

ORDINANCE NO. 4545

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, 2022, AND ENDING JUNE 30, 2023; SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS YEAR; DIRECTING FY 2022/2023 DOCUMENTS BE PUBLISHED; DIRECTING FY 2022/2023 NOTICES BE GIVEN; TENTATIVELY ADOPTING THE PROPOSED FY 2022/2023 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 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, 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, Schedules A through G, as further described below, attached hereto as Exhibit 1, and incorporated herein by this reference in their entirety, are hereby adopted as the Tentative Budget of the City of Scottsdale for the fiscal year beginning July 1, 2022, and ending June 30, 2023 ("Fiscal Year 2022/2023"):

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022/2023

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal Year 2022/2023

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year 2022/2023

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2022/2023

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2022/2023

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2022/2023

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2022/2023

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 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 2022/2023 Budget on June 7, 2022, at the hour of 5:00 p.m. in the City Hall Kiva, 3939 N. Drinkwater Boulevard, Scottsdale, Arizona, which meeting may be held virtually due to the ongoing COVID-19 pandemic, with access by the public limited to virtual attendance through electronic means. To meet a new statutory requirement, the Truth in Taxation Hearing Notice is included in the Tentative Budget materials.

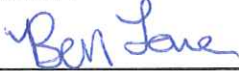
Section 3. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the Proposed FY 2022/2023 Job Classification Plan and Pay Table, which is on file with, and available for review at, the Office of the City Clerk, is hereby tentatively adopted.

Section 4. Further, all to become effective July 1, 2022, the City Council hereby tentatively (i) authorizes a five percent salary market adjustment for all job classifications except as specified below and up to three percent salary merit increase for all eligible City employees based on performance, as reflected in the Fiscal Year 2022/2023 Tentative Budget and the Proposed FY 2022/2023 Job Classification Plan and Pay Table, (ii) approves a five percent salary market adjustment for Charter officers, and (iii) pursuant to Section 9-6 of the Scottsdale Revised Code, sets the salaries for the Presiding City Judge at \$241,508.80 and the Associate Judges at \$218,566.40.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona this 17th day of May 2022.

CITY OF SCOTTSDALE, an Arizona
municipal corporation

ATTEST:



Ben Lane, City Clerk



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 2022/2023
Schedule A

| Fiscal Year | | SCH | | FUNDS | | | | | | | Total All Funds |
|-------------|--|-----|----|---------------|----------------------|-------------------|-----------------------|----------------------------------|------------------|------------------------|-----------------|
| | | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Project Funds | Grants & Special Districts Funds | Enterprise Funds | Internal Service Funds | |
| 2022 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E | 1 | \$412,410,929 | \$91,997,785 | \$98,994,467 | \$849,487,038 | \$37,437,058 | \$243,009,691 | \$53,999,591 | \$1,785,336,559 |
| 2022 | Actual Expenditures/Expenses** | E | 2 | \$331,980,812 | \$95,150,536 | \$88,609,531 | \$821,237,038 | \$0 | \$159,218,351 | \$20,425,966 | \$1,516,622,234 |
| 2023 | Fund Balance/Net Position at July 1 | | 3 | \$187,876,449 | \$132,164,806 | \$13,524,873 | \$286,076,708 | \$20,707 | \$115,548,384 | \$50,304,077 | \$795,516,004 |
| 2023 | Primary Property Tax Levy | B | 4 | \$35,885,125 | \$0 | \$0 | \$0 | \$0 | \$0 | \$536,000 | \$36,421,125 |
| 2023 | Secondary Property Tax Levy | B | 5 | \$0 | \$0 | \$30,055,758 | \$0 | \$0 | \$0 | \$0 | \$30,055,758 |
| 2023 | Estimated Revenues Other than Property Taxes | C | 6 | \$335,745,480 | \$147,368,253 | \$0 | \$1,001,485,351 | \$37,498,616 | \$222,187,323 | \$12,072,131 | \$1,756,355,154 |
| 2023 | Other Financing Sources | D | 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2023 | Other Financing (Uses) | D | 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2023 | Interfund Transfers In | D | 9 | \$16,049,989 | \$432,675 | \$52,068,242 | \$185,213,792 | \$0 | \$7,691,216 | \$2,037,874 | \$243,491,788 |
| 2023 | Interfund Transfers (Out) | D | 10 | \$81,432,958 | \$70,651,763 | \$0 | \$8,236,488 | \$0 | \$81,314,639 | \$1,855,741 | \$243,491,788 |
| 2023 | 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 | | | | | | | | | | |
| 2023 | Total Financial Resources Available | | 12 | \$569,507,054 | \$279,533,059 | \$43,580,631 | \$1,297,562,059 | \$37,517,323 | \$337,735,707 | \$62,912,208 | \$2,618,348,041 |
| 2023 | Budgeted Expenditures/Expenses | E | 13 | \$479,024,087 | \$109,987,467 | \$95,646,873 | \$1,121,620,572 | \$0 | \$269,657,518 | \$46,051,765 | \$2,111,988,282 |

| <u>Expenditure Limitation Comparison</u> | | <u>2021/2022</u> | <u>2022/2023</u> |
|--|--|------------------|------------------|
| 1. Budgeted expenditures/expenses | | \$1,785,336,559 | \$2,111,988,282 |
| 2. Add/subtract : estimated net reconciling items | | - | - |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | | 1,785,336,559 | 2,111,988,282 |
| 4. Less: estimated exclusions | | (1,480,585,869) | (1,622,259,688) |
| 5. Amount subject to the expenditure limitation | | 304,750,690 | 489,728,594 |
| 6. EEC expenditure limitation | | \$535,530,417 | \$542,507,698 |

*Includes expenditure adjustments approved in FY 2021/2022 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 2022/2023
Schedule B

| | Fiscal Year 2021/2022 | Fiscal Year 2022/2023 |
|--|--------------------------|--------------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | 35,061,021 | 36,425,125 |
| 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 | 35,057,021 | 36,421,125 |
| B. Secondary property taxes | 35,078,990 | 30,055,758 |
| C. Total property tax levy amounts | 70,136,011 | 66,476,883 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) 2021/2022 levy | 34,597,327 | |
| (2) Prior years' levies | 526,863 | |
| (3) Total primary property taxes | 35,124,190 | |
| B. Secondary property taxes | | |
| (1) 2021/2022 levy | 34,664,031 | |
| (2) Prior years' levies | 527,879 | |
| (3) Total secondary property taxes | 35,191,910 | |
| C. Total property taxes collected | 70,316,100 | |
| 5. Property tax rates | | |
| A. City tax rate | | |
| (1) Primary property tax rate | 0.5039 | 0.4970 |
| (2) Secondary property tax rate | 0.5042 | 0.4101 |
| (3) Total city tax rate | 1.0081 | 0.9071 |

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 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 2022/2023
Schedule C

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|---|-----------------------------------|----------------------------------|------------------------------------|
| GENERAL FUND | | | |
| TAXES - LOCAL | | | |
| AUTOMOTIVE | \$21,093,663 | \$21,093,663 | \$23,353,378 |
| CONSTRUCTION | \$13,252,688 | \$13,252,688 | \$14,182,606 |
| DINING/ENTERTNMNT | \$11,364,899 | \$11,364,899 | \$15,048,073 |
| FOOD STORES | \$10,066,211 | \$10,066,211 | \$10,025,531 |
| HOTEL/MOTEL | \$6,752,727 | \$6,752,727 | \$8,750,444 |
| MAJOR DEPT STORES | \$10,568,750 | \$10,568,750 | \$12,897,888 |
| MISC RETAIL STORES | \$30,308,753 | \$30,308,753 | \$38,805,675 |
| OTHER ACTIVITY | \$15,882,757 | \$15,882,757 | \$20,771,393 |
| RENTAL | \$19,684,030 | \$19,684,030 | \$20,626,422 |
| UTILITIES | \$5,265,083 | \$5,265,083 | \$5,650,928 |
| ELECTRIC & GAS FRANCHISE | \$8,148,680 | \$8,148,680 | \$8,454,833 |
| CABLE TV LICENSE FEE | \$4,000,000 | \$4,000,000 | \$3,800,000 |
| SALT RIVER PROJECT IN LIEU | \$234,671 | \$234,671 | \$220,000 |
| STORMWATER FEE | \$942,896 | \$942,896 | \$946,580 |
| TOTAL TAXES - LOCAL | \$157,565,808 | \$157,565,808 | \$183,533,751 |
| STATE SHARED REVENUES | | | |
| STATE SHARED SALES TAX | \$30,301,260 | \$30,301,260 | \$35,088,377 |
| STATE SHARED INCOME TAX | \$33,671,804 | \$33,671,804 | \$46,439,631 |
| AUTO LIEU TAX | \$11,967,636 | \$11,967,636 | \$12,282,914 |
| TOTAL STATE SHARED REVENUES | \$75,940,700 | \$75,940,700 | \$93,810,922 |
| CHARGES FOR SERVICE/OTHER | | | |
| WESTWORLD EQUESTRIAN FACILITY FEES | \$5,152,517 | \$5,152,517 | \$5,405,782 |
| INTERGOVERNMENTAL AGREEMENTS | \$4,412,249 | \$4,412,249 | \$4,327,431 |
| MISCELLANEOUS | \$1,544,454 | \$1,544,454 | \$1,504,340 |
| PROPERTY RENTAL | \$3,258,857 | \$3,258,857 | \$3,960,794 |
| TOTAL CHARGES FOR SERVICE/OTHER | \$14,368,077 | \$14,368,077 | \$15,198,347 |
| LICENSE PERMITS & FEES | | | |
| BUSINESS & LIQUOR LICENSES | \$1,782,860 | \$1,782,860 | \$1,788,516 |
| FIRE CHARGES FOR SERVICES | \$1,916,804 | \$1,916,804 | \$2,266,364 |
| RECREATION FEES | \$4,460,597 | \$4,460,597 | \$4,720,736 |
| TOTAL LICENSE PERMITS & FEES | \$8,160,261 | \$8,160,261 | \$8,775,616 |

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|---|--------------------------------|-------------------------------|---------------------------------|
| FINES FEES & FORFEITURES | | | |
| COURT FINES | \$3,983,438 | \$3,983,438 | \$4,165,213 |
| LIBRARY | \$103,668 | \$103,668 | \$19,260 |
| PARKING FINES | \$290,392 | \$290,392 | \$287,409 |
| PHOTO RADAR | \$2,343,564 | \$2,343,564 | \$2,590,337 |
| JAIL DORMITORY | \$182,250 | \$182,250 | \$137,098 |
| TOTAL FINES FEES & FORFEITURES | \$6,903,312 | \$6,903,312 | \$7,199,317 |
| INTEREST EARNINGS | | | |
| INTEREST EARNINGS | \$1,939,790 | \$1,939,790 | \$1,935,739 |
| TOTAL INTEREST EARNINGS | \$1,939,790 | \$1,939,790 | \$1,935,739 |
| BUILDING PERMIT FEES & CHARGES | | | |
| BUILDING & RELATED PERMITS | \$17,222,793 | \$17,222,793 | \$18,089,810 |
| TOTAL BUILDING PERMIT FEES & CHARGES | \$17,222,793 | \$17,222,793 | \$18,089,810 |
| INDIRECT/DIRECT COST ALLOCATIONS | | | |
| INDIRECT COSTS | \$6,793,734 | \$6,793,734 | \$6,755,168 |
| DIRECT COST ALLOCATION (FIRE) | \$424,874 | \$424,874 | \$446,810 |
| TOTAL INDIRECT/DIRECT COST ALLOCATIONS | \$7,218,608 | \$7,218,608 | \$7,201,978 |
| TOTAL GENERAL FUND | \$289,319,349 | \$289,319,349 | \$335,745,480 |
| SPECIAL REVENUE FUNDS | | | |
| PRESERVATION FUNDS | | | |
| AUTOMOTIVE | \$6,711,620 | \$6,711,620 | \$7,430,621 |
| CONSTRUCTION | \$4,216,765 | \$4,216,765 | \$4,512,648 |
| DINING/ENTERTNMNT | \$3,616,104 | \$3,616,104 | \$4,788,023 |
| FOOD STORES | \$3,202,885 | \$3,202,885 | \$3,189,942 |
| HOTEL/MOTEL | \$2,148,595 | \$2,148,595 | \$2,784,232 |
| MAJOR DEPT STORES | \$3,362,784 | \$3,362,784 | \$4,103,874 |
| MISC RETAIL STORES | \$9,643,694 | \$9,643,694 | \$12,347,260 |
| OTHER ACTIVITY | \$4,379,863 | \$4,379,863 | \$5,845,472 |
| RENTAL | \$6,263,101 | \$6,263,101 | \$6,562,953 |
| UTILITIES | \$1,675,254 | \$1,675,254 | \$1,798,022 |
| INTEREST EARNINGS | \$402,589 | \$402,589 | \$428,454 |
| TOTAL PRESERVATION FUNDS | \$45,623,254 | \$45,623,254 | \$53,791,501 |

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|---------------------------------------|--------------------------------|-------------------------------|---------------------------------|
| TRANSPORTATION FUND | | | |
| AUTOMOTIVE | \$3,627,266 | \$3,627,266 | \$4,015,847 |
| CONSTRUCTION | \$2,335,039 | \$2,335,039 | \$2,438,841 |
| DINING/ENTERTNMNT | \$2,053,596 | \$2,053,596 | \$2,587,667 |
| FOOD STORES | \$1,825,782 | \$1,825,782 | \$1,723,990 |
| HOTEL/MOTEL | \$1,215,792 | \$1,215,792 | \$1,504,726 |
| MAJOR DEPT STORES | \$1,856,699 | \$1,856,699 | \$2,217,921 |
| MISC RETAIL STORES | \$4,994,111 | \$4,994,111 | \$6,673,024 |
| OTHER ACTIVITY | \$2,166,919 | \$2,166,919 | \$3,159,160 |
| RENTAL | \$3,542,499 | \$3,542,499 | \$3,546,920 |
| UTILITIES | \$943,814 | \$943,814 | \$971,734 |
| HIGHWAY USER TAX | \$17,167,454 | \$17,167,454 | \$18,648,000 |
| LOCAL TRANSPORTATION ASSISTANCE FUND | \$655,000 | \$655,000 | \$640,000 |
| INTERGOVERNMENTAL AGREEMENTS | \$100,000 | \$100,000 | \$90,000 |
| MISCELLANEOUS | \$4,930 | \$4,930 | \$23,430 |
| PROPERTY RENTAL | \$0 | \$0 | \$5,844 |
| INTEREST EARNINGS | \$0 | \$0 | \$244,760 |
| TOTAL TRANSPORTATION FUND | \$42,488,901 | \$42,488,901 | \$48,491,864 |
| TOURISM DEVELOPMENT FUND | | | |
| TRANSIENT OCCUPANCY TAX | \$21,637,230 | \$21,637,230 | \$25,000,000 |
| MISCELLANEOUS | \$10,000 | \$10,000 | \$25,000 |
| PROPERTY RENTAL | \$1,602,000 | \$1,602,000 | \$2,519,163 |
| INTEREST EARNINGS | \$0 | \$0 | \$59,080 |
| TOTAL TOURISM DEVELOPMENT FUND | \$23,249,230 | \$23,249,230 | \$27,603,243 |
| SPECIAL PROGRAMS FUND | | | |
| ELECTRIC & GAS FRANCHISE | \$240,000 | \$240,000 | \$262,000 |
| STORMWATER FEE - CIP | \$4,320,100 | \$4,320,100 | \$5,410,100 |
| WESTWORLD EQUESTRIAN FACILITY FEES | \$0 | \$0 | \$200,000 |
| INTERGOVERNMENTAL AGREEMENTS | \$203,937 | \$203,937 | \$203,937 |
| MISCELLANEOUS | \$1,274,557 | \$1,274,557 | \$4,343,473 |
| PROPERTY RENTAL | \$394,937 | \$394,937 | \$337,717 |
| CONTRIBUTIONS & DONATIONS | \$425,952 | \$425,952 | \$479,679 |
| BUSINESS & LIQUOR LICENSES | \$56,000 | \$56,000 | \$50,160 |
| RECREATION FEES | \$2,491,712 | \$2,491,712 | \$2,641,373 |
| COURT FINES | \$1,660,724 | \$1,660,724 | \$1,814,552 |
| LIBRARY | \$0 | \$0 | \$80,000 |
| POLICE FEES | \$95,400 | \$95,400 | \$95,400 |
| INTEREST EARNINGS | \$59,026 | \$59,026 | \$55,109 |
| BUILDING & RELATED PERMITS | \$16,040 | \$16,040 | \$71,000 |
| TOTAL SPECIAL PROGRAMS FUND | \$11,238,385 | \$11,238,385 | \$16,044,500 |
| STADIUM FACILITY FUND | | | |
| MISCELLANEOUS | \$269,894 | \$269,894 | \$275,913 |
| PROPERTY RENTAL | \$810,000 | \$810,000 | \$565,420 |
| CONTRIBUTIONS & DONATIONS | \$575,000 | \$575,000 | \$576,450 |
| INTEREST EARNINGS | \$12,108 | \$12,108 | \$19,362 |
| TOTAL STADIUM FACILITY FUND | \$1,667,002 | \$1,667,002 | \$1,437,145 |
| TOTAL SPECIAL REVENUE FUNDS | \$124,266,772 | \$124,266,772 | \$147,368,253 |

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|---|-----------------------------------|----------------------------------|------------------------------------|
| GRANTS & SPECIAL DISTRICTS FUNDS | | | |
| SPECIAL DISTRICTS FUND | | | |
| STREETLIGHT DISTRICTS | \$530,438 | \$530,438 | \$552,218 |
| TOTAL SPECIAL DISTRICTS FUND | \$530,438 | \$530,438 | \$552,218 |
| GRANT FUNDS | | | |
| PROPERTY RENTAL | \$62,674 | \$62,674 | \$62,674 |
| CONTRIBUTIONS & DONATIONS | \$2,204,921 | \$2,204,921 | \$2,836,436 |
| FEDERAL GRANTS | \$34,175,349 | \$34,175,349 | \$33,783,288 |
| STATE GRANTS | \$498,000 | \$498,000 | \$262,000 |
| TOTAL GRANT FUNDS | \$36,940,944 | \$36,940,944 | \$36,944,398 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$37,471,382 | \$37,471,382 | \$37,496,616 |
| CAPITAL IMPROVEMENT PROJECT FUNDS | | | |
| AUTOMOTIVE | \$1,917,606 | \$1,917,606 | \$2,123,034 |
| CONSTRUCTION | \$1,204,790 | \$1,204,790 | \$1,289,328 |
| DINING/ENTERTNMNT | \$1,033,173 | \$1,033,173 | \$1,368,007 |
| FOOD STORES | \$915,110 | \$915,110 | \$911,412 |
| HOTEL/MOTEL | \$613,884 | \$613,884 | \$795,495 |
| MAJOR DEPT STORES | \$960,795 | \$960,795 | \$1,172,535 |
| MISC RETAIL STORES | \$2,755,341 | \$2,755,341 | \$3,527,789 |
| OTHER ACTIVITY | \$1,251,390 | \$1,251,390 | \$1,670,135 |
| RENTAL | \$1,789,457 | \$1,789,457 | \$1,875,129 |
| UTILITIES | \$478,644 | \$478,644 | \$513,721 |
| OTHER WATER REVENUE | \$2,250,000 | \$2,250,000 | \$2,750,000 |
| OTHER WATER RECLAMATION REVENUE | \$2,400,000 | \$2,400,000 | \$2,650,000 |
| NON-POTABLE WATER SERVICE CHARGES | \$1,500,000 | \$1,500,000 | \$2,100,000 |
| INTERGOVERNMENTAL AGREEMENTS | \$21,832,300 | \$21,832,300 | \$36,846,081 |
| MISCELLANEOUS | \$2,010 | \$2,010 | \$3,930 |
| INTEREST EARNINGS | \$1,786,422 | \$1,786,422 | \$1,360,329 |
| BUILDING & RELATED PERMITS | \$65,000 | \$65,000 | \$65,000 |
| FEDERAL GRANTS | \$30,892,260 | \$30,892,260 | \$9,764,737 |
| BOND PROCEEDS | \$75,000,000 | \$75,000,000 | \$120,000,000 |
| ESTIMATED UNEXPENDED PRIOR YEAR | \$536,806,260 | \$536,806,260 | \$810,698,689 |
| TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS | \$685,454,442 | \$685,454,442 | \$1,001,485,351 |

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|--|--------------------------------|-------------------------------|---------------------------------|
| ENTERPRISE FUNDS | | | |
| AVIATION FUND | | | |
| JET FUEL | \$150,000 | \$150,000 | \$179,000 |
| AIRPORT FEES | \$5,935,079 | \$5,935,079 | \$7,918,961 |
| PROPERTY RENTAL | \$177,348 | \$177,348 | \$182,624 |
| INTEREST EARNINGS | \$59,026 | \$59,026 | \$31,278 |
| TOTAL AVIATION FUND | \$6,321,453 | \$6,321,453 | \$8,311,863 |
| WATER & WATER RECLAMATION FUNDS | | | |
| STORMWATER FEE | \$337,600 | \$337,600 | \$339,099 |
| WATER SERVICE FEES | \$113,533,563 | \$113,533,563 | \$118,576,492 |
| SEWER SERVICE FEES | \$47,523,116 | \$47,523,116 | \$45,995,649 |
| NON-POTABLE WATER SERVICE CHARGES | \$15,241,405 | \$15,241,405 | \$15,406,758 |
| MISCELLANEOUS | \$834,657 | \$834,657 | \$1,173,916 |
| PROPERTY RENTAL | \$196,800 | \$196,800 | \$209,861 |
| CONTRIBUTIONS & DONATIONS | \$5,500 | \$5,500 | \$5,550 |
| INTEREST EARNINGS | \$737,069 | \$737,069 | \$780,451 |
| INDIRECT COSTS | \$876,665 | \$876,665 | \$921,000 |
| TOTAL WATER & WATER RECLAMATION FUNDS | \$179,286,375 | \$179,286,375 | \$183,408,776 |
| SOLID WASTE FUND | | | |
| SOLID WASTE SERVICE CHARGES - COMMERCIAL | \$3,190,296 | \$3,190,296 | \$3,500,332 |
| SOLID WASTE SERVICE CHARGES - RESIDENTIAL | \$23,181,765 | \$23,181,765 | \$26,916,208 |
| INTEREST EARNINGS | \$48,936 | \$48,936 | \$50,144 |
| TOTAL SOLID WASTE FUND | \$26,420,997 | \$26,420,997 | \$30,466,684 |
| TOTAL ENTERPRISE FUNDS | \$212,028,825 | \$212,028,825 | \$222,187,323 |
| INTERNAL SERVICE FUNDS | | | |
| FLEET MANAGEMENT FUND | | | |
| INTERNAL SERVICE OFFSETS | (\$22,657,428) | (\$22,657,428) | (\$29,060,988) |
| FUEL | \$3,646,872 | \$3,646,872 | \$5,183,460 |
| MAINTENANCE & OPERATIONS | \$8,972,196 | \$8,972,196 | \$9,408,048 |
| RENTAL RATES | \$10,038,360 | \$10,038,360 | \$14,469,480 |
| MISCELLANEOUS | \$467,884 | \$467,884 | \$456,157 |
| REIMBURSEMENTS FROM OUTSIDE SOURCES | \$514,500 | \$514,500 | \$540,225 |
| TOTAL FLEET MANAGEMENT FUND | \$982,384 | \$982,384 | \$996,382 |
| PC REPLACEMENT FUND | | | |
| INTERNAL SERVICE OFFSETS | (\$750,000) | (\$750,000) | (\$750,000) |
| PC REPLACEMENT | \$750,000 | \$750,000 | \$750,000 |
| TOTAL PC REPLACEMENT FUND | \$0 | \$0 | \$0 |
| SELF INSURANCE FUNDS | | | |
| INTERNAL SERVICE OFFSETS | (\$36,568,473) | (\$36,568,473) | (\$44,437,569) |
| TOTAL SELF INSURANCE FUNDS | (\$36,568,473) | (\$36,568,473) | (\$44,437,569) |

| Source of Revenues | Budgeted Revenues 2021/2022 | Actual Revenues 2021/2022* | Tentative Revenues 2022/2023 |
|--|--------------------------------|-------------------------------|---------------------------------|
| SELF INSURANCE FUNDS - HEALTH | | | |
| DISABLED RETIREE CONTRIBUTIONS | \$258,924 | \$258,924 | \$250,908 |
| EMPLOYEE CONTRIBUTIONS - DENTAL | \$883,577 | \$883,577 | \$778,368 |
| EMPLOYEE CONTRIBUTIONS - MEDICAL | \$7,759,038 | \$7,759,038 | \$8,247,684 |
| EMPLOYER CONTRIBUTION - DENTAL | \$886,110 | \$886,110 | \$981,016 |
| EMPLOYER CONTRIBUTION - MEDICAL | \$24,644,493 | \$24,644,493 | \$28,619,388 |
| MISCELLANEOUS | \$288,054 | \$288,054 | \$284,000 |
| TOTAL SELF INSURANCE FUNDS - HEALTH | \$34,720,196 | \$34,720,196 | \$39,161,364 |
| SELF INSURANCE FUNDS - RISK | | | |
| SELF INSURANCE (PROPERTY AND WORKERS COMP) | \$11,000,000 | \$11,000,000 | \$15,437,357 |
| UNEMPLOYMENT CLAIMS | \$37,870 | \$37,870 | \$49,597 |
| MISCELLANEOUS | \$330,000 | \$330,000 | \$290,000 |
| REIMBURSEMENTS FROM OUTSIDE SOURCES | \$575,000 | \$575,000 | \$575,000 |
| TOTAL SELF INSURANCE FUNDS - RISK | \$11,942,870 | \$11,942,870 | \$16,351,954 |
| TOTAL INTERNAL SERVICE FUNDS | \$11,076,977 | \$11,076,977 | \$12,072,131 |
| TOTAL ALL FUNDS | \$1,359,617,747 | \$1,359,617,747 | \$1,756,355,154 |

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

CITY OF SCOTTSDALE
Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2022/2023
Schedule D

| Fund | Other Financing Sources/(Uses) 2022/2023 | Tentative Interfund Transfers 2022/2023 | |
|---|--|---|----------------------|
| | | IN | OUT |
| GENERAL FUND | | | |
| GENERAL FUND | \$0 | \$16,049,989 | \$81,432,956 |
| TOTAL GENERAL FUND | \$0 | \$16,049,989 | \$81,432,956 |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | |
| GRANT FUNDS | \$0 | \$422,675 | \$10,055 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$0 | \$422,675 | \$10,055 |
| SPECIAL REVENUE FUNDS | | | |
| PRESERVATION FUNDS | \$0 | \$0 | \$33,889,242 |
| SPECIAL PROGRAMS FUND | \$0 | \$10,000 | \$7,238,532 |
| TOURISM DEVELOPMENT FUND | \$0 | \$0 | \$11,900,323 |
| STADIUM FACILITY FUND | \$0 | \$0 | \$510,000 |
| TRANSPORTATION FUND | \$0 | \$0 | \$17,103,611 |
| TOTAL SPECIAL REVENUE FUNDS | \$0 | \$10,000 | \$70,641,708 |
| DEBT SERVICE FUNDS | | | |
| DEBT | \$0 | \$52,066,242 | \$0 |
| TOTAL DEBT SERVICE FUNDS | \$0 | \$52,066,242 | \$0 |
| CAPITAL IMPROVEMENT PROJECT FUNDS | | | |
| CAPITAL IMPROVEMENT PROGRAM | \$0 | \$165,213,792 | \$8,236,489 |
| TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS | \$0 | \$165,213,792 | \$8,236,489 |
| ENTERPRISE FUNDS | | | |
| AVIATION FUND | \$0 | \$0 | \$498,514 |
| SOLID WASTE FUND | \$0 | \$0 | \$1,660,441 |
| WATER & WATER RECLAMATION FUNDS | \$0 | \$7,691,216 | \$79,155,884 |
| TOTAL ENTERPRISE FUNDS | \$0 | \$7,691,216 | \$81,314,839 |
| INTERNAL SERVICE FUNDS | | | |
| FLEET MANAGEMENT FUND | \$0 | \$1,900,000 | \$1,848,492 |
| SELF INSURANCE FUNDS - HEALTH | \$0 | \$137,874 | \$0 |
| SELF INSURANCE FUNDS - RISK | \$0 | \$0 | \$7,249 |
| TOTAL INTERNAL SERVICE FUNDS | \$0 | \$2,037,874 | \$1,855,741 |
| TOTAL ALL FUNDS | \$0 | \$243,491,788 | \$243,491,788 |

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2022/2023
Schedule E

| Fund/Divisions | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|---|--|---|--------------------------------------|--|
| GENERAL FUND | | | | |
| MAYOR AND CITY COUNCIL | \$1,004,604 | (\$11,303) | \$993,301 | \$957,862 |
| CITY ATTORNEY | \$7,782,103 | (\$125,838) | \$7,656,265 | \$8,301,331 |
| CITY AUDITOR | \$1,230,066 | (\$23,199) | \$1,206,867 | \$1,289,532 |
| CITY CLERK | \$1,215,160 | (\$16,054) | \$1,199,106 | \$1,287,756 |
| CITY COURT | \$5,040,341 | (\$267,839) | \$4,772,502 | \$5,350,199 |
| CITY MANAGER | \$4,391,723 | (\$189,760) | \$4,201,963 | \$5,181,092 |
| CITY TREASURER | \$11,459,281 | (\$1,154,435) | \$10,304,846 | \$11,344,952 |
| ADMINISTRATIVE SERVICES | \$17,677,356 | (\$539,977) | \$17,137,379 | \$19,613,927 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$22,315,079 | (\$847,870) | \$21,467,209 | \$26,080,389 |
| COMMUNITY SERVICES | \$44,132,297 | (\$1,960,821) | \$42,171,476 | \$47,472,569 |
| PUBLIC SAFETY - FIRE | \$57,931,010 | (\$6,740,709) | \$51,190,301 | \$55,619,254 |
| PUBLIC SAFETY - POLICE | \$152,109,133 | (\$13,318,562) | \$138,790,571 | \$127,854,029 |
| PUBLIC WORKS | \$24,093,069 | (\$4,678,980) | \$19,414,089 | \$24,355,438 |
| DEBT SERVICE | \$395,986 | \$0 | \$395,986 | \$431,315 |
| ESTIMATED DIVISION SAVINGS | (\$6,350,000) | \$4,802,313 | (\$1,547,687) | (\$7,350,000) |
| FUEL AND MAINT AND REPAIR | \$0 | \$2,523,763 | \$2,523,763 | \$0 |
| HEALTHCARE | \$0 | \$840,440 | \$840,440 | \$0 |
| LEAVE ACCRUAL PAYMENTS | \$2,174,483 | (\$1,067,819) | \$1,106,664 | \$2,250,000 |
| MARKET | \$0 | \$7,959 | \$7,959 | \$0 |
| MARKET CATCH-UP | \$0 | \$2,603,187 | \$2,603,187 | \$0 |
| PAY PROGRAM | \$0 | \$748,635 | \$748,635 | \$0 |
| RETIREMENT | \$0 | \$157,819 | \$157,819 | \$0 |
| UTILITIES | \$0 | \$4,638,171 | \$4,638,171 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$1,298,293 |
| CONTINGENCY / RESERVE APPROPRIATION | \$65,809,238 | \$13,953,942 | \$0 | \$147,686,149 |
| TOTAL GENERAL FUND | <u>\$412,410,929</u> | <u>(\$666,937)</u> | <u>\$331,980,812</u> | <u>\$479,024,087</u> |
| TOTAL GENERAL FUND | <u>\$412,410,929</u> | <u>(\$666,937)</u> | <u>\$331,980,812</u> | <u>\$479,024,087</u> |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | | |
| GRANT FUNDS | | | | |
| NON DIVISIONAL | \$14,622,406 | \$0 | \$14,622,406 | \$0 |
| CITY ATTORNEY | \$100,000 | \$75,000 | \$175,000 | \$0 |
| CITY MANAGER | \$570,443 | \$304,557 | \$875,000 | \$865,128 |
| COMMUNITY SERVICES | \$11,208,915 | \$2,116,626 | \$13,325,541 | \$12,954,501 |
| PUBLIC SAFETY - FIRE | \$321,483 | \$204,718 | \$526,201 | \$6,289,101 |
| PUBLIC SAFETY - POLICE | \$687,945 | \$752,493 | \$1,440,438 | \$8,839,030 |
| CONTINGENCY / RESERVE APPROPRIATION | \$9,344,038 | (\$3,453,394) | \$0 | \$8,409,258 |
| TOTAL GRANT FUNDS | <u>\$36,855,230</u> | <u>\$0</u> | <u>\$30,964,586</u> | <u>\$37,357,018</u> |
| SPECIAL DISTRICTS FUND | | | | |
| NON DIVISIONAL | \$581,828 | \$0 | \$581,828 | \$572,925 |
| TOTAL SPECIAL DISTRICTS FUND | <u>\$581,828</u> | <u>\$0</u> | <u>\$581,828</u> | <u>\$572,925</u> |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | <u>\$37,437,058</u> | <u>\$0</u> | <u>\$31,546,414</u> | <u>\$37,929,943</u> |

| Fund/Divisions | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|---------------------------------------|--|---|--------------------------------------|--|
| SPECIAL REVENUE FUNDS | | | | |
| SPECIAL PROGRAMS FUND | | | | |
| AZ CARES | \$14,942,903 | (\$8,160,455) | \$6,782,448 | \$0 |
| MAYOR AND CITY COUNCIL | \$28,000 | \$0 | \$28,000 | \$48,000 |
| CITY COURT | \$2,002,170 | \$0 | \$2,002,170 | \$1,944,634 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$3,506,712 | \$0 | \$3,506,712 | \$2,982,000 |
| COMMUNITY SERVICES | \$2,961,185 | \$0 | \$2,961,185 | \$3,396,627 |
| PUBLIC SAFETY - FIRE | \$2,500 | \$0 | \$2,500 | \$730,855 |
| PUBLIC SAFETY - POLICE | \$3,080,056 | \$0 | \$3,080,056 | \$3,614,717 |
| PUBLIC WORKS | \$380,800 | \$0 | \$380,800 | \$165,800 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$60,733 |
| CONTINGENCY / RESERVE APPROPRIATION | \$11,500,000 | \$1,308,603 | \$0 | \$1,500,000 |
| TOTAL SPECIAL PROGRAMS FUND | \$38,404,326 | (\$6,851,852) | \$18,743,871 | \$14,443,366 |
| TRANSPORTATION FUND | | | | |
| CITY TREASURER | \$66,409 | (\$1,168) | \$65,241 | \$70,015 |
| ADMINISTRATIVE SERVICES | \$18,800 | \$0 | \$18,800 | \$18,800 |
| COMMUNITY SERVICES | \$2,019,879 | \$0 | \$2,019,879 | \$2,102,042 |
| PUBLIC WORKS | \$25,725,443 | (\$2,435,942) | \$23,289,501 | \$26,982,350 |
| ESTIMATED DIVISION SAVINGS | (\$340,000) | \$408,036 | \$68,036 | (\$360,000) |
| FUEL AND MAINT AND REPAIR | \$0 | \$1,139,764 | \$1,139,764 | \$0 |
| LEAVE ACCRUAL PAYMENTS | \$32,093 | (\$20,000) | \$12,093 | \$170,000 |
| MARKET | \$0 | \$190 | \$190 | \$0 |
| MARKET CATCH-UP | \$0 | \$104,043 | \$104,043 | \$0 |
| PAY PROGRAM | \$0 | \$50,704 | \$50,704 | \$0 |
| UTILITIES | \$0 | \$754,373 | \$754,373 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$45,921 |
| CONTINGENCY / RESERVE APPROPRIATION | \$3,252,262 | \$0 | \$0 | \$3,402,913 |
| TOTAL TRANSPORTATION FUND | \$30,774,886 | \$0 | \$27,522,624 | \$32,432,041 |
| STADIUM FACILITY FUND | | | | |
| COMMUNITY SERVICES | \$1,162,900 | \$0 | \$1,162,900 | \$671,130 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$17,375 |
| CONTINGENCY / RESERVE APPROPRIATION | \$0 | \$0 | \$0 | \$0 |
| TOTAL STADIUM FACILITY FUND | \$1,162,900 | \$0 | \$1,162,900 | \$688,505 |
| TOURISM DEVELOPMENT FUND | | | | |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$15,799,727 | \$375,000 | \$16,174,727 | \$18,275,534 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$1,016 |
| CONTINGENCY / RESERVE APPROPRIATION | \$5,855,946 | (\$375,000) | \$0 | \$6,217,062 |
| TOTAL TOURISM DEVELOPMENT FUND | \$21,655,673 | \$0 | \$16,174,727 | \$24,493,612 |
| TOTAL SPECIAL REVENUE FUNDS | \$91,997,785 | (\$6,851,852) | \$63,604,122 | \$72,057,524 |
| DEBT SERVICE FUNDS | | | | |
| DEBT | | | | |
| DEBT SERVICE | \$88,609,531 | \$0 | \$88,609,531 | \$87,222,000 |
| CONTINGENCY / RESERVE APPROPRIATION | \$8,384,936 | \$0 | \$0 | \$8,424,873 |
| TOTAL DEBT | \$96,994,467 | \$0 | \$88,609,531 | \$95,646,873 |
| TOTAL DEBT SERVICE FUNDS | \$96,994,467 | \$0 | \$88,609,531 | \$95,646,873 |

| Fund/Divisions | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|--|--|---|--------------------------------------|--|
| ENTERPRISE FUNDS | | | | |
| SOLID WASTE FUND | | | | |
| CITY TREASURER | \$1,030,834 | (\$28,604) | \$1,002,230 | \$1,042,677 |
| ADMINISTRATIVE SERVICES | \$8,000 | \$0 | \$8,000 | \$8,000 |
| PUBLIC WORKS | \$24,578,488 | (\$2,574,813) | \$22,003,675 | \$27,319,948 |
| ESTIMATED DIVISION SAVINGS | (\$320,000) | \$0 | (\$320,000) | (\$320,000) |
| FUEL AND MAINT AND REPAIR | \$0 | \$2,411,423 | \$2,411,423 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$1,210,226 | \$0 | \$1,210,226 | \$1,399,781 |
| LEAVE ACCRUAL PAYMENTS | \$25,760 | (\$5,211) | \$20,549 | \$25,760 |
| MARKET | \$0 | \$387 | \$387 | \$0 |
| MARKET CATCH-UP | \$0 | \$112,553 | \$112,553 | \$0 |
| PAY PROGRAM | \$0 | \$61,771 | \$61,771 | \$0 |
| UTILITIES | \$0 | \$22,494 | \$22,494 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$47,621 |
| CONTINGENCY / RESERVE APPROPRIATION | \$4,361,640 | \$0 | \$0 | \$4,428,568 |
| TOTAL SOLID WASTE FUND | \$30,894,948 | \$0 | \$26,533,308 | \$33,952,355 |
| WATER & WATER RECLAMATION FUNDS | | | | |
| CITY TREASURER | \$2,562,368 | (\$66,551) | \$2,495,817 | \$2,495,042 |
| ADMINISTRATIVE SERVICES | \$461,336 | (\$39,713) | \$421,623 | \$489,531 |
| WATER RESOURCES | \$87,195,041 | (\$667,344) | \$86,527,697 | \$92,143,242 |
| DEBT SERVICE | \$31,031,770 | \$0 | \$31,031,770 | \$33,012,172 |
| FUEL AND MAINT AND REPAIR | \$0 | \$411,393 | \$411,393 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$6,269,862 | \$0 | \$6,269,862 | \$6,174,417 |
| MARKET | \$0 | \$788 | \$788 | \$0 |
| MARKET CATCH-UP | \$0 | \$250,478 | \$250,478 | \$0 |
| PAY PROGRAM | \$0 | \$110,949 | \$110,949 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$133,839 |
| CONTINGENCY / RESERVE APPROPRIATION | \$74,257,700 | \$0 | \$0 | \$78,292,593 |
| TOTAL WATER & WATER RECLAMATION FUNDS | \$201,778,077 | \$0 | \$127,520,377 | \$212,740,836 |
| AVIATION FUND | | | | |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$2,825,237 | (\$134,348) | \$2,690,889 | \$3,145,716 |
| DEBT SERVICE | \$1,724,244 | \$0 | \$1,724,244 | \$1,719,244 |
| FUEL AND MAINT AND REPAIR | \$0 | \$48,710 | \$48,710 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$615,185 | \$0 | \$615,185 | \$548,776 |
| MARKET | \$0 | \$22 | \$22 | \$0 |
| PAY PROGRAM | \$0 | \$2,491 | \$2,491 | \$0 |
| UTILITIES | \$0 | \$83,125 | \$83,125 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$7,894 |
| CONTINGENCY / RESERVE APPROPRIATION | \$5,172,000 | \$0 | \$0 | \$7,542,697 |
| TOTAL AVIATION FUND | \$10,336,666 | \$0 | \$5,164,666 | \$12,964,327 |
| TOTAL ENTERPRISE FUNDS | \$243,009,691 | \$0 | \$159,218,351 | \$259,657,518 |

| Fund/Divisions | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|--|---------------------------------------|--|--------------------------------|---|
| INTERNAL SERVICE FUNDS | | | | |
| SELF INSURANCE FUNDS - RISK | | | | |
| CITY ATTORNEY | \$12,280,907 | \$1,241,233 | \$13,522,140 | \$14,782,364 |
| ADMINISTRATIVE SERVICES | \$50,000 | \$0 | \$50,000 | \$50,000 |
| MARKET | \$0 | \$37 | \$37 | \$0 |
| MARKET CATCH-UP | \$0 | \$16,707 | \$16,707 | \$0 |
| PAY PROGRAM | \$0 | \$8,960 | \$8,960 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$4,801 |
| CONTINGENCY / RESERVE APPROPRIATION | \$26,124,421 | (\$600,000) | \$0 | \$26,526,222 |
| TOTAL SELF INSURANCE FUNDS - RISK | \$38,455,328 | \$666,937 | \$13,597,844 | \$41,363,387 |
| FLEET MANAGEMENT FUND | | | | |
| PUBLIC WORKS | \$29,421,793 | (\$419,372) | \$29,002,421 | \$30,688,089 |
| ESTIMATED DIVISION SAVINGS | (\$170,000) | \$234,199 | \$64,199 | (\$300,000) |
| FUEL AND MAINT AND REPAIR | \$0 | \$87,484 | \$87,484 | \$0 |
| INTERNAL SERVICE OFFSETS | (\$22,657,428) | \$0 | (\$22,657,428) | (\$29,060,988) |
| LEAVE ACCRUAL PAYMENTS | \$26,945 | (\$9,942) | \$17,003 | \$90,000 |
| MARKET | \$0 | \$100 | \$100 | \$0 |
| MARKET CATCH-UP | \$0 | \$63,616 | \$63,616 | \$0 |
| PAY PROGRAM | \$0 | \$43,915 | \$43,915 | \$0 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$19,094 |
| TOTAL FLEET MANAGEMENT FUND | \$6,621,310 | \$0 | \$6,621,310 | \$1,436,195 |
| PC REPLACEMENT FUND | | | | |
| ADMINISTRATIVE SERVICES | \$1,186,447 | \$0 | \$1,186,447 | \$730,342 |
| INTERNAL SERVICE OFFSETS | (\$750,000) | \$0 | (\$750,000) | (\$750,000) |
| CONTINGENCY / RESERVE APPROPRIATION | \$100,000 | \$0 | \$0 | \$100,000 |
| TOTAL PC REPLACEMENT FUND | \$536,447 | \$0 | \$436,447 | \$80,342 |
| SELF INSURANCE FUNDS - HEALTH | | | | |
| ADMINISTRATIVE SERVICES | \$36,338,838 | (\$1,598) | \$36,337,240 | \$38,316,829 |
| MARKET CATCH-UP | \$0 | \$1,560 | \$1,560 | \$0 |
| PAY PROGRAM | \$0 | \$38 | \$38 | \$0 |
| CONTINGENCY / RESERVE APPROPRIATION | \$8,616,141 | \$0 | \$0 | \$9,292,581 |
| TOTAL SELF INSURANCE FUNDS - HEALTH | \$44,954,979 | \$0 | \$36,338,838 | \$47,609,410 |
| SELF INSURANCE FUNDS | | | | |
| INTERNAL SERVICE OFFSETS | (\$36,568,473) | \$0 | (\$36,568,473) | (\$44,437,569) |
| TOTAL SELF INSURANCE FUNDS | (\$36,568,473) | \$0 | (\$36,568,473) | (\$44,437,569) |
| TOTAL INTERNAL SERVICE FUNDS | \$53,999,591 | \$666,937 | \$20,425,966 | \$46,051,765 |
| CAPITAL PROJECT FUNDS | | | | |
| CAPITAL IMPROVEMENT PROGRAM | | | | |
| CAPITAL PROJECTS | \$821,237,038 | \$0 | \$821,237,038 | \$1,066,898,613 |
| CONTINGENCY / RESERVE APPROPRIATION | \$28,250,000 | \$0 | \$0 | \$54,721,959 |
| TOTAL CAPITAL IMPROVEMENT PROGRAM | \$849,487,038 | \$0 | \$821,237,038 | \$1,121,620,572 |
| TOTAL CAPITAL PROJECT FUNDS | \$849,487,038 | \$0 | \$821,237,038 | \$1,121,620,572 |
| TOTAL ALL FUNDS | \$1,785,336,559 | (\$6,851,852) | \$1,516,622,234 | \$2,111,988,282 |

*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 2022/2023
Schedule F

| Division/Fund | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|---|--|---|--------------------------------------|--|
| MAYOR AND CITY COUNCIL | | | | |
| GENERAL FUND | \$1,004,604 | (\$11,303) | \$993,301 | \$957,862 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$28,000 | \$0 | \$28,000 | \$48,000 |
| TOTAL MAYOR AND CITY COUNCIL | <u>\$1,032,604</u> | <u>(\$11,303)</u> | <u>\$1,021,301</u> | <u>\$1,005,862</u> |
| CITY ATTORNEY | | | | |
| GENERAL FUND | \$7,782,103 | (\$125,838) | \$7,656,265 | \$8,301,331 |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT | \$100,000 | \$75,000 | \$175,000 | \$0 |
| INTERNAL SERVICE FUND - SELF INSURANCE - RISK | \$12,280,907 | \$1,241,233 | \$13,522,140 | \$14,782,364 |
| TOTAL CITY ATTORNEY | <u>\$20,163,010</u> | <u>\$1,190,395</u> | <u>\$21,353,405</u> | <u>\$23,083,695</u> |
| CITY AUDITOR | | | | |
| GENERAL FUND | \$1,230,066 | (\$23,199) | \$1,206,867 | \$1,289,532 |
| TOTAL CITY AUDITOR | <u>\$1,230,066</u> | <u>(\$23,199)</u> | <u>\$1,206,867</u> | <u>\$1,289,532</u> |
| CITY CLERK | | | | |
| GENERAL FUND | \$1,215,160 | (\$16,054) | \$1,199,106 | \$1,287,756 |
| TOTAL CITY CLERK | <u>\$1,215,160</u> | <u>(\$16,054)</u> | <u>\$1,199,106</u> | <u>\$1,287,756</u> |
| CITY COURT | | | | |
| GENERAL FUND | \$5,040,341 | (\$267,839) | \$4,772,502 | \$5,350,199 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$2,002,170 | \$0 | \$2,002,170 | \$1,944,634 |
| TOTAL CITY COURT | <u>\$7,042,511</u> | <u>(\$267,839)</u> | <u>\$6,774,672</u> | <u>\$7,294,833</u> |
| CITY MANAGER | | | | |
| GENERAL FUND | \$4,391,723 | (\$189,760) | \$4,201,963 | \$5,181,092 |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT | \$570,443 | \$304,557 | \$875,000 | \$865,128 |
| TOTAL CITY MANAGER | <u>\$4,962,166</u> | <u>\$114,797</u> | <u>\$5,076,963</u> | <u>\$6,046,220</u> |
| CITY TREASURER | | | | |
| GENERAL FUND | \$11,459,281 | (\$1,154,435) | \$10,304,846 | \$11,344,952 |
| SPECIAL REVENUE FUND - TRANSPORTATION | \$66,409 | (\$1,168) | \$65,241 | \$70,015 |
| ENTERPRISE FUND - SOLID WASTE | \$1,030,834 | (\$28,604) | \$1,002,230 | \$1,042,677 |
| ENTERPRISE FUND - WATER & WATER RECLAMATION | \$2,562,368 | (\$66,551) | \$2,495,817 | \$2,495,042 |
| TOTAL CITY TREASURER | <u>\$15,118,892</u> | <u>(\$1,250,758)</u> | <u>\$13,868,134</u> | <u>\$14,952,686</u> |
| ADMINISTRATIVE SERVICES | | | | |
| GENERAL FUND | \$17,677,356 | (\$539,977) | \$17,137,379 | \$19,613,927 |
| 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 | \$461,336 | (\$39,713) | \$421,623 | \$489,531 |
| INTERNAL SERVICE FUND - PC REPLACEMENT | \$1,186,447 | \$0 | \$1,186,447 | \$730,342 |
| INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH | \$36,338,838 | (\$1,598) | \$36,337,240 | \$38,316,829 |
| INTERNAL SERVICE FUND - SELF INSURANCE - RISK | \$50,000 | \$0 | \$50,000 | \$50,000 |
| TOTAL ADMINISTRATIVE SERVICES | <u>\$55,740,777</u> | <u>(\$581,288)</u> | <u>\$55,159,489</u> | <u>\$59,227,429</u> |
| COMMUNITY AND ECONOMIC DEVELOPMENT | | | | |
| GENERAL FUND | \$22,315,079 | (\$847,870) | \$21,467,209 | \$26,080,389 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$3,506,712 | \$0 | \$3,506,712 | \$2,982,000 |
| SPECIAL REVENUE FUND - TOURISM DEVELOPMENT | \$15,799,727 | \$375,000 | \$16,174,727 | \$18,275,534 |
| ENTERPRISE FUND - AVIATION | \$2,825,237 | (\$134,348) | \$2,690,889 | \$3,145,716 |
| TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT | <u>\$44,446,755</u> | <u>(\$607,218)</u> | <u>\$43,839,537</u> | <u>\$50,483,639</u> |

| Division/Fund | Adopted Budget Expenditures 2021/2022 | Expenditure Adjustments Approved 2021/2022 | Actual Expenditures 2021/2022* | Tentative Budget Expenditures 2022/2023 |
|--|--|---|--------------------------------------|--|
| COMMUNITY SERVICES | | | | |
| GENERAL FUND | \$44,132,297 | (\$1,960,821) | \$42,171,476 | \$47,472,569 |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT | \$11,208,915 | \$2,116,626 | \$13,325,541 | \$12,954,501 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$2,961,185 | \$0 | \$2,961,185 | \$3,396,627 |
| STADIUM FACILITY FUND | \$1,162,900 | \$0 | \$1,162,900 | \$671,130 |
| SPECIAL REVENUE FUND - TRANSPORTATION | \$2,019,879 | \$0 | \$2,019,879 | \$2,102,042 |
| TOTAL COMMUNITY SERVICES | \$61,485,176 | \$155,805 | \$61,640,981 | \$66,596,869 |
| PUBLIC SAFETY - FIRE | | | | |
| GENERAL FUND | \$57,931,010 | (\$6,740,709) | \$51,190,301 | \$55,619,254 |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT | \$321,483 | \$204,718 | \$526,201 | \$6,289,101 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$2,500 | \$0 | \$2,500 | \$730,855 |
| TOTAL PUBLIC SAFETY - FIRE | \$58,254,993 | (\$6,535,991) | \$51,719,002 | \$62,639,210 |
| PUBLIC SAFETY - POLICE | | | | |
| GENERAL FUND | \$152,109,133 | (\$13,318,562) | \$138,790,571 | \$127,854,029 |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT | \$687,945 | \$752,493 | \$1,440,438 | \$8,839,030 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$3,080,056 | \$0 | \$3,080,056 | \$3,614,717 |
| TOTAL PUBLIC SAFETY - POLICE | \$155,877,134 | (\$12,566,069) | \$143,311,065 | \$140,307,776 |
| PUBLIC WORKS | | | | |
| GENERAL FUND | \$24,093,069 | (\$4,678,980) | \$19,414,089 | \$24,355,438 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$380,800 | \$0 | \$380,800 | \$165,800 |
| SPECIAL REVENUE FUND - TRANSPORTATION | \$25,725,443 | (\$2,435,942) | \$23,289,501 | \$26,982,350 |
| ENTERPRISE FUND - SOLID WASTE | \$24,578,488 | (\$2,574,813) | \$22,003,675 | \$27,319,948 |
| INTERNAL SERVICE FUND - FLEET MANAGEMENT | \$29,421,793 | (\$419,372) | \$29,002,421 | \$30,688,089 |
| TOTAL PUBLIC WORKS | \$104,199,593 | (\$10,109,107) | \$94,090,486 | \$109,511,625 |
| WATER RESOURCES | | | | |
| ENTERPRISE FUND - WATER & WATER RECLAMATION | \$87,195,041 | (\$667,344) | \$86,527,697 | \$92,143,242 |
| TOTAL WATER RESOURCES | \$87,195,041 | (\$667,344) | \$86,527,697 | \$92,143,242 |
| OTHER | | | | |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$14,942,903 | (\$8,160,455) | \$6,782,448 | \$0 |
| CAPITAL PROJECTS | \$821,237,038 | \$0 | \$821,237,038 | \$1,066,898,613 |
| CONTINGENCY / RESERVE APPROPRIATION | \$256,092,983 | \$10,834,151 | \$266,927,134 | \$356,544,875 |
| DEBT SERVICE | \$121,761,531 | \$0 | \$121,761,531 | \$122,462,839 |
| ESTIMATED DIVISION SAVINGS | (\$7,180,000) | \$5,444,548 | (\$1,735,452) | (\$8,330,000) |
| INDIRECT/DIRECT COST ALLOCATION | \$8,095,273 | \$0 | \$8,095,273 | \$8,122,974 |
| INTERNAL SERVICE OFFSETS | (\$59,975,901) | \$0 | (\$59,975,901) | (\$74,248,557) |
| LEAVE ACCRUAL PAYMENTS | \$2,259,281 | (\$1,102,972) | \$1,156,309 | \$2,535,760 |
| GRANTS & SPECIAL DISTRICTS | \$15,204,234 | \$0 | \$15,204,234 | \$572,925 |
| VACATION TRADE | \$0 | \$0 | \$0 | \$1,558,479 |
| TOTAL OTHER | \$1,172,437,342 | \$7,015,272 | \$1,179,452,614 | \$1,476,117,908 |
| TOTAL ALL FUNDS | \$1,790,401,220 | (\$24,159,901) | \$1,766,241,319 | \$2,111,988,282 |

*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 2022/2023
Schedule G

| Fund | Full-Time Equivalent (FTE) 2022/2023 | Employee Salaries and Hourly Costs 2022/2023 | Retirement Costs 2022/2023 | Healthcare Costs 2022/2023 | Other Benefit Costs 2022/2023 | Total Tentative Personnel Compensation 2022/2023 |
|---|--|---|----------------------------------|----------------------------------|-------------------------------------|---|
| GENERAL FUND | | | | | | |
| GENERAL FUND | 2,000.90 | \$155,153,833 | \$52,591,597 | \$22,782,507 | \$10,612,084 | \$241,140,021 |
| TOTAL GENERAL FUND | <u>2,000.90</u> | <u>\$155,153,833</u> | <u>\$52,591,597</u> | <u>\$22,782,507</u> | <u>\$10,612,084</u> | <u>\$241,140,021</u> |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | | | | |
| GRANT FUNDS | 17.00 | \$16,110,600 | \$242,714 | \$224,244 | \$102,714 | \$16,680,272 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | <u>17.00</u> | <u>\$16,110,600</u> | <u>\$242,714</u> | <u>\$224,244</u> | <u>\$102,714</u> | <u>\$16,680,272</u> |
| SPECIAL REVENUE FUNDS | | | | | | |
| SPECIAL PROGRAMS FUND | 59.53 | \$3,201,428 | \$537,576 | \$468,216 | \$201,128 | \$4,408,348 |
| TOURISM DEVELOPMENT FUND | 4.69 | \$491,660 | \$45,474 | \$62,880 | \$30,020 | \$630,034 |
| TRANSPORTATION FUND | 86.98 | \$6,925,040 | \$751,820 | \$1,063,716 | \$464,368 | \$9,204,944 |
| STADIUM FACILITY FUND | 3.00 | \$187,232 | \$20,762 | \$50,400 | \$12,316 | \$270,710 |
| TOTAL SPECIAL REVENUE FUNDS | <u>154.20</u> | <u>\$10,805,360</u> | <u>\$1,355,632</u> | <u>\$1,645,212</u> | <u>\$707,832</u> | <u>\$14,514,036</u> |
| ENTERPRISE FUNDS | | | | | | |
| AVIATION FUND | 15.48 | \$1,427,569 | \$145,137 | \$123,276 | \$89,521 | \$1,785,503 |
| SOLID WASTE FUND | 101.40 | \$7,744,920 | \$784,685 | \$1,150,560 | \$487,818 | \$10,167,983 |
| WATER & WATER RECLAMATION FUNDS | 235.91 | \$20,485,921 | \$2,270,509 | \$2,878,382 | \$1,393,675 | \$27,028,487 |
| TOTAL ENTERPRISE FUNDS | <u>352.79</u> | <u>\$29,658,410</u> | <u>\$3,200,331</u> | <u>\$4,152,218</u> | <u>\$1,971,014</u> | <u>\$38,981,973</u> |
| INTERNAL SERVICE FUNDS | | | | | | |
| FLEET MANAGEMENT FUND | 53.00 | \$3,847,295 | \$431,001 | \$640,464 | \$265,953 | \$5,184,713 |
| SELF INSURANCE FUNDS - HEALTH | 0.00 | \$310,478 | \$0 | \$0 | \$0 | \$310,478 |
| SELF INSURANCE FUNDS - RISK | 11.00 | \$1,181,766 | \$113,790 | \$145,080 | \$69,999 | \$1,510,635 |
| TOTAL INTERNAL SERVICE FUNDS | <u>64.00</u> | <u>\$5,339,539</u> | <u>\$544,791</u> | <u>\$785,544</u> | <u>\$335,952</u> | <u>\$7,005,826</u> |
| TOTAL ALL FUNDS | <u>2,588.89</u> | <u>\$217,067,742</u> | <u>\$57,935,065</u> | <u>\$29,589,725</u> | <u>\$13,729,596</u> | <u>\$318,322,128</u> |

*Does not include Contract Worker Services.