ORDINANCE NO. 4642

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA, FINALLY DETERMINING AND ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF SCOTTSDALE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; ADOPTING THE FINAL FY 2024/2025 CLASSIFICATION PLAN AND JOB CLASSIFICATION PAY TABLE; AND AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE FINAL BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND SETTING THE SALARIES OF THE PRESIDING JUDGE AND ASSOCIATE JUDGES.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale City Charter, the City Council did, on May 14, 2024, make a budget estimate of the different amounts required to meet the public expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025 ("Fiscal Year 2024/2025"), an estimate of receipts from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Scottsdale, Arizona;

WHEREAS, following publication of notice as required by law, the City Council held a public hearing on June 4, 2024, at which any taxpayer could appear and be heard in favor of or against any proposed expenditure or property tax levy;

WHEREAS, following the public hearing, the City Council convened in a special meeting for purposes of finally determining and adopting the estimates of proposed expenditures, which estimates, when adopted, would constitute the budget of the City of Scottsdale for Fiscal Year 2024/2025:

WHEREAS, publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on June 25, 2024 for the purpose of assessing the primary and secondary property tax levies;

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

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

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WHEREAS, the classification and compensation study has been finalized since the City Council adopted the tentative budget on May 14, 2024; 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 Final Budget of the City of Scottsdale Fiscal Year 2024/2025:

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2024/2025

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal Year 2024/2025

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year 2024/2025

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2024/2025

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2024/2025

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2024/2025

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2024/2025

<u>Section 2</u>. Upon the recommendation of the City Manager, and with the approval of the City Council, expenditures may be made for the budget from contingencies and reserves.

<u>Section 3</u>. The City Council expressly authorizes the City Manager, at any time, to transfer funds from any unencumbered macro level appropriation balance stated for a specific purpose to a division and/or fund in conformity with that purpose.

- <u>Section 4</u>. Resources from any fund may be used to meet the adopted budget, except funds specifically restricted by Federal or State law or by City ordinance or resolution.
- <u>Section 5</u>. The City Council, subject to the limitation in Section 4 and to the extent allowable by law, expressly authorizes the City Manager, at any time, to transfer grant/match contingency funds to airport Capital Improvement Plan projects as may become necessary or desirable during the fiscal year.
- Section 6. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the City Council hereby adopts the final City Classification Plan and Job Classification Pay Table for FY 2024/2025, which are on file with, and available for review at, the Office of the City Clerk.
- <u>Section 7</u>. Further, all to become effective July 1, 2024, the City Council hereby (i) authorizes a five percent step program for sworn Police personnel, a three percent salary

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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 2024/2025 Final Budget and the final City Classification Plan and Job Classification Pay Table for FY 2024/2025, and further, an employee in a job class for which the pay range is being adjusted will receive a 3% increase if moving up one pay range, 5% for moving up two ranges, and 7% for moving up three ranges, up to the maximum range; (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 three 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 three percent salary market adjustment for all other Charter Officers.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona, this 4th day of June, 2024.

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 2024/2025

Schedule A

FUNDS Capital Project Grants &Special Internal Service Fiscal Special Revenue Enterprise Year SCH **General Fund** Fund **Debt Service Fund** Funds Districts Funds Funds Funds **Total All Funds** \$82 166 664 2024 Adopted/Adjusted Budgeted Е \$582,137,346 \$98,427,729 \$1,420,651,744 \$24.342.156 \$274,537,783 \$51,007,139 \$2,533,270,561 Expenditures/Expenses* \$66 673 228 2024 E \$364 234 694 \$91 459 254 Actual Expenditures/Expenses** 2 \$1,368,929,785 \$16,403,702 \$175,435,63 \$8,457,423 \$2,091,593,720 2025 Fund Balance/Net Position at July 1 3 \$251,817,269 \$219,041,714 \$10,646,526 \$637,536,828 \$2,318 \$114,573,111 \$61,350,409 \$1,294,968,175 2025 В 4 \$38,384,363 \$1,255,832 \$39,640,195 Primary Property Tax Levy 5 \$28,615,822 2025 Secondary Property Tax Levy В \$0 \$0 \$0 \$0 \$28,615,822 \$385,538,930 \$178,708,293 \$323,235,42 2025 \$0 \$29,124,668 \$265,271,203 \$11,438,728 \$1,193,317,243 Estimated Revenues Other than Property Taxes C 6 2025 Other Financing Sources D 7 \$0 SC \$0 SC \$0 \$0 \$0 \$0 2025 Other Financing (Uses) D 8 \$0 SO \$0 SO \$0 \$0 \$0 2025 Interfund Transfers In D 9 \$15,814,664 \$10,000 \$62,517,083 \$165,548,396 \$0 \$14,798,804 \$194,500 \$258,883,447 D 10 \$59,583,834 \$104,753,208 \$6,128,730 \$23,442 2025 Interfund Transfers (Out) \$87,805,783 \$588,450 \$258,883,447 2025 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 2025 Total Financial Resources Available \$691,555,226 \$397,760,007 \$101,779,431 \$1,126,320,645 \$29,126,986 \$394,643,118 \$74,239,469 \$2,815,424,882 12 2025 Budgeted Expenditures/Expenses 13 \$621,671,392 \$89,605,429 \$1,091,140,901 \$29,103,544 \$56,506,597 \$2,294,848,905 \$101,779,431 \$305,041,611

Expenditure Limitation Comparison	2023/2024	2024/2025
Budgeted expenditures/expenses	\$2,533,270,561	\$2,294,848,905
2. Add/subtract : estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling item	s 2,533,270,561	2,294,848,905
Less: estimated exclusions	(1,951,267,847)	(1,699,149,014)
5. Amount subject to the expenditure limitation	582,002,714	595,699,891
EEC expenditure limitation	\$586,300,525	\$613,422,568

^{*}Includes expenditures adopted in FY 2023/2024 from Schedule E.

^{**}Incudes actual amounts as of the date the Adopted 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 2024/2025

Schedule B

	Schedule B	Fiscal Year 2023/2024	Fiscal Year 2024/2025
1.	Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	39,381,406	39,640,195
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	39,298,406	39,640,195
	B. Secondary property taxes	35,591,731	34,839,617
	C. Total property tax levy amounts	74,890,137	74,479,812
4.	Property taxes collected*		
	A. Primary property taxes		
	(1) 2023/2024 levy	36,910,980	
	(2) Prior years' levies	398,000	
	(3) Total primary property taxes	37,308,980	
	B. Secondary property taxes		
	(1) 2023/2024 levy	34,287,216	
	(2) Prior years' levies	<u>=</u>	
	(3) Total secondary property taxes	34,287,216	
	C. Total property taxes collected	71,596,196	
5.	Property tax rates		
0.	A. City tax rate		
	(1) Primary property tax rate	0.5150	0.4958
	(2) Secondary property tax rate	0.4664	0.4358
	(3) Total city tax rate	0.9814	0.9316
	(2)	0.0011	3.0010

B. Special assessment district tax rates

Secondary property tax rates - As of the date the Adopted budget was prepared, the city was operating 357 special assessment districts (streetlight improvement districts) for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Scottsdale City Treasurer Division.

*Includes actual property taxes collected as of the date the Adopted 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 2024/2025 Schedule C

Course of December	Budgeted Revenues 2023/2024	Actual Revenues 2023/2024*	Adopted Revenues 2024/2025
Source of Revenues	2023/2024	2023/2024	2024/2025
GENERAL FUND**			
TAXES - LOCAL		* ***	
AUTOMOTIVE	\$21,114,227	\$21,516,937	\$21,669,534
CONSTRUCTION	\$14,581,826	\$19,780,145	\$19,082,770
DINING/ENTERTNMNT	\$17,306,181	\$18,584,740	\$17,642,330
FOOD STORES	\$11,319,269	\$11,251,836	\$11,595,180
HOTEL/MOTEL	\$10,631,687	\$12,498,904	\$10,694,437
MAJOR DEPT STORES	\$12,813,553	\$13,949,550	\$13,255,768
MISC RETAIL STORES	\$39,984,959	\$42,720,679	\$39,218,637
OTHER ACTIVITY	\$23,500,005	\$22,873,483	\$22,959,779
RENTAL	\$25,342,507	\$22,892,759	\$20,801,422
UTILITIES	\$5,893,665	\$6,066,839	\$6,082,669
ELECTRIC & GAS FRANCHISE	\$9,106,540	\$9,929,644	\$10,281,610
CABLE TV LICENSE FEE	\$3,700,000	\$3,700,000	\$3,328,440
SALT RIVER PROJECT IN LIEU	\$200,000	\$200,000	\$200,000
STORMWATER FEE	\$960,198	\$960,198	\$964,999
TOTAL TAXES - LOCAL	\$196,454,617	\$206,925,714	\$197,777,575
STATE SHARED REVENUES			
STATE SHARED SALES TAX	\$36,543,806	\$35,476,428	\$37,126,139
STATE SHARED INCOME TAX	\$65,098,126	\$64,406,192	\$51,842,004
AUTO LIEU TAX	\$12,436,288	\$12,297,413	\$12,283,924
TOTAL STATE SHARED REVENUES	\$114,078,220	\$112,180,033	\$101,252,067
CHARGES FOR SERVICE/OTHER			
WESTWORLD EQUESTRIAN FACILITY FEES	\$5,929,574	\$6,129,725	\$6,177,020
INTERGOVERNMENTAL AGREEMENTS	\$4,168,669	\$4,168,669	\$4,353,946
MISCELLANEOUS	\$1,006,918	\$1,006,918	\$1,077,095
PROPERTY RENTAL	\$5,427,428	\$5,427,428	\$5,640,969
TOTAL CHARGES FOR SERVICE/OTHER	\$16,532,589	\$16,732,740	\$17,249,030
LICENSE PERMITS & FEES			
BUSINESS & LIQUOR LICENSES	\$2,802,228	\$2,521,978	\$2,667,130
FIRE CHARGES FOR SERVICES	\$2,736,729	\$2,736,729	\$7,205,507
RECREATION FEES	\$5,205,367	\$5,205,367	\$5,607,476
TOTAL LICENSE PERMITS & FEES	\$10,744,324	\$10,464,074	\$15,480,113
FINES FEES & FORFEITURES			
COURT FINES	\$4,053,645	\$4,053,645	\$4,094,429
LIBRARY	\$27,204	\$27,204	\$42,868
PARKING FINES	\$263,700	\$263,700	\$261,000
PHOTO RADAR	\$2,641,329	\$2,641,329	\$2,644,511
JAIL DORMITORY	\$144,000	\$144,000	\$146,880
TOTAL FINES FEES & FORFEITURES	\$7,129,878	\$7,129,878	\$7,189,688
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Exhibit 1 Ordinance No. 4642 Page 3 of 15

	Budgeted Revenues 2023/2024	Actual Revenues 2023/2024*	Adopted Revenues 2024/2025
Source of Revenues INTEREST EARNINGS	2023/2024	2023/2024	2024/2025
INTEREST EARNINGS	\$8,212,914	\$13,418,002	\$15,593,866
TOTAL INTEREST EARNINGS	\$8,212,914	\$13,418,002	\$15,593,866
	Ψο,Ε 1Ε, 0 1 1		\$10,000,000
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$20,400,907	\$20,400,907	\$21,769,857
TOTAL BUILDING PERMIT FEES & CHARGES	\$20,400,907	\$20,400,907	\$21,769,857
INDIRECT/DIRECT COST ALLOCATIONS			
INDIRECT COSTS	\$7,796,474	\$7,796,474	\$8,786,469
DIRECT COST ALLOCATION (FIRE)	\$419,300	\$419,300	\$440,265
TOTAL INDIRECT/DIRECT COST ALLOCATIONS	\$8,215,774	\$8,215,774	\$9,226,734
TOTAL GENERAL FUND**	\$381,769,223	\$395,467,122	\$385,538,930
SPECIAL REVENUE FUNDS			
PRESERVATION FUNDS			
AUTOMOTIVE	\$6,718,161	\$6,826,586	\$6,894,851
CONSTRUCTION	\$4,639,673	\$6,155,848	\$6,071,791
DINING/ENTERTNMNT	\$5,506,511	\$5,879,426	\$5,613,468
FOOD STORES	\$3,601,586	\$3,581,918	\$3,689,376
HOTEL/MOTEL	\$3,382,809	\$3,625,306	\$3,402,775
MAJOR DEPT STORES	\$4,077,037	\$4,408,372	\$4,217,745
MISC RETAIL STORES	\$12,722,486	\$13,490,440	\$12,478,658
OTHER ACTIVITY	\$6,648,668	\$6,465,933	\$6,437,240
RENTAL	\$8,063,526	\$7,913,252	\$6,618,635
UTILITIES	\$1,875,258	\$1,925,766	\$1,935,395
INTEREST EARNINGS	\$2,234,571	\$2,234,571	\$4,901,570
TOTAL PRESERVATION FUNDS	\$59,470,286	\$62,507,418	\$62,261,504
TRANSPORTATION FUND			
AUTOMOTIVE	\$3,630,801	\$3,900,906	\$3,672,200
CONSTRUCTION	\$2,507,492	\$3,517,627	\$3,455,900
DINING/ENTERTNMNT	\$2,975,970	\$3,359,672	\$3,193,700
FOOD STORES	\$1,946,462	\$2,046,810	\$2,102,900
HOTEL/MOTEL	\$1,828,225	\$2,071,603	\$1,937,400
MAJOR DEPT STORES	\$2,203,418	\$2,519,070	\$2,343,200
MISC RETAIL STORES	\$6,875,814	\$7,708,823	\$6,947,100
OTHER ACTIVITY	\$3,593,243	\$3,694,819	\$3,254,600
RENTAL	\$4,357,899	\$4,521,858	\$3,771,400
UTILITIES	\$1,013,475	\$1,100,438	\$1,041,500
HIGHWAY USER TAX	\$18,848,335	\$18,643,354	\$19,344,049
LOCAL TRANSPORTATION ASSISTANCE FUND	\$610,000 \$87,800	\$610,000	\$610,000
INTERGOVERNMENTAL AGREEMENTS	\$1400-0000 • 00000000000000000000000000000	\$87,800 \$21,200	\$89,556 \$31,200
MISCELLANEOUS PROPERTY RENTAL	\$21,200 \$5,844	\$21,200 \$5,844	\$31,200 \$5,844
INTEREST EARNINGS	\$1,522,193	\$2,786,681	\$3,747,159
TOTAL TRANSPORTATION FUND	\$52,028,171	\$56,596,505	\$55,547,708
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TOURISM DEVELOPMENT FUND		******	A0.2 == 1 = 1 = 1 = 1
TRANSIENT OCCUPANCY TAX	\$31,448,488	\$34,120,374	\$31,561,346
MISCELLANEOUS	\$25,000	\$25,000	\$25,000
PROPERTY RENTAL	\$3,066,671	\$3,508,481	\$3,245,605
INTEREST EARNINGS	\$504,510	\$504,510 \$38,158,365	\$687,414 \$35,519,365
TOTAL TOURISM DEVELOPMENT FUND	\$35,044,669	φου, 1ου,ουσ	PRINCE AND THE PRINCE OF THE P
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Exhibit 1 Ordinance No. 4642 Page 4 of 15

Source of Revenues	Budgeted Revenues 2023/2024	Actual Revenues 2023/2024*	Adopted Revenues 2024/2025
SPECIAL PROGRAMS FUND	, , , , , , , , , , , , , , , , , , ,		
ELECTRIC & GAS FRANCHISE	\$262,000	\$262,000	\$265,000
STORMWATER FEE - CIP	\$6,721,382	\$6,721,382	\$7,896,004
WESTWORLD EQUESTRIAN FACILITY FEES	\$1,223,354	\$1,223,354	\$1,233,438
INTERGOVERNMENTAL AGREEMENTS	\$1,115,540	\$837,956	\$503,937
MISCELLANEOUS	\$4,113,088	\$7,165,684	\$5,070,037
PROPERTY RENTAL	\$365,153	\$278,568	\$282,651
CONTRIBUTIONS & DONATIONS	\$704,051	\$464,203	\$1,093,133
BUSINESS & LIQUOR LICENSES	\$50,160	\$50,160	\$50,160
RECREATION FEES	\$3,045,528	\$3,033,025	\$3,255,853
COURT FINES	\$1,860,508	\$1,860,508	\$2,611,154
LIBRARY	\$115,000	\$115,000	\$117,300
POLICE FEES	\$95,400	\$95,400	\$95,400
INTEREST EARNINGS	\$84,888	\$84,888	\$236,834
BUILDING & RELATED PERMITS	\$77,320	\$77,320	\$415,663
TOTAL SPECIAL PROGRAMS FUND	\$19,833,372	\$22,269,448	\$23,126,564
STADIUM FACILITY FUND			
MISCELLANEOUS	\$282,066	\$282,066	\$288,441
PROPERTY RENTAL	\$1,042,848	\$1,042,848	\$1,049,798
CONTRIBUTIONS & DONATIONS	\$725,000	\$725,000	\$726,950
INTEREST EARNINGS	\$134,247	\$134,247	\$187,963
TOTAL STADIUM FACILITY FUND	\$2,184,161	\$2,184,161	\$2,253,152
TOTAL SPECIAL REVENUE FUNDS	\$168,560,659	\$181,715,897	\$178,708,293
GRANTS & SPECIAL DISTRICTS FUNDS SPECIAL DISTRICTS FUND			
STREETLIGHT DISTRICTS	\$538,728	\$538,728	\$570,133
TOTAL SPECIAL DISTRICTS FUND	\$538,728	\$538,728	\$570,133
GRANT FUNDS			
MISCELLANEOUS	\$582,000	\$582,000	\$573,919
PROPERTY RENTAL	\$64,200	\$64,200	\$65,651
CONTRIBUTIONS & DONATIONS	\$3,259,390	\$3,259,390	\$3,696,252
FEDERAL GRANTS	\$19,589,308	\$19,589,308	\$22,531,760
STATE GRANTS	\$300,000	\$300,000	\$1,686,953
TOTAL GRANT FUNDS	\$23,794,898	\$23,794,898	\$28,554,535
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$24,333,626	\$24,333,626	\$29,124,668
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0	Budgeted Revenues 2023/2024	Actual Revenues 2023/2024*	Adopted Revenues
Source of Revenues CAPITAL IMPROVEMENT PROJECT FUNDS	2023/2024	2023/2024	2024/2025
ESTIMATED UNEXPENDED PRIOR YEAR	\$1,006,533,095	\$0	\$0
AUTOMOTIVE	\$1,919,476	\$1,919,476	\$1,970,000
CONSTRUCTION	\$1,325,620	\$1,325,620	\$1,734,800
DINING/ENTERTNMNT	\$1,573,291	\$1,573,291	\$1,603,700
FOOD STORES	\$1,029,025	\$1,029,025	\$1,054,100
HOTEL/MOTEL	\$966,518	\$966,518	\$1,853,600
MAJOR DEPT STORES	\$1,164,869	\$1,164,869	\$1,205,100
MISC RETAIL STORES	\$3,634,995	\$3,634,995	\$3,565,300
OTHER ACTIVITY	\$1,899,620	\$1,899,620	\$1,839,200
RENTAL	\$2,303,864	\$2,303,864	\$1,876,800
UTILITIES	\$535,787	\$535,787	\$525,200
OTHER WATER REVENUE	\$2,750,000	\$2,750,000	\$8,250,000
OTHER WATER RECLAMATION REVENUE	\$2,650,000	\$2,650,000	\$6,150,000
NON-POTABLE WATER SERVICE CHARGES	\$2,100,000	\$2,100,000	\$2,100,000
INTERGOVERNMENTAL AGREEMENTS	\$110,082,462	\$110,082,462	\$29,598,502
MISCELLANEOUS	\$1,491,000	1 - W 10-4 - 10-	\$29,596,502
CONTRIBUTIONS & DONATIONS	\$1,491,000	\$1,491,000 \$0	
INTEREST EARNINGS		DISTRICT PROCESSOR STORY	\$2,454,955
	\$4,731,141	\$6,062,149	\$10,151,780
BUILDING & RELATED PERMITS	\$65,000	\$242,880	\$65,000
FEDERAL GRANTS	\$4,122,395	\$7,926,845	\$7,237,384
BOND PROCEEDS	\$0	\$0	\$240,000,000
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS =	\$1,150,878,158	\$149,658,401	\$323,235,421
ENTERPRISE FUNDS			
AVIATION FUND			
JET FUEL	\$223,000	\$223,000	\$233,000
AIRPORT FEES	\$9,174,872	\$9,174,872	\$8,958,864
PROPERTY RENTAL	\$188,586	\$188,586	\$191,458
INTEREST EARNINGS	\$162,396	\$162,396	\$448,314
TOTAL AVIATION FUND	\$9,748,854	\$9,748,854	\$9,831,636
WATER & WATER RECLAMATION FUNDS			
STORMWATER FEE	\$340,527	\$340,527	\$338,612
WATER SERVICE FEES	\$123,359,867	\$123,359,867	\$135,292,948
SEWER SERVICE FEES	\$51,636,995	\$48,576,178	\$55,625,122
NON-POTABLE WATER SERVICE CHARGES	\$16,905,462	\$16,905,462	\$16,760,212
MISCELLANEOUS	\$4,432,368	\$9,316,037	\$5,185,203
PROPERTY RENTAL	\$210,188	\$210,188	\$221,851
CONTRIBUTIONS & DONATIONS	\$5,550	\$5,550	\$5,500
INTEREST EARNINGS	\$3,648,499	\$3,648,499	\$4,383,299
INDIRECT COSTS	\$801,903	\$801,903	\$818,408
TOTAL WATER & WATER RECLAMATION FUNDS	\$201,341,359	\$203,164,211	\$218,631,155
SOLID WASTE FUND			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$4,046,242	\$4,046,242	\$4,635,583
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$28,878,985	\$28,878,985	\$31,832,858
INTEREST EARNINGS	\$255,503	\$255,503	\$339,971
TOTAL SOLID WASTE FUND	\$33,180,730	\$33,180,730	\$36,808,412
TOTAL ENTERPRISE FUNDS	\$244,270,943	\$246,093,795	\$265,271,203
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Exhibit 1 Ordinance No. 4642 Page 6 of 15

		Budgeted Revenues	Actual Revenues	Adopted Revenues
	Source of Revenues	2023/2024	2023/2024*	2024/2025
INTERNAL SERVICE OFFSETS \$22,750,676 \$22,750,676 \$29,928,423 FUEL \$6,351,853 \$5,474,353 \$6,019,338 MAINTENANCE & OPERATIONS \$9,298,220 \$10,398,220 \$8,850,827 RENTAL RATES \$14,303,617 \$14,503,617 \$15,158,258 MISCELLANEOUS \$468,951 \$468,951 \$482,128 REIMBURSEMENTS FROM OUTSIDE SOURCES \$556,432 \$556,432 \$556,432 \$556,432 \$567,561 \$468,951				
FUEL MAINTENANCE & OPERATIONS \$6,351,853 \$5,474,353 \$6,019,338 MAINTENANCE & OPERATIONS \$9,298,220 \$10,398,220 \$8,850,827 RENTAL RATES \$14,303,617 \$14,303,617 \$15,158,258 MISCELLANEOUS \$468,951 \$468,951 \$488,218 REIMBURSEMENTS FROM OUTSIDE SOURCES \$556,432 \$556,432 \$567,561 TOTAL FLEET MANAGEMENT FUND \$8,228,397 \$8,450,897 \$1,149,689 PC REPLACEMENT FUND \$850,000 \$850,000 \$950,007 PC REPLACEMENT FUND \$0 \$0 \$0 \$0 SELF INSURANCE FUNDS - HEALTH \$850,000 \$850,000 \$950,007 \$0 \$0 SELF INSURANCE FUNDS - HEALTH \$117,8747 \$30,191,547 \$29,452,240 \$6,462,460 \$199,379 \$205,434 \$29,452,240 \$29,379 \$199,379 \$205,434 \$29,452,240 \$28,462,440 \$29,462,240 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440 \$28,462,440		(\$22.750.676)	(\$22.750.676)	(630 030 433)
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TOTAL FLEET MANAGEMENT FUND \$8,228,397 \$8,450,897 \$1,149,689 PC REPLACEMENT FUND INTERNAL SERVICE OFFSETS (\$850,000) (\$850,000) (\$950,007) PC REPLACEMENT \$850,000 \$850,000 \$950,007 TOTAL PC REPLACEMENT FUND \$0 \$0 \$0 SELF INSURANCE FUNDS - HEALTH INTERNAL SERVICE OFFSETS (\$30,191,547) (\$30,191,547) (\$29,452,240) DISABLED RETIREE CONTRIBUTIONS \$239,379 \$199,379 \$205,434 EMPLOYEE CONTRIBUTIONS - DENTAL \$793,935 \$793,935 \$807,431 EMPLOYEE CONTRIBUTIONS - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYEE CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$251,100 SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984)		2.00 000000 \$20000000 00000000000000000000		
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PC REPLACEMENT \$850,000 \$850,000 \$950,007 TOTAL PC REPLACEMENT FUND \$0 \$0 \$0 SELF INSURANCE FUNDS - HEALTH INTERNAL SERVICE OFFSETS (\$30,191,547) (\$30,191,547) (\$29,452,240) DISABLED RETIREE CONTRIBUTIONS \$239,379 \$199,379 \$205,434 EMPLOYEE CONTRIBUTIONS - DENTAL \$793,935 \$793,935 \$807,431 EMPLOYER CONTRIBUTION - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYER CONTRIBUTION - MEDICAL \$992,291,111 \$28,499,804 \$28,499,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$	PC REPLACEMENT FUND			
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SELF INSURANCE FUNDS - HEALTH INTERNAL SERVICE OFFSETS (\$30,191,547) (\$30,191,547) (\$29,452,240) DISABLED RETIREE CONTRIBUTIONS \$239,379 \$199,379 \$205,434 EMPLOYEE CONTRIBUTIONS - DENTAL \$793,935 \$793,935 \$807,431 EMPLOYEE CONTRIBUTIONS - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYER CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900	PC REPLACEMENT	\$850,000	\$850,000	\$950,007
INTERNAL SERVICE OFFSETS (\$30,191,547) (\$30,191,547) (\$29,452,240) DISABLED RETIREE CONTRIBUTIONS \$239,379 \$199,379 \$205,434 EMPLOYEE CONTRIBUTIONS - DENTAL \$793,935 \$793,935 \$807,431 EMPLOYEE CONTRIBUTIONS - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYER CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	TOTAL PC REPLACEMENT FUND	\$0	\$0	\$0
DISABLED RETIREE CONTRIBUTIONS \$239,379 \$199,379 \$205,434 EMPLOYEE CONTRIBUTIONS - DENTAL \$793,935 \$793,935 \$807,431 EMPLOYEE CONTRIBUTIONS - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYER CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$625,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000	SELF INSURANCE FUNDS - HEALTH			
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EMPLOYEE CONTRIBUTIONS - MEDICAL \$7,599,568 \$7,699,896 \$8,208,052 EMPLOYER CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	DISABLED RETIREE CONTRIBUTIONS	\$239,379	\$199,379	\$205,434
EMPLOYER CONTRIBUTION - DENTAL \$962,436 \$962,436 \$962,436 EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	EMPLOYEE CONTRIBUTIONS - DENTAL	\$793,935	\$793,935	\$807,431
EMPLOYER CONTRIBUTION - MEDICAL \$29,229,111 \$28,489,804 \$28,489,804 MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$815,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000	EMPLOYEE CONTRIBUTIONS - MEDICAL	\$7,599,568	\$7,699,896	\$8,208,052
MISCELLANEOUS \$251,100 \$251,100 \$253,122 TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	EMPLOYER CONTRIBUTION - DENTAL	\$962,436	\$962,436	\$962,436
TOTAL SELF INSURANCE FUNDS - HEALTH \$8,883,982 \$8,205,003 \$9,474,039 SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	EMPLOYER CONTRIBUTION - MEDICAL	\$29,229,111	\$28,489,804	\$28,489,804
SELF INSURANCE FUNDS - RISK INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	MISCELLANEOUS	\$251,100	\$251,100	\$253,122
INTERNAL SERVICE OFFSETS (\$16,560,677) (\$16,560,677) (\$18,857,984) SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$11,438,728	TOTAL SELF INSURANCE FUNDS - HEALTH	\$8,883,982	\$8,205,003	\$9,474,039
SELF INSURANCE (PROPERTY AND WORKERS COMP) \$16,508,600 \$16,508,600 \$18,803,303 UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	SELF INSURANCE FUNDS - RISK			
UNEMPLOYMENT CLAIMS \$52,077 \$52,077 \$54,681 MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	INTERNAL SERVICE OFFSETS	(\$16,560,677)	(\$16,560,677)	(\$18,857,984)
MISCELLANEOUS \$290,000 \$290,000 \$290,000 REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	SELF INSURANCE (PROPERTY AND WORKERS COMP)	\$16,508,600	\$16,508,600	\$18,803,303
REIMBURSEMENTS FROM OUTSIDE SOURCES \$525,000 \$525,000 \$525,000 TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	UNEMPLOYMENT CLAIMS	\$52,077	\$52,077	\$54,681
TOTAL SELF INSURANCE FUNDS - RISK \$815,000 \$815,000 \$815,000 TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	MISCELLANEOUS	\$290,000	\$290,000	\$290,000
TOTAL INTERNAL SERVICE FUNDS \$17,927,379 \$17,470,900 \$11,438,728	REIMBURSEMENTS FROM OUTSIDE SOURCES	\$525,000	\$525,000	\$525,000
	TOTAL SELF INSURANCE FUNDS - RISK	\$815,000	\$815,000	\$815,000
TOTAL ALL FUNDS \$1,987,739,988 \$1,014,739,741 \$1,193,317,243	TOTAL INTERNAL SERVICE FUNDS	\$17,927,379	\$17,470,900	\$11,438,728
	TOTAL ALL FUNDS	\$1,987,739,988	\$1,014,739,741	\$1,193,317,243

^{*}Includes actual revenues recognized on the modified accrual or accrual basis as of the date the Adopted budget was prepared, plus estimated revenues 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 2024/2025 Schedule D

	Other Financing Sources/(Uses)	Adopted Intel Transfers 2024/202	S
Fund	2024/2025	IN	OUT
GENERAL FUND GENERAL FUND	\$0	\$15,814,664	\$59,583,834
TOTAL GENERAL FUND	\$0	\$15,814,664	\$59,583,834
GRANTS & SPECIAL DISTRICTS FUNDS	40	\$ 0	P22 442
GRANT FUNDS	\$0 \$0	\$0 \$0	\$23,442
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS		<u> </u>	\$23,442
SPECIAL REVENUE FUNDS			
PRESERVATION FUNDS	\$0	\$0	\$44,184,080
SPECIAL PROGRAMS FUND	\$0	\$10,000	\$8,600,769
STADIUM FACILITY FUND	\$0	\$0	\$660,000
TOURISM DEVELOPMENT FUND	\$0	\$0	\$17,244,049
TRANSPORTATION FUND	\$0	\$0	\$34,064,310
TOTAL SPECIAL REVENUE FUNDS	\$0	\$10,000	\$104,753,208
DEBT SERVICE FUNDS			
DEBT	\$0	\$62,517,083	\$0
TOTAL DEBT SERVICE FUNDS	\$0	\$62,517,083	\$0
CAPITAL IMPROVEMENT PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM	\$0	\$165,548,396	\$6,128,730
TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS	\$0	\$165,548,396	\$6,128,730
ENTERPRISE FUNDS			
AVIATION FUND	\$0	\$599,100	\$3,495,577
SOLID WASTE FUND	\$0	\$0	\$5,577,360
WATER & WATER RECLAMATION FUNDS	\$0	\$14,199,704	\$78,732,846
TOTAL ENTERPRISE FUNDS	\$0	\$14,798,804	\$87,805,783
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND	\$0	\$0	\$567,909
SELF INSURANCE FUNDS - HEALTH	\$0	\$194,500	\$0
SELF INSURANCE FUNDS - RISK	\$0	\$0	\$20,541
TOTAL INTERNAL SERVICE FUNDS	\$0	\$194,500	\$588,450
TOTAL ALL FUNDS	\$0	\$258,883,447	\$258,883,447
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Exhibit 1 Ordinance No. 4642 Page 8 of 15

CITY OF SCOTTSDALE Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2024/2025 Schedule E

Fund/Divisions	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$1,112,601	(\$27,063)	\$1,085,538	\$1,228,149
CITY ATTORNEY	\$8,589,399	\$6,687	\$8,596,086	\$9,016,837
CITY AUDITOR	\$1,313,021	(\$7,335)	\$1,305,686	\$1,420,460
CITY CLERK	\$1,103,865	\$11,340	\$1,115,205	\$1,457,536
CITY COURT	\$5,655,776	(\$96,371)	\$5,559,405	\$6,095,604
CITY MANAGER	\$2,228,807	(\$286,931)	\$1,941,876	\$2,943,560
CITY TREASURER	\$12,585,220	(\$607,957)	\$11,977,263	\$13,642,181
ADMINISTRATIVE SERVICES	\$25,956,820	(\$1,035,696)	\$24,921,124	\$26,947,123
COMMUNITY AND ECONOMIC DEVELOPMENT	\$26,455,848	(\$1,244,824)	\$25,211,024	\$26,117,112
COMMUNITY SERVICES	\$50,821,650	(\$2,184,106)	\$48,637,544	\$52,771,541
PUBLIC SAFETY - FIRE	\$64,767,849	\$1,495,112	\$66,262,961	\$72,897,636
PUBLIC SAFETY - POLICE	\$144,301,971	(\$5,152,658)	\$139,149,313	\$136,918,706
PUBLIC WORKS	\$28,329,379	(\$5,929,063)	\$22,400,316	\$30,020,050
CLASS AND COMP STUDY	\$6,818,554	(\$6,818,554)	\$0	\$0
DEBT SERVICE	\$452,103	\$0	\$452,103	\$458,404
ESTIMATED DIVISION SAVINGS	(\$9,000,000)	\$5,183,173	(\$3,816,827)	(\$10,773,000)
FUEL AND MAINT AND REPAIR	\$0	\$3,247,163	\$3,247,163	\$0
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$2,813,988	(\$1,745,658)	\$1,068,330	\$4,325,738
POST EMPLOYMENT MEDICAL	\$0	\$196,950	\$196,950	\$0
UTILITIES	\$0	\$4,923,634	\$4,923,634	\$0
VACATION TRADE	\$1,105,014	(\$1,105,014)	\$0	\$926,833
CONTINGENCY / RESERVE APPROPRIATION	\$206,725,481	\$35,058,380	\$0	\$245,256,922
TOTAL GENERAL FUND	\$582,137,346	\$23,881,209	\$364,234,694	\$621,671,392
TOTAL GENERAL FUND	\$582,137,346	\$23,881,209	\$364,234,694	\$621,671,392
SPECIAL REVENUE FUNDS				
SPECIAL PROGRAMS FUND				
MAYOR AND CITY COUNCIL	\$231,000	(\$205,531)	\$25,469	\$58,806
CITY COURT	\$2,065,560	(\$38,871)	\$2,026,689	\$2,151,916
COMMUNITY AND ECONOMIC DEVELOPMENT	\$719,220	(\$482,943)	\$236,277	\$688,822
COMMUNITY SERVICES	\$4,389,994	(\$807,783)	\$3,582,211	\$6,563,780
PUBLIC SAFETY - FIRE	\$757,094	(\$19,371)	\$737,723	\$844,837
PUBLIC SAFETY - POLICE	\$3,942,212	(\$35,887)	\$3,906,325	\$5,063,949
PUBLIC WORKS	\$165,810	\$0	\$165,810	\$255,805
DEBT SERVICE	\$58,549	\$0	\$58,549	\$57,729
CONTINGENCY / RESERVE APPROPRIATION	\$1,500,000	\$0	\$0	\$1,320,809
TOTAL SPECIAL PROGRAMS FUND	\$13,829,439	(\$1,590,386)	\$10,739,053	\$17,006,453
STADIUM FACILITY FUND				
COMMUNITY SERVICES	\$887,919	(\$2,006)	\$885,913	\$1,654,006
DEBT SERVICE	\$17,375	(\$17,375)	\$0	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$0	\$0	\$0	\$2,242,032
TOTAL STADIUM FACILITY FUND	\$905,294	(\$19,381)	\$885,913	\$3,896,038
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Exhibit 1 Ordinance No. 4642 Page 9 of 15

Fund/Divisions	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
TOURISM DEVELOPMENT FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$22,011,914	\$1,407,226	\$23,419,140	\$21,864,126
CLASS AND COMP STUDY	\$18,205	(\$18,205)	\$0	\$0
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$1,058	\$0	\$1,058	\$1,082
VACATION TRADE	\$5,046	(\$5,046)	\$0	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$9,359,883	\$160,255	\$0	\$10,423,034
TOTAL TOURISM DEVELOPMENT FUND	\$31,396,106	\$1,544,230	\$23,420,198	\$32,288,242
TRANSPORTATION FUND				
ADMINISTRATIVE SERVICES	\$18,800	\$0	\$18,800	\$18,800
COMMUNITY SERVICES	\$2,255,183	\$793	\$2,255,976	\$2,166,854
PUBLIC WORKS	\$29,894,026	(\$2,629,331)	\$27,264,695	\$30,358,469
CLASS AND COMP STUDY	\$248,635	(\$248,635)	\$0	\$0
ESTIMATED DIVISION SAVINGS	(\$360,000)	\$360,000	\$0	(\$368,136)
FUEL AND MAINT AND REPAIR	\$0	\$1,174,054	\$1,174,054	\$0
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$209,626	(\$70,930)	\$138,696	\$214,364
POST EMPLOYMENT MEDICAL	\$0	\$22,360	\$22,360	\$0
UTILITIES	\$0	\$753,483	\$753,483	\$0
VACATION TRADE	\$39,025	(\$39,025)	\$0	\$29,515
CONTINGENCY / RESERVE APPROPRIATION	\$3,730,530	\$0	\$0	\$3,994,830
TOTAL TRANSPORTATION FUND	\$36,035,825	(\$677,231)	\$31,628,064	\$36,414,696
TOTAL SPECIAL REVENUE FUNDS	\$82,166,664	(\$742,768)	\$66,673,228	\$89,605,429
GRANTS & SPECIAL DISTRICTS FUNDS				
GRANT FUNDS				
ADMINISTRATIVE SERVICES	\$865,128	\$0	\$865,128	\$1,072,040
COMMUNITY AND ECONOMIC DEVELOPMENT	\$0	\$10,000	\$10,000	\$0
COMMUNITY SERVICES	\$13,206,296	(\$894,088)	\$12,312,208	\$16,086,623
PUBLIC SAFETY - FIRE	\$560,505	\$289,000	\$849,505	\$101,000
PUBLIC SAFETY - POLICE	\$1,055,111	\$733,042	\$1,788,153	\$938,950
CONTINGENCY / RESERVE APPROPRIATION	\$8,076,408	(\$1,948,817)	\$0	\$10,332,480
TOTAL GRANT FUNDS	\$23,763,448	(\$1,810,863)	\$15,824,994	\$28,531,093
SPECIAL DISTRICTS FUND				
NON DIVISIONAL	\$578,708	\$0	\$578,708	\$572,451
TOTAL SPECIAL DISTRICTS FUND	\$578,708	\$0	\$578,708	\$572,451
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	\$24,342,156	(\$1,810,863)	\$16,403,702	\$29,103,544
DEBT SERVICE FUNDS				
DEBT				
DEBT SERVICE	\$91,459,254	\$0	\$91,459,254	\$93,647,344
CONTINGENCY / RESERVE APPROPRIATION	\$6,968,475	\$3,678,051	\$0	\$8,132,087
TOTAL DEBT	\$98,427,729	\$3,678,051	\$91,459,254	\$101,779,431
TOTAL DEBT SERVICE FUNDS	\$98,427,729	\$3,678,051	\$91,459,254	\$101,779,431

Exhibit 1 Ordinance No. 4642 Page 10 of 15

Fund/Divisions	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
ENTERPRISE FUNDS				
SOLID WASTE FUND				
CITY TREASURER	\$1,031,593	(\$23,390)	\$1,008,203	\$1,002,905
ADMINISTRATIVE SERVICES	\$8,000	\$0	\$8,000	\$8,000
PUBLIC WORKS	\$29,009,258	(\$2,223,315)	\$26,785,943	\$30,715,551
CLASS AND COMP STUDY	\$277,211	(\$277,211)	\$0	\$0
DEBT SERVICE	\$430,715	(\$430,715)	\$0	\$0
ESTIMATED DIVISION SAVINGS	(\$325,000)	(\$42,092)	(\$367,092)	(\$332,345)
FUEL AND MAINT AND REPAIR	\$0	\$1,984,001	\$1,984,001	\$0
INDIRECT/DIRECT COST ALLOCATION	\$1,785,696	\$0	\$1,785,696	\$2,037,592
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$46,880	(\$25,346)	\$21,534	\$47,939
POST EMPLOYMENT MEDICAL	\$0	\$26,000	\$26,000	\$0
UTILITIES	\$0	\$34,991	\$34,991	\$0
VACATION TRADE	\$43,561	(\$43,561)	\$0	\$34,238
CONTINGENCY / RESERVE APPROPRIATION	\$5,342,418	\$523,498	\$0	\$5,734,298
TOTAL SOLID WASTE FUND	\$37,650,332	(\$497,140)	\$31,287,276	\$39,248,178
WATER & WATER RECLAMATION FUNDS				
CITY TREASURER	\$2,605,385	(\$152,333)	\$2,453,052	\$2,407,057
ADMINISTRATIVE SERVICES	\$729,338	(\$73,899)	\$655,439	\$709,908
WATER RESOURCES	\$100,909,490	(\$1,369,064)	\$99,540,426	\$107,353,417
CLASS AND COMP STUDY	\$745,370	(\$745,370)	\$0	\$0
DEBT SERVICE	\$28,545,978	\$0	\$28,545,978	\$29,382,531
FUEL AND MAINT AND REPAIR	\$0	\$509,367	\$509,367	\$0
INDIRECT/DIRECT COST ALLOCATION	\$6,685,230	\$0	\$6,685,230	\$7,395,899
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$53,232	\$0	\$53,232	\$54,434
POST EMPLOYMENT MEDICAL	\$0	\$145,392	\$145,392	\$0
VACATION TRADE	\$70,424	(\$70,424)	\$0	\$65,997
CONTINGENCY / RESERVE APPROPRIATION	\$82,160,525	\$7,345,633	\$0	\$96,234,928
TOTAL WATER & WATER RECLAMATION FUNDS	\$222,504,972	\$5,589,302	\$138,588,116	\$243,604,171
AVIATION FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$3,315,174	(\$159,810)	\$3,155,364	\$3,343,715
CLASS AND COMP STUDY	\$47,878	(\$47,878)	\$0	\$0
DEBT SERVICE	\$1,722,244	\$0	\$1,722,244	\$1,722,744
FUEL AND MAINT AND REPAIR	\$0	\$44,872	\$44,872	\$0
INDIRECT/DIRECT COST ALLOCATION	\$546,752	\$0	\$546,752	\$609,316
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$3,493	\$0	\$3,493	\$3,572
POST EMPLOYMENT MEDICAL	\$0	\$3,900	\$3,900	\$0
UTILITIES	\$0	\$83,617	\$83,617	\$0
VACATION TRADE	\$4,000	(\$4,000)	\$0	\$1,541
CONTINGENCY / RESERVE APPROPRIATION	\$8,742,938	\$6,511,165	\$0	\$16,508,374
TOTAL AVIATION FUND	\$14,382,479	\$6,431,866	\$5,560,242	\$22,189,262
TOTAL ENTERPRISE FUNDS	\$274,537,783	\$11,524,028	\$175,435,634	\$305,041,611
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Fund/Divisions	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUNDS - RISK				
CITY ATTORNEY	\$17,559,732	\$1,052	\$17,560,784	\$19,468,792
ADMINISTRATIVE SERVICES	\$50,000	\$0	\$50,000	\$52,500
CLASS AND COMP STUDY	\$36,268	(\$36,268)	\$0	\$0
INTERNAL SERVICE OFFSETS	(\$16,560,677)	\$0	(\$16,560,677)	(\$18,857,984)
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$2,482	(\$1,447)	\$1,035	\$2,538
POST EMPLOYMENT MEDICAL	\$0	\$2,860	\$2,860	\$0
VACATION TRADE	\$3,963	(\$3,963)	\$0	\$4,474
CONTINGENCY / RESERVE APPROPRIATION	\$28,483,062	\$467,812	\$0	\$30,312,728
TOTAL SELF INSURANCE FUNDS - RISK	\$29,574,830	\$430,046	\$1,054,002	\$30,983,048
FLEET MANAGEMENT FUND				
PUBLIC WORKS	\$22,790,188	(\$352,817)	\$22,437,371	\$32,770,222
CLASS AND COMP STUDY	\$142,273	(\$142,273)	\$0	\$0
ESTIMATED DIVISION SAVINGS	(\$300,000)	\$300,000	\$0	(\$306,780)
FUEL AND MAINT AND REPAIR	\$0	\$47,855	\$47,855	\$0
INTERNAL SERVICE OFFSETS	(\$22,750,676)	\$0	(\$22,750,676)	(\$29,928,423)
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$111,959	(\$30,249)	\$81,710	\$114,489
POST EMPLOYMENT MEDICAL	\$0	\$13,780	\$13,780	\$0
VACATION TRADE	\$6,256	(\$6,256)	\$0	\$7,438
CONTINGENCY / RESERVE APPROPRIATION	\$3,000,000	\$0	\$0	\$1,897,123
TOTAL FLEET MANAGEMENT FUND	\$3,000,000	(\$169,960)	(\$169,960)	\$4,554,069
PC REPLACEMENT FUND				
ADMINISTRATIVE SERVICES	\$768,170	\$0	\$768,170	\$1,637,100
INTERNAL SERVICE OFFSETS	(\$850,000)	\$0	(\$850,000)	(\$950,007)
CONTINGENCY / RESERVE APPROPRIATION	\$100,000	\$0	\$0	\$100,000
TOTAL PC REPLACEMENT FUND	\$18,170	\$0	(\$81,830)	\$787,093
SELF INSURANCE FUNDS - HEALTH				
ADMINISTRATIVE SERVICES	\$39,220,582	(\$1,373,824)	\$37,846,758	\$40,146,439
CLASS AND COMP STUDY	\$3,359	(\$3,359)	\$0	\$0
INTERNAL SERVICE OFFSETS	(\$30,191,547)	\$0	(\$30,191,547)	(\$29,452,240)
CONTINGENCY / RESERVE APPROPRIATION	\$9,381,745	(\$296,357)	\$0	\$9,488,188
TOTAL SELF INSURANCE FUNDS - HEALTH	\$18,414,139	(\$1,673,540)	\$7,655,211	\$20,182,387
TOTAL INTERNAL SERVICE FUNDS	\$51,007,139	(\$1,413,454)	\$8,457,423	\$56,506,597
CAPITAL PROJECT FUNDS	-		6	
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL IMPROVEMENT FROGRAM CAPITAL PROJECTS	\$1,368,929,785	\$0	\$1,368,929,785	\$1,068,380,341
CONTINGENCY / RESERVE APPROPRIATION	\$51,721,959	\$0 \$0	5, 65 12 15	\$22,760,560
	\$1,420,651,744	\$0	\$1,368,929,785	2000-00-00-00-00-00-00-00-00-00-00-00-00
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$1,420,051,744		\$1,368,929,785	\$1,091,140,901
TOTAL CAPITAL PROJECT FUNDS	\$1,420,651,744	\$0	\$1,368,929,785	\$1,091,140,901
	00.500.070.55	005 110 055	00.004.500.50	00.004.040.05
TOTAL ALL FUNDS	\$2,533,270,561	\$35,116,203	\$2,091,593,720	\$2,294,848,905

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

Exhibit 1 Ordinance No. 4642 Page 12 of 15

CITY OF SCOTTSDALE Summary by Division of Expenditures/Expenses Fiscal Year 2024/2025 Schedule F

Division/Fund	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
MAYOR AND CITY COLINCII				
MAYOR AND CITY COUNCIL GENERAL FUND	64 440 604	(\$07.000)	04.005.500	04.000.440
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,112,601	(\$27,063)	\$1,085,538	\$1,228,149
TOTAL MAYOR AND CITY COUNCIL	\$231,000	(\$205,531)	\$25,469 \$1,111,007	\$58,806 \$1,286,955
CITY ATTORNEY				7.,200,000
CITY ATTORNEY	00.500.000	***	22 222 222	
GENERAL FUND	\$8,589,399	\$6,687	\$8,596,086	\$9,016,837
INTERNAL SERVICE FUND - SELF INSURANCE - RISK TOTAL CITY ATTORNEY	\$17,559,732 \$26,149,131	\$1,052	\$17,560,784	\$19,468,792
TOTAL CITT ATTORNET	\$20,149,131	\$7,739	\$26,156,870	\$28,485,629
CITY AUDITOR				
GENERAL FUND	\$1,313,021	(\$7,335)	\$1,305,686	\$1,420,460
TOTAL CITY AUDITOR	\$1,313,021	(\$7,335)	\$1,305,686	\$1,420,460
CITY CLERK				
GENERAL FUND	\$1,103,865	\$11,340	\$1,115,205	\$1,457,536
TOTAL CITY CLERK	\$1,103,865	\$11,340	\$1,115,205	\$1,457,536
			\$1,110,200	Ψ1,407,000
CITY COURT				
GENERAL FUND	\$5,655,776	(\$96,371)	\$5,559,405	\$6,095,604
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,065,560	(\$38,871)	\$2,026,689	\$2,151,916
TOTAL CITY COURT	\$7,721,336	(\$135,242)	\$7,586,094	\$8,247,520
CITY MANAGER				
GENERAL FUND	\$2,228,807	(\$286,931)	\$1,941,876	\$2,943,560
TOTAL CITY MANAGER	\$2,228,807	(\$286,931)	\$1,941,876	\$2,943,560
CITY TREASURER				
GENERAL FUND	\$12,585,220	(\$607,957)	\$11,977,263	£12 642 101
ENTERPRISE FUND - SOLID WASTE	\$1,031,593	(\$23,390)	\$1,008,203	\$13,642,181 \$1,002,905
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,605,385	(\$152,333)	\$2,453,052	\$2,407,057
TOTAL CITY TREASURER	\$16,222,198	(\$783,680)	\$15,438,518	\$17,052,143
ADMINISTRATIVE SERVICES				
GENERAL FUND	605.050.000	(04 005 000)	004.004.404	
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$25,956,820 \$865,128	(\$1,035,696)	\$24,921,124	\$26,947,123
SPECIAL REVENUE FUND - TRANSPORTATION	\$18,800	\$0 \$0	\$865,128	\$1,072,040
ENTERPRISE FUND - SOLID WASTE	\$8,000	\$0	\$18,800 \$8,000	\$18,800 \$8,000
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$729,338	(\$73,899)	\$655,439	\$709,908
INTERNAL SERVICE FUND - PC REPLACEMENT	\$768,170	\$0	\$768,170	\$1,637,100
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$39,220,582	(\$1,373,824)	\$37,846,758	\$40,146,439
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$50,000	\$0	\$50,000	\$52,500
TOTAL ADMINISTRATIVE SERVICES	\$67,616,838	(\$2,483,419)	\$65,133,419	\$70,591,910
COMMUNITY AND ECONOMIC DEVELOPMENT				
GENERAL FUND	\$26,455,848	(\$1 244 <u>824</u>)	\$25,244,024	\$26 447 440
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$20,455,646	(\$1,244,824) \$10,000	\$25,211,024 \$10,000	\$26,117,112
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$719,220	(\$482,943)	\$236,277	\$0 \$688,822
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$22,011,914	\$1,407,226	\$23,419,140	\$21,864,126
ENTERPRISE FUND - AVIATION	\$3,315,174	(\$159,810)	\$3,155,364	\$3,343,715
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	\$52,502,156	(\$470,351)	\$52,031,805	\$52,013,775
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Exhibit 1 Ordinance No. 4642 Page 13 of 15

Division/Fund	Adopted Budget Expenditures 2023/2024	Expenditure Adjustments Approved 2023/2024	Actual Expenditures 2023/2024*	Adopted Budget Expenditures 2024/2025
COMMUNITY SERVICES	050 004 050	(00.404.400)	010.007.511	
GENERAL FUND	\$50,821,650	(\$2,184,106)	\$48,637,544	\$52,771,541
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$13,206,296	(\$894,088)	\$12,312,208	\$16,086,623
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$4,389,994	(\$807,783)	\$3,582,211	\$6,563,780
SPECIAL REVENUE FUND - STADIUM FACILITY	\$887,919	(\$2,006)	\$885,913	\$1,654,006
SPECIAL REVENUE FUND - TRANSPORTATION	\$2,255,183	\$793	\$2,255,976	\$2,166,854
TOTAL COMMUNITY SERVICES	\$71,561,042	(\$3,887,190)	\$67,673,852	\$79,242,804
PUBLIC SAFETY - FIRE				
GENERAL FUND	\$64,767,849	\$1,495,112	\$66,262,961	\$72,897,636
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$560,505	\$289,000	\$849,505	\$101,000
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$757,094	(\$19,371)	\$737,723	\$844,837
TOTAL PUBLIC SAFETY - FIRE	\$66,085,448	\$1,764,741	\$67,850,189	\$73,843,473
PUBLIC SAFETY - POLICE				
GENERAL FUND	\$144,301,971	(\$5,152,658)	\$139,149,313	\$136,918,706
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$1,055,111	\$733,042	\$1,788,153	\$938,950
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,942,212	(\$35,887)	\$3,906,325	\$5,063,949
TOTAL PUBLIC SAFETY - POLICE	\$149,299,294	(\$4,455,503)	\$144,843,791	\$142,921,605
PUBLIC WORKS	****	(4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0		
GENERAL FUND	\$28,329,379	(\$5,929,063)	\$22,400,316	\$30,020,050
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$165,810	\$0	\$165,810	\$255,805
SPECIAL REVENUE FUND - TRANSPORTATION	\$29,894,026	(\$2,629,331)	\$27,264,695	\$30,358,469
ENTERPRISE FUND - SOLID WASTE	\$29,009,258	(\$2,223,315)	\$26,785,943	\$30,715,551
INTERNAL SERVICE FUND - FLEET MANAGEMENT TOTAL PUBLIC WORKS	\$22,790,188	(\$352,817)	\$22,437,371	\$32,770,222
TOTAL PUBLIC WORKS	\$110,100,001	(\$11,134,326)	\$99,004,100	\$124,120,097
WATER RESOURCES				
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$100,909,490	(\$1,369,064)	\$99,540,426	\$107,353,417
TOTAL WATER RESOURCES	\$100,909,490	(\$1,369,064)	\$99,540,426	\$107,353,417
OTHER				
CAPITAL PROJECTS	\$1,368,929,785	\$0	\$1,368,929,785	\$1,068,380,341
CLASS AND COMP STUDY	\$8,337,753	(\$8,337,753)	\$0	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$425,293,424	\$51,499,620	\$0	\$464,738,393
DEBT SERVICE	\$122,686,218	(\$448,090)	\$122,238,128	\$125,268,752
ESTIMATED DIVISION SAVINGS	(\$9,985,000)	\$5,801,081	(\$4,183,919)	(\$11,780,261)
FUEL AND MAINT AND REPAIR	\$0	\$7,007,312	\$7,007,312	\$0
INDIRECT/DIRECT COST ALLOCATION	\$9,017,678	\$0	\$9,017,678	\$10,042,807
INTERNAL SERVICE OFFSETS	(\$70,352,900)	\$0	(\$70,352,900)	(\$79,188,654)
LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE	\$3,242,718	(\$1,873,630)	\$1,369,088	\$4,764,156
NON DIVISIONAL	\$578,708	\$0	\$578,708	\$572,451
POST EMPLOYMENT MEDICAL	\$0	\$411,242	\$411,242	\$0
UTILITIES	\$0	\$5,795,725	\$5,795,725	\$0
VACATION TRADE	\$1,277,289	(\$1,277,289)	\$0	\$1,070,036
TOTAL OTHER	\$1,859,025,673	\$58,578,218	\$1,440,810,847	\$1,583,868,021
TOTAL ALL FUNDS	\$2,533,270,561	\$35,116,203	\$2,091,593,720	\$2,294,848,905

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

CITY OF SCOTTSDALE Full-Time Employees and Personnel Compensation Fiscal Year 2024/2025 Schedule G

Fund	Full-Time Equivalent (FTE) 2024/2025	Employee Salaries and Hourly Costs 2024/2025	Retirement Costs	Healthcare Costs 2024/2025	Other Benefit Costs 2024/2025	Total Adopted Personnel Compensation 2024/2025
GENERAL FUND						
GENERAL FUND	2.094.73	\$199,583,964	\$43,923,294	\$24,244,535	\$17,134,022	\$284,885,815
TOTAL GENERAL FUND	2,094.73	\$199,583,964	\$43,923,294	\$24,244,535	\$17,134,022	\$284,885,815
GRANTS & SPECIAL DISTRICTS FUNDS						
GRANT FUNDS	18.00	\$1,666,423	\$185,560	\$251,196	\$112,381	\$2,215,560
TOTAL GRANTS & SPECIAL DISTRICTS FUNDS	18.00	\$1,666,423	\$185,560	\$251,196	\$112,381	\$2,215,560
SPECIAL REVENUE FUNDS						
SPECIAL PROGRAMS FUND	59.03	\$4,295,146	\$783,216	\$542,050	\$287,253	\$5,907,665
STADIUM FACILITY FUND	3.00	\$213,941	\$23,682	\$28,044	\$14,422	\$280,089
TOURISM DEVELOPMENT FUND	4.69	\$524,399	\$58,478	\$79,800	\$35,039	\$697,716
TRANSPORTATION FUND	92.98	\$8,247,566	\$877,224	\$1,147,570	\$784,436	\$11,056,796
TOTAL SPECIAL REVENUE FUNDS	159.70	\$13,281,052	\$1,742,600	\$1,797,464	\$1,121,150	\$17,942,266
ENTERPRISE FUNDS						
AVIATION FUND	15.48	\$1,413,828	\$157,737	\$127,716	\$113,229	\$1,812,510
SOLID WASTE FUND	106.40	\$9,189,883	\$914,385	\$1,225,886	\$645,005	\$11,975,159
WATER & WATER RECLAMATION FUNDS	241.14	\$23,634,051	\$2,573,562	\$2,906,566	\$2,201,871	\$31,316,050
TOTAL ENTERPRISE FUNDS	363.02	\$34,237,762	\$3,645,684	\$4,260,168	\$2,960,105	\$45,103,719
INTERNAL SERVICE FUNDS						
FLEET MANAGEMENT FUND	54.00	\$4,680,571	\$493,427	\$690,498	\$427,068	\$6,291,564
SELF INSURANCE FUNDS - HEALTH	0.00	\$331,070	\$0	\$0	\$0	\$331,070
SELF INSURANCE FUNDS - RISK	11.00	\$1,310,980	\$128,582	\$142,044	\$78,844	\$1,660,450
TOTAL INTERNAL SERVICE FUNDS	65.00	\$6,322,621	\$622,009	\$832,542	\$505,912	\$8,283,084
CAPITAL PROJECT MANAGEMENT CHARGED TO CAPITAL		\$4,230,951	\$479,165	\$528,750	\$298,047	\$5,536,913
TOTAL ALL FUNDS	2,700.45	\$259,322,773	\$50,598,312	\$31,914,655	\$22,131,617	\$363,967,357