION TRADE	\$4,801	(\$3,774)	\$1,027	\$3,963
CONTINGENCY / RESERVE APPROPRIATION	\$26,526,222	\$0	\$0	\$28,483,062
TOTAL SELF INSURANCE FUNDS - RISK	\$41,363,387	\$0	\$14,837,165	\$46,135,507
FLEET MANAGEMENT FUND				
PUBLIC WORKS	\$30,688,089	(\$800,833)	\$29,887,256	\$22,790,188
CLASS AND COMP STUDY	\$0	\$0	\$0	\$142,273
ESTIMATED DIVISION SAVINGS	(\$300,000)	\$429,010	\$129,010	(\$300,000)
FUEL AND MAINT AND REPAIR	\$0	\$129,769	\$129,769	\$0
INTERNAL SERVICE OFFSETS	(\$29,060,988)	\$0	(\$29,060,988)	(\$22,750,676)
LEAVE ACCRUAL PAYMENTS	\$90,000	(\$74,138)	\$15,862	\$111,959
MARKET	\$0	\$277	\$277	\$0
PAY PROGRAM	\$0	\$71,873	\$71,873	\$0
VACATION TRADE	\$19,094	(\$5,958)	\$13,136	\$6,256
CONTINGENCY / RESERVE APPROPRIATION	\$0	\$0	\$0	\$3,000,000
TOTAL FLEET MANAGEMENT FUND	\$1,436,195	(\$250,000)	\$1,186,195	\$3,000,000
PC REPLACEMENT FUND				
ADMINISTRATIVE SERVICES	\$730,342	\$0	\$730,342	\$768,170
INTERNAL SERVICE OFFSETS	(\$750,000)	\$0	(\$750,000)	(\$850,000)
CONTINGENCY / RESERVE APPROPRIATION	\$100,000	\$0	\$0	\$100,000
TOTAL PC REPLACEMENT FUND	\$80,342	\$0	(\$19,658)	\$18,170

<u>Fund/Divisions</u>	<u>Adopted Budget Expenditures 2022/2023</u>	<u>Expenditure Adjustments Approved 2022/2023</u>	<u>Actual Expenditures 2022/2023*</u>	<u>Tentative Budget Expenditures 2023/2024</u>
SELF INSURANCE FUNDS - HEALTH				
ADMINISTRATIVE SERVICES	\$38,316,829	(\$1,472)	\$38,315,357	\$39,220,582
CLASS AND COMP STUDY	\$0	\$0	\$0	\$3,359
PAY PROGRAM	\$0	\$1,472	\$1,472	\$0
INTERNAL SERVICE OFFSETS	(\$44,437,569)	\$0	(\$44,437,569)	(\$46,752,224)
CONTINGENCY / RESERVE APPROPRIATION	\$9,292,581	\$0	\$0	\$9,381,745
TOTAL SELF INSURANCE FUNDS	<u>\$3,171,841</u>	<u>\$0</u>	<u>(\$6,120,740)</u>	<u>\$1,853,462</u>
TOTAL INTERNAL SERVICE FUNDS	<u>\$46,051,765</u>	<u>(\$250,000)</u>	<u>\$9,882,962</u>	<u>\$51,007,139</u>
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL PROJECTS	\$1,066,898,613	\$0	\$1,066,898,613	\$1,368,929,785
CONTINGENCY / RESERVE APPROPRIATION	\$54,721,959	\$0	\$0	\$51,721,959
TOTAL CAPITAL IMPROVEMENT PROGRAM	<u>\$1,121,620,572</u>	<u>\$0</u>	<u>\$1,066,898,613</u>	<u>\$1,420,651,744</u>
TOTAL CAPITAL PROJECT FUNDS	<u>\$1,121,620,572</u>	<u>\$0</u>	<u>\$1,066,898,613</u>	<u>\$1,420,651,744</u>
TOTAL ALL FUNDS	<u>\$2,111,988,282</u>	<u>(\$2,147,209)</u>	<u>\$1,759,190,633</u>	<u>\$2,533,270,561</u>

*Includes actual expenditures recognized on the modified accrual or accrual basis as of the date the tentative budget was prepared, plus estimated expenditures for the remainder of the fiscal year.

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses
Fiscal Year 2023/2024
Schedule F

Division/Fund	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Tentative Budget Expenditures 2023/2024
MAYOR AND CITY COUNCIL				
GENERAL FUND	\$957,862	(\$4,991)	\$952,871	\$1,112,601
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$5,000	\$5,000	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$48,000	\$0	\$48,000	\$231,000
TOTAL MAYOR AND CITY COUNCIL	<u>\$1,005,862</u>	<u>\$9</u>	<u>\$1,005,871</u>	<u>\$1,343,601</u>
CITY ATTORNEY				
GENERAL FUND	\$8,301,331	(\$19,656)	\$8,281,675	\$8,589,399
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$14,782,364	(\$2,599)	\$14,779,765	\$17,559,732
TOTAL CITY ATTORNEY	<u>\$23,083,695</u>	<u>(\$22,255)</u>	<u>\$23,061,440</u>	<u>\$26,149,131</u>
CITY AUDITOR				
GENERAL FUND	\$1,289,532	\$145,298	\$1,434,830	\$1,313,021
TOTAL CITY AUDITOR	<u>\$1,289,532</u>	<u>\$145,298</u>	<u>\$1,434,830</u>	<u>\$1,313,021</u>
CITY CLERK				
GENERAL FUND	\$1,287,756	\$902	\$1,288,658	\$1,103,865
TOTAL CITY CLERK	<u>\$1,287,756</u>	<u>\$902</u>	<u>\$1,288,658</u>	<u>\$1,103,865</u>
CITY COURT				
GENERAL FUND	\$5,350,199	(\$295,567)	\$5,054,632	\$5,655,776
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,944,634	\$0	\$1,944,634	\$2,065,560
TOTAL CITY COURT	<u>\$7,294,833</u>	<u>(\$295,567)</u>	<u>\$6,999,266</u>	<u>\$7,721,336</u>
CITY MANAGER				
GENERAL FUND	\$1,966,670	\$47,839	\$2,014,509	\$2,228,807
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$865,128	\$40,000	\$905,128	\$865,128
TOTAL CITY MANAGER	<u>\$2,831,798</u>	<u>\$87,839</u>	<u>\$2,919,637</u>	<u>\$3,093,935</u>
CITY TREASURER				
GENERAL FUND	\$11,344,952	(\$515,559)	\$10,829,393	\$12,585,220
SPECIAL REVENUE FUND - TRANSPORTATION	\$70,015	(\$279)	\$69,736	\$0
ENTERPRISE FUND - SOLID WASTE	\$1,042,677	(\$49,965)	\$992,712	\$1,031,593
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,495,042	(\$105,703)	\$2,389,339	\$2,605,385
TOTAL CITY TREASURER	<u>\$14,952,686</u>	<u>(\$671,506)</u>	<u>\$14,281,180</u>	<u>\$16,222,198</u>
ADMINISTRATIVE SERVICES				
GENERAL FUND	\$22,828,349	(\$792,581)	\$22,035,768	\$25,956,820
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	\$489,531	(\$777)	\$488,754	\$729,338
INTERNAL SERVICE FUND - PC REPLACEMENT	\$730,342	\$0	\$730,342	\$768,170
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$38,316,829	(\$1,472)	\$38,315,357	\$39,220,582
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$50,000	\$0	\$50,000	\$50,000
TOTAL ADMINISTRATIVE SERVICES	<u>\$62,441,851</u>	<u>(\$794,830)</u>	<u>\$61,647,021</u>	<u>\$66,751,710</u>
COMMUNITY AND ECONOMIC DEVELOPMENT				
GENERAL FUND	\$26,080,389	(\$769,712)	\$25,310,677	\$26,455,848
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,982,000	\$120,000	\$3,102,000	\$719,220
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$18,275,534	\$1,015	\$18,276,549	\$22,011,914
ENTERPRISE FUND - AVIATION	\$3,145,716	(\$157,088)	\$2,988,628	\$3,315,174
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	<u>\$50,483,639</u>	<u>(\$805,785)</u>	<u>\$49,677,854</u>	<u>\$52,502,156</u>

Division/Fund	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Tentative Budget Expenditures 2023/2024
COMMUNITY SERVICES				
GENERAL FUND	\$47,472,569	(\$1,856,678)	\$45,615,891	\$50,821,650
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$12,954,501	\$565,503	\$13,520,004	\$13,206,296
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,396,627	(\$150,000)	\$3,246,627	\$4,389,994
SPECIAL REVENUE FUND - STADIUM FACILITY	\$671,130	\$0	\$671,130	\$887,919
SPECIAL REVENUE FUND - TRANSPORTATION	\$2,102,042	\$26	\$2,102,068	\$2,255,183
TOTAL COMMUNITY SERVICES	\$66,596,869	(\$1,441,149)	\$65,155,720	\$71,561,042
PUBLIC SAFETY - FIRE				
GENERAL FUND	\$55,619,254	(\$1,736,218)	\$53,883,036	\$64,767,849
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$6,289,101	\$972,168	\$7,261,269	\$560,505
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$730,855	\$0	\$730,855	\$757,094
TOTAL PUBLIC SAFETY - FIRE	\$62,639,210	(\$764,050)	\$61,875,160	\$66,085,448
PUBLIC SAFETY - POLICE				
GENERAL FUND	\$127,854,029	(\$2,067,216)	\$125,786,813	\$144,301,971
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$8,839,030	\$716,832	\$9,555,862	\$1,055,111
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,614,717	\$21,792	\$3,636,509	\$3,942,212
TOTAL PUBLIC SAFETY - POLICE	\$140,307,776	(\$1,328,592)	\$138,979,184	\$149,299,294
PUBLIC WORKS				
GENERAL FUND	\$24,355,438	(\$3,537,849)	\$20,817,589	\$28,329,379
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$165,800	\$0	\$165,800	\$165,810
SPECIAL REVENUE FUND - TRANSPORTATION	\$26,982,350	(\$1,955,313)	\$25,027,037	\$29,894,026
ENTERPRISE FUND - SOLID WASTE	\$27,319,948	(\$2,342,943)	\$24,977,005	\$29,009,258
INTERNAL SERVICE FUND - FLEET MANAGEMENT	\$30,688,089	(\$800,833)	\$29,887,256	\$22,790,188
TOTAL PUBLIC WORKS	\$109,511,625	(\$8,636,938)	\$100,874,687	\$110,188,661
WATER RESOURCES				
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$92,143,242	(\$540,502)	\$91,602,740	\$100,909,490
TOTAL WATER RESOURCES	\$92,143,242	(\$540,502)	\$91,602,740	\$100,909,490
OTHER				
CAPITAL PROJECTS	\$1,066,898,613	\$0	\$1,066,898,613	\$1,368,929,785
CLASS AND COMP STUDY	\$0	\$0	\$0	\$8,337,753
CONTINGENCY / RESERVE APPROPRIATION	\$356,544,875	(\$5,894,435)	\$0	\$425,293,424
DEBT SERVICE	\$122,462,839	\$0	\$122,462,839	\$122,686,218
ESTIMATED DIVISION SAVINGS	(\$8,330,000)	\$8,378,240	\$48,240	(\$9,985,000)
FUEL AND MAINT AND REPAIR	\$0	\$6,192,920	\$6,192,920	\$0
INDIRECT/DIRECT COST ALLOCATION	\$8,122,974	\$0	\$8,122,974	\$9,017,678
INTERNAL SERVICE OFFSETS	(\$74,248,557)	\$0	(\$74,248,557)	(\$70,352,900)
LEAVE ACCRUAL PAYMENTS	\$2,535,760	(\$1,868,416)	\$667,344	\$3,242,718
MARKET	\$0	\$1,805	\$1,805	\$0
MARKET CATCH-UP	\$0	\$458	\$458	\$0
NON DIVISIONAL	\$572,925	\$0	\$572,925	\$578,708
PAY PROGRAM	\$0	\$2,980,608	\$2,980,608	\$0
UTILITIES	\$0	\$4,335,414	\$4,335,414	\$0
VACATION TRADE	\$1,558,479	(\$1,206,677)	\$351,802	\$1,277,289
TOTAL OTHER	\$1,476,117,908	\$12,919,917	\$1,138,387,385	\$1,859,025,673
TOTAL ALL FUNDS	\$2,111,988,282	(\$2,147,209)	\$1,759,190,633	\$2,533,270,561

*Includes actual expenditures recognized on the modified accrual or accrual basis as of the date the tentative budget was prepared, plus estimated expenditures for the remainder of the fiscal year.

CITY OF SCOTTSDALE
 Full-Time Employees and Personnel Compensation
 Fiscal Year 2023/2024
 Schedule G

Fund	Full-Time Equivalent (FTE) 2023/2024	Employee Salaries and Hourly Costs 2023/2024	Retirement Costs 2023/2024	Healthcare Costs 2023/2024	Other Benefit Costs 2023/2024	Total Tentative Personnel Compensation 2023/2024
GENERAL FUND						
GENERAL FUND	2,037.42	\$185,902,278	\$54,330,354	\$23,623,901	\$11,382,778	\$275,239,311
TOTAL GENERAL FUND	<u>2,037.42</u>	<u>\$185,902,278</u>	<u>\$54,330,354</u>	<u>\$23,623,901</u>	<u>\$11,382,778</u>	<u>\$275,239,311</u>
GRANTS & SPECIAL DISTRICTS FUNDS						
GRANT FUNDS	17.00	\$1,713,686	\$275,948	\$215,496	\$115,857	\$2,320,987
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	<u>17.00</u>	<u>\$1,713,686</u>	<u>\$275,948</u>	<u>\$215,496</u>	<u>\$115,857</u>	<u>\$2,320,987</u>
SPECIAL REVENUE FUNDS						
SPECIAL PROGRAMS FUND	58.53	\$3,862,982	\$739,903	\$466,764	\$235,348	\$5,304,997
STADIUM FACILITY FUND	3.00	\$203,830	\$22,189	\$22,884	\$13,859	\$262,762
TOURISM DEVELOPMENT FUND	4.69	\$498,387	\$54,484	\$71,220	\$33,126	\$657,217
TRANSPORTATION FUND	92.98	\$7,766,726	\$843,350	\$1,155,432	\$519,849	\$10,285,357
TOTAL SPECIAL REVENUE FUNDS	<u>159.20</u>	<u>\$12,331,925</u>	<u>\$1,659,926</u>	<u>\$1,716,300</u>	<u>\$802,182</u>	<u>\$16,510,333</u>
ENTERPRISE FUNDS						
AVIATION FUND	15.48	\$1,541,953	\$157,664	\$133,896	\$97,551	\$1,931,064
SOLID WASTE FUND	106.40	\$8,536,644	\$882,696	\$1,240,560	\$540,984	\$11,200,884
WATER & WATER RECLAMATION FUNDS	239.39	\$22,211,281	\$2,478,091	\$2,950,028	\$1,517,957	\$29,157,357
TOTAL ENTERPRISE FUNDS	<u>361.27</u>	<u>\$32,289,878</u>	<u>\$3,518,451</u>	<u>\$4,324,484</u>	<u>\$2,156,492</u>	<u>\$42,289,305</u>
INTERNAL SERVICE FUNDS						
FLEET MANAGEMENT FUND	53.00	\$4,165,265	\$462,608	\$654,876	\$285,120	\$5,567,869
SELF INSURANCE FUNDS - HEALTH	0.00	\$312,204	\$0	\$0	\$0	\$312,204
SELF INSURANCE FUNDS - RISK	11.00	\$1,254,938	\$120,624	\$140,412	\$73,926	\$1,589,900
TOTAL INTERNAL SERVICE FUNDS	<u>64.00</u>	<u>\$5,732,407</u>	<u>\$583,232</u>	<u>\$795,288</u>	<u>\$359,046</u>	<u>\$7,469,973</u>
TOTAL ALL FUNDS	<u>2,638.89</u>	<u>\$237,970,174</u>	<u>\$60,367,911</u>	<u>\$30,675,469</u>	<u>\$14,816,355</u>	<u>\$343,829,909</u>