

ORDINANCE NO. 4602

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, 2023, AND ENDING JUNE 30, 2024, AND DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF SCOTTSDALE; RECOGNIZING CONDITIONS ON TRANSFERS OF BUDGETED MONIES; ADOPTING A ONE-TIME WAIVER OF THE \$600,000 PER COMMITMENT RESTRICTION OF FINANCIAL POLICY 10.02 FOR FIVE PROJECTS; ADOPTING THE FINAL FY 2023/2024 CLASSIFICATION PLAN AND JOB CLASSIFICATION PAY TABLE; AND AUTHORIZING OR APPROVING, AS APPLICABLE, CERTAIN SALARY ADJUSTMENTS INCLUDED IN THE FINAL BUDGET FOR CITY EMPLOYEES AND CHARTER OFFICERS AND SETTING THE SALARIES OF THE PRESIDING JUDGE AND ASSOCIATE JUDGES.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale City Charter, the City Council did, on May 16, 2023, make a budget estimate of the different amounts required to meet the public expenses for the fiscal year beginning July 1, 2023, and ending June 30, 2024 ("Fiscal Year 2023/2024"), an estimate of receipts from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Scottsdale, Arizona;

WHEREAS, following publication of notice as required by law, the City Council held a public hearing on June 13, 2023, 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 2023/2024;

WHEREAS, publication has been duly made, as required by law, of said budget estimates, together with a notice that the City Council will meet on June 27, 2023 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, City Council-adopted Financial Policy 10.02 (as adopted through Ordinance No. 4534) sets forth the allocation of City bed tax revenues as prescribed by state law, City elections, and City ordinance and, as relevant to this Resolution, limits the use of the balance of remaining bed tax revenues to one-time commitments not to exceed \$600,000 per commitment

unless otherwise approved by City Council for tourism-related operating expenses and capital projects;

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

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

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

Section 1. Pursuant to the laws of the State of Arizona and the Scottsdale City Charter, the City Council hereby adopts Schedules A through G, as further described below, attached hereto as Exhibit 1 and incorporated herein by this reference in their entirety, as the Final Budget of the City of Scottsdale Fiscal Year 2023/2024:

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

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

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

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

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

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

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

Section 2. 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. 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. 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. 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. The City Council hereby approves a one-time waiver of the maximum \$600,000 per commitment restriction in Financial Policy 10.02 for each of the following tourism-related capital projects (including operating expenses) that otherwise comply with such Financial Policy, up to the following amounts:

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

Section 7. Pursuant to Sections 14-20 through 14-24 of the Scottsdale Revised Code, the City Council hereby adopts the Final FY 2023/2024 City Classification Plan and Job Classification Pay Table, which are on file with, and available for review at, the Office of the City Clerk.

Section 8. Further, all to become effective July 1, 2023, the City Council hereby (i) authorizes a five percent step program for sworn Police personnel, a two percent salary market adjustment for all job classifications except as specified in this section, and up to five percent salary merit increase for all eligible City employees based on performance, as reflected in the Fiscal Year 2023/2024 Final Budget and the Final FY 2023/2024 Job Classification Plan and Pay Table, (ii) pursuant to Section 9-6 of the Scottsdale Revised Code, sets the salaries for the Presiding City Judge and the Associate Judges to increase their current salaries as follows: a two percent salary market adjustment and an additional salary increase up to five percent but not to exceed the salary range for the position, and (iii) approves a two percent salary market adjustment for all other Charter Officers.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona, this 13<sup>th</sup> day of June, 2023.

ATTEST:

  
for Kathleen Burtoneg, Deputy  
Ben Lane, City Clerk

CITY OF SCOTTSDALE, an Arizona  
municipal corporation

  
David D. Ortega, Mayor

APPROVED AS TO FORM:

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

CITY OF SCOTTSDALE  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2023/2024  
 Schedule A

FUNDS											
Fiscal Year		SCH		General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Grants & Special Districts Funds	Enterprise Funds	Internal Service Funds	Total All Funds
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	\$479,024,087	\$72,550,409	\$95,646,873	\$1,121,620,572	\$37,437,058	\$259,657,518	\$46,051,765	\$2,111,988,282
2023	Actual Expenditures/Expenses**	E	2	\$333,039,605	\$60,929,341	\$87,222,000	\$1,066,898,613	\$31,820,188	\$169,397,924	\$9,882,962	\$1,759,190,633
2024	Fund Balance/Net Position at July 1		3	\$242,156,388	\$188,143,640	\$8,668,474	\$369,638,669	\$39,980	\$97,884,834	\$57,804,437	\$964,336,422
2024	Primary Property Tax Levy	B	4	\$37,096,462	\$0	\$0	\$0	\$0	\$0	\$2,201,944	\$39,298,406
2024	Secondary Property Tax Levy	B	5	\$0	\$0	\$35,591,731	\$0	\$0	\$0	\$0	\$35,591,731
2024	Estimated Revenues Other than Property Taxes	C	6	\$381,769,223	\$168,560,659	\$0	\$1,150,878,158	\$24,333,626	\$244,270,943	\$17,927,379	\$1,987,739,988
2024	Other Financing Sources	D	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	Other Financing (Uses)	D	8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	Interfund Transfers In	D	9	\$17,152,136	\$63,689	\$54,102,524	\$182,943,979	\$0	\$8,318,156	\$170,038	\$262,750,522
2024	Interfund Transfers (Out)	D	10	\$81,017,973	\$99,186,078	\$0	\$5,763,028	\$31,450	\$68,086,324	\$8,665,669	\$262,750,522
2024	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement		11								
	Maintained for Future Capital Projects										
	Maintained for Future Financial Stability										
2024	Total Financial Resources Available ***		12	\$661,022,073	\$356,704,299	\$44,260,205	\$1,520,516,827	\$24,373,606	\$342,155,777	\$77,933,760	\$3,026,966,547
2024	Budgeted Expenditures/Expenses	E	13	\$582,137,346	\$82,166,664	\$98,427,729	\$1,420,651,744	\$24,342,156	\$274,537,783	\$51,007,139	\$2,533,270,561

Expenditure Limitation Comparison

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

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

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

\*\*\*Updated to capture correct summation of totals above.

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

	<b>Fiscal Year 2022/2023</b>	<b>Fiscal Year 2023/2024</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	<u>36,425,125</u>	<u>39,381,406</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	<u>-</u>	
3. Property tax levy amounts		
A. Primary property taxes	36,421,125	39,298,406
<u>Property tax judgment</u>	-	-
B. Secondary property taxes	30,055,758	35,591,731
<u>Property tax judgment</u>	-	-
C. Total property tax levy amounts	<u>66,476,883</u>	<u>74,890,137</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) 2022/2023 levy	35,943,544	
(2) Prior years' levies	547,364	
(3) Total primary property taxes	<u>36,490,908</u>	
B. Secondary property taxes		
(1) 2022/2023 levy	29,700,220	
(2) Prior years' levies	452,288	
(3) Total secondary property taxes	<u>30,152,507</u>	
C. Total property taxes collected	<u>66,643,415</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4970	0.5150
<u>Property tax judgement</u>		
(2) Secondary property tax rate	0.4101	0.4664
<u>Property tax judgement</u>		
(3) Total city tax rate	<u>0.9071</u>	<u>0.9814</u>
B. Special assessment district tax rates		

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

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

**CITY OF SCOTTSDALE**  
**Summary by Fund of Revenues Other than Property Taxes**  
**Fiscal Year 2023/2024**  
**Schedule C**

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

<b>Source of Revenues</b>	<b>Budgeted Revenues 2022/2023</b>	<b>Actual Revenues 2022/2023*</b>	<b>Adopted Revenues 2023/2024</b>
<b>FINES FEES &amp; FORFEITURES</b>			
COURT FINES	\$4,165,213	\$4,165,213	\$4,053,645
LIBRARY	\$19,260	\$19,260	\$27,204
PARKING FINES	\$287,409	\$287,409	\$263,700
PHOTO RADAR	\$2,590,337	\$2,590,337	\$2,641,329
JAIL DORMITORY	\$137,098	\$137,098	\$144,000
<b>TOTAL FINES FEES &amp; FORFEITURES</b>	<b>\$7,199,317</b>	<b>\$7,199,317</b>	<b>\$7,129,878</b>
<b>INTEREST EARNINGS</b>			
INTEREST EARNINGS	\$1,935,739	\$1,935,739	\$8,212,914
<b>TOTAL INTEREST EARNINGS</b>	<b>\$1,935,739</b>	<b>\$1,935,739</b>	<b>\$8,212,914</b>
<b>BUILDING PERMIT FEES &amp; CHARGES</b>			
BUILDING & RELATED PERMITS	\$18,089,810	\$18,089,810	\$20,400,907
<b>TOTAL BUILDING PERMIT FEES &amp; CHARGES</b>	<b>\$18,089,810</b>	<b>\$18,089,810</b>	<b>\$20,400,907</b>
<b>INDIRECT/DIRECT COST ALLOCATIONS</b>			
INDIRECT COSTS	\$6,755,168	\$6,755,168	\$7,796,474
DIRECT COST ALLOCATION (FIRE)	\$446,810	\$446,810	\$419,300
<b>TOTAL INDIRECT/DIRECT COST ALLOCATIONS</b>	<b>\$7,201,978</b>	<b>\$7,201,978</b>	<b>\$8,215,774</b>
<b>TOTAL GENERAL FUND**</b>	<b>\$335,745,480</b>	<b>\$335,745,480</b>	<b>\$381,769,223</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>PRESERVATION FUNDS</b>			
AUTOMOTIVE	\$7,430,621	\$7,430,621	\$6,718,161
CONSTRUCTION	\$4,512,648	\$4,512,648	\$4,639,673
DINING/ENTERTNMNT	\$4,788,023	\$4,788,023	\$5,506,511
FOOD STORES	\$3,189,942	\$3,189,942	\$3,601,586
HOTEL/MOTEL	\$2,784,232	\$2,784,232	\$3,382,809
MAJOR DEPT STORES	\$4,103,874	\$4,103,874	\$4,077,037
MISC RETAIL STORES	\$12,347,260	\$12,347,260	\$12,722,486
OTHER ACTIVITY	\$5,845,472	\$5,845,472	\$6,648,668
RENTAL	\$6,562,953	\$6,562,953	\$8,063,526
UTILITIES	\$1,798,022	\$1,798,022	\$1,875,258
INTEREST EARNINGS	\$428,454	\$428,454	\$2,234,571
<b>TOTAL PRESERVATION FUNDS</b>	<b>\$53,791,501</b>	<b>\$53,791,501</b>	<b>\$59,470,286</b>

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Adopted Revenues 2023/2024
<b>TRANSPORTATION FUND</b>			
AUTOMOTIVE	\$4,015,847	\$4,015,847	\$3,630,801
CONSTRUCTION	\$2,438,841	\$2,438,841	\$2,507,492
DINING/ENTERTNMNT	\$2,587,667	\$2,587,667	\$2,975,970
FOOD STORES	\$1,723,990	\$1,723,990	\$1,946,462
HOTEL/MOTEL	\$1,504,726	\$1,504,726	\$1,828,225
MAJOR DEPT STORES	\$2,217,921	\$2,217,921	\$2,203,418
MISC RETAIL STORES	\$6,673,024	\$6,673,024	\$6,875,814
OTHER ACTIVITY	\$3,159,160	\$3,159,160	\$3,593,243
RENTAL	\$3,546,920	\$3,546,920	\$4,357,899
UTILITIES	\$971,734	\$971,734	\$1,013,475
HIGHWAY USER TAX	\$18,648,000	\$18,648,000	\$18,848,335
LOCAL TRANSPORTATION ASSISTANCE FUND	\$640,000	\$640,000	\$610,000
INTERGOVERNMENTAL AGREEMENTS	\$90,000	\$90,000	\$87,800
MISCELLANEOUS	\$23,430	\$23,430	\$21,200
PROPERTY RENTAL	\$5,844	\$5,844	\$5,844
INTEREST EARNINGS	\$244,760	\$244,760	\$1,522,193
<b>TOTAL TRANSPORTATION FUND</b>	<b>\$48,491,864</b>	<b>\$48,491,864</b>	<b>\$52,028,171</b>
<b>TOURISM DEVELOPMENT FUND</b>			
TRANSIENT OCCUPANCY TAX	\$25,000,000	\$25,000,000	\$31,448,488
MISCELLANEOUS	\$25,000	\$25,000	\$25,000
PROPERTY RENTAL	\$2,519,163	\$2,519,163	\$3,066,671
INTEREST EARNINGS	\$59,080	\$59,080	\$504,510
<b>TOTAL TOURISM DEVELOPMENT FUND</b>	<b>\$27,603,243</b>	<b>\$27,603,243</b>	<b>\$35,044,669</b>
<b>SPECIAL PROGRAMS FUND</b>			
ELECTRIC & GAS FRANCHISE	\$262,000	\$262,000	\$262,000
STORMWATER FEE - CIP	\$5,410,100	\$5,410,100	\$6,721,382
WESTWORLD EQUESTRIAN FACILITY FEES	\$200,000	\$200,000	\$1,223,354
INTERGOVERNMENTAL AGREEMENTS	\$203,937	\$203,937	\$1,115,540
MISCELLANEOUS	\$4,343,473	\$4,343,473	\$4,113,088
PROPERTY RENTAL	\$337,717	\$337,717	\$365,153
CONTRIBUTIONS & DONATIONS	\$479,679	\$479,679	\$704,051
BUSINESS & LIQUOR LICENSES	\$50,160	\$50,160	\$50,160
RECREATION FEES	\$2,641,373	\$2,641,373	\$3,045,528
COURT FINES	\$1,814,552	\$1,814,552	\$1,860,508
LIBRARY	\$80,000	\$80,000	\$115,000
POLICE FEES	\$95,400	\$95,400	\$95,400
INTEREST EARNINGS	\$55,109	\$55,109	\$84,888
BUILDING & RELATED PERMITS	\$71,000	\$71,000	\$77,320
<b>TOTAL SPECIAL PROGRAMS FUND</b>	<b>\$16,044,500</b>	<b>\$16,044,500</b>	<b>\$19,833,372</b>



Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Adopted Revenues 2023/2024
<b>STADIUM FACILITY FUND</b>			
MISCELLANEOUS	\$275,913	\$275,913	\$282,066
PROPERTY RENTAL	\$565,420	\$565,420	\$1,042,848
CONTRIBUTIONS & DONATIONS	\$576,450	\$576,450	\$725,000
INTEREST EARNINGS	\$19,362	\$19,362	\$134,247
<b>TOTAL STADIUM FACILITY FUND</b>	<b>\$1,437,145</b>	<b>\$1,437,145</b>	<b>\$2,184,161</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$147,368,253</b>	<b>\$147,368,253</b>	<b>\$168,560,659</b>
<b>GRANTS &amp; SPECIAL DISTRICTS FUNDS</b>			
<b>SPECIAL DISTRICTS FUND</b>			
STREETLIGHT DISTRICTS	\$552,218	\$552,218	\$538,728
<b>TOTAL SPECIAL DISTRICTS FUND</b>	<b>\$552,218</b>	<b>\$552,218</b>	<b>\$538,728</b>
<b>GRANT FUNDS</b>			
MISCELLANEOUS	\$0	\$0	\$582,000
PROPERTY RENTAL	\$62,674	\$62,674	\$64,200
CONTRIBUTIONS & DONATIONS	\$2,844,126	\$2,844,126	\$3,259,390
FEDERAL GRANTS	\$33,775,598	\$33,775,598	\$19,589,308
STATE GRANTS	\$262,000	\$262,000	\$300,000
<b>TOTAL GRANT FUNDS</b>	<b>\$36,944,398</b>	<b>\$36,944,398</b>	<b>\$23,794,898</b>
<b>TOTAL GRANTS &amp; SPECIAL DISTRICTS FUNDS</b>	<b>\$37,496,616</b>	<b>\$37,496,616</b>	<b>\$24,333,626</b>
<b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>			
ESTIMATED UNEXPENDED PRIOR YEAR	\$810,698,689	\$810,698,689	\$1,006,533,095
AUTOMOTIVE	\$2,123,034	\$2,123,034	\$1,919,476
CONSTRUCTION	\$1,289,328	\$1,289,328	\$1,325,620
DINING/ENTERTNMNT	\$1,368,007	\$1,368,007	\$1,573,291
FOOD STORES	\$911,412	\$911,412	\$1,029,025
HOTEL/MOTEL	\$795,495	\$795,495	\$966,518
MAJOR DEPT STORES	\$1,172,535	\$1,172,535	\$1,164,869
MISC RETAIL STORES	\$3,527,789	\$3,527,789	\$3,634,995
OTHER ACTIVITY	\$1,670,135	\$1,670,135	\$1,899,620
RENTAL	\$1,875,129	\$1,875,129	\$2,303,864
UTILITIES	\$513,721	\$513,721	\$535,787
OTHER WATER REVENUE	\$2,750,000	\$2,750,000	\$2,750,000
OTHER WATER RECLAMATION REVENUE	\$2,650,000	\$2,650,000	\$2,650,000
NON-POTABLE WATER SERVICE CHARGES	\$2,100,000	\$2,100,000	\$2,100,000
INTERGOVERNMENTAL AGREEMENTS	\$36,846,081	\$36,846,081	\$110,082,462
MISCELLANEOUS	\$3,930	\$3,930	\$1,491,000
INTEREST EARNINGS	\$1,360,329	\$1,360,329	\$4,731,141
BUILDING & RELATED PERMITS	\$65,000	\$65,000	\$65,000
FEDERAL GRANTS	\$9,764,737	\$9,764,737	\$4,122,395
BOND PROCEEDS	\$120,000,000	\$120,000,000	\$0
<b>TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS</b>	<b>\$1,001,485,351</b>	<b>\$1,001,485,351</b>	<b>\$1,150,878,158</b>

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Adopted Revenues 2023/2024
<b>ENTERPRISE FUNDS</b>			
<b>AVIATION FUND</b>			
JET FUEL	\$179,000	\$179,000	\$223,000
AIRPORT FEES	\$7,918,961	\$7,918,961	\$9,174,872
PROPERTY RENTAL	\$182,624	\$182,624	\$188,586
INTEREST EARNINGS	\$31,278	\$31,278	\$162,396
<b>TOTAL AVIATION FUND</b>	<b>\$8,311,863</b>	<b>\$8,311,863</b>	<b>\$9,748,854</b>
<b>WATER &amp; WATER RECLAMATION FUNDS</b>			
STORMWATER FEE	\$339,099	\$339,099	\$340,527
WATER SERVICE FEES	\$118,576,492	\$118,576,492	\$123,359,867
SEWER SERVICE FEES	\$45,995,649	\$48,337,011	\$51,636,995
NON-POTABLE WATER SERVICE CHARGES	\$15,406,758	\$15,406,758	\$16,905,462
MISCELLANEOUS	\$1,373,916	\$1,373,916	\$4,432,368
PROPERTY RENTAL	\$209,861	\$209,861	\$210,188
CONTRIBUTIONS & DONATIONS	\$5,550	\$5,550	\$5,550
INTEREST EARNINGS	\$780,451	\$780,451	\$3,648,499
INDIRECT COSTS	\$921,000	\$921,000	\$801,903
<b>TOTAL WATER &amp; WATER RECLAMATION FUNDS</b>	<b>\$183,608,776</b>	<b>\$185,950,138</b>	<b>\$201,341,359</b>
<b>SOLID WASTE FUND</b>			
SOLID WASTE SERVICE CHARGES - COMMERCIAL	\$3,500,332	\$3,500,332	\$4,046,242
SOLID WASTE SERVICE CHARGES - RESIDENTIAL	\$26,916,208	\$26,916,208	\$28,878,985
INTEREST EARNINGS	\$50,144	\$50,144	\$255,503
<b>TOTAL SOLID WASTE FUND</b>	<b>\$30,466,684</b>	<b>\$30,466,684</b>	<b>\$33,180,730</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$222,387,323</b>	<b>\$224,728,685</b>	<b>\$244,270,943</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>FLEET MANAGEMENT FUND</b>			
INTERNAL SERVICE OFFSETS	(\$29,060,988)	(\$29,060,988)	(\$22,750,676)
FUEL	\$5,183,460	\$5,183,460	\$6,351,853
MAINTENANCE & OPERATIONS	\$9,408,048	\$9,408,048	\$9,298,220
RENTAL RATES	\$14,469,480	\$14,469,480	\$14,303,617
MISCELLANEOUS	\$456,157	\$456,157	\$468,951
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$540,225	\$540,225	\$556,432
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$996,382</b>	<b>\$996,382</b>	<b>\$8,228,397</b>
<b>PC REPLACEMENT FUND</b>			
INTERNAL SERVICE OFFSETS	(\$750,000)	(\$750,000)	(\$850,000)
PC REPLACEMENT	\$750,000	\$750,000	\$850,000
<b>TOTAL PC REPLACEMENT FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Source of Revenues	Budgeted Revenues 2022/2023	Actual Revenues 2022/2023*	Adopted Revenues 2023/2024
<b>SELF INSURANCE FUNDS</b>			
INTERNAL SERVICE OFFSETS	(\$44,437,569)	(\$44,437,569)	(\$46,752,224)
<b>TOTAL SELF INSURANCE FUNDS</b>	(\$44,437,569)	(\$44,437,569)	(\$46,752,224)
<b>SELF INSURANCE FUNDS - HEALTH</b>			
DISABLED RETIREE CONTRIBUTIONS	\$250,908	\$250,908	\$239,379
EMPLOYEE CONTRIBUTIONS - DENTAL	\$778,368	\$778,368	\$793,935
EMPLOYEE CONTRIBUTIONS - MEDICAL	\$8,247,684	\$8,247,684	\$7,599,568
EMPLOYER CONTRIBUTION - DENTAL	\$981,016	\$981,016	\$962,436
EMPLOYER CONTRIBUTION - MEDICAL	\$28,619,388	\$28,619,388	\$29,229,111
MISCELLANEOUS	\$284,000	\$284,000	\$251,100
<b>TOTAL SELF INSURANCE FUNDS - HEALTH</b>	\$39,161,364	\$39,161,364	\$39,075,529
<b>SELF INSURANCE FUNDS - RISK</b>			
SELF INSURANCE (PROPERTY AND WORKERS COMP)	\$15,437,357	\$15,437,357	\$16,508,600
UNEMPLOYMENT CLAIMS	\$49,597	\$49,597	\$52,077
MISCELLANEOUS	\$290,000	\$290,000	\$290,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$575,000	\$575,000	\$525,000
<b>TOTAL SELF INSURANCE FUNDS - RISK</b>	\$16,351,954	\$16,351,954	\$17,375,677
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$12,072,131	\$12,072,131	\$17,927,379
<b>TOTAL ALL FUNDS</b>	\$1,756,555,154	\$1,758,896,516	\$1,987,739,988

\*Includes budgeted revenues. Actual revenues will be reflected in the city's FY 2022/23 annual comprehensive financial report.

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

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

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

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

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

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

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

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



<u>Fund/Divisions</u>	<u>Adopted Budget Expenditures 2022/2023</u>	<u>Expenditure Adjustments Approved 2022/2023</u>	<u>Actual Expenditures 2022/2023*</u>	<u>Adopted Budget Expenditures 2023/2024</u>
<b>SELF INSURANCE FUNDS - HEALTH</b>				
ADMINISTRATIVE SERVICES	\$38,316,829	(\$1,472)	\$38,315,357	\$39,220,582
CLASS AND COMP STUDY	\$0	\$0	\$0	\$3,359
PAY PROGRAM	\$0	\$1,472	\$1,472	\$0
CONTINGENCY / RESERVE APPROPRIATION	\$9,292,581	\$0	\$0	\$9,381,745
<b>TOTAL SELF INSURANCE FUNDS - HEALTH</b>	<b>\$47,609,410</b>	<b>\$0</b>	<b>\$38,316,829</b>	<b>\$48,605,686</b>
<b>SELF INSURANCE FUNDS</b>				
INTERNAL SERVICE OFFSETS	(\$44,437,569)	\$0	(\$44,437,569)	(\$46,752,224)
<b>TOTAL SELF INSURANCE FUNDS</b>	<b>(\$44,437,569)</b>	<b>\$0</b>	<b>(\$44,437,569)</b>	<b>(\$46,752,224)</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$46,051,765</b>	<b>(\$250,000)</b>	<b>\$9,882,962</b>	<b>\$51,007,139</b>
<b>CAPITAL PROJECT FUNDS</b>				
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
CAPITAL PROJECTS	\$1,066,898,613	\$0	\$1,066,898,613	\$1,368,929,785
CONTINGENCY / RESERVE APPROPRIATION	\$54,721,959	\$0	\$0	\$51,721,959
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$1,121,620,572</b>	<b>\$0</b>	<b>\$1,066,898,613</b>	<b>\$1,420,651,744</b>
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$1,121,620,572</b>	<b>\$0</b>	<b>\$1,066,898,613</b>	<b>\$1,420,651,744</b>
<b>TOTAL ALL FUNDS</b>	<b>\$2,111,988,282</b>	<b>(\$2,147,209)</b>	<b>\$1,759,190,633</b>	<b>\$2,533,270,561</b>

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

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

Division/Fund	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Adopted Budget Expenditures 2023/2024
<b>MAYOR AND CITY COUNCIL</b>				
GENERAL FUND	\$957,862	(\$4,991)	\$952,871	\$1,112,601
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$0	\$5,000	\$5,000	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$48,000	\$0	\$48,000	\$231,000
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<b>\$1,005,862</b>	<b>\$9</b>	<b>\$1,005,871</b>	<b>\$1,343,601</b>
<b>CITY ATTORNEY</b>				
GENERAL FUND	\$8,301,331	(\$19,656)	\$8,281,675	\$8,589,399
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$14,782,364	(\$2,599)	\$14,779,765	\$17,559,732
<b>TOTAL CITY ATTORNEY</b>	<b>\$23,083,695</b>	<b>(\$22,255)</b>	<b>\$23,061,440</b>	<b>\$26,149,131</b>
<b>CITY AUDITOR</b>				
GENERAL FUND	\$1,289,532	\$145,298	\$1,434,830	\$1,313,021
<b>TOTAL CITY AUDITOR</b>	<b>\$1,289,532</b>	<b>\$145,298</b>	<b>\$1,434,830</b>	<b>\$1,313,021</b>
<b>CITY CLERK</b>				
GENERAL FUND	\$1,287,756	\$902	\$1,288,658	\$1,103,865
<b>TOTAL CITY CLERK</b>	<b>\$1,287,756</b>	<b>\$902</b>	<b>\$1,288,658</b>	<b>\$1,103,865</b>
<b>CITY COURT</b>				
GENERAL FUND	\$5,350,199	(\$295,567)	\$5,054,632	\$5,655,776
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,944,634	\$0	\$1,944,634	\$2,065,560
<b>TOTAL CITY COURT</b>	<b>\$7,294,833</b>	<b>(\$295,567)</b>	<b>\$6,999,266</b>	<b>\$7,721,336</b>
<b>CITY MANAGER</b>				
GENERAL FUND	\$1,966,670	\$47,839	\$2,014,509	\$2,228,807
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$865,128	\$40,000	\$905,128	\$865,128
<b>TOTAL CITY MANAGER</b>	<b>\$2,831,798</b>	<b>\$87,839</b>	<b>\$2,919,637</b>	<b>\$3,093,935</b>
<b>CITY TREASURER</b>				
GENERAL FUND	\$11,344,952	(\$515,559)	\$10,829,393	\$12,585,220
SPECIAL REVENUE FUND - TRANSPORTATION	\$70,015	(\$279)	\$69,736	\$0
ENTERPRISE FUND - SOLID WASTE	\$1,042,677	(\$49,965)	\$992,712	\$1,031,593
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$2,495,042	(\$105,703)	\$2,389,339	\$2,605,385
<b>TOTAL CITY TREASURER</b>	<b>\$14,952,686</b>	<b>(\$671,506)</b>	<b>\$14,281,180</b>	<b>\$16,222,198</b>
<b>ADMINISTRATIVE SERVICES</b>				
GENERAL FUND	\$22,828,349	(\$792,581)	\$22,035,768	\$25,956,820
SPECIAL REVENUE FUND - TRANSPORTATION	\$18,800	\$0	\$18,800	\$18,800
ENTERPRISE FUND - SOLID WASTE	\$8,000	\$0	\$8,000	\$8,000
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$489,531	(\$777)	\$488,754	\$729,338
INTERNAL SERVICE FUND - PC REPLACEMENT	\$730,342	\$0	\$730,342	\$768,170
INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH	\$38,316,829	(\$1,472)	\$38,315,357	\$39,220,582
INTERNAL SERVICE FUND - SELF INSURANCE - RISK	\$50,000	\$0	\$50,000	\$50,000
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$62,441,851</b>	<b>(\$794,830)</b>	<b>\$61,647,021</b>	<b>\$66,751,710</b>

Division/Fund	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Adopted Budget Expenditures 2023/2024
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
GENERAL FUND	\$26,080,389	(\$769,712)	\$25,310,677	\$26,455,848
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,982,000	\$120,000	\$3,102,000	\$719,220
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$18,275,534	\$1,015	\$18,276,549	\$22,011,914
ENTERPRISE FUND - AVIATION	\$3,145,716	(\$157,088)	\$2,988,628	\$3,315,174
<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>\$50,483,639</b>	<b>(\$805,785)</b>	<b>\$49,677,854</b>	<b>\$52,502,156</b>
<b>COMMUNITY SERVICES</b>				
GENERAL FUND	\$47,472,569	(\$1,856,678)	\$45,615,891	\$50,821,650
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$12,954,501	\$565,503	\$13,520,004	\$13,206,296
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,396,627	(\$150,000)	\$3,246,627	\$4,389,994
SPECIAL REVENUE FUND - STADIUM FACILITY	\$671,130	\$0	\$671,130	\$887,919
SPECIAL REVENUE FUND - TRANSPORTATION	\$2,102,042	\$26	\$2,102,068	\$2,255,183
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$66,596,869</b>	<b>(\$1,441,149)</b>	<b>\$65,155,720</b>	<b>\$71,561,042</b>
<b>PUBLIC SAFETY - FIRE</b>				
GENERAL FUND	\$55,619,254	(\$1,736,218)	\$53,883,036	\$64,767,849
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$6,289,101	\$972,168	\$7,261,269	\$560,505
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$730,855	\$0	\$730,855	\$757,094
<b>TOTAL PUBLIC SAFETY - FIRE</b>	<b>\$62,639,210</b>	<b>(\$764,050)</b>	<b>\$61,875,160</b>	<b>\$66,085,448</b>
<b>PUBLIC SAFETY - POLICE</b>				
GENERAL FUND	\$127,854,029	(\$2,067,216)	\$125,786,813	\$144,301,971
GRANTS & SPECIAL DISTRICTS FUND - GRANT	\$8,839,030	\$716,832	\$9,555,862	\$1,055,111
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$3,614,717	\$21,792	\$3,636,509	\$3,942,212
<b>TOTAL PUBLIC SAFETY - POLICE</b>	<b>\$140,307,776</b>	<b>(\$1,328,592)</b>	<b>\$138,979,184</b>	<b>\$149,299,294</b>
<b>PUBLIC WORKS</b>				
GENERAL FUND	\$24,355,438	(\$3,537,849)	\$20,817,589	\$28,329,379
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$165,800	\$0	\$165,800	\$165,810
SPECIAL REVENUE FUND - TRANSPORTATION	\$26,982,350	(\$1,955,313)	\$25,027,037	\$29,894,026
ENTERPRISE FUND - SOLID WASTE	\$27,319,948	(\$2,342,943)	\$24,977,005	\$29,009,258
INTERNAL SERVICE FUND - FLEET MANAGEMENT	\$30,688,089	(\$800,833)	\$29,887,256	\$22,790,188
<b>TOTAL PUBLIC WORKS</b>	<b>\$109,511,625</b>	<b>(\$8,636,938)</b>	<b>\$100,874,687</b>	<b>\$110,188,661</b>
<b>WATER RESOURCES</b>				
ENTERPRISE FUND - WATER & WATER RECLAMATION	\$92,143,242	(\$540,502)	\$91,602,740	\$100,909,490
<b>TOTAL WATER RESOURCES</b>	<b>\$92,143,242</b>	<b>(\$540,502)</b>	<b>\$91,602,740</b>	<b>\$100,909,490</b>

Division/Fund	Adopted Budget Expenditures 2022/2023	Expenditure Adjustments Approved 2022/2023	Actual Expenditures 2022/2023*	Adopted Budget Expenditures 2023/2024
<b>OTHER</b>				
CAPITAL PROJECTS	\$1,066,898,613	\$0	\$1,066,898,613	\$1,368,929,785
CLASS AND COMP STUDY	\$0	\$0	\$0	\$8,337,753
CONTINGENCY / RESERVE APPROPRIATION	\$356,544,875	(\$5,894,435)	\$0	\$425,293,424
DEBT SERVICE	\$122,462,839	\$0	\$122,462,839	\$122,686,218
ESTIMATED DIVISION SAVINGS	(\$8,330,000)	\$8,378,240	\$48,240	(\$9,985,000)
FUEL AND MAINT AND REPAIR	\$0	\$6,192,920	\$6,192,920	\$0
INDIRECT/DIRECT COST ALLOCATION	\$8,122,974	\$0	\$8,122,974	\$9,017,678
INTERNAL SERVICE OFFSETS	(\$74,248,557)	\$0	(\$74,248,557)	(\$70,352,900)
LEAVE ACCRUAL PAYMENTS	\$2,535,760	(\$1,868,416)	\$667,344	\$3,242,718
MARKET	\$0	\$1,805	\$1,805	\$0
MARKET CATCH-UP	\$0	\$458	\$458	\$0
NON DIVISIONAL	\$572,925	\$0	\$572,925	\$578,708
PAY PROGRAM	\$0	\$2,980,608	\$2,980,608	\$0
UTILITIES	\$0	\$4,335,414	\$4,335,414	\$0
VACATION TRADE	\$1,558,479	(\$1,206,677)	\$351,802	\$1,277,289
<b>TOTAL OTHER</b>	<b>\$1,476,117,908</b>	<b>\$12,919,917</b>	<b>\$1,138,387,385</b>	<b>\$1,859,025,673</b>
<b>TOTAL ALL FUNDS</b>	<b>\$2,111,988,282</b>	<b>(\$2,147,209)</b>	<b>\$1,759,190,633</b>	<b>\$2,533,270,561</b>

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

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

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