

ORDINANCE NO. 4460

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, 2020, AND ENDING JUNE 30, 2021, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; RECOGNIZING CONDITIONS ON TRANSFERS OF BUDGETED MONIES; AND ADOPTING THE FINAL FY 2020/21 JOB CLASSIFICATION PLAN.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale City Charter, the City Council did, on May 19, 2020, make a budget estimate of the different amounts required to meet the public expenses for the fiscal year beginning July 1, 2020, and ending June 30, 2021 ("Fiscal Year 2020/2021"), an estimate of receipts from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Scottsdale, Arizona;

WHEREAS, following publication of notice as required by law, the City Council held a Truth in Taxation hearing and public hearing on June 16, 2020, 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 2020/2021;

WHEREAS, it appears that publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on June 30, 2020 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; and now, therefore

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

Section 1. That pursuant to the laws of the State of Arizona and the Scottsdale City Charter, 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 Final Budget of the City of Scottsdale for the fiscal year beginning July 1, 2020, and ending June 30, 2021 ("Fiscal Year 2020/2021"):

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2020/2021

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal  
Year 2020/2021

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year  
2020/2021

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund  
Transfers Fiscal Year 2020/2021

Schedule E, Summary by Division Expenditures/Expenses Within Each Fund Type Fiscal  
Year 2020/2021

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2020/2021

Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2020/2021

Section 2. That upon the recommendation of the City Manager, and with the approval of  
the City Council, expenditures may be made for the budget from contingencies and reserves.

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

Section 4. That resources from any fund may be used to meet the adopted budget, except  
funds specifically restricted by Federal or State law or by City ordinance or resolution.

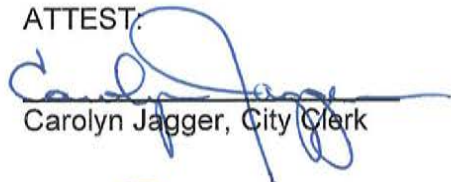
Section 5. That the City Council, subject to the limitation in Section 4 and to the extent  
allowable by law, expressly authorizes the City Manager, at any time, to transfer grant/match  
contingency funds to airport Capital Improvement Plan projects as may become necessary or  
desirable during the fiscal year.

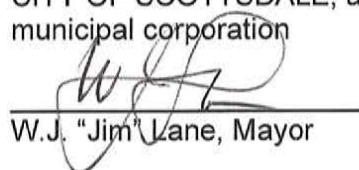
Section 6. That pursuant to section 14-20 *et seq.* of the Scottsdale Revised Code, the  
Final FY 2020/21 Job Classification Plan, which is on file with, and available for review at, the  
Office of the City Clerk, is hereby adopted.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County,  
Arizona, this 16<sup>th</sup> day of June, 2020.

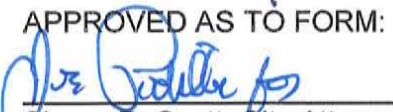
CITY OF SCOTTSDALE, an Arizona  
municipal corporation

ATTEST:

  
Carolyn Jagger, City Clerk

  
W.J. "Jim" Lane, Mayor

APPROVED AS TO FORM:

  
Sherry R. Scott, City Attorney  
By: Kimberly Campbell, Assistant City Attorney

18209471v1

**CITY OF SCOTTSDALE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2020/2021**  
**Schedule A**

| Fiscal Year |  | SCH | FUNDS         |                      |                   |                       |                      |                  |                         |                 |
|-------------|--|-----|---------------|----------------------|-------------------|-----------------------|----------------------|------------------|-------------------------|-----------------|
|             |  |     | General Fund  | Special Revenue Fund | Debt Service Fund | Capital Project Funds | Trust & Agency Funds | Enterprise Funds | Internal Service Funds* | Total All Funds |
| 2020        | Adopted/Adjusted Budgeted Expenditures/Expenses* | E   | \$375,843,917 | \$77,909,790         | \$104,481,905     | \$702,290,625         | \$36,800             | \$229,932,242    | \$51,325,563            | \$1,541,820,842 |
| 2020        | Actual Expenditures/Expenses**                   | E   | \$288,921,863 | \$65,843,161         | \$98,219,349      | \$659,690,525         | \$36,800             | \$155,324,931    | \$8,980,870             | \$1,277,017,499 |
| 2021        | Fund Balance/Net Position at July 1              |     | \$111,146,523 | \$83,450,596         | \$7,655,157       | \$234,291,615         | \$60,606             | \$76,726,644     | \$43,844,767            | \$557,175,908   |
| 2021        | Primary Property Tax Levy                        | B   | \$33,064,709  | \$0                  | \$0               | \$0                   | \$0                  | \$0              | \$1,829,000             | \$34,893,709    |
| 2021        | Secondary Property Tax Levy                      | B   | \$0           | \$0                  | \$33,372,880      | \$0                   | \$0                  | \$0              | \$0                     | \$33,372,880    |
| 2021        | Estimated Revenues Other than Property Taxes     | C   | \$263,316,969 | \$140,127,892        | \$0               | \$578,603,984         | \$26,800             | \$200,241,866    | \$11,352,802            | \$1,193,670,313 |
| 2021        | Other Financing Sources                          | D   | \$0           | \$0                  | \$0               | \$0                   | \$0                  | \$0              | \$0                     | \$0             |
| 2021        | Other Financing (Uses)                           | D   | \$0           | \$0                  | \$0               | \$0                   | \$0                  | \$0              | \$0                     | \$0             |
| 2021        | Interfund Transfers In                           | D   | \$10,030,342  | \$10,000             | \$54,141,646      | \$61,353,035          | \$0                  | \$10,119,930     | \$165,700               | \$135,820,653   |
| 2021        | Interfund Transfers (Out)                        | D   | \$19,674,477  | \$59,669,074         | \$0               | \$7,258,385           | \$0                  | \$47,443,298     | \$1,777,419             | \$135,820,653   |
| 2021        | Reduction for Amounts Not Available:             |     |               |                      |                   |                       |                      |                  |                         |                 |
| LESS:       | Amounts for Future Debt Retirement:              |     |               |                      |                   |                       |                      |                  |                         |                 |
| 2021        | Total Financial Resources Available              |     | \$407,528,201 | \$223,578,488        | \$41,028,037      | \$812,895,599         | \$87,406             | \$276,968,510    | \$57,026,569            | \$1,819,112,810 |
| 2021        | Budgeted Expenditures/Expenses                   | E   | \$353,456,052 | \$89,860,643         | \$95,169,683      | \$718,612,106         | \$30,385             | \$236,231,729    | \$47,047,911            | \$1,540,408,509 |

**Expenditure Limitation Comparison**

|   | <u>2019/2020</u> | <u>2020/2021</u> |
|---|------------------|------------------|
| 1. Budgeted expenditures                                    | \$1,541,820,842  | \$1,540,408,509  |
| 2. Add/subtract : estimated net reconciling items           | -                | -                |
| 3. Budgeted expenditures adjusted for reconciling items     | 1,541,820,842    | 1,540,408,509    |
| 4. Less: estimated exclusions                               | (1,084,040,528)  | (1,092,309,834)  |
| 5. Amount subject to the expenditure limitation             | 457,780,314      | 448,098,675      |
| 6. EEC or voter-approved alternative expenditure limitation | \$509,102,292    | \$523,942,496    |

\*Includes expenditure adjustments approved in FY 2019/2020 from Schedule E.

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

**CITY OF SCOTTSDALE**  
**Summary of Property Tax Levy and Property Tax Rate Information**  
**Fiscal Year 2020/2021**  
**Schedule B**

|  | <b>Fiscal Year<br/>2019/2020</b> | <b>Fiscal Year<br/>2020/2021</b> |
|--|----------------------------------|----------------------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)  | <u>32,620,972</u>                | <u>35,550,128</u>                |
| 2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18) | <u>                    </u>      | <u>                    </u>      |
| 3. Property tax levy amounts   |                                  |                                  |
| A. Primary property taxes  | <u>32,868,471</u>                | <u>34,893,709</u>                |
| B. Secondary property taxes  | <u>32,971,795</u>                | <u>33,372,880</u>                |
| C. Total property tax levy amounts   | <u>65,840,266</u>                | <u>68,266,589</u>                |
| 4. Property taxes collected*   |                                  |                                  |
| A. Primary property taxes  |                                  |                                  |
| (1) 2019/2020 levy   | 32,635,377                       |                                  |
| (2) Prior years' levies  | <u>489,531</u>                   |                                  |
| (3) Total primary property taxes   | 33,124,908                       |                                  |
| B. Secondary property taxes  |                                  |                                  |
| (1) 2019/2020 levy   | 32,753,881                       |                                  |
| (2) Prior years' levies  | <u>491,308</u>                   |                                  |
| (3) Total secondary property taxes   | 33,245,189                       |                                  |
| C. Total property taxes collected  | <u>66,370,097</u>                |                                  |
| 5. Property tax rates  |                                  |                                  |
| A. City tax rate   |                                  |                                  |
| (1) Primary property tax rate  | 0.5198                           | 0.5273                           |
| (2) Secondary property tax rate  | <u>0.5214</u>                    | <u>0.5043</u>                    |
| (3) Total city tax rate  | <u>1.0412</u>                    | <u>1.0316</u>                    |
| B. Special assessment district tax rates   |                                  |                                  |

Secondary property tax rates - As of the date the tentative budget was prepared, the city was operating 355 special assessment districts (streetlight improvement districts) for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Scottsdale City Treasurer Division.

\*Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF SCOTTSDALE  
 Summary by Fund of Revenues Other than Property Taxes  
 Fiscal Year 2020/2021  
 Schedule C

| Source of Revenues                        | Budgeted<br>Revenues<br>2019/2020 | Actual<br>Revenues<br>2019/2020* | Adopted<br>Revenues<br>2020/2021 |
|---|-----------------------------------|----------------------------------|----------------------------------|
| <b>GENERAL FUND</b>                       |                                   |                                  |                                  |
| <b>TAXES - LOCAL</b>                      |                                   |                                  |                                  |
| AUTOMOTIVE                                | \$19,233,419                      | \$19,233,419                     | \$16,881,926                     |
| CONSTRUCTION                              | \$11,701,952                      | \$11,701,952                     | \$9,781,919                      |
| DINING/ENTERTNMNT                         | \$13,032,111                      | \$13,032,111                     | \$8,766,663                      |
| FOOD STORES                               | \$9,622,545                       | \$9,622,545                      | \$9,875,273                      |
| HOTEL/MOTEL                               | \$7,924,333                       | \$7,924,333                      | \$4,017,504                      |
| MAJOR DEPT STORES                         | \$10,668,543                      | \$10,668,543                     | \$10,624,341                     |
| MISC RETAIL STORES                        | \$24,602,143                      | \$24,602,143                     | \$23,985,270                     |
| OTHER ACTIVITY                            | \$14,493,297                      | \$14,493,297                     | \$13,434,578                     |
| RENTAL                                    | \$20,360,644                      | \$20,360,644                     | \$19,837,702                     |
| UTILITIES                                 | \$5,126,010                       | \$5,126,010                      | \$5,426,564                      |
| ELECTRIC & GAS FRANCHISE                  | \$8,615,610                       | \$8,615,610                      | \$8,660,966                      |
| CABLE TV LICENSE FEE                      | \$4,164,419                       | \$4,164,419                      | \$4,206,063                      |
| SALT RIVER PROJECT IN LIEU                | \$231,986                         | \$231,986                        | \$232,348                        |
| STORMWATER FEE                            | \$942,896                         | \$942,896                        | \$942,896                        |
| STORMWATER FEE - CIP                      | \$3,258,742                       | \$3,258,742                      | \$0                              |
| <b>TOTAL TAXES - LOCAL</b>                | <b>\$153,978,650</b>              | <b>\$153,978,650</b>             | <b>\$136,674,013</b>             |
| <b>STATE SHARED REVENUES</b>              |                                   |                                  |                                  |
| STATE SHARED SALES TAX                    | \$26,266,732                      | \$26,266,732                     | \$24,525,227                     |
| STATE SHARED INCOME TAX                   | \$33,082,812                      | \$33,082,812                     | \$37,081,460                     |
| AUTO LIEU TAX                             | \$11,413,102                      | \$11,413,102                     | \$10,595,315                     |
| <b>TOTAL STATE SHARED REVENUES</b>        | <b>\$70,762,646</b>               | <b>\$70,762,646</b>              | <b>\$72,202,002</b>              |
| <b>CHARGES FOR SERVICE/OTHER</b>          |                                   |                                  |                                  |
| WESTWORLD EQUESTRIAN FACILITY FEES        | \$5,014,885                       | \$5,014,885                      | \$5,046,027                      |
| INTERGOVERNMENTAL AGREEMENTS              | \$4,253,555                       | \$4,253,555                      | \$4,094,331                      |
| MISCELLANEOUS                             | \$1,327,591                       | \$1,327,591                      | \$1,101,286                      |
| PROPERTY RENTAL                           | \$3,432,574                       | \$3,432,574                      | \$3,326,396                      |
| <b>TOTAL CHARGES FOR SERVICE/OTHER</b>    | <b>\$14,028,605</b>               | <b>\$14,028,605</b>              | <b>\$13,568,040</b>              |
| <b>LICENSE PERMITS &amp; FEES</b>         |                                   |                                  |                                  |
| BUSINESS & LIQUOR LICENSES                | \$1,785,341                       | \$1,785,341                      | \$1,791,200                      |
| FIRE CHARGES FOR SERVICES                 | \$1,602,829                       | \$1,602,829                      | \$1,767,150                      |
| RECREATION FEES                           | \$4,596,893                       | \$4,596,893                      | \$2,829,658                      |
| <b>TOTAL LICENSE PERMITS &amp; FEES</b>   | <b>\$7,985,063</b>                | <b>\$7,985,063</b>               | <b>\$6,388,008</b>               |
| <b>FINES FEES &amp; FORFEITURES</b>       |                                   |                                  |                                  |
| COURT FINES                               | \$5,062,977                       | \$5,062,977                      | \$4,003,074                      |
| LIBRARY                                   | \$447,300                         | \$447,300                        | \$252,175                        |
| PARKING FINES                             | \$260,289                         | \$260,289                        | \$282,030                        |
| PHOTO RADAR                               | \$2,414,903                       | \$2,414,903                      | \$2,656,115                      |
| JAIL DORMITORY                            | \$0                               | \$0                              | \$342,000                        |
| <b>TOTAL FINES FEES &amp; FORFEITURES</b> | <b>\$8,185,469</b>                | <b>\$8,185,469</b>               | <b>\$7,535,394</b>               |

| Source of Revenues                              | Budgeted Revenues<br>2019/2020 | Actual Revenues<br>2019/2020* | Adopted Revenues<br>2020/2021 |
|---|--------------------------------|-------------------------------|-------------------------------|
| <b>INTEREST EARNINGS</b>                        |                                |                               |                               |
| INTEREST EARNINGS                               | \$4,958,564                    | \$4,958,564                   | \$3,464,832                   |
| <b>TOTAL INTEREST EARNINGS</b>                  | <u>\$4,958,564</u>             | <u>\$4,958,564</u>            | <u>\$3,464,832</u>            |
| <b>BUILDING PERMIT FEES &amp; CHARGES</b>       |                                |                               |                               |
| BUILDING & RELATED PERMITS                      | \$15,834,143                   | \$15,834,143                  | \$16,518,181                  |
| <b>TOTAL BUILDING PERMIT FEES &amp; CHARGES</b> | <u>\$15,834,143</u>            | <u>\$15,834,143</u>           | <u>\$16,518,181</u>           |
| <b>INDIRECT/DIRECT COST ALLOCATIONS</b>         |                                |                               |                               |
| INDIRECT COSTS                                  | \$6,841,159                    | \$6,841,159                   | \$6,522,218                   |
| DIRECT COST ALLOCATION (FIRE)                   | \$413,780                      | \$413,780                     | \$444,281                     |
| <b>TOTAL INDIRECT/DIRECT COST ALLOCATIONS</b>   | <u>\$7,254,939</u>             | <u>\$7,254,939</u>            | <u>\$6,966,499</u>            |
| <b>TOTAL GENERAL FUND</b>                       | <u><u>\$282,988,079</u></u>    | <u><u>\$282,988,079</u></u>   | <u><u>\$263,316,969</u></u>   |
| <b>SPECIAL REVENUE FUNDS</b>                    |                                |                               |                               |
| <b>PRESERVATION FUNDS</b>                       |                                |                               |                               |
| AUTOMOTIVE                                      | \$6,119,724                    | \$6,119,724                   | \$5,371,520                   |
| CONSTRUCTION                                    | \$3,723,349                    | \$3,723,349                   | \$3,112,429                   |
| DINING/ENTERTNMNT                               | \$4,146,581                    | \$4,146,581                   | \$2,789,392                   |
| FOOD STORES                                     | \$3,061,719                    | \$3,061,719                   | \$3,142,132                   |
| HOTEL/MOTEL                                     | \$2,521,379                    | \$2,521,379                   | \$1,278,296                   |
| MAJOR DEPT STORES                               | \$3,394,536                    | \$3,394,536                   | \$3,380,472                   |
| MISC RETAIL STORES                              | \$7,827,955                    | \$7,827,955                   | \$7,631,678                   |
| OTHER ACTIVITY                                  | \$3,904,647                    | \$3,904,647                   | \$3,654,677                   |
| RENTAL  | \$6,478,386                    | \$6,478,386                   | \$6,311,996                   |
| UTILITIES                                       | \$1,631,003                    | \$1,631,003                   | \$1,726,633                   |
| INTEREST EARNINGS                               | \$1,066,651                    | \$1,066,651                   | \$745,318                     |
| <b>TOTAL PRESERVATION FUNDS</b>                 | <u>\$43,875,930</u>            | <u>\$43,875,930</u>           | <u>\$39,144,543</u>           |
| <b>TRANSPORTATION FUND</b>                      |                                |                               |                               |
| AUTOMOTIVE                                      | \$5,119,814                    | \$5,119,814                   | \$2,959,140                   |
| CONSTRUCTION                                    | \$2,937,118                    | \$2,937,118                   | \$1,714,619                   |
| DINING/ENTERTNMNT                               | \$3,469,065                    | \$3,469,065                   | \$1,536,661                   |
| FOOD STORES                                     | \$2,561,460                    | \$2,561,460                   | \$1,730,983                   |
| HOTEL/MOTEL                                     | \$2,109,407                    | \$2,109,407                   | \$704,207                     |
| MAJOR DEPT STORES                               | \$2,839,898                    | \$2,839,898                   | \$1,862,282                   |
| MISC RETAIL STORES                              | \$6,548,933                    | \$6,548,933                   | \$4,204,247                   |
| OTHER ACTIVITY                                  | \$3,266,662                    | \$3,266,662                   | \$2,013,341                   |
| RENTAL  | \$5,419,874                    | \$5,419,874                   | \$3,477,243                   |
| UTILITIES                                       | \$1,364,511                    | \$1,364,511                   | \$951,192                     |
| HIGHWAY USER TAX                                | \$16,944,055                   | \$16,944,055                  | \$17,999,622                  |
| LOCAL TRANSPORTATION ASSISTANCE FUND            | \$655,000                      | \$655,000                     | \$655,000                     |
| INTERGOVERNMENTAL AGREEMENTS                    | \$150,000                      | \$150,000                     | \$120,000                     |
| MISCELLANEOUS                                   | \$130,240                      | \$130,240                     | \$6,000                       |
| INDIRECT/DIRECT COST ALLOCATIONS                | \$438,493                      | \$438,493                     | \$453,514                     |
| <b>TOTAL TRANSPORTATION FUND</b>                | <u>\$53,954,530</u>            | <u>\$53,954,530</u>           | <u>\$40,388,051</u>           |

| Source of Revenues                                      | Budgeted Revenues<br>2019/2020 | Actual Revenues<br>2019/2020* | Adopted Revenues<br>2020/2021 |
|---|--------------------------------|-------------------------------|-------------------------------|
| <b>TOURISM DEVELOPMENT FUND</b>                         |                                |                               |                               |
| TRANSIENT OCCUPANCY TAX                                 | \$21,530,228                   | \$21,530,228                  | \$15,020,374                  |
| PROPERTY RENTAL   | \$1,999,114                    | \$1,999,114                   | \$1,500,000                   |
| <b>TOTAL TOURISM DEVELOPMENT FUND</b>                   | <b>\$23,529,342</b>            | <b>\$23,529,342</b>           | <b>\$16,520,374</b>           |
| <b>SPECIAL PROGRAMS FUND</b>                            |                                |                               |                               |
| ELECTRIC & GAS FRANCHISE                                | \$251,675                      | \$251,675                     | \$251,507                     |
| INTERGOVERNMENTAL AGREEMENTS                            | \$203,937                      | \$203,937                     | \$203,937                     |
| MISCELLANEOUS   | \$1,890,229                    | \$1,890,229                   | \$548,603                     |
| PROPERTY RENTAL   | \$2,285,755                    | \$2,285,755                   | \$2,170,157                   |
| CONTRIBUTIONS & DONATIONS                               | \$416,850                      | \$416,850                     | \$3,476,189                   |
| BUSINESS & LIQUOR LICENSES                              | \$58,000                       | \$58,000                      | \$56,500                      |
| RECREATION FEES   | \$2,693,753                    | \$2,693,753                   | \$2,347,753                   |
| COURT FINES   | \$2,058,063                    | \$2,058,063                   | \$2,070,751                   |
| POLICE FEES   | \$290,250                      | \$290,250                     | \$145,800                     |
| INTEREST EARNINGS                                       | \$176,579                      | \$176,579                     | \$132,879                     |
| BUILDING & RELATED PERMITS                              | \$0                            | \$0                           | \$15,000                      |
| <b>TOTAL SPECIAL PROGRAMS FUND</b>                      | <b>\$10,325,091</b>            | <b>\$10,325,091</b>           | <b>\$11,419,076</b>           |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                      | <b>\$131,684,893</b>           | <b>\$131,684,893</b>          | <b>\$107,472,044</b>          |
| <b>GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b>       |                                |                               |                               |
| <b>SPECIAL DISTRICTS</b>                                |                                |                               |                               |
| STREETLIGHT DISTRICTS                                   | \$646,718                      | \$646,718                     | \$553,252                     |
| <b>TOTAL SPECIAL DISTRICTS</b>                          | <b>\$646,718</b>               | <b>\$646,718</b>              | <b>\$553,252</b>              |
| <b>GRANT FUNDS</b>                                      |                                |                               |                               |
| PROPERTY RENTAL   | \$63,732                       | \$63,732                      | \$54,764                      |
| CONTRIBUTIONS & DONATIONS                               | \$2,624,029                    | \$2,624,029                   | \$2,117,091                   |
| FEDERAL GRANTS  | \$13,299,269                   | \$13,299,269                  | \$17,029,371                  |
| STATE GRANTS  | \$723,665                      | \$723,665                     | \$12,901,370                  |
| <b>TOTAL GRANT FUNDS</b>                                | <b>\$16,710,695</b>            | <b>\$16,710,695</b>           | <b>\$32,102,596</b>           |
| <b>ENDOWMENTS</b>                                       |                                |                               |                               |
| CONTRIBUTIONS & DONATIONS                               | \$30,800                       | \$30,800                      | \$26,800                      |
| <b>TOTAL ENDOWMENTS</b>                                 | <b>\$30,800</b>                | <b>\$30,800</b>               | <b>\$26,800</b>               |
| <b>TOTAL GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b> | <b>\$17,388,213</b>            | <b>\$17,388,213</b>           | <b>\$32,682,648</b>           |
| <b>DEBT SERVICE FUNDS</b>                               |                                |                               |                               |
| <b>DEBT</b>   |                                |                               |                               |
| INTERGOVERNMENTAL AGREEMENTS                            | \$6,059,522                    | \$6,059,522                   | \$0                           |
| CONTRIBUTIONS & DONATIONS                               | \$510,000                      | \$510,000                     | \$0                           |
| PROPERTY RENTAL   | \$160,000                      | \$160,000                     | \$0                           |
| <b>TOTAL DEBT</b>                                       | <b>\$6,729,522</b>             | <b>\$6,729,522</b>            | <b>\$0</b>                    |
| <b>TOTAL DEBT SERVICE FUNDS</b>                         | <b>\$6,729,522</b>             | <b>\$6,729,522</b>            | <b>\$0</b>                    |

| Source of Revenues                               | Budgeted Revenues<br>2019/2020 | Actual Revenues<br>2019/2020* | Adopted Revenues<br>2020/2021 |
|--|--------------------------------|-------------------------------|-------------------------------|
| <b>CAPITAL PROJECT FUNDS</b>                     |                                |                               |                               |
| <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>         |                                |                               |                               |
| AUTOMOTIVE                                       | \$0                            | \$0                           | \$1,534,721                   |
| CONSTRUCTION                                     | \$0                            | \$0                           | \$881,340                     |
| DINING/ENTERTNMNT                                | \$0                            | \$0                           | \$796,969                     |
| FOOD STORES                                      | \$0                            | \$0                           | \$897,752                     |
| HOTEL/MOTEL                                      | \$0                            | \$0                           | \$365,227                     |
| MAJOR DEPT STORES                                | \$0                            | \$0                           | \$965,850                     |
| MISC RETAIL STORES                               | \$0                            | \$0                           | \$2,180,479                   |
| OTHER ACTIVITY                                   | \$0                            | \$0                           | \$1,044,195                   |
| RENTAL   | \$0                            | \$0                           | \$1,803,427                   |
| UTILITIES  | \$0                            | \$0                           | \$493,324                     |
| STORMWATER FEE - CIP                             | \$0                            | \$0                           | \$3,258,800                   |
| OTHER WATER REVENUE                              | \$2,250,000                    | \$2,250,000                   | \$2,250,000                   |
| OTHER WATER RECLAMATION REVENUE                  | \$2,400,000                    | \$2,400,000                   | \$2,400,000                   |
| NON-POTABLE WATER SERVICE CHARGES                | \$1,500,000                    | \$1,500,000                   | \$1,500,000                   |
| INTERGOVERNMENTAL AGREEMENTS                     | \$33,574,757                   | \$33,574,757                  | \$53,631,554                  |
| MISCELLANEOUS                                    | \$0                            | \$0                           | \$149,500                     |
| CONTRIBUTIONS & DONATIONS                        | \$5,134,800                    | \$5,134,800                   | \$0                           |
| INTEREST EARNINGS                                | \$5,237,047                    | \$5,237,047                   | \$4,440,940                   |
| BUILDING & RELATED PERMITS                       | \$340,000                      | \$340,000                     | \$65,000                      |
| FEDERAL GRANTS                                   | \$6,620,745                    | \$6,620,745                   | \$20,789,900                  |
| BOND PROCEEDS                                    | \$47,162,600                   | \$47,162,600                  | \$40,000,000                  |
| ESTIMATED UNEXPENDED PRIOR YEAR                  | \$469,619,525                  | \$469,619,525                 | \$439,155,006                 |
| <b>TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS</b>   | <b>\$573,839,474</b>           | <b>\$573,839,474</b>          | <b>\$578,603,984</b>          |
| <b>ENTERPRISE FUNDS</b>                          |                                |                               |                               |
| <b>AVIATION FUND</b>                             |                                |                               |                               |
| JET FUEL   | \$146,000                      | \$146,000                     | \$175,000                     |
| AIRPORT FEES                                     | \$4,893,177                    | \$4,893,177                   | \$5,391,621                   |
| PROPERTY RENTAL                                  | \$171,947                      | \$171,947                     | \$176,467                     |
| INTEREST EARNINGS                                | \$157,916                      | \$157,916                     | \$151,861                     |
| <b>TOTAL AVIATION FUND</b>                       | <b>\$5,369,040</b>             | <b>\$5,369,040</b>            | <b>\$5,894,949</b>            |
| <b>WATER &amp; WATER RECLAMATION FUNDS</b>       |                                |                               |                               |
| STORMWATER FEE                                   | \$332,750                      | \$332,750                     | \$336,000                     |
| WATER SERVICE FEES                               | \$104,247,290                  | \$104,247,290                 | \$106,066,120                 |
| SEWER SERVICE FEES                               | \$45,239,400                   | \$45,239,400                  | \$42,529,800                  |
| NON-POTABLE WATER SERVICE CHARGES                | \$14,419,683                   | \$14,419,683                  | \$17,113,400                  |
| MISCELLANEOUS                                    | \$875,543                      | \$875,543                     | \$787,700                     |
| PROPERTY RENTAL                                  | \$255,800                      | \$255,800                     | \$283,900                     |
| CONTRIBUTIONS & DONATIONS                        | \$5,500                        | \$5,500                       | \$5,500                       |
| INTEREST EARNINGS                                | \$2,576,903                    | \$2,576,903                   | \$926,153                     |
| INDIRECT COSTS                                   | \$947,540                      | \$947,540                     | \$850,500                     |
| <b>TOTAL WATER &amp; WATER RECLAMATION FUNDS</b> | <b>\$168,900,409</b>           | <b>\$168,900,409</b>          | <b>\$168,899,073</b>          |



| Source of Revenues                         | Budgeted<br>Revenues<br>2019/2020 | Actual<br>Revenues<br>2019/2020* | Adopted<br>Revenues<br>2020/2021 |
|--|-----------------------------------|----------------------------------|----------------------------------|
| <b>SOLID WASTE FUND</b>                    |                                   |                                  |                                  |
| SOLID WASTE SERVICE CHARGES - COMMERCIAL   | \$3,314,484                       | \$3,314,484                      | \$3,418,223                      |
| SOLID WASTE SERVICE CHARGES - RESIDENTIAL  | \$19,383,182                      | \$19,383,182                     | \$21,900,739                     |
| INTEREST EARNINGS                          | \$259,844                         | \$259,844                        | \$128,882                        |
| <b>TOTAL SOLID WASTE FUND</b>              | <b>\$22,957,510</b>               | <b>\$22,957,510</b>              | <b>\$25,447,844</b>              |
| <b>TOTAL ENTERPRISE FUNDS</b>              |                                   |                                  |                                  |
|  | <b>\$197,226,959</b>              | <b>\$197,226,959</b>             | <b>\$200,241,866</b>             |
| <b>INTERNAL SERVICE FUNDS</b>              |                                   |                                  |                                  |
| <b>FLEET MANAGEMENT FUND</b>               |                                   |                                  |                                  |
| INTERNAL SERVICE OFFSETS                   | (\$22,702,085)                    | (\$22,702,085)                   | (\$17,516,645)                   |
| FUEL                                       | \$3,567,160                       | \$3,567,160                      | \$3,541,229                      |
| MAINTENANCE & OPERATIONS                   | \$9,400,504                       | \$9,400,504                      | \$8,023,791                      |
| VEHICLE ACQUISITIONS                       | \$9,734,421                       | \$9,734,421                      | \$5,951,625                      |
| MISCELLANEOUS                              | \$450,000                         | \$450,000                        | \$462,877                        |
| REIMBURSEMENTS FROM OUTSIDE SOURCES        | \$500,000                         | \$500,000                        | \$490,000                        |
| <b>TOTAL FLEET MANAGEMENT FUND</b>         | <b>\$950,000</b>                  | <b>\$950,000</b>                 | <b>\$952,877</b>                 |
| <b>PC REPLACEMENT FUND</b>                 |                                   |                                  |                                  |
| INTERNAL SERVICE OFFSETS                   | (\$1,069,023)                     | (\$1,069,023)                    | (\$752,850)                      |
| PC REPLACEMENT                             | \$1,069,023                       | \$1,069,023                      | \$752,850                        |
| <b>TOTAL PC REPLACEMENT FUND</b>           | <b>\$0</b>                        | <b>\$0</b>                       | <b>\$0</b>                       |
| <b>SELF INSURANCE FUNDS</b>                |                                   |                                  |                                  |
| INTERNAL SERVICE OFFSETS                   | (\$35,878,713)                    | (\$35,878,713)                   | (\$36,742,145)                   |
| <b>TOTAL SELF INSURANCE FUNDS</b>          | <b>(\$35,878,713)</b>             | <b>(\$35,878,713)</b>            | <b>(\$36,742,145)</b>            |
| <b>SELF INSURANCE FUNDS - HEALTH</b>       |                                   |                                  |                                  |
| DISABLED RETIREE CONTRIBUTIONS             | \$282,972                         | \$282,972                        | \$321,300                        |
| EMPLOYEE CONTRIBUTIONS - DENTAL            | \$786,359                         | \$786,359                        | \$866,252                        |
| EMPLOYEE CONTRIBUTIONS - MEDICAL           | \$7,613,343                       | \$7,613,343                      | \$8,144,856                      |
| EMPLOYER CONTRIBUTION - DENTAL             | \$931,400                         | \$931,400                        | \$868,735                        |
| EMPLOYER CONTRIBUTION - MEDICAL            | \$24,347,313                      | \$24,347,313                     | \$24,773,410                     |
| MISCELLANEOUS                              | \$322,316                         | \$322,316                        | \$292,517                        |
| <b>TOTAL SELF INSURANCE FUNDS - HEALTH</b> | <b>\$34,283,703</b>               | <b>\$34,283,703</b>              | <b>\$35,267,070</b>              |
| <b>SELF INSURANCE FUNDS - RISK</b>         |                                   |                                  |                                  |
| SELF INSURANCE (PROPERTY AND WORKERS COMP) | \$10,500,000                      | \$10,500,000                     | \$11,000,000                     |
| UNEMPLOYMENT CLAIMS                        | \$100,000                         | \$100,000                        | \$100,000                        |
| MISCELLANEOUS                              | \$100,000                         | \$100,000                        | \$150,000                        |
| REIMBURSEMENTS FROM OUTSIDE SOURCES        | \$450,000                         | \$450,000                        | \$625,000                        |
| <b>TOTAL SELF INSURANCE FUNDS - RISK</b>   | <b>\$11,150,000</b>               | <b>\$11,150,000</b>              | <b>\$11,875,000</b>              |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>        | <b>\$10,504,990</b>               | <b>\$10,504,990</b>              | <b>\$11,352,802</b>              |
| <b>TOTAL ALL FUNDS</b>                     | <b>\$1,220,362,130</b>            | <b>\$1,220,362,130</b>           | <b>\$1,193,670,313</b>           |

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

**CITY OF SCOTTSDALE**  
**Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2020/2021**  
**Schedule D**

| Fund  | Other Financing Sources/(Uses) 2020/2021 | Adopted Interfund Transfers 2020/2021 |                      |
|---|--|---------------------------------------|----------------------|
|   |  | IN                                    | OUT                  |
| <b>GENERAL FUND</b>                                     |  |                                       |                      |
| GENERAL FUND  | \$0                                      | \$10,030,342                          | \$19,674,477         |
| <b>TOTAL GENERAL FUND</b>                               | <u>\$0</u>                               | <u>\$10,030,342</u>                   | <u>\$19,674,477</u>  |
| <b>GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b>       |  |                                       |                      |
| GRANT FUNDS   | \$0                                      | \$0                                   | \$6,120              |
| <b>TOTAL GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b> | <u>\$0</u>                               | <u>\$0</u>                            | <u>\$6,120</u>       |
| <b>SPECIAL REVENUE FUNDS</b>                            |  |                                       |                      |
| PRESERVATION FUNDS                                      | \$0                                      | \$0                                   | \$39,031,459         |
| SPECIAL PROGRAMS FUND                                   | \$0                                      | \$10,000                              | \$2,813,876          |
| TOURISM DEVELOPMENT FUND                                | \$0                                      | \$0                                   | \$7,190,432          |
| TRANSPORTATION FUND                                     | \$0                                      | \$0                                   | \$10,627,187         |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                      | <u>\$0</u>                               | <u>\$10,000</u>                       | <u>\$59,662,954</u>  |
| <b>DEBT SERVICE FUNDS</b>                               |  |                                       |                      |
| DEBT  | \$0                                      | \$54,141,646                          | \$0                  |
| <b>TOTAL DEBT SERVICE FUNDS</b>                         | <u>\$0</u>                               | <u>\$54,141,646</u>                   | <u>\$0</u>           |
| <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>                |  |                                       |                      |
| CAPITAL IMPROVEMENT PROGRAM                             | \$0                                      | \$61,353,035                          | \$7,256,385          |
| <b>TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS</b>          | <u>\$0</u>                               | <u>\$61,353,035</u>                   | <u>\$7,256,385</u>   |
| <b>CAPITAL PROJECT FUNDS</b>                            |  |                                       |                      |
| CAPITAL PROJECT FUND                                    | \$0                                      | \$0                                   | \$0                  |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>                      | <u>\$0</u>                               | <u>\$0</u>                            | <u>\$0</u>           |
| <b>ENTERPRISE FUNDS</b>                                 |  |                                       |                      |
| AVIATION FUND   | \$0                                      | \$0                                   | \$33,723             |
| SOLID WASTE FUND  | \$0                                      | \$0                                   | \$293,409            |
| WATER & WATER RECLAMATION FUNDS                         | \$0                                      | \$10,119,930                          | \$47,116,166         |
| <b>TOTAL ENTERPRISE FUNDS</b>                           | <u>\$0</u>                               | <u>\$10,119,930</u>                   | <u>\$47,443,298</u>  |
| <b>INTERNAL SERVICE FUNDS</b>                           |  |                                       |                      |
| FLEET MANAGEMENT FUND                                   | \$0                                      | \$0                                   | \$1,772,711          |
| SELF INSURANCE FUNDS - HEALTH                           | \$0                                      | \$165,700                             | \$0                  |
| SELF INSURANCE FUNDS - RISK                             | \$0                                      | \$0                                   | \$4,708              |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                     | <u>\$0</u>                               | <u>\$165,700</u>                      | <u>\$1,777,419</u>   |
| <b>TOTAL ALL FUNDS</b>                                  | <u>\$0</u>                               | <u>\$135,820,653</u>                  | <u>\$135,820,653</u> |

**CITY OF SCOTTSDALE**  
**Summary by Division Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2020/2021**  
**Schedule E**

| Fund/Divisions                                    | Adopted<br>Budget<br>Expenditures<br>2019/2020 | Expenditure<br>Adjustments<br>Approved<br>2019/2020 | Actual<br>Expenditures<br>2019/2020* | Adopted<br>Budget<br>Expenditures<br>2020/2021 |
|---|--|---|--------------------------------------|--|
| <b>GENERAL FUND</b>                               |  |   |                                      |  |
| MAYOR AND CITY COUNCIL                            | \$775,112                                      | \$16,875  | \$791,987                            | \$845,429                                      |
| CITY ATTORNEY                                     | \$7,087,156                                    | \$470,197   | \$7,557,353                          | \$6,554,365                                    |
| CITY AUDITOR                                      | \$1,032,637                                    | \$79,835  | \$1,112,472                          | \$1,102,587                                    |
| CITY CLERK  | \$828,072                                      | \$57,037  | \$885,109                            | \$1,194,128                                    |
| CITY COURT  | \$5,070,798                                    | \$78,836  | \$5,149,634                          | \$4,550,341                                    |
| CITY MANAGER                                      | \$3,980,309                                    | \$80,884  | \$4,061,193                          | \$3,910,285                                    |
| CITY TREASURER                                    | \$9,981,707                                    | \$158,567   | \$10,140,274                         | \$9,991,747                                    |
| ADMINISTRATIVE SERVICES                           | \$15,159,728                                   | \$266,961   | \$15,426,689                         | \$15,560,742                                   |
| COMMUNITY AND ECONOMIC DEVELOPMENT                | \$20,840,692                                   | \$366,604   | \$21,207,296                         | \$20,076,695                                   |
| COMMUNITY SERVICES                                | \$42,432,873                                   | \$341,234   | \$42,774,107                         | \$39,235,504                                   |
| PUBLIC SAFETY - FIRE                              | \$45,167,730                                   | \$1,164,519   | \$46,332,249                         | \$41,000,603                                   |
| PUBLIC SAFETY - POLICE                            | \$106,475,691                                  | \$1,553,821   | \$108,029,512                        | \$100,425,800                                  |
| PUBLIC WORKS                                      | \$13,006,852                                   | \$4,196,769   | \$17,203,621                         | \$22,970,050                                   |
| COMPENSATION OTHER                                | \$5,242,688                                    | (\$5,181,348)                                       | \$61,340                             | \$0  |
| DEBT SERVICE                                      | \$2,907,851                                    | \$0   | \$2,907,851                          | \$377,130                                      |
| ESTIMATED DIVISION SAVINGS                        | (\$5,800,000)                                  | \$3,653,141   | (\$2,146,859)                        | (\$4,039,824)                                  |
| FUEL AND MAINT AND REPAIR                         | \$0  | \$2,233,475   | \$2,233,475                          | \$0  |
| LEAVE ACCRUAL PAYMENTS                            | \$2,094,505                                    | (\$1,363,505)                                       | \$731,000                            | \$1,941,424                                    |
| PAY PROGRAM                                       | \$3,712,936                                    | (\$3,712,936)                                       | \$0                                  | \$0  |
| RETIREMENT  | \$0  | \$442,701   | \$442,701                            | \$0  |
| UTILITIES   | \$8,508,271                                    | (\$4,495,704)                                       | \$4,012,567                          | \$0  |
| VACATION TRADE                                    | \$732,855                                      | (\$724,563)   | \$8,292                              | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION               | \$86,605,454                                   | (\$189,400)   | \$0                                  | \$87,759,046                                   |
| <b>TOTAL GENERAL FUND</b>                         | <b>\$375,843,917</b>                           | <b>(\$506,000)</b>                                  | <b>\$288,921,863</b>                 | <b>\$353,456,052</b>                           |
| <b>TOTAL GENERAL FUND</b>                         | <b>\$375,843,917</b>                           | <b>(\$506,000)</b>                                  | <b>\$288,921,863</b>                 | <b>\$353,456,052</b>                           |
| <b>GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b> |  |   |                                      |  |
| <b>SPECIAL DISTRICTS</b>                          |  |   |                                      |  |
| NON DIVISIONAL                                    | \$638,890                                      | \$0   | \$638,890                            | \$610,273                                      |
| <b>TOTAL SPECIAL DISTRICTS</b>                    | <b>\$638,890</b>                               | <b>\$0</b>  | <b>\$638,890</b>                     | <b>\$610,273</b>                               |
| <b>GRANT FUNDS</b>                                |  |   |                                      |  |
| MAYOR AND CITY COUNCIL                            | \$0  | \$5,000   | \$5,000                              | \$0  |
| CITY MANAGER                                      | \$1,000,000                                    | (\$15,000)  | \$985,000                            | \$570,443                                      |
| COMMUNITY AND ECONOMIC DEVELOPMENT                | \$0  | \$50,000  | \$50,000                             | \$0  |
| COMMUNITY SERVICES                                | \$10,319,605                                   | \$937,000   | \$11,256,605                         | \$9,156,089                                    |
| PUBLIC SAFETY - FIRE                              | \$393,092                                      | \$279,030   | \$672,122                            | \$5,815,440                                    |
| PUBLIC SAFETY - POLICE                            | \$320,175                                      | \$377,102   | \$697,277                            | \$8,330,336                                    |
| PUBLIC WORKS                                      | \$0  | \$47,149  | \$47,149                             | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION               | \$4,671,360                                    | (\$1,680,281)                                       | \$0                                  | \$8,224,168                                    |
| <b>TOTAL GRANT FUNDS</b>                          | <b>\$16,704,232</b>                            | <b>\$0</b>  | <b>\$13,713,153</b>                  | <b>\$32,096,476</b>                            |

| <b>Fund/Divisions</b>                                   | <b>Adopted<br/>Budget<br/>Expenditures<br/>2019/2020</b> | <b>Expenditure<br/>Adjustments<br/>Approved<br/>2019/2020</b> | <b>Actual<br/>Expenditures<br/>2019/2020*</b> | <b>Adopted<br/>Budget<br/>Expenditures<br/>2020/2021</b> |
|---|--|---|---|--|
| <b>ENDOWMENTS</b>                                       |  |   |   |  |
| COMMUNITY SERVICES                                      | \$36,800   | \$0   | \$36,800                                      | \$26,800   |
| CONTINGENCY / RESERVE APPROPRIATION                     | \$0  | \$0   | \$0   | \$3,585  |
| <b>TOTAL ENDOWMENTS</b>                                 | <b>\$36,800</b>  | <b>\$0</b>  | <b>\$36,800</b>                               | <b>\$30,385</b>  |
| <b>TOTAL GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b> | <b>\$17,379,922</b>                                      | <b>\$0</b>  | <b>\$14,388,843</b>                           | <b>\$32,737,134</b>                                      |
| <b>SPECIAL REVENUE FUNDS</b>                            |  |   |   |  |
| <b>SPECIAL PROGRAMS FUND</b>                            |  |   |   |  |
| MAYOR AND CITY COUNCIL                                  | \$28,000   | \$0   | \$28,000                                      | \$28,000   |
| CITY COURT  | \$1,251,523  | \$0   | \$1,251,523                                   | \$1,869,822  |
| COMMUNITY AND ECONOMIC DEVELOPMENT                      | \$401,391  | \$25,000  | \$426,391                                     | \$3,671,699  |
| COMMUNITY SERVICES                                      | \$3,378,581  | \$518,300   | \$3,896,881                                   | \$3,442,271  |
| PUBLIC SAFETY - FIRE                                    | \$10,300   | \$0   | \$10,300                                      | \$300  |
| PUBLIC SAFETY - POLICE                                  | \$2,314,277  | \$0   | \$2,314,277                                   | \$1,662,132  |
| PUBLIC WORKS  | \$445,087  | \$0   | \$445,087                                     | \$363,800  |
| CONTINGENCY / RESERVE APPROPRIATION                     | \$1,500,000  | \$0   | \$0   | \$1,500,000  |
| <b>TOTAL SPECIAL PROGRAMS FUND</b>                      | <b>\$9,329,159</b>                                       | <b>\$543,300</b>  | <b>\$8,372,459</b>                            | <b>\$12,538,024</b>                                      |
| <b>TRANSPORTATION FUND</b>                              |  |   |   |  |
| CITY TREASURER  | \$56,739   | \$2,596   | \$59,335                                      | \$59,737   |
| ADMINISTRATIVE SERVICES                                 | \$0  | \$0   | \$0   | \$18,800   |
| COMMUNITY SERVICES                                      | \$1,892,446  | \$0   | \$1,892,446                                   | \$1,897,945  |
| PUBLIC WORKS  | \$23,904,007   | (\$177,967)   | \$23,726,040                                  | \$23,923,731   |
| COMPENSATION OTHER                                      | \$197,371  | (\$185,862)   | \$11,509                                      | \$0  |
| ESTIMATED DIVISION SAVINGS                              | (\$370,900)  | \$545,182   | \$174,282                                     | (\$197,696)  |
| FUEL AND MAINT AND REPAIR                               | \$0  | \$771,293   | \$771,293                                     | \$0  |
| LEAVE ACCRUAL PAYMENTS                                  | \$104,100  | (\$41,355)  | \$62,745                                      | \$104,100  |
| PAY PROGRAM   | \$149,088  | (\$144,000)   | \$5,088                                       | \$0  |
| UTILITIES   | \$1,561,822  | (\$742,855)   | \$818,967                                     | \$0  |
| VACATION TRADE  | \$29,942   | (\$27,032)  | \$2,910                                       | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION                     | \$3,252,462  | \$0   | \$0   | \$3,080,662  |
| <b>TOTAL TRANSPORTATION FUND</b>                        | <b>\$30,777,077</b>                                      | <b>\$0</b>  | <b>\$27,524,615</b>                           | <b>\$28,887,279</b>                                      |
| <b>TOURISM DEVELOPMENT FUND</b>                         |  |   |   |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT                      | \$15,593,331   | \$713   | \$15,594,044                                  | \$10,028,937   |
| VACATION TRADE  | \$713  | (\$713)   | \$0   | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION                     | \$4,866,388  | \$0   | \$0   | \$5,699,654  |
| <b>TOTAL TOURISM DEVELOPMENT FUND</b>                   | <b>\$20,460,432</b>                                      | <b>\$0</b>  | <b>\$15,594,044</b>                           | <b>\$15,728,591</b>                                      |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                      | <b>\$60,566,668</b>                                      | <b>\$543,300</b>  | <b>\$51,491,118</b>                           | <b>\$57,153,894</b>                                      |
| <b>DEBT SERVICE FUNDS</b>                               |  |   |   |  |
| <b>DEBT</b>   |  |   |   |  |
| DEBT SERVICE  | \$98,219,349   | \$0   | \$98,219,349                                  | \$87,514,526   |
| CONTINGENCY / RESERVE APPROPRIATION                     | \$6,262,556  | \$0   | \$0   | \$7,655,157  |
| <b>TOTAL DEBT</b>                                       | <b>\$104,481,905</b>                                     | <b>\$0</b>  | <b>\$98,219,349</b>                           | <b>\$95,169,683</b>                                      |
| <b>TOTAL DEBT SERVICE FUNDS</b>                         | <b>\$104,481,905</b>                                     | <b>\$0</b>  | <b>\$98,219,349</b>                           | <b>\$95,169,683</b>                                      |

| <b>Fund/Divisions</b>                            | <b>Adopted<br/>Budget<br/>Expenditures<br/>2019/2020</b> | <b>Expenditure<br/>Adjustments<br/>Approved<br/>2019/2020</b> | <b>Actual<br/>Expenditures<br/>2019/2020*</b> | <b>Adopted<br/>Budget<br/>Expenditures<br/>2020/2021</b> |
|--|--|---|---|--|
| <b>ENTERPRISE FUNDS</b>                          |  |   |   |  |
| <b>SOLID WASTE FUND</b>                          |  |   |   |  |
| CITY TREASURER                                   | \$983,383  | \$20,618  | \$1,004,001                                   | \$981,653  |
| ADMINISTRATIVE SERVICES                          | \$0  | \$0   | \$0   | \$8,000  |
| PUBLIC WORKS                                     | \$20,646,981   | (\$1,558,388)   | \$19,088,593                                  | \$22,149,648   |
| COMPENSATION OTHER                               | \$189,301  | (\$187,343)   | \$1,958                                       | \$0  |
| ESTIMATED DIVISION SAVINGS                       | (\$320,000)  | \$56,502  | (\$263,498)                                   | (\$311,538)  |
| FUEL AND MAINT AND REPAIR                        | \$0  | \$1,832,033   | \$1,832,033                                   | \$0  |
| INDIRECT/DIRECT COST ALLOCATION                  | \$1,673,850  | \$0   | \$1,673,850                                   | \$1,683,750  |
| LEAVE ACCRUAL PAYMENTS                           | \$20,000   | (\$20,000)  | \$0   | \$24,000   |
| PAY PROGRAM                                      | \$164,487  | (\$123,781)   | \$40,706                                      | \$0  |
| VACATION TRADE                                   | \$20,000   | (\$19,641)  | \$359   | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION              | \$5,764,439  | \$0   | \$0   | \$4,033,235  |
| <b>TOTAL SOLID WASTE FUND</b>                    | <b>\$29,142,441</b>                                      | <b>\$0</b>  | <b>\$23,378,002</b>                           | <b>\$28,568,748</b>                                      |
| <b>WATER &amp; WATER RECLAMATION FUNDS</b>       |  |   |   |  |
| CITY TREASURER                                   | \$2,340,933  | \$74,202  | \$2,415,135                                   | \$2,557,210  |
| ADMINISTRATIVE SERVICES                          | \$0  | \$0   | \$0   | \$375,398  |
| WATER RESOURCES                                  | \$67,361,469   | \$746,738   | \$68,108,207                                  | \$85,309,326   |
| COMPENSATION OTHER                               | \$754,097  | (\$728,903)   | \$25,194                                      | \$0  |
| DEBT SERVICE                                     | \$33,155,258   | \$0   | \$33,155,258                                  | \$33,197,337   |
| FUEL AND MAINT AND REPAIR                        | \$0  | \$393,852   | \$393,852                                     | \$0  |
| INDIRECT/DIRECT COST ALLOCATION                  | \$6,331,873  | \$0   | \$6,331,873                                   | \$5,958,648  |
| PAY PROGRAM                                      | \$450,761  | (\$432,850)   | \$17,911                                      | \$0  |
| UTILITIES  | \$16,599,046   | \$0   | \$16,599,046                                  | \$0  |
| VACATION TRADE                                   | \$63,448   | (\$53,039)  | \$10,409                                      | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION              | \$67,381,993   | \$0   | \$0   | \$71,986,911   |
| <b>TOTAL WATER &amp; WATER RECLAMATION FUNDS</b> | <b>\$194,438,878</b>                                     | <b>\$0</b>  | <b>\$127,056,885</b>                          | <b>\$199,384,830</b>                                     |
| <b>AVIATION FUND</b>                             |  |   |   |  |
| COMMUNITY AND ECONOMIC DEVELOPMENT               | \$2,463,410  | \$21,395  | \$2,484,805                                   | \$2,547,579  |
| COMPENSATION OTHER                               | \$42,258   | (\$42,200)  | \$58  | \$0  |
| DEBT SERVICE                                     | \$1,722,744  | \$0   | \$1,722,744                                   | \$1,721,994  |
| FUEL AND MAINT AND REPAIR                        | \$0  | \$50,170  | \$50,170                                      | \$0  |
| INDIRECT/DIRECT COST ALLOCATION                  | \$632,267  | \$0   | \$632,267                                     | \$628,115  |
| PAY PROGRAM                                      | \$25,801   | (\$25,801)  | \$0   | \$0  |
| VACATION TRADE                                   | \$3,564  | (\$3,564)   | \$0   | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION              | \$1,460,879  | \$0   | \$0   | \$3,380,463  |
| <b>TOTAL AVIATION FUND</b>                       | <b>\$6,350,923</b>                                       | <b>\$0</b>  | <b>\$4,890,044</b>                            | <b>\$8,278,151</b>                                       |
| <b>TOTAL ENTERPRISE FUNDS</b>                    | <b>\$229,932,242</b>                                     | <b>\$0</b>  | <b>\$155,324,931</b>                          | <b>\$236,231,729</b>                                     |
| <b>INTERNAL SERVICE FUNDS</b>                    |  |   |   |  |
| <b>SELF INSURANCE FUNDS - RISK</b>               |  |   |   |  |
| CITY ATTORNEY                                    | \$10,475,018   | \$61,997  | \$10,537,015                                  | \$11,666,711   |
| COMPENSATION OTHER                               | \$39,506   | (\$36,216)  | \$3,290                                       | \$0  |
| FUEL AND MAINT AND REPAIR                        | \$0  | (\$430)   | (\$430)                                       | \$0  |
| PAY PROGRAM                                      | \$23,212   | (\$23,212)  | \$0   | \$0  |
| VACATION TRADE                                   | \$2,139  | (\$2,139)   | \$0   | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION              | \$22,956,017   | \$0   | \$0   | \$24,307,972   |
| <b>TOTAL SELF INSURANCE FUNDS - RISK</b>         | <b>\$33,495,892</b>                                      | <b>\$0</b>  | <b>\$10,539,875</b>                           | <b>\$35,974,683</b>                                      |

| <b>Fund/Divisions</b>                      | <b>Adopted Budget Expenditures 2019/2020</b> | <b>Expenditure Adjustments Approved 2019/2020</b> | <b>Actual Expenditures 2019/2020*</b> | <b>Adopted Budget Expenditures 2020/2021</b> |
|--|--|---|---------------------------------------|--|
| <b>FLEET MANAGEMENT FUND</b>               |  |   |                                       |  |
| PUBLIC WORKS                               | \$22,804,203                                 | (\$124,674)                                       | \$22,679,529                          | \$19,314,304                                 |
| COMPENSATION OTHER                         | \$123,596                                    | (\$121,120)                                       | \$2,476                               | \$0  |
| ESTIMATED DIVISION SAVINGS                 | (\$170,000)                                  | \$313,926   | \$143,926                             | \$0  |
| FUEL AND MAINT AND REPAIR                  | \$0  | \$36,728  | \$36,728                              | \$0  |
| INTERNAL SERVICE OFFSETS                   | (\$22,702,085)                               | \$0   | (\$22,702,085)                        | (\$17,516,645)                               |
| LEAVE ACCRUAL PAYMENTS                     | \$20,000                                     | (\$6,556)   | \$13,444                              | \$24,000                                     |
| PAY PROGRAM                                | \$92,071                                     | (\$90,547)  | \$1,524                               | \$0  |
| VACATION TRADE                             | \$12,832                                     | (\$7,757)   | \$5,075                               | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION        | \$7,660,195                                  | (\$20,502)  | \$0                                   | \$825,000                                    |
| <b>TOTAL FLEET MANAGEMENT FUND</b>         | <b>\$7,840,812</b>                           | <b>(\$20,502)</b>                                 | <b>\$180,617</b>                      | <b>\$2,646,659</b>                           |
| <b>PC REPLACEMENT FUND</b>                 |  |   |                                       |  |
| ADMINISTRATIVE SERVICES                    | \$1,069,023                                  | \$0   | \$1,069,023                           | \$868,508                                    |
| INTERNAL SERVICE OFFSETS                   | (\$1,069,023)                                | \$0   | (\$1,069,023)                         | (\$752,850)                                  |
| CONTINGENCY / RESERVE APPROPRIATION        | \$500,000                                    | \$0   | \$0                                   | \$500,000                                    |
| <b>TOTAL PC REPLACEMENT FUND</b>           | <b>\$500,000</b>                             | <b>\$0</b>  | <b>\$0</b>                            | <b>\$615,658</b>                             |
| <b>SELF INSURANCE FUNDS - HEALTH</b>       |  |   |                                       |  |
| ADMINISTRATIVE SERVICES                    | \$34,133,925                                 | \$5,166   | \$34,139,091                          | \$35,951,762                                 |
| COMPENSATION OTHER                         | \$2,306                                      | (\$2,306)   | \$0                                   | \$0  |
| PAY PROGRAM                                | \$2,860                                      | (\$2,860)   | \$0                                   | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION        | \$11,228,481                                 | \$0   | \$0                                   | \$8,601,294                                  |
| <b>TOTAL SELF INSURANCE FUNDS - HEALTH</b> | <b>\$45,367,572</b>                          | <b>\$0</b>  | <b>\$34,139,091</b>                   | <b>\$44,553,056</b>                          |
| <b>SELF INSURANCE FUNDS</b>                |  |   |                                       |  |
| INTERNAL SERVICE OFFSETS                   | (\$35,878,713)                               | \$0   | (\$35,878,713)                        | (\$36,742,145)                               |
| <b>TOTAL SELF INSURANCE FUNDS</b>          | <b>(\$35,878,713)</b>                        | <b>\$0</b>  | <b>(\$35,878,713)</b>                 | <b>(\$36,742,145)</b>                        |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>        | <b>\$51,325,563</b>                          | <b>(\$20,502)</b>                                 | <b>\$8,980,870</b>                    | <b>\$47,047,911</b>                          |
| <b>CAPITAL PROJECT FUNDS</b>               |  |   |                                       |  |
| <b>CAPITAL IMPROVEMENT PROGRAM</b>         |  |   |                                       |  |
| CAPITAL PROJECTS                           | \$659,690,525                                | \$0   | \$659,690,525                         | \$690,862,106                                |
| CONTINGENCY / RESERVE APPROPRIATION        | \$42,600,100                                 | \$0   | \$0                                   | \$27,750,000                                 |
| <b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>   | <b>\$702,290,625</b>                         | <b>\$0</b>  | <b>\$659,690,525</b>                  | <b>\$718,612,106</b>                         |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>         | <b>\$702,290,625</b>                         | <b>\$0</b>  | <b>\$659,690,525</b>                  | <b>\$718,612,106</b>                         |
| <b>TOTAL ALL FUNDS</b>                     | <b>\$1,541,820,842</b>                       | <b>\$16,798</b>                                   | <b>\$1,277,017,499</b>                | <b>\$1,540,408,509</b>                       |

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

**CITY OF SCOTTSDALE**  
**Summary by Division of Expenditures/Expenses**  
**Fiscal Year 2020/2021**  
**Schedule F**

| Division/Fund                                   | Adopted<br>Budget<br>Expenditures<br>2019/2020 | Expenditure<br>Adjustments<br>Approved<br>2019/2020 | Actual<br>Expenditures<br>2019/2020* | Adopted<br>Budget<br>Expenditures<br>2020/2021 |
|---|--|---|--------------------------------------|--|
| <b>MAYOR AND CITY COUNCIL</b>                   |  |   |                                      |  |
| GENERAL FUND                                    | \$775,112                                      | \$16,875  | \$791,987                            | \$845,429                                      |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT  | \$0  | \$5,000   | \$5,000                              | \$0  |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS         | \$28,000                                       | \$0   | \$28,000                             | \$28,000                                       |
| <b>TOTAL MAYOR AND CITY COUNCIL</b>             | <u>\$803,112</u>                               | <u>\$21,875</u>                                     | <u>\$824,987</u>                     | <u>\$873,429</u>                               |
| <b>CITY ATTORNEY</b>                            |  |   |                                      |  |
| GENERAL FUND                                    | \$7,087,156                                    | \$470,197   | \$7,557,353                          | \$6,554,365                                    |
| INTERNAL SERVICE FUND - SELF INSURANCE - RISK   | \$10,475,018                                   | \$61,997  | \$10,537,015                         | \$11,666,711                                   |
| <b>TOTAL CITY ATTORNEY</b>                      | <u>\$17,562,174</u>                            | <u>\$532,194</u>                                    | <u>\$18,094,368</u>                  | <u>\$18,221,076</u>                            |
| <b>CITY AUDITOR</b>                             |  |   |                                      |  |
| GENERAL FUND                                    | \$1,032,637                                    | \$79,835  | \$1,112,472                          | \$1,102,587                                    |
| <b>TOTAL CITY AUDITOR</b>                       | <u>\$1,032,637</u>                             | <u>\$79,835</u>                                     | <u>\$1,112,472</u>                   | <u>\$1,102,587</u>                             |
| <b>CITY CLERK</b>                               |  |   |                                      |  |
| GENERAL FUND                                    | \$828,072                                      | \$57,037  | \$885,109                            | \$1,194,128                                    |
| <b>TOTAL CITY CLERK</b>                         | <u>\$828,072</u>                               | <u>\$57,037</u>                                     | <u>\$885,109</u>                     | <u>\$1,194,128</u>                             |
| <b>CITY COURT</b>                               |  |   |                                      |  |
| GENERAL FUND                                    | \$5,070,798                                    | \$78,836  | \$5,149,634                          | \$4,550,341                                    |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS         | \$1,251,523                                    | \$0   | \$1,251,523                          | \$1,869,822                                    |
| <b>TOTAL CITY COURT</b>                         | <u>\$6,322,321</u>                             | <u>\$78,836</u>                                     | <u>\$6,401,157</u>                   | <u>\$6,420,163</u>                             |
| <b>CITY MANAGER</b>                             |  |   |                                      |  |
| GENERAL FUND                                    | \$3,980,309                                    | \$80,884  | \$4,061,193                          | \$3,910,285                                    |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT  | \$1,000,000                                    | (\$15,000)  | \$985,000                            | \$570,443                                      |
| <b>TOTAL CITY MANAGER</b>                       | <u>\$4,980,309</u>                             | <u>\$65,884</u>                                     | <u>\$5,046,193</u>                   | <u>\$4,480,728</u>                             |
| <b>CITY TREASURER</b>                           |  |   |                                      |  |
| GENERAL FUND                                    | \$9,981,707                                    | \$158,567   | \$10,140,274                         | \$9,991,747                                    |
| SPECIAL REVENUE FUND - TRANSPORTATION           | \$56,739                                       | \$2,596   | \$59,335                             | \$59,737                                       |
| ENTERPRISE FUND - SOLID WASTE                   | \$983,383                                      | \$20,618  | \$1,004,001                          | \$981,653                                      |
| ENTERPRISE FUND - WATER & WATER RECLAMATION     | \$2,340,933                                    | \$74,202  | \$2,415,135                          | \$2,557,210                                    |
| <b>TOTAL CITY TREASURER</b>                     | <u>\$13,362,762</u>                            | <u>\$255,983</u>                                    | <u>\$13,618,745</u>                  | <u>\$13,590,347</u>                            |
| <b>ADMINISTRATIVE SERVICES</b>                  |  |   |                                      |  |
| GENERAL FUND                                    | \$15,159,728                                   | \$266,961   | \$15,426,689                         | \$15,560,742                                   |
| SPECIAL REVENUE FUND - TRANSPORTATION           | \$0  | \$0   | \$0                                  | \$18,800                                       |
| ENTERPRISE FUND - SOLID WASTE                   | \$0  | \$0   | \$0                                  | \$8,000  |
| ENTERPRISE FUND - WATER & WATER RECLAMATION     | \$0  | \$0   | \$0                                  | \$375,398                                      |
| INTERNAL SERVICE FUND - PC REPLACEMENT          | \$1,069,023                                    | \$0   | \$1,069,023                          | \$868,508                                      |
| INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH | \$34,133,925                                   | \$5,166   | \$34,139,091                         | \$35,951,762                                   |
| <b>TOTAL ADMINISTRATIVE SERVICES</b>            | <u>\$50,362,676</u>                            | <u>\$272,127</u>                                    | <u>\$50,634,803</u>                  | <u>\$52,783,210</u>                            |
| <b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>       |  |   |                                      |  |
| GENERAL FUND                                    | \$20,840,692                                   | \$366,604   | \$21,207,296                         | \$20,076,695                                   |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT  | \$0  | \$50,000  | \$50,000                             | \$0  |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS         | \$401,391                                      | \$25,000  | \$426,391                            | \$3,671,699                                    |
| SPECIAL REVENUE FUND - TOURISM DEVELOPMENT      | \$15,593,331                                   | \$713   | \$15,594,044                         | \$10,028,937                                   |
| ENTERPRISE FUND - AVIATION                      | \$2,463,410                                    | \$21,395  | \$2,484,805                          | \$2,547,579                                    |
| <b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b> | <u>\$39,298,824</u>                            | <u>\$463,712</u>                                    | <u>\$39,762,536</u>                  | <u>\$36,324,910</u>                            |

| Division/Fund   | Adopted<br>Budget<br>Expenditures<br>2019/2020 | Expenditure<br>Adjustments<br>Approved<br>2019/2020 | Actual<br>Expenditures<br>2019/2020* | Adopted<br>Budget<br>Expenditures<br>2020/2021 |
|---|--|---|--------------------------------------|--|
| <b>COMMUNITY SERVICES</b>                                     |  |   |                                      |  |
| GENERAL FUND  | \$42,432,873                                   | \$341,234   | \$42,774,107                         | \$39,235,504                                   |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT                | \$10,319,605                                   | \$937,000   | \$11,256,605                         | \$9,156,089                                    |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS                       | \$3,378,581                                    | \$518,300   | \$3,896,881                          | \$3,442,271                                    |
| SPECIAL REVENUE FUND - TRANSPORTATION                         | \$1,892,446                                    | \$0   | \$1,892,446                          | \$1,897,945                                    |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS -<br>ENDOWMENTS        | \$36,800                                       | \$0   | \$36,800                             | \$26,800                                       |
| <b>TOTAL COMMUNITY SERVICES</b>                               | <b>\$58,060,305</b>                            | <b>\$1,796,534</b>                                  | <b>\$59,856,839</b>                  | <b>\$53,758,609</b>                            |
| <b>PUBLIC SAFETY - FIRE</b>                                   |  |   |                                      |  |
| GENERAL FUND  | \$45,167,730                                   | \$1,164,519   | \$46,332,249                         | \$41,000,603                                   |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT                | \$393,092                                      | \$279,030   | \$672,122                            | \$5,815,440                                    |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS                       | \$10,300                                       | \$0   | \$10,300                             | \$300  |
| <b>TOTAL PUBLIC SAFETY - FIRE</b>                             | <b>\$45,571,122</b>                            | <b>\$1,443,549</b>                                  | <b>\$47,014,671</b>                  | <b>\$46,816,343</b>                            |
| <b>PUBLIC SAFETY - POLICE</b>                                 |  |   |                                      |  |
| GENERAL FUND  | \$106,475,691                                  | \$1,553,821   | \$108,029,512                        | \$100,425,800                                  |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT                | \$320,175                                      | \$377,102   | \$697,277                            | \$8,330,336                                    |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS                       | \$2,314,277                                    | \$0   | \$2,314,277                          | \$1,662,132                                    |
| <b>TOTAL PUBLIC SAFETY - POLICE</b>                           | <b>\$109,110,143</b>                           | <b>\$1,930,923</b>                                  | <b>\$111,041,066</b>                 | <b>\$110,418,268</b>                           |
| <b>PUBLIC WORKS</b>   |  |   |                                      |  |
| GENERAL FUND  | \$13,006,852                                   | \$4,196,769   | \$17,203,621                         | \$22,970,050                                   |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - GRANT                | \$0  | \$47,149  | \$47,149                             | \$0  |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS                       | \$445,087                                      | \$0   | \$445,087                            | \$363,800                                      |
| SPECIAL REVENUE FUND - TRANSPORTATION                         | \$23,904,007                                   | (\$177,967)   | \$23,726,040                         | \$23,923,731                                   |
| ENTERPRISE FUND - SOLID WASTE                                 | \$20,646,981                                   | (\$1,558,388)                                       | \$19,088,593                         | \$22,149,648                                   |
| INTERNAL SERVICE FUND - FLEET MANAGEMENT                      | \$22,804,203                                   | (\$124,674)   | \$22,679,529                         | \$19,314,304                                   |
| <b>TOTAL PUBLIC WORKS</b>                                     | <b>\$80,807,130</b>                            | <b>\$2,382,889</b>                                  | <b>\$83,190,019</b>                  | <b>\$88,721,533</b>                            |
| <b>WATER RESOURCES</b>  |  |   |                                      |  |
| ENTERPRISE FUND - WATER & WATER RECLAMATION                   | \$67,361,469                                   | \$746,738   | \$68,108,207                         | \$85,309,326                                   |
| <b>TOTAL WATER RESOURCES</b>                                  | <b>\$67,361,469</b>                            | <b>\$746,738</b>                                    | <b>\$68,108,207</b>                  | <b>\$85,309,326</b>                            |
| <b>OTHER</b>  |  |   |                                      |  |
| CAPITAL PROJECTS  | \$659,690,525                                  | \$0   | \$659,690,525                        | \$690,862,106                                  |
| COMPENSATION OTHER  | \$6,591,123                                    | (\$6,485,298)                                       | \$105,825                            | \$0  |
| CONTINGENCY / RESERVE APPROPRIATION                           | \$266,710,324                                  | (\$1,890,183)                                       | \$0                                  | \$255,307,147                                  |
| DEBT SERVICE  | \$136,005,202                                  | \$0   | \$136,005,202                        | \$122,810,987                                  |
| ESTIMATED DIVISION SAVINGS                                    | (\$6,660,900)                                  | \$4,568,751   | (\$2,092,149)                        | (\$4,549,058)                                  |
| FUEL AND MAINT AND REPAIR                                     | \$0  | \$5,317,121   | \$5,317,121                          | \$0  |
| INDIRECT/DIRECT COST ALLOCATION                               | \$8,637,990                                    | \$0   | \$8,637,990                          | \$8,270,513                                    |
| INTERNAL SERVICE OFFSETS                                      | (\$59,649,821)                                 | \$0   | (\$59,649,821)                       | (\$55,011,640)                                 |
| LEAVE ACCRUAL PAYMENTS  | \$2,238,605                                    | (\$1,431,416)                                       | \$807,189                            | \$2,093,524                                    |
| GRANTS, ENDOWMENTS & SPECIAL DISTRICTS - SPECIAL<br>DISTRICTS | \$638,890                                      | \$0   | \$638,890                            | \$610,273                                      |
| PAY PROGRAM   | \$4,621,216                                    | (\$4,555,987)                                       | \$65,229                             | \$0  |
| RETIREMENT  | \$0  | \$442,701   | \$442,701                            | \$0  |
| UTILITIES   | \$26,669,139                                   | (\$5,238,559)                                       | \$21,430,580                         | \$0  |
| VACATION TRADE  | \$865,493                                      | (\$838,448)   | \$27,045                             | \$0  |
| <b>TOTAL OTHER</b>  | <b>\$1,046,357,786</b>                         | <b>(\$10,111,318)</b>                               | <b>\$771,426,327</b>                 | <b>\$1,020,393,852</b>                         |
| <b>TOTAL ALL FUNDS</b>  | <b>\$1,541,820,842</b>                         | <b>\$16,798</b>                                     | <b>\$1,277,017,499</b>               | <b>\$1,540,408,509</b>                         |

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



CITY OF SCOTTSDALE  
 Full-Time Employees and Personnel Compensation  
 Fiscal Year 2020/2021  
 Schedule G

| Fund  | Full-Time<br>Equivalent (FTE)<br>2020/2021 | Employee<br>Salaries and<br>Hourly Costs<br>2020/2021 | Retirement<br>Costs<br>2020/2021 | Healthcare Costs<br>2020/2021 | Other Benefit<br>Costs<br>2020/2021 | Total Adopted<br>Personnel<br>Compensation<br>2020/2021 |
|---|--|---|----------------------------------|-------------------------------|-------------------------------------|---|
| <b>GENERAL FUND</b>                               |  |   |                                  |                               |                                     |   |
| GENERAL FUND                                      | 1,974.16                                   | \$130,391,516   | \$34,761,941                     | \$20,416,860                  | \$9,722,032                         | \$195,292,349   |
| TOTAL GENERAL FUND                                | <u>1,974.16</u>                            | <u>\$130,391,516</u>                                  | <u>\$34,761,941</u>              | <u>\$20,416,860</u>           | <u>\$9,722,032</u>                  | <u>\$195,292,349</u>                                    |
| <b>GRANTS, ENDOWMENTS &amp; SPECIAL DISTRICTS</b> |  |   |                                  |                               |                                     |   |
| GRANT FUNDS                                       | 28.00                                      | \$14,004,598  | \$401,807                        | \$293,088                     | \$106,869                           | \$14,806,362  |
| TOTAL GRANTS, ENDOWMENTS & SPECIAL                | <u>28.00</u>                               | <u>\$14,004,598</u>                                   | <u>\$401,807</u>                 | <u>\$293,088</u>              | <u>\$106,869</u>                    | <u>\$14,806,362</u>                                     |
| <b>SPECIAL REVENUE FUNDS</b>                      |  |   |                                  |                               |                                     |   |
| SPECIAL PROGRAMS FUND                             | 44.05                                      | \$2,151,456   | \$242,665                        | \$328,764                     | \$160,348                           | \$2,883,233   |
| TOURISM DEVELOPMENT FUND                          | 2.00                                       | \$228,499   | \$21,528                         | \$31,716                      | \$12,968                            | \$294,711   |
| TRANSPORTATION FUND                               | 85.98                                      | \$5,603,748   | \$682,302                        | \$1,002,648                   | \$418,070                           | \$7,706,768   |
| TOTAL SPECIAL REVENUE FUNDS                       | <u>132.03</u>                              | <u>\$7,983,703</u>                                    | <u>\$946,495</u>                 | <u>\$1,363,128</u>            | <u>\$591,386</u>                    | <u>\$10,884,712</u>                                     |
| <b>ENTERPRISE FUNDS</b>                           |  |   |                                  |                               |                                     |   |
| AVIATION FUND                                     | 15.47                                      | \$1,055,226   | \$131,102                        | \$129,936                     | \$79,539                            | \$1,395,803   |
| SOLID WASTE FUND                                  | 96.42                                      | \$5,889,378   | \$675,008                        | \$1,087,308                   | \$409,710                           | \$8,061,404   |
| WATER & WATER RECLAMATION FUNDS                   | 230.90                                     | \$16,923,441  | \$2,079,204                      | \$2,706,974                   | \$1,266,396                         | \$22,976,015  |
| TOTAL ENTERPRISE FUNDS                            | <u>342.79</u>                              | <u>\$23,868,045</u>                                   | <u>\$2,885,314</u>               | <u>\$3,924,218</u>            | <u>\$1,755,645</u>                  | <u>\$32,433,222</u>                                     |
| <b>INTERNAL SERVICE FUNDS</b>                     |  |   |                                  |                               |                                     |   |
| FLEET MANAGEMENT FUND                             | 53.00                                      | \$3,189,349   | \$382,988                        | \$635,808                     | \$233,871                           | \$4,442,016   |
| SELF INSURANCE FUNDS - HEALTH                     | 0.00                                       | \$289,936   | \$0                              | \$0                           | \$0                                 | \$289,936   |
| SELF INSURANCE FUNDS - RISK                       | 9.00                                       | \$723,490   | \$88,322                         | \$79,476                      | \$55,222                            | \$946,510   |
| TOTAL INTERNAL SERVICE FUNDS                      | <u>62.00</u>                               | <u>\$4,202,775</u>                                    | <u>\$471,310</u>                 | <u>\$715,284</u>              | <u>\$289,093</u>                    | <u>\$5,678,462</u>                                      |
| <b>TOTAL ALL FUNDS</b>                            | <u><u>2,538.98</u></u>                     | <u><u>\$180,450,637</u></u>                           | <u><u>\$39,466,867</u></u>       | <u><u>\$26,712,578</u></u>    | <u><u>\$12,465,025</u></u>          | <u><u>\$259,095,107</u></u>                             |