

CITY OF SCOTTSDALE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2024/2025
Schedule A

| Fiscal Year | | SCH | | FUNDS | | | | | | | Total All Funds |
|-------------|--|-----|----|---------------|----------------------|-------------------|-----------------------|----------------------------------|------------------|------------------------|-----------------|
| | | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Project Funds | Grants & Special Districts Funds | Enterprise Funds | Internal Service Funds | |
| 2024 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E | 1 | \$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 |
| 2024 | Actual Expenditures/Expenses** | E | 2 | \$364,234,694 | \$66,673,228 | \$91,459,254 | \$1,368,929,785 | \$16,403,702 | \$175,435,634 | \$8,457,423 | \$2,091,593,720 |
| 2025 | Fund Balance/Net Position at July 1 | | 3 | \$251,817,269 | \$219,041,714 | \$10,646,526 | \$637,536,828 | \$2,318 | \$114,573,111 | \$61,350,409 | \$1,294,968,175 |
| 2025 | Primary Property Tax Levy | B | 4 | \$38,384,363 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200,000 | \$39,584,363 |
| 2025 | Secondary Property Tax Levy | B | 5 | \$0 | \$0 | \$28,615,822 | \$0 | \$0 | \$0 | \$0 | \$28,615,822 |
| 2025 | Estimated Revenues Other than Property Taxes | C | 6 | \$385,538,930 | \$178,708,293 | \$0 | \$323,235,421 | \$29,124,668 | \$265,271,203 | \$11,438,728 | \$1,193,317,243 |
| 2025 | Other Financing Sources | D | 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2025 | Other Financing (Uses) | D | 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2025 | Interfund Transfers In | D | 9 | \$15,814,664 | \$10,000 | \$62,517,083 | \$165,548,396 | \$0 | \$14,798,804 | \$194,500 | \$258,883,447 |
| 2025 | Interfund Transfers (Out) | D | 10 | \$59,583,834 | \$104,753,208 | \$0 | \$6,128,730 | \$23,442 | \$87,805,783 | \$588,450 | \$258,883,447 |
| 2025 | Line:11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures | | | | | | | | | | |
| | Maintained for Future Debt Retirement | | | | | | | | | | |
| | Maintained for Future Capital Projects | | 11 | | | | | | | | |
| | Maintained for Future Financial Stability | | | | | | | | | | |
| | | | | | | | | | | | |
| 2025 | Total Financial Resources Available | | 12 | \$691,555,226 | \$397,760,007 | \$101,779,431 | \$1,126,320,645 | \$29,126,986 | \$394,643,118 | \$74,183,637 | \$2,815,369,050 |
| 2025 | Budgeted Expenditures/Expenses | E | 13 | \$621,671,392 | \$89,605,429 | \$101,779,431 | \$1,089,003,851 | \$29,103,544 | \$305,041,611 | \$56,506,597 | \$2,292,711,855 |

Expenditure Limitation Comparison

| | <u>2023/2024</u> | <u>2024/2025</u> |
|--|----------------------|----------------------|
| 1. Budgeted expenditures/expenses | \$2,533,270,561 | \$2,292,711,855 |
| 2. Add/subtract : estimated net reconciling items | - | - |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 2,533,270,561 | 2,292,711,855 |
| 4. Less: estimated exclusions | (1,951,267,847) | (1,744,160,980) |
| 5. Amount subject to the expenditure limitation | 582,002,714 | 594,588,128 |
| 6. EEC expenditure limitation*** | <u>\$586,300,525</u> | <u>\$613,422,568</u> |
| | 99% | 97% |

*Includes expenditure adopted in FY 2023/2024 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.

*** Includes FY 2024/25 preliminary expenditure limitation amount.

CITY OF SCOTTSDALE
Summary of Property Tax Levy and Property Tax Rate Information
Fiscal Year 2024/2025
Schedule B

| | Fiscal Year 2023/2024 | Fiscal Year 2024/2025 |
|--|----------------------------------|----------------------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | <u>39,381,406</u> | <u>39,584,363</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 | 39,584,363 | 39,584,363 |
| <u>Property tax levy</u> | - | - |
| B. Secondary property taxes | 39,584,363 | 28,615,822 |
| <u>Property tax levy</u> | - | - |
| C. Total property tax levy amounts | <u>79,168,726</u> | <u>68,200,185</u> |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) 2023/2024 levy | 38,192,441 | |
| (2) Prior years' levies | 398,000 | |
| (3) Total primary property taxes | <u>38,590,441</u> | |
| B. Secondary property taxes | | |
| (1) 2023/2024 levy | 35,413,733 | |
| (2) Prior years' levies | - | |
| (3) Total secondary property taxes | <u>35,413,733</u> | |
| C. Total property taxes collected | <u>74,004,174</u> | |
| 5. Property tax rates | | |
| A. City tax rate | | |
| (1) Primary property tax rate | 0.5150 | 0.4951 |
| <u>Property tax levy</u> | | |
| (2) Secondary property tax rate | 0.4664 | 0.3597 |
| <u>Property tax levy</u> | | |
| (3) Total city tax rate | <u>0.9814</u> | <u>0.8548</u> |

B. Special assessment district tax rates

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

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

| Source of Revenues | Budgeted Revenues 2023/2024 | Actual Revenues 2023/2024* | Proposed Revenues 2024/2025 |
|---|--|---|--|
| GENERAL FUND | | | |
| TAXES - LOCAL | | | |
| AUTOMOTIVE | \$21,114,227 | \$21,516,937 | \$21,669,534 |
| CONSTRUCTION | \$14,581,826 | \$19,780,145 | \$19,082,770 |
| DINING/ENTERTNMNT | \$17,306,181 | \$18,584,740 | \$17,642,330 |
| FOOD STORES | \$11,319,269 | \$11,251,836 | \$11,595,180 |
| HOTEL/MOTEL | \$10,631,687 | \$12,498,904 | \$10,694,437 |
| MAJOR DEPT STORES | \$12,813,553 | \$13,949,550 | \$13,255,768 |
| MISC RETAIL STORES | \$39,984,959 | \$42,720,679 | \$39,218,637 |
| OTHER ACTIVITY | \$23,500,005 | \$22,873,483 | \$22,959,779 |
| RENTAL | \$25,342,507 | \$22,892,759 | \$20,801,422 |
| UTILITIES | \$5,893,665 | \$6,066,839 | \$6,082,669 |
| ELECTRIC & GAS FRANCHISE | \$9,106,540 | \$9,929,644 | \$10,281,610 |
| CABLE TV LICENSE FEE | \$3,700,000 | \$3,700,000 | \$3,328,440 |
| SALT RIVER PROJECT IN LIEU | \$200,000 | \$200,000 | \$200,000 |
| STORMWATER FEE | \$960,198 | \$960,198 | \$964,999 |
| TOTAL TAXES - LOCAL | \$196,454,617 | \$206,925,714 | \$197,777,575 |
| STATE SHARED REVENUES | | | |
| STATE SHARED SALES TAX | \$36,543,806 | \$35,476,428 | \$37,126,139 |
| STATE SHARED INCOME TAX | \$65,098,126 | \$64,406,192 | \$51,842,004 |
| AUTO LIEU TAX | \$12,436,288 | \$12,297,413 | \$12,283,924 |
| TOTAL STATE SHARED REVENUES | \$114,078,220 | \$112,180,033 | \$101,252,067 |
| CHARGES FOR SERVICE/OTHER | | | |
| WESTWORLD EQUESTRIAN FACILITY FEES | \$5,929,574 | \$6,129,725 | \$6,177,020 |
| INTERGOVERNMENTAL AGREEMENTS | \$4,168,669 | \$4,168,669 | \$4,353,946 |
| MISCELLANEOUS | \$1,006,918 | \$1,006,918 | \$1,077,095 |
| PROPERTY RENTAL | \$5,427,428 | \$5,427,428 | \$5,640,969 |
| TOTAL CHARGES FOR SERVICE/OTHER | \$16,532,589 | \$16,732,740 | \$17,249,030 |
| LICENSE PERMITS & FEES | | | |
| BUSINESS & LIQUOR LICENSES | \$2,802,228 | \$2,521,978 | \$2,667,130 |
| FIRE CHARGES FOR SERVICES | \$2,736,729 | \$2,736,729 | \$7,205,507 |
| RECREATION FEES | \$5,205,367 | \$5,205,367 | \$5,607,476 |
| TOTAL LICENSE PERMITS & FEES | \$10,744,324 | \$10,464,074 | \$15,480,113 |
| FINES FEES & FORFEITURES | | | |
| COURT FINES | \$4,053,645 | \$4,053,645 | \$4,094,429 |
| LIBRARY | \$27,204 | \$27,204 | \$42,868 |
| PARKING FINES | \$263,700 | \$263,700 | \$261,000 |
| PHOTO RADAR | \$2,641,329 | \$2,641,329 | \$2,644,511 |
| JAIL DORMITORY | \$144,000 | \$144,000 | \$146,880 |
| TOTAL FINES FEES & FORFEITURES | \$7,129,878 | \$7,129,878 | \$7,189,688 |

| Source of Revenues | Budgeted Revenues 2023/2024 | Actual Revenues 2023/2024* | Proposed Revenues 2024/2025 |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| INTEREST EARNINGS | | | |
| INTEREST EARNINGS | \$8,212,914 | \$13,418,002 | \$15,593,866 |
| TOTAL INTEREST EARNINGS | \$8,212,914 | \$13,418,002 | \$15,593,866 |
| BUILDING PERMIT FEES & CHARGES | | | |
| BUILDING & RELATED PERMITS | \$20,400,907 | \$20,400,907 | \$21,769,857 |
| TOTAL BUILDING PERMIT FEES & CHARGES | \$20,400,907 | \$20,400,907 | \$21,769,857 |
| INDIRECT/DIRECT COST ALLOCATIONS | | | |
| INDIRECT COSTS | \$7,796,474 | \$7,796,474 | \$8,786,469 |
| DIRECT COST ALLOCATION (FIRE) | \$419,300 | \$419,300 | \$440,265 |
| TOTAL INDIRECT/DIRECT COST ALLOCATIONS | \$8,215,774 | \$8,215,774 | \$9,226,734 |
| TOTAL GENERAL FUND | \$381,769,223 | \$395,467,122 | \$385,538,930 |
| SPECIAL REVENUE FUNDS | | | |
| PRESERVATION FUNDS | | | |
| AUTOMOTIVE | \$6,718,161 | \$6,826,586 | \$6,894,851 |
| CONSTRUCTION | \$4,639,673 | \$6,155,848 | \$6,071,791 |
| DINING/ENTERTNMNT | \$5,506,511 | \$5,879,426 | \$5,613,468 |
| FOOD STORES | \$3,601,586 | \$3,581,918 | \$3,689,376 |
| HOTEL/MOTEL | \$3,382,809 | \$3,625,306 | \$3,402,775 |
| MAJOR DEPT STORES | \$4,077,037 | \$4,408,372 | \$4,217,745 |
| MISC RETAIL STORES | \$12,722,486 | \$13,490,440 | \$12,478,658 |
| OTHER ACTIVITY | \$6,648,668 | \$6,465,933 | \$6,437,240 |
| RENTAL | \$8,063,526 | \$7,913,252 | \$6,618,635 |
| UTILITIES | \$1,875,258 | \$1,925,766 | \$1,935,395 |
| INTEREST EARNINGS | \$2,234,571 | \$2,234,571 | \$4,901,570 |
| TOTAL PRESERVATION FUNDS | \$59,470,286 | \$62,507,418 | \$62,261,504 |
| TRANSPORTATION FUND | | | |
| AUTOMOTIVE | \$3,630,801 | \$3,900,906 | \$3,939,915 |
| CONSTRUCTION | \$2,507,492 | \$3,517,627 | \$3,469,595 |
| DINING/ENTERTNMNT | \$2,975,970 | \$3,359,672 | \$3,207,696 |
| FOOD STORES | \$1,946,462 | \$2,046,810 | \$2,108,215 |
| HOTEL/MOTEL | \$1,828,225 | \$2,071,603 | \$1,944,443 |
| MAJOR DEPT STORES | \$2,203,418 | \$2,519,070 | \$2,410,140 |
| MISC RETAIL STORES | \$6,875,814 | \$7,708,823 | \$7,130,661 |
| OTHER ACTIVITY | \$3,593,243 | \$3,694,819 | \$3,678,423 |
| RENTAL | \$4,357,899 | \$4,521,858 | \$3,782,077 |
| UTILITIES | \$1,013,475 | \$1,100,438 | \$1,105,940 |
| HIGHWAY USER TAX | \$18,848,335 | \$18,643,354 | \$19,344,049 |
| LOCAL TRANSPORTATION ASSISTANCE FUND | \$610,000 | \$610,000 | \$610,000 |
| INTERGOVERNMENTAL AGREEMENTS | \$87,800 | \$87,800 | \$89,556 |
| MISCELLANEOUS | \$21,200 | \$21,200 | \$31,200 |
| PROPERTY RENTAL | \$5,844 | \$5,844 | \$5,844 |
| INTEREST EARNINGS | \$1,522,193 | \$2,786,681 | \$3,747,159 |
| TOTAL TRANSPORTATION FUND | \$52,028,171 | \$56,596,505 | \$56,604,913 |
| TOURISM DEVELOPMENT FUND | | | |
| TRANSIENT OCCUPANCY TAX | \$31,448,488 | \$34,120,374 | \$31,561,346 |
| MISCELLANEOUS | \$25,000 | \$25,000 | \$25,000 |
| PROPERTY RENTAL | \$3,066,671 | \$3,508,481 | \$3,245,605 |
| INTEREST EARNINGS | \$504,510 | \$504,510 | \$687,414 |
| TOTAL TOURISM DEVELOPMENT FUND | \$35,044,669 | \$38,158,365 | \$35,519,365 |

| Source of Revenues | Budgeted Revenues 2023/2024 | Actual Revenues 2023/2024* | Proposed Revenues 2024/2025 |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| SPECIAL PROGRAMS FUND | | | |
| ELECTRIC & GAS FRANCHISE | \$262,000 | \$262,000 | \$265,000 |
| STORMWATER FEE - CIP | \$6,721,382 | \$6,721,382 | \$7,896,004 |
| WESTWORLD EQUESTRIAN FACILITY FEES | \$1,223,354 | \$1,223,354 | \$1,233,438 |
| INTERGOVERNMENTAL AGREEMENTS | \$1,115,540 | \$837,956 | \$503,937 |
| MISCELLANEOUS | \$4,113,088 | \$7,165,684 | \$5,070,037 |
| PROPERTY RENTAL | \$365,153 | \$278,568 | \$282,651 |
| CONTRIBUTIONS & DONATIONS | \$704,051 | \$464,203 | \$1,093,133 |
| BUSINESS & LIQUOR LICENSES | \$50,160 | \$50,160 | \$50,160 |
| RECREATION FEES | \$3,045,528 | \$3,033,025 | \$3,255,853 |
| COURT FINES | \$1,860,508 | \$1,860,508 | \$2,611,154 |
| LIBRARY | \$115,000 | \$115,000 | \$117,300 |
| POLICE FEES | \$95,400 | \$95,400 | \$95,400 |
| INTEREST EARNINGS | \$84,888 | \$84,888 | \$236,834 |
| BUILDING & RELATED PERMITS | \$77,320 | \$77,320 | \$415,663 |
| TOTAL SPECIAL PROGRAMS FUND | \$19,833,372 | \$22,269,448 | \$23,126,564 |
| STADIUM FACILITY FUND | | | |
| MISCELLANEOUS | \$282,066 | \$282,066 | \$288,441 |
| PROPERTY RENTAL | \$1,042,848 | \$1,042,848 | \$1,049,798 |
| CONTRIBUTIONS & DONATIONS | \$725,000 | \$725,000 | \$726,950 |
| INTEREST EARNINGS | \$134,247 | \$134,247 | \$187,963 |
| TOTAL STADIUM FACILITY FUND | \$2,184,161 | \$2,184,161 | \$2,253,152 |
| TOTAL SPECIAL REVENUE FUNDS | \$168,560,659 | \$181,715,897 | \$179,765,498 |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | |
| SPECIAL DISTRICTS FUND | | | |
| STREETLIGHT DISTRICTS | \$538,728 | \$538,728 | \$570,133 |
| TOTAL SPECIAL DISTRICTS FUND | \$538,728 | \$538,728 | \$570,133 |
| GRANT FUNDS | | | |
| MISCELLANEOUS | \$582,000 | \$582,000 | \$573,919 |
| PROPERTY RENTAL | \$64,200 | \$64,200 | \$65,651 |
| CONTRIBUTIONS & DONATIONS | \$3,259,390 | \$3,259,390 | \$3,696,252 |
| FEDERAL GRANTS | \$19,589,308 | \$19,589,308 | \$22,531,760 |
| STATE GRANTS | \$300,000 | \$300,000 | \$1,686,953 |
| TOTAL GRANT FUNDS | \$23,794,898 | \$23,794,898 | \$28,554,535 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$24,333,626 | \$24,333,626 | \$29,124,668 |

| Source of Revenues | Budgeted Revenues 2023/2024 | Actual Revenues 2023/2024* | Proposed Revenues 2024/2025 |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| CAPITAL IMPROVEMENT PROJECT FUNDS | | | |
| ESTIMATED UNEXPENDED PRIOR YEAR | \$1,006,533,095 | \$1,006,533,095 | \$0 |
| AUTOMOTIVE | \$1,919,476 | \$1,919,476 | \$1,970,000 |
| CONSTRUCTION | \$1,325,620 | \$1,325,620 | \$1,734,800 |
| DINING/ENTERTNMNT | \$1,573,291 | \$1,573,291 | \$1,603,800 |
| FOOD STORES | \$1,029,025 | \$1,029,025 | \$1,054,100 |
| HOTEL/MOTEL | \$966,518 | \$966,518 | \$1,822,735 |
| MAJOR DEPT STORES | \$1,164,869 | \$1,164,869 | \$1,205,100 |
| MISC RETAIL STORES | \$3,634,995 | \$3,634,995 | \$3,565,300 |
| OTHER ACTIVITY | \$1,899,620 | \$1,899,620 | \$1,839,200 |
| RENTAL | \$2,303,864 | \$2,303,864 | \$1,891,000 |
| UTILITIES | \$535,787 | \$535,787 | \$553,000 |
| OTHER WATER REVENUE | \$2,750,000 | \$2,750,000 | \$8,250,000 |
| OTHER WATER RECLAMATION REVENUE | \$2,650,000 | \$2,650,000 | \$6,150,000 |
| NON-POTABLE WATER SERVICE CHARGES | \$2,100,000 | \$2,100,000 | \$2,100,000 |
| INTERGOVERNMENTAL AGREEMENTS | \$110,082,462 | \$110,082,462 | \$29,598,502 |
| MISCELLANEOUS | \$1,491,000 | \$1,491,000 | \$0 |
| CONTRIBUTIONS & DONATIONS | \$0 | \$0 | \$2,454,955 |
| INTEREST EARNINGS | \$4,731,141 | \$6,062,149 | \$10,151,780 |
| BUILDING & RELATED PERMITS | \$65,000 | \$242,880 | \$65,000 |
| FEDERAL GRANTS | \$4,122,395 | \$7,926,845 | \$7,237,384 |
| BOND PROCEEDS | \$0 | \$0 | \$240,000,000 |
| TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS | \$1,150,878,158 | \$1,156,191,496 | \$323,246,656 |
| ENTERPRISE FUNDS | | | |
| AVIATION FUND | | | |
| JET FUEL | \$223,000 | \$223,000 | \$233,000 |
| AIRPORT FEES | \$9,174,872 | \$9,174,872 | \$8,958,864 |
| PROPERTY RENTAL | \$188,586 | \$188,586 | \$191,458 |
| INTEREST EARNINGS | \$162,396 | \$162,396 | \$448,314 |
| TOTAL AVIATION FUND | \$9,748,854 | \$9,748,854 | \$9,831,636 |
| WATER & WATER RECLAMATION FUNDS | | | |
| STORMWATER FEE | \$340,527 | \$340,527 | \$338,612 |
| WATER SERVICE FEES | \$123,359,867 | \$123,359,867 | \$135,292,948 |
| SEWER SERVICE FEES | \$51,636,995 | \$48,576,178 | \$55,625,122 |
| NON-POTABLE WATER SERVICE CHARGES | \$16,905,462 | \$16,905,462 | \$16,760,212 |
| MISCELLANEOUS | \$4,432,368 | \$9,316,037 | \$5,185,203 |
| PROPERTY RENTAL | \$210,188 | \$210,188 | \$221,851 |
| CONTRIBUTIONS & DONATIONS | \$5,550 | \$5,550 | \$5,500 |
| INTEREST EARNINGS | \$3,648,499 | \$3,648,499 | \$4,383,299 |
| INDIRECT COSTS | \$801,903 | \$801,903 | \$818,408 |
| TOTAL WATER & WATER RECLAMATION FUNDS | \$201,341,359 | \$203,164,211 | \$218,631,155 |
| SOLID WASTE FUND | | | |
| SOLID WASTE SERVICE CHARGES - COMMERCIAL | \$4,046,242 | \$4,046,242 | \$4,635,583 |
| SOLID WASTE SERVICE CHARGES - RESIDENTIAL | \$28,878,985 | \$28,878,985 | \$31,832,858 |
| INTEREST EARNINGS | \$255,503 | \$255,503 | \$339,971 |
| TOTAL SOLID WASTE FUND | \$33,180,730 | \$33,180,730 | \$36,808,412 |
| TOTAL ENTERPRISE FUNDS | \$244,270,943 | \$246,093,795 | \$265,271,203 |

| Source of Revenues | Budgeted Revenues 2023/2024 | Actual Revenues 2023/2024* | Proposed Revenues 2024/2025 |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| INTERNAL SERVICE FUNDS | | | |
| FLEET MANAGEMENT FUND | | | |
| INTERNAL SERVICE OFFSETS | (\$22,750,676) | (\$22,750,676) | (\$29,928,423) |
| FUEL | \$6,351,853 | \$5,474,353 | \$6,019,338 |
| MAINTENANCE & OPERATIONS | \$9,298,220 | \$10,398,220 | \$8,850,827 |
| RENTAL RATES | \$14,303,617 | \$14,303,617 | \$15,158,258 |
| MISCELLANEOUS | \$468,951 | \$468,951 | \$482,128 |
| REIMBURSEMENTS FROM OUTSIDE SOURCES | \$556,432 | \$556,432 | \$567,561 |
| TOTAL FLEET MANAGEMENT FUND | \$8,228,397 | \$8,450,897 | \$1,149,689 |
| PC REPLACEMENT FUND | | | |
| INTERNAL SERVICE OFFSETS | (\$850,000) | (\$850,000) | (\$950,007) |
| PC REPLACEMENT | \$850,000 | \$850,000 | \$950,007 |
| TOTAL PC REPLACEMENT FUND | \$0 | \$0 | \$0 |
| SELF INSURANCE FUNDS - HEALTH | | | |
| INTERNAL SERVICE OFFSETS | (\$30,191,547) | (\$30,191,547) | (\$29,452,240) |
| DISABLED RETIREE CONTRIBUTIONS | \$239,379 | \$199,379 | \$205,434 |
| EMPLOYEE CONTRIBUTIONS - DENTAL | \$793,935 | \$793,935 | \$807,431 |
| EMPLOYEE CONTRIBUTIONS - MEDICAL | \$7,599,568 | \$7,699,896 | \$8,208,052 |
| EMPLOYER CONTRIBUTION - DENTAL | \$962,436 | \$962,436 | \$962,436 |
| EMPLOYER CONTRIBUTION - MEDICAL | \$29,229,111 | \$28,489,804 | \$28,489,804 |
| MISCELLANEOUS | \$251,100 | \$251,100 | \$253,122 |
| TOTAL SELF INSURANCE FUNDS - HEALTH | \$8,883,982 | \$8,205,003 | \$9,474,039 |
| SELF INSURANCE FUNDS - RISK | | | |
| INTERNAL SERVICE OFFSETS | (\$16,560,677) | (\$16,560,677) | (\$18,857,984) |
| SELF INSURANCE (PROPERTY AND WORKERS COMP) | \$16,508,600 | \$16,508,600 | \$18,803,303 |
| UNEMPLOYMENT CLAIMS | \$52,077 | \$52,077 | \$54,681 |
| MISCELLANEOUS | \$290,000 | \$290,000 | \$290,000 |
| REIMBURSEMENTS FROM OUTSIDE SOURCES | \$525,000 | \$525,000 | \$525,000 |
| TOTAL SELF INSURANCE FUNDS - RISK | \$815,000 | \$815,000 | \$815,000 |
| TOTAL INTERNAL SERVICE FUNDS | \$17,927,379 | \$17,470,900 | \$11,438,728 |
| TOTAL ALL FUNDS | \$1,987,739,988 | \$2,021,272,836 | \$1,194,385,683 |

*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 2024/2025
Schedule D

| Fund | Other Financing Sources/(Uses) 2024/2025 | Proposed Interfund Transfers 2024/2025 | |
|---|---|---|----------------------|
| | | IN | OUT |
| GENERAL FUND | | | |
| GENERAL FUND | \$0 | \$15,814,664 | \$59,583,834 |
| TOTAL GENERAL FUND | \$0 | \$15,814,664 | \$59,583,834 |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | |
| GRANT FUNDS | \$0 | \$0 | \$23,442 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$0 | \$0 | \$23,442 |
| SPECIAL REVENUE FUNDS | | | |
| PRESERVATION FUNDS | \$0 | \$0 | \$44,184,080 |
| SPECIAL PROGRAMS FUND | \$0 | \$10,000 | \$8,600,769 |
| STADIUM FACILITY FUND | \$0 | \$0 | \$660,000 |
| TOURISM DEVELOPMENT FUND | \$0 | \$0 | \$17,244,049 |
| TRANSPORTATION FUND | \$0 | \$0 | \$34,064,310 |
| TOTAL SPECIAL REVENUE FUNDS | \$0 | \$10,000 | \$104,753,208 |
| DEBT SERVICE FUNDS | | | |
| DEBT | \$0 | \$62,517,083 | \$0 |
| TOTAL DEBT SERVICE FUNDS | \$0 | \$62,517,083 | \$0 |
| CAPITAL IMPROVEMENT PROJECT FUNDS | | | |
| CAPITAL IMPROVEMENT PROGRAM | \$0 | \$165,548,396 | \$6,128,730 |
| TOTAL CAPITAL IMPROVEMENT PROJECT FUNDS | \$0 | \$165,548,396 | \$6,128,730 |
| ENTERPRISE FUNDS | | | |
| AVIATION FUND | \$0 | \$599,100 | \$3,495,577 |
| SOLID WASTE FUND | \$0 | \$0 | \$5,577,360 |
| WATER & WATER RECLAMATION FUNDS | \$0 | \$14,199,704 | \$78,732,846 |
| TOTAL ENTERPRISE FUNDS | \$0 | \$14,798,804 | \$87,805,783 |
| INTERNAL SERVICE FUNDS | | | |
| FLEET MANAGEMENT FUND | \$0 | \$0 | \$567,909 |
| SELF INSURANCE FUNDS - HEALTH | \$0 | \$194,500 | \$0 |
| SELF INSURANCE FUNDS - RISK | \$0 | \$0 | \$20,541 |
| TOTAL INTERNAL SERVICE FUNDS | \$0 | \$194,500 | \$588,450 |
| TOTAL ALL FUNDS | \$0 | \$258,883,447 | \$258,883,447 |

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

| Fund/Divisions | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|---|--|---|--------------------------------------|---|
| GENERAL FUND | | | | |
| MAYOR AND CITY COUNCIL | \$1,112,601 | (\$27,063) | \$1,085,538 | \$1,217,334 |
| CITY ATTORNEY | \$8,589,399 | \$6,687 | \$8,596,086 | \$8,829,564 |
| CITY AUDITOR | \$1,313,021 | (\$7,335) | \$1,305,686 | \$1,361,428 |
| CITY CLERK | \$1,103,865 | \$11,340 | \$1,115,205 | \$1,425,753 |
| CITY COURT | \$5,655,776 | (\$96,371) | \$5,559,405 | \$5,871,784 |
| CITY MANAGER | \$2,228,807 | (\$286,931) | \$1,941,876 | \$2,377,227 |
| CITY TREASURER | \$12,585,220 | (\$607,957) | \$11,977,263 | \$13,220,354 |
| ADMINISTRATIVE SERVICES | \$25,956,820 | (\$1,035,696) | \$24,921,124 | \$26,605,553 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$26,455,848 | (\$1,244,824) | \$25,211,024 | \$25,507,783 |
| COMMUNITY SERVICES | \$50,821,650 | (\$2,184,106) | \$48,637,544 | \$51,136,352 |
| PUBLIC SAFETY - FIRE | \$64,767,849 | \$1,495,112 | \$66,262,961 | \$71,075,077 |
| PUBLIC SAFETY - POLICE | \$144,301,971 | (\$5,152,658) | \$139,149,313 | \$135,044,228 |
| PUBLIC WORKS | \$28,329,379 | (\$5,929,063) | \$22,400,316 | \$29,813,950 |
| CLASS AND COMP STUDY | \$6,818,554 | (\$6,818,554) | \$0 | \$7,990,108 |
| DEBT SERVICE | \$452,103 | \$0 | \$452,103 | \$458,404 |
| ESTIMATED DIVISION SAVINGS | (\$9,000,000) | \$5,183,173 | (\$3,816,827) | (\$10,773,000) |
| FUEL AND MAINT AND REPAIR | \$0 | \$3,247,163 | \$3,247,163 | \$0 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$2,813,988 | (\$1,745,658) | \$1,068,330 | \$4,325,738 |
| POST EMPLOYMENT MEDICAL | \$0 | \$196,950 | \$196,950 | \$0 |
| UTILITIES | \$0 | \$4,923,634 | \$4,923,634 | \$0 |
| VACATION TRADE | \$1,105,014 | (\$1,105,014) | \$0 | \$926,833 |
| CONTINGENCY / RESERVE APPROPRIATION | \$206,725,481 | \$35,058,380 | \$0 | \$245,256,922 |
| TOTAL GENERAL FUND | \$582,137,346 | \$23,881,209 | \$364,234,694 | \$621,671,392 |
| | \$582,137,346 | \$23,881,209 | \$364,234,694 | \$621,671,392 |
| SPECIAL REVENUE FUNDS | | | | |
| SPECIAL PROGRAMS FUND | | | | |
| MAYOR AND CITY COUNCIL | \$231,000 | (\$205,531) | \$25,469 | \$58,806 |
| CITY COURT | \$2,065,560 | (\$38,871) | \$2,026,689 | \$2,173,432 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$719,220 | (\$482,943) | \$236,277 | \$688,822 |
| COMMUNITY SERVICES | \$4,389,994 | (\$807,783) | \$3,582,211 | \$6,414,290 |
| PUBLIC SAFETY - FIRE | \$757,094 | (\$19,371) | \$737,723 | \$791,212 |
| PUBLIC SAFETY - POLICE | \$3,942,212 | (\$35,887) | \$3,906,325 | \$5,066,357 |
| PUBLIC WORKS | \$165,810 | \$0 | \$165,810 | \$255,805 |
| DEBT SERVICE | \$58,549 | \$0 | \$58,549 | \$57,729 |
| CONTINGENCY / RESERVE APPROPRIATION | \$1,500,000 | \$0 | \$0 | \$1,500,000 |
| TOTAL SPECIAL PROGRAMS FUND | \$13,829,439 | (\$1,590,386) | \$10,739,053 | \$17,006,453 |
| STADIUM FACILITY FUND | | | | |
| COMMUNITY SERVICES | \$887,919 | (\$2,006) | \$885,913 | \$1,654,006 |
| DEBT SERVICE | \$17,375 | (\$17,375) | \$0 | \$0 |
| CONTINGENCY / RESERVE APPROPRIATION | \$0 | \$0 | \$0 | \$2,242,032 |
| TOTAL STADIUM FACILITY FUND | \$905,294 | (\$19,381) | \$885,913 | \$3,896,038 |

| Fund/Divisions | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|---|--|---|---|---|
| TOURISM DEVELOPMENT FUND | | | | |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$22,011,914 | \$1,407,226 | \$23,419,140 | \$21,842,793 |
| CLASS AND COMP STUDY | \$18,205 | (\$18,205) | \$0 | \$21,333 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$1,058 | \$0 | \$1,058 | \$1,082 |
| VACATION TRADE | \$5,046 | (\$5,046) | \$0 | \$0 |
| CONTINGENCY / RESERVE APPROPRIATION | \$9,359,883 | \$160,255 | \$0 | \$10,423,034 |
| TOTAL TOURISM DEVELOPMENT FUND | \$31,396,106 | \$1,544,230 | \$23,420,198 | \$32,288,242 |
| TRANSPORTATION FUND | | | | |
| ADMINISTRATIVE SERVICES | \$18,800 | \$0 | \$18,800 | \$18,800 |
| COMMUNITY SERVICES | \$2,255,183 | \$793 | \$2,255,976 | \$2,162,911 |
| PUBLIC WORKS | \$29,894,026 | (\$2,629,331) | \$27,264,695 | \$29,846,369 |
| CLASS AND COMP STUDY | \$248,635 | (\$248,635) | \$0 | \$291,355 |
| ESTIMATED DIVISION SAVINGS | (\$360,000) | \$360,000 | \$0 | (\$368,136) |
| FUEL AND MAINT AND REPAIR | \$0 | \$1,174,054 | \$1,174,054 | \$0 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$209,626 | (\$70,930) | \$138,696 | \$214,364 |
| POST EMPLOYMENT MEDICAL | \$0 | \$22,360 | \$22,360 | \$0 |
| UTILITIES | \$0 | \$753,483 | \$753,483 | \$0 |
| VACATION TRADE | \$39,025 | (\$39,025) | \$0 | \$29,515 |
| CONTINGENCY / RESERVE APPROPRIATION | \$3,730,530 | \$0 | \$0 | \$4,219,518 |
| TOTAL TRANSPORTATION FUND | \$36,035,825 | (\$677,231) | \$31,628,064 | \$36,414,696 |
| TOTAL SPECIAL REVENUE FUNDS | \$82,166,664 | (\$742,768) | \$66,673,228 | \$89,605,429 |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | | |
| GRANT FUNDS | | | | |
| ADMINISTRATIVE SERVICES | \$865,128 | \$0 | \$865,128 | \$1,072,040 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$0 | \$10,000 | \$10,000 | \$0 |
| COMMUNITY SERVICES | \$13,206,296 | (\$894,088) | \$12,312,208 | \$16,086,623 |
| PUBLIC SAFETY - FIRE | \$560,505 | \$289,000 | \$849,505 | \$101,000 |
| PUBLIC SAFETY - POLICE | \$1,055,111 | \$733,042 | \$1,788,153 | \$938,950 |
| CONTINGENCY / RESERVE APPROPRIATION | \$8,076,408 | (\$1,948,817) | \$0 | \$10,332,480 |
| TOTAL GRANT FUNDS | \$23,763,448 | (\$1,810,863) | \$15,824,994 | \$28,531,093 |
| SPECIAL DISTRICTS FUND | | | | |
| NON DIVISIONAL | \$578,708 | \$0 | \$578,708 | \$572,451 |
| TOTAL SPECIAL DISTRICTS FUND | \$578,708 | \$0 | \$578,708 | \$572,451 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | \$24,342,156 | (\$1,810,863) | \$16,403,702 | \$29,103,544 |
| DEBT SERVICE FUNDS | | | | |
| DEBT | | | | |
| DEBT SERVICE | \$91,459,254 | \$0 | \$91,459,254 | \$93,647,344 |
| CONTINGENCY / RESERVE APPROPRIATION | \$6,968,475 | \$3,678,051 | \$0 | \$8,132,087 |
| TOTAL DEBT | \$98,427,729 | \$3,678,051 | \$91,459,254 | \$101,779,431 |
| TOTAL DEBT SERVICE FUNDS | \$98,427,729 | \$3,678,051 | \$91,459,254 | \$101,779,431 |

| Fund/Divisions | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|--|--|---|---|---|
| ENTERPRISE FUNDS | | | | |
| SOLID WASTE FUND | | | | |
| CITY TREASURER | \$1,031,593 | (\$23,390) | \$1,008,203 | \$979,274 |
| ADMINISTRATIVE SERVICES | \$8,000 | \$0 | \$8,000 | \$8,000 |
| PUBLIC WORKS | \$29,009,258 | (\$2,223,315) | \$26,785,943 | \$30,159,746 |
| CLASS AND COMP STUDY | \$277,211 | (\$277,211) | \$0 | \$324,841 |
| DEBT SERVICE | \$430,715 | (\$430,715) | \$0 | \$0 |
| ESTIMATED DIVISION SAVINGS | (\$325,000) | (\$42,092) | (\$367,092) | (\$332,345) |
| FUEL AND MAINT AND REPAIR | \$0 | \$1,984,001 | \$1,984,001 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$1,785,696 | \$0 | \$1,785,696 | \$2,037,592 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$46,880 | (\$25,346) | \$21,534 | \$47,939 |
| POST EMPLOYMENT MEDICAL | \$0 | \$26,000 | \$26,000 | \$0 |
| UTILITIES | \$0 | \$34,991 | \$34,991 | \$0 |
| VACATION TRADE | \$43,561 | (\$43,561) | \$0 | \$34,238 |
| CONTINGENCY / RESERVE APPROPRIATION | \$5,342,418 | \$523,498 | \$0 | \$5,988,893 |
| TOTAL SOLID WASTE FUND | \$37,650,332 | (\$497,140) | \$31,287,276 | \$39,248,178 |
| WATER & WATER RECLAMATION FUNDS | | | | |
| CITY TREASURER | \$2,605,385 | (\$152,333) | \$2,453,052 | \$2,347,142 |
| ADMINISTRATIVE SERVICES | \$729,338 | (\$73,899) | \$655,439 | \$688,457 |
| WATER RESOURCES | \$100,909,490 | (\$1,369,064) | \$99,540,426 | \$106,210,933 |
| CLASS AND COMP STUDY | \$745,370 | (\$745,370) | \$0 | \$873,438 |
| DEBT SERVICE | \$28,545,978 | \$0 | \$28,545,978 | \$29,382,531 |
| FUEL AND MAINT AND REPAIR | \$0 | \$509,367 | \$509,367 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$6,685,230 | \$0 | \$6,685,230 | \$7,395,899 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$53,232 | \$0 | \$53,232 | \$54,434 |
| POST EMPLOYMENT MEDICAL | \$0 | \$145,392 | \$145,392 | \$0 |
| VACATION TRADE | \$70,424 | (\$70,424) | \$0 | \$65,997 |
| CONTINGENCY / RESERVE APPROPRIATION | \$82,160,525 | \$7,345,633 | \$0 | \$96,585,340 |
| TOTAL WATER & WATER RECLAMATION FUNDS | \$222,504,972 | \$5,589,302 | \$138,588,116 | \$243,604,171 |
| AVIATION FUND | | | | |
| COMMUNITY AND ECONOMIC DEVELOPMENT | \$3,315,174 | (\$159,810) | \$3,155,364 | \$3,287,611 |
| CLASS AND COMP STUDY | \$47,878 | (\$47,878) | \$0 | \$56,104 |
| DEBT SERVICE | \$1,722,244 | \$0 | \$1,722,244 | \$1,722,744 |
| FUEL AND MAINT AND REPAIR | \$0 | \$44,872 | \$44,872 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$546,752 | \$0 | \$546,752 | \$609,316 |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$3,493 | \$0 | \$3,493 | \$3,572 |
| POST EMPLOYMENT MEDICAL | \$0 | \$3,900 | \$3,900 | \$0 |
| UTILITIES | \$0 | \$83,617 | \$83,617 | \$0 |
| VACATION TRADE | \$4,000 | (\$4,000) | \$0 | \$1,541 |
| CONTINGENCY / RESERVE APPROPRIATION | \$8,742,938 | \$6,511,165 | \$0 | \$16,508,374 |
| TOTAL AVIATION FUND | \$14,382,479 | \$6,431,866 | \$5,560,242 | \$22,189,262 |
| TOTAL ENTERPRISE FUNDS | \$274,537,783 | \$11,524,028 | \$175,435,634 | \$305,041,611 |

| Fund/Divisions | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|--|--|---|---|---|
| INTERNAL SERVICE FUNDS | | | | |
| SELF INSURANCE FUNDS - RISK | | | | |
| CITY ATTORNEY | \$17,559,732 | \$1,052 | \$17,560,784 | \$19,426,292 |
| ADMINISTRATIVE SERVICES | \$50,000 | \$0 | \$50,000 | \$52,500 |
| CLASS AND COMP STUDY | \$36,268 | (\$36,268) | \$0 | \$42,500 |
| INTERNAL SERVICE OFFSETS | (\$16,560,677) | \$0 | (\$16,560,677) | (\$18,857,984) |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$2,482 | (\$1,447) | \$1,035 | \$2,538 |
| POST EMPLOYMENT MEDICAL | \$0 | \$2,860 | \$2,860 | \$0 |
| VACATION TRADE | \$3,963 | (\$3,963) | \$0 | \$4,474 |
| CONTINGENCY / RESERVE APPROPRIATION | \$28,483,062 | \$467,812 | \$0 | \$30,312,728 |
| TOTAL SELF INSURANCE FUNDS - RISK | \$29,574,830 | \$430,046 | \$1,054,002 | \$30,983,048 |
| FLEET MANAGEMENT FUND | | | | |
| PUBLIC WORKS | \$22,790,188 | (\$352,817) | \$22,437,371 | \$32,500,627 |
| CLASS AND COMP STUDY | \$142,273 | (\$142,273) | \$0 | \$166,718 |
| ESTIMATED DIVISION SAVINGS | (\$300,000) | \$300,000 | \$0 | (\$306,780) |
| FUEL AND MAINT AND REPAIR | \$0 | \$47,855 | \$47,855 | \$0 |
| INTERNAL SERVICE OFFSETS | (\$22,750,676) | \$0 | (\$22,750,676) | (\$29,928,423) |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$111,959 | (\$30,249) | \$81,710 | \$114,489 |
| POST EMPLOYMENT MEDICAL | \$0 | \$13,780 | \$13,780 | \$0 |
| VACATION TRADE | \$6,256 | (\$6,256) | \$0 | \$7,438 |
| CONTINGENCY / RESERVE APPROPRIATION | \$3,000,000 | \$0 | \$0 | \$2,000,000 |
| TOTAL FLEET MANAGEMENT FUND | \$3,000,000 | (\$169,960) | (\$169,960) | \$4,554,069 |
| PC REPLACEMENT FUND | | | | |
| ADMINISTRATIVE SERVICES | \$768,170 | \$0 | \$768,170 | \$1,637,100 |
| INTERNAL SERVICE OFFSETS | (\$850,000) | \$0 | (\$850,000) | (\$950,007) |
| CONTINGENCY / RESERVE APPROPRIATION | \$100,000 | \$0 | \$0 | \$100,000 |
| TOTAL PC REPLACEMENT FUND | \$18,170 | \$0 | (\$81,830) | \$787,093 |
| SELF INSURANCE FUNDS - HEALTH | | | | |
| ADMINISTRATIVE SERVICES | \$39,220,582 | (\$1,373,824) | \$37,846,758 | \$40,142,503 |
| CLASS AND COMP STUDY | \$3,359 | (\$3,359) | \$0 | \$3,936 |
| INTERNAL SERVICE OFFSETS | (\$30,191,547) | \$0 | (\$30,191,547) | (\$29,452,240) |
| CONTINGENCY / RESERVE APPROPRIATION | \$9,381,745 | (\$296,357) | \$0 | \$9,488,188 |
| TOTAL SELF INSURANCE FUNDS - HEALTH | \$18,414,139 | (\$1,673,540) | \$7,655,211 | \$20,182,387 |
| TOTAL INTERNAL SERVICE FUNDS | \$51,007,139 | (\$1,413,454) | \$8,457,423 | \$56,506,597 |
| CAPITAL PROJECT FUNDS | | | | |
| CAPITAL IMPROVEMENT PROGRAM | | | | |
| CAPITAL PROJECTS | \$1,368,929,785 | \$0 | \$1,368,929,785 | \$1,066,243,291 |
| CONTINGENCY / RESERVE APPROPRIATION | \$51,721,959 | \$0 | \$0 | \$22,760,560 |
| TOTAL CAPITAL IMPROVEMENT PROGRAM | \$1,420,651,744 | \$0 | \$1,368,929,785 | \$1,089,003,851 |
| TOTAL CAPITAL PROJECT FUNDS | \$1,420,651,744 | \$0 | \$1,368,929,785 | \$1,089,003,851 |
| TOTAL ALL FUNDS | \$2,533,270,561 | \$35,116,203 | \$2,091,593,720 | \$2,292,711,855 |

*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 2024/2025
Schedule F

| Division/Fund | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|---|--|---|--------------------------------------|---|
| MAYOR AND CITY COUNCIL | | | | |
| GENERAL FUND | \$1,112,601 | (\$27,063) | \$1,085,538 | \$1,217,334 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$231,000 | (\$205,531) | \$25,469 | \$58,806 |
| TOTAL MAYOR AND CITY COUNCIL | \$1,343,601 | (\$232,594) | \$1,111,007 | \$1,276,140 |
| CITY ATTORNEY | | | | |
| GENERAL FUND | \$8,589,399 | \$6,687 | \$8,596,086 | \$8,829,564 |
| INTERNAL SERVICE FUND - SELF INSURANCE - RISK | \$17,559,732 | \$1,052 | \$17,560,784 | \$19,426,292 |
| TOTAL CITY ATTORNEY | \$26,149,131 | \$7,739 | \$26,156,870 | \$28,255,856 |
| CITY AUDITOR | | | | |
| GENERAL FUND | \$1,313,021 | (\$7,335) | \$1,305,686 | \$1,361,428 |
| TOTAL CITY AUDITOR | \$1,313,021 | (\$7,335) | \$1,305,686 | \$1,361,428 |
| CITY CLERK | | | | |
| GENERAL FUND | \$1,103,865 | \$11,340 | \$1,115,205 | \$1,425,753 |
| TOTAL CITY CLERK | \$1,103,865 | \$11,340 | \$1,115,205 | \$1,425,753 |
| CITY COURT | | | | |
| GENERAL FUND | \$5,655,776 | (\$96,371) | \$5,559,405 | \$5,871,784 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$2,065,560 | (\$38,871) | \$2,026,689 | \$2,173,432 |
| TOTAL CITY COURT | \$7,721,336 | (\$135,242) | \$7,586,094 | \$8,045,216 |
| CITY MANAGER | | | | |
| GENERAL FUND | \$2,228,807 | (\$286,931) | \$1,941,876 | \$2,377,227 |
| TOTAL CITY MANAGER | \$2,228,807 | (\$286,931) | \$1,941,876 | \$2,377,227 |
| CITY TREASURER | | | | |
| GENERAL FUND | \$12,585,220 | (\$607,957) | \$11,977,263 | \$13,220,354 |
| ENTERPRISE FUND - SOLID WASTE | \$1,031,593 | (\$23,390) | \$1,008,203 | \$979,274 |
| ENTERPRISE FUND - WATER & WATER RECLAMATION | \$2,605,385 | (\$152,333) | \$2,453,052 | \$2,347,142 |
| TOTAL CITY TREASURER | \$16,222,198 | (\$783,680) | \$15,438,518 | \$16,546,770 |
| ADMINISTRATIVE SERVICES | | | | |
| GENERAL FUND | \$25,956,820 | (\$1,035,696) | \$24,921,124 | \$26,605,553 |
| GRANTS & SPECIAL DISTRICTS FUND - GRANT | \$865,128 | \$0 | \$865,128 | \$1,072,040 |
| 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 | \$729,338 | (\$73,899) | \$655,439 | \$688,457 |
| INTERNAL SERVICE FUND - PC REPLACEMENT | \$768,170 | \$0 | \$768,170 | \$1,637,100 |
| INTERNAL SERVICE FUND - SELF INSURANCE - HEALTH | \$39,220,582 | (\$1,373,824) | \$37,846,758 | \$40,142,503 |
| INTERNAL SERVICE FUND - SELF INSURANCE - RISK | \$50,000 | \$0 | \$50,000 | \$52,500 |
| TOTAL ADMINISTRATIVE SERVICES | \$67,616,838 | (\$2,483,419) | \$65,133,419 | \$70,224,953 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | | | | |
| GENERAL FUND | \$26,455,848 | (\$1,244,824) | \$25,211,024 | \$25,507,783 |
| GRANTS & SPECIAL DISTRICTS FUND - GRANT | \$0 | \$10,000 | \$10,000 | \$0 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$719,220 | (\$482,943) | \$236,277 | \$688,822 |
| SPECIAL REVENUE FUND - TOURISM DEVELOPMENT | \$22,011,914 | \$1,407,226 | \$23,419,140 | \$21,842,793 |
| ENTERPRISE FUND - AVIATION | \$3,315,174 | (\$159,810) | \$3,155,364 | \$3,287,611 |
| TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT | \$52,502,156 | (\$470,351) | \$52,031,805 | \$51,327,009 |

| Division/Fund | Adopted Budget Expenditures 2023/2024 | Expenditure Adjustments Approved 2023/2024 | Actual Expenditures 2023/2024* | Proposed Budget Expenditures 2024/2025 |
|---|---------------------------------------|--|--------------------------------|--|
| COMMUNITY SERVICES | | | | |
| GENERAL FUND | \$50,821,650 | (\$2,184,106) | \$48,637,544 | \$51,136,352 |
| GRANTS & SPECIAL DISTRICTS FUND - GRANT | \$13,206,296 | (\$894,088) | \$12,312,208 | \$16,086,623 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$4,389,994 | (\$807,783) | \$3,582,211 | \$6,414,290 |
| SPECIAL REVENUE FUND - STADIUM FACILITY | \$887,919 | (\$2,006) | \$885,913 | \$1,654,006 |
| SPECIAL REVENUE FUND - TRANSPORTATION | \$2,255,183 | \$793 | \$2,255,976 | \$2,162,911 |
| TOTAL COMMUNITY SERVICES | \$71,561,042 | (\$3,887,190) | \$67,673,852 | \$77,454,182 |
| PUBLIC SAFETY - FIRE | | | | |
| GENERAL FUND | \$64,767,849 | \$1,495,112 | \$66,262,961 | \$71,075,077 |
| GRANTS & SPECIAL DISTRICTS FUND - GRANT | \$560,505 | \$289,000 | \$849,505 | \$101,000 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$757,094 | (\$19,371) | \$737,723 | \$791,212 |
| TOTAL PUBLIC SAFETY - FIRE | \$66,085,448 | \$1,764,741 | \$67,850,189 | \$71,967,289 |
| PUBLIC SAFETY - POLICE | | | | |
| GENERAL FUND | \$144,301,971 | (\$5,152,658) | \$139,149,313 | \$135,044,228 |
| GRANTS & SPECIAL DISTRICTS FUND - GRANT | \$1,055,111 | \$733,042 | \$1,788,153 | \$938,950 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$3,942,212 | (\$35,887) | \$3,906,325 | \$5,066,357 |
| TOTAL PUBLIC SAFETY - POLICE | \$149,299,294 | (\$4,455,503) | \$144,843,791 | \$141,049,535 |
| PUBLIC WORKS | | | | |
| GENERAL FUND | \$28,329,379 | (\$5,929,063) | \$22,400,316 | \$29,813,950 |
| SPECIAL REVENUE FUND - SPECIAL PROGRAMS | \$165,810 | \$0 | \$165,810 | \$255,805 |
| SPECIAL REVENUE FUND - TRANSPORTATION | \$29,894,026 | (\$2,629,331) | \$27,264,695 | \$29,846,369 |
| ENTERPRISE FUND - SOLID WASTE | \$29,009,258 | (\$2,223,315) | \$26,785,943 | \$30,159,746 |
| INTERNAL SERVICE FUND - FLEET MANAGEMENT | \$22,790,188 | (\$352,817) | \$22,437,371 | \$32,500,627 |
| TOTAL PUBLIC WORKS | \$110,188,661 | (\$11,134,526) | \$99,054,135 | \$122,576,497 |
| WATER RESOURCES | | | | |
| ENTERPRISE FUND - WATER & WATER RECLAMATION | \$100,909,490 | (\$1,369,064) | \$99,540,426 | \$106,210,933 |
| TOTAL WATER RESOURCES | \$100,909,490 | (\$1,369,064) | \$99,540,426 | \$106,210,933 |
| OTHER | | | | |
| CAPITAL PROJECTS | \$1,368,929,785 | \$0 | \$1,368,929,785 | \$1,066,243,291 |
| CLASS AND COMP STUDY | \$8,337,753 | (\$8,337,753) | \$0 | \$9,770,333 |
| CONTINGENCY / RESERVE APPROPRIATION | \$425,293,424 | \$51,499,620 | \$0 | \$465,850,156 |
| DEBT SERVICE | \$122,686,218 | (\$448,090) | \$122,238,128 | \$125,268,752 |
| ESTIMATED DIVISION SAVINGS | (\$9,985,000) | \$5,801,081 | (\$4,183,919) | (\$11,780,261) |
| FUEL AND MAINT AND REPAIR | \$0 | \$7,007,312 | \$7,007,312 | \$0 |
| INDIRECT/DIRECT COST ALLOCATION | \$9,017,678 | \$0 | \$9,017,678 | \$10,042,807 |
| INTERNAL SERVICE OFFSETS | (\$70,352,900) | \$0 | (\$70,352,900) | (\$79,188,654) |
| LEAVE ACCRUAL PAYMENTS / PARENTAL LEAVE | \$3,242,718 | (\$1,873,630) | \$1,369,088 | \$4,764,156 |
| NON DIVISIONAL | \$578,708 | \$0 | \$578,708 | \$572,451 |
| POST EMPLOYMENT MEDICAL | \$0 | \$411,242 | \$411,242 | \$0 |
| UTILITIES | \$0 | \$5,795,725 | \$5,795,725 | \$0 |
| VACATION TRADE | \$1,277,289 | (\$1,277,289) | \$0 | \$1,070,036 |
| TOTAL OTHER | \$1,859,025,673 | \$58,578,218 | \$1,440,810,847 | \$1,592,613,067 |
| TOTAL ALL FUNDS | \$2,533,270,561 | \$35,116,203 | \$2,091,593,720 | \$2,292,711,855 |

*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 2024/2025
Schedule G

| Fund | Full-Time Equivalent (FTE) 2024/2025 | Employee Salaries and Hourly Costs 2024/2025 | Retirement Costs 2024/2025 | Healthcare Costs 2024/2025 | Other Benefit Costs 2024/2025 | Total Proposed Personnel Compensation 2024/2025 |
|---|--|---|----------------------------------|-------------------------------|-------------------------------------|--|
| GENERAL FUND | | | | | | |
| GENERAL FUND | 2,094.73 | \$194,562,151 | \$43,920,434 | \$23,750,609 | \$11,879,621 | \$274,112,815 |
| TOTAL GENERAL FUND | <u>2,094.73</u> | <u>\$194,562,151</u> | <u>\$43,920,434</u> | <u>\$23,750,609</u> | <u>\$11,879,621</u> | <u>\$274,112,815</u> |
| GRANTS & SPECIAL DISTRICTS FUNDS | | | | | | |
| GRANT FUNDS | 18.00 | \$1,666,423 | \$185,560 | \$251,196 | \$112,381 | \$2,215,560 |
| TOTAL GRANTS & SPECIAL DISTRICTS FUNDS | <u>18.00</u> | <u>\$1,666,423</u> | <u>\$185,560</u> | <u>\$251,196</u> | <u>\$112,381</u> | <u>\$2,215,560</u> |
| SPECIAL REVENUE FUNDS | | | | | | |
| SPECIAL PROGRAMS FUND | 59.03 | \$4,068,429 | \$783,216 | \$528,984 | \$257,445 | \$5,638,074 |
| STADIUM FACILITY FUND | 3.00 | \$213,941 | \$23,682 | \$28,044 | \$14,422 | \$280,089 |
| TOURISM DEVELOPMENT FUND | 4.69 | \$524,399 | \$58,478 | \$79,800 | \$35,039 | \$697,716 |
| TRANSPORTATION FUND | 92.98 | \$7,922,307 | \$877,224 | \$1,123,884 | \$540,557 | \$10,463,972 |
| TOTAL SPECIAL REVENUE FUNDS | <u>159.70</u> | <u>\$12,729,076</u> | <u>\$1,742,600</u> | <u>\$1,760,712</u> | <u>\$847,463</u> | <u>\$17,079,851</u> |
| ENTERPRISE FUNDS | | | | | | |
| AVIATION FUND | 15.48 | \$1,392,841 | \$157,737 | \$123,816 | \$98,116 | \$1,772,510 |
| SOLID WASTE FUND | 106.40 | \$8,712,746 | \$914,385 | \$1,198,260 | \$562,828 | \$11,388,219 |
| WATER & WATER RECLAMATION FUNDS | 241.14 | \$22,761,742 | \$2,573,562 | \$2,845,452 | \$1,581,180 | \$29,761,936 |
| TOTAL ENTERPRISE FUNDS | <u>363.02</u> | <u>\$32,867,329</u> | <u>\$3,645,684</u> | <u>\$4,167,528</u> | <u>\$2,242,124</u> | <u>\$42,922,665</u> |
| INTERNAL SERVICE FUNDS | | | | | | |
| FLEET MANAGEMENT FUND | 54.00 | \$4,406,971 | \$493,427 | \$676,368 | \$305,141 | \$5,881,907 |
| SELF INSURANCE FUNDS - HEALTH | 0.00 | \$331,070 | \$0 | \$0 | \$0 | \$331,070 |
| SELF INSURANCE FUNDS - RISK | 11.00 | \$1,310,980 | \$128,582 | \$142,044 | \$78,844 | \$1,660,450 |
| TOTAL INTERNAL SERVICE FUNDS | <u>65.00</u> | <u>\$6,049,021</u> | <u>\$622,009</u> | <u>\$818,412</u> | <u>\$383,985</u> | <u>\$7,873,427</u> |
| TOTAL ALL FUNDS | <u>2,700.45</u> | <u>\$247,874,000</u> | <u>\$50,116,287</u> | <u>\$30,748,457</u> | <u>\$15,465,574</u> | <u>\$344,204,318</u> |



FY 2024/25 Proposed Budget