

CITY OF SCOTTSDALE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2012/2013
Schedule A

Fund	Adopted Budgeted Expenditures 2011/2012	Actual Expenditures 2011/2012*	Estimated Fund Balance July 1, 2012**	Direct Property Tax Revenues 2012/2013	Estimated Revenues Other Than Property Taxes 2012/2013***	Other Financing Sources/(Uses) 2012/2013	Net Interfund Transfers In/(Out) 2012/2013	Total Financial Resources Available 2012/2013	Tentative Budgeted Expenditures 2012/2013	Ending Fund Balance
GENERAL FUND	\$246,292,719	\$218,087,601	\$39,431,589	\$25,271,870	\$209,609,087	\$0	(\$18,677,454)	\$255,635,092	\$254,303,795	\$1,331,297
SPECIAL REVENUE FUNDS	\$67,398,282	\$54,772,733	\$33,601,731	\$0	\$107,161,053	\$0	(\$34,929,138)	\$105,833,646	\$74,039,373	\$31,794,273
DEBT SERVICE FUNDS	\$74,394,291	\$70,667,825	\$15,713,462	\$36,701,738	\$1,594,488	\$0	\$40,376,701	\$94,386,389	\$78,720,583	\$15,665,806
CAPITAL PROJECT FUNDS	\$629,171,100	\$230,730,500	\$136,763,800	\$0	\$296,275,600	\$206,800,000	\$48,008,145	\$687,847,545	\$669,834,200	\$18,013,345
TRUST & AGENCY FUNDS	\$16,021	\$6,000	\$4,021	\$0	\$16,000	\$0	\$0	\$20,021	\$16,000	\$4,021
ENTERPRISE FUNDS	\$184,931,270	\$122,890,307	\$66,331,274	\$0	\$156,511,252	\$0	(\$34,020,354)	\$188,822,172	\$182,820,058	\$6,002,114
INTERNAL SERVICE FUNDS	\$34,734,209	\$14,108,901	\$29,911,143	\$212,914	\$11,020,111	\$0	(\$757,900)	\$40,386,268	\$24,978,417	\$15,407,851
TOTAL ALL FUNDS	\$1,236,937,892	\$711,263,867	\$321,757,020	\$62,186,522	\$782,187,591	\$206,800,000	\$0	\$1,372,931,133	\$1,284,712,426	\$88,218,707

Expenditure Limitation

	<u>2011/2012</u>	<u>2012/2013</u>
1. Budgeted expenditures	\$ 1,236,937,892	\$1,284,712,426
2. Add/subtract : estimated net reconciling items	-	
3. Budgeted expenditures adjusted for reconciling	1,236,937,892	1,284,712,426
4. Less: estimated exclusions	(887,786,109)	(924,329,442)
5. Amount subject to the expenditure limitation	\$ 349,151,783	\$ 360,382,984
6. EEC or voter-approved alternative expenditure	\$ 428,321,758	\$ 411,520,822

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

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

***Does not include transfers-in.

CITY OF SCOTTSDALE
Summary of Property Tax Levy and Property Tax Rate Information
Fiscal Year 2012/2013
Schedule B

	Fiscal Year 2011/2012	Fiscal Year 2012/2013
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	<u>25,514,847</u>	<u>26,290,856</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>0</u>	
3. Property tax levy amounts		
A. Primary property taxes	<u>25,016,558</u>	<u>25,484,784</u>
B. Secondary property taxes	<u>37,016,377</u>	<u>36,701,738</u>
C. Total property tax levy amounts	<u>62,032,935</u>	<u>62,186,522</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) 2011/2012 levy	24,015,896	
(2) Prior years' levies	<u>647,460</u>	
(3) Total primary property taxes	24,663,356	
B. Secondary property taxes		
(1) 2011/2012 levy	35,535,722	
(2) Prior years' levies	<u>929,179</u>	
(3) Total secondary property taxes	36,464,901	
C. Total property taxes collected	<u>61,128,257</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.4412	0.5027
(2) Secondary property tax rate	<u>0.6503</u>	<u>0.7225</u>
(3) Total city tax rate	<u>1.0915</u>	<u>1.2252</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 Finance and Accounting 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 2012/2013
Schedule C

Source of Revenues	Budgeted Revenues 2011/2012	Actual Revenues 2011/2012*	Estimated Revenues 2012/2013
GENERAL FUND			
TAXES - LOCAL			
PRIVILEGE TAX - (1.0%)	\$80,885,817	\$84,512,687	\$88,730,925
PRIVILEGE TAX- PUBLIC SAFETY (.10%)	\$7,837,836	\$7,957,822	\$8,598,027
TRANSIENT OCCUPANCY TAX	\$12,247,000	\$12,932,032	\$13,385,000
ELECTRIC & GAS FRANCHISE FEE	\$7,880,000	\$7,880,000	\$8,210,000
CABLE TV FRANCHISE FEE	\$3,008,940	\$3,008,940	\$3,023,984
SALT RIVER PROJECT IN LIEU FEE	\$209,486	\$209,486	\$226,142
STORMWATER WATER QUALITY CHARGE	\$918,937	\$870,525	\$859,623
TOTAL TAXES - LOCAL	\$112,988,016	\$117,371,492	\$123,033,701
TAXES - FROM OTHER AGENCIES			
STATE SHARED SALES TAX	\$16,446,566	\$16,554,767	\$18,177,784
STATE REVENUE SHARING	\$18,348,213	\$18,348,213	\$22,203,397
AUTO LIEU TAX	\$7,330,848	\$7,330,848	\$7,206,645
TOTAL TAXES - FROM OTHER AGENCIES	\$42,125,627	\$42,233,828	\$47,587,826
LICENSES/PERMITS/SERVICE CHARGES			
BUILDING PERMIT FEES & CHARGES	\$8,380,000	\$8,380,000	\$8,730,000
RECREATION FEES	\$3,838,000	\$3,838,000	\$3,657,834
WESTWORLD EQUESTRIAN FACILITY FEES	\$2,514,500	\$2,514,500	\$2,729,195
FIRE SERVICE CHARGES	\$447,932	\$447,932	\$466,130
BUSINESS LICENSES & FEES	\$1,717,713	\$1,717,713	\$1,780,382
TOTAL LICENSES/PERMITS/SERVICE CHARGES	\$16,898,145	\$16,898,145	\$17,363,541
FINES AND FORFEITURES			
COURT FINES	\$4,726,614	\$4,801,614	\$4,314,501
PHOTO ENFORCEMENT FINES	\$1,904,744	\$1,904,744	\$2,109,592
PARKING FINES	\$238,694	\$238,694	\$259,856
LIBRARY FINES & FEES	\$430,000	\$430,000	\$318,963
TOTAL FINES AND FORFEITURES	\$7,300,052	\$7,375,052	\$7,002,912
INTEREST EARNINGS/PROPERTY RENTAL			
INTEREST EARNINGS	\$446,401	\$600,000	\$1,116,000
PROPERTY RENTAL	\$2,833,358	\$3,233,358	\$3,275,345
TOTAL INTEREST EARNINGS/PROPERTY RENTAL	\$3,279,759	\$3,833,358	\$4,391,345
OTHER REVENUE/RESOURCES			
INDIRECT/DIRECT COST ALLOCATION	\$8,197,165	\$8,197,165	\$6,721,286
OUT OF JURISDICTION CONFINEMENT PROGRAM	\$500,000	\$286,000	\$0
INTERGOVERNMENTAL REVENUE	\$786,839	\$1,386,839	\$876,637
MISCELLANEOUS	\$810,000	\$810,000	\$838,375
REIMBURSEMENTS	\$1,835,065	\$1,835,065	\$1,793,464
TOTAL OTHER REVENUE/RESOURCES	\$12,129,069	\$12,515,069	\$10,229,762
TOTAL GENERAL FUND	\$194,720,668	\$200,226,944	\$209,609,087

Source of Revenues	Budgeted Revenues 2011/2012	Actual Revenues 2011/2012*	Estimated Revenues 2012/2013
SPECIAL REVENUE FUNDS			
GRANT FUNDS			
COMMUNITY DEVELOPMENT BLOCK GRANT	\$3,788,522	\$3,788,522	\$4,261,630
FEDERAL & STATE GRANTS	\$1,025,043	\$1,025,043	\$1,582,251
HOME FUNDS	\$1,621,719	\$1,621,719	\$1,532,726
SECTION 8 HOUSING	\$6,655,124	\$6,655,124	\$7,016,476
CONTINGENT / RESERVE APPROPRIATION	\$16,041,468	\$16,041,468	\$17,960,603
TOTAL GRANT FUNDS	\$29,131,876	\$29,131,876	\$32,353,686
PRESERVATION PRIVILEGE TAX FUNDS			
PRIVILEGE TAX (.15%)	\$11,760,798	\$12,288,145	\$12,901,477
PRIVILEGE TAX (.20%)	\$15,756,557	\$16,463,071	\$17,284,784
INTEREST EARNINGS	\$134,726	\$175,000	\$250,000
TOTAL PRESERVATION PRIVILEGE TAX FUNDS	\$27,652,081	\$28,926,216	\$30,436,261
SPECIAL DISTRICTS			
STREET LIGHT DISTRICTS	\$724,643	\$724,643	\$646,728
TOTAL SPECIAL DISTRICTS	\$724,643	\$724,643	\$646,728
SPECIAL PROGRAMS FUND			
COMMUNITY & ECONOMIC DEVELOPMENT - WESTWORLD	\$1,200,000	\$875,000	\$0
COMMUNITY SERVICES	\$2,200,000	\$2,200,000	\$3,444,087
COURT ENHANCEMENT/JCEF/FTG	\$1,724,553	\$1,627,303	\$1,624,193
DOWNTOWN CULTURAL/COMMUNITY ARTS	\$150,000	\$150,000	\$150,000
FIRE	\$400	\$659	\$400
POLICE	\$2,845,932	\$5,479,007	\$6,123,921
CONTINGENT / RESERVE APPROPRIATION	\$1,500,000	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	\$9,620,885	\$10,331,969	\$12,842,601
TRANSPORTATION/HURF FUND			
HIGHWAY USER TAX	\$10,945,461	\$10,945,461	\$12,233,886
PRIVILEGE TAX (.20%)	\$15,303,597	\$15,989,800	\$16,787,891
PROP 400 REGIONAL SALES TAX	\$500,000	\$500,000	\$500,000
FEDERAL & STATE GRANTS	\$830,000	\$1,012,000	\$1,310,000
MISCELLANEOUS	\$70,000	\$1,470,000	\$50,000
TOTAL TRANSPORTATION/HURF FUND	\$27,649,058	\$29,917,261	\$30,881,777
TOTAL SPECIAL REVENUE FUNDS	\$94,778,543	\$99,031,965	\$107,161,053
DEBT SERVICE FUNDS			
GO DEBT SERVICE			
MISCELLANEOUS - GO	\$201,528	\$0	\$0
TOTAL GO DEBT SERVICE	\$201,528	\$0	\$0
MPC EXCISE DEBT			
MCSA/AZ STA CONTRIBUTIONS	\$1,107,144	\$200,000	\$678,167
SPRING EXHIBITION SURCHARGE	\$180,000	\$180,000	\$145,000
TOTAL MPC EXCISE DEBT	\$1,287,144	\$380,000	\$823,167
SPECIAL ASSESSMENT DEBT FUND			
SPECIAL ASSESSMENTS - PRINCIPAL	\$803,992	\$808,235	\$771,321
TOTAL SPECIAL ASSESSMENT DEBT FUND	\$803,992	\$808,235	\$771,321
TOTAL DEBT SERVICE FUNDS	\$2,292,664	\$1,188,235	\$1,594,488

Source of Revenues	Budgeted Revenues 2011/2012	Actual Revenues 2011/2012*	Estimated Revenues 2012/2013
CAPITAL PROJECT FUNDS			
CAPITAL IMPROVEMENT PROGRAM			
CONTRIBUTIONS	\$16,960,000	\$1,429,300	\$19,768,800
DEVELOPMENT FEES	\$3,410,000	\$0	\$0
GRANT REVENUE	\$31,160,200	\$46,663,300	\$29,594,700
IN-LIEU FEES	\$153,800	\$140,000	\$140,000
INTEREST EARNINGS	\$1,029,500	\$1,023,700	\$879,600
PROP 400 REGIONAL SALES TAX	\$24,311,000	\$11,127,300	\$21,544,400
ESTIMATED UNEXPENDED PRIOR YEAR	\$372,999,900	\$0	\$224,348,100
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$450,024,400	\$60,383,600	\$296,275,600
TOTAL CAPITAL PROJECT FUNDS	\$450,024,400	\$60,383,600	\$296,275,600
TRUST & AGENCY FUNDS			
TRUSTS			
MAYOR'S COMMITTEE FOR EMP OF HANDICAPPED	\$6,000	\$6,000	\$6,000
CONTINGENT / RESERVE APPROPRIATION	\$10,000	\$0	\$10,000
TOTAL TRUSTS	\$16,000	\$6,000	\$16,000
TOTAL TRUST & AGENCY FUNDS	\$16,000	\$6,000	\$16,000
ENTERPRISE FUNDS			
WATER AND SEWER UTILITY FUNDS			
WATER CHARGES	\$98,442,324	\$87,627,623	\$86,544,981
SEWER CHARGES	\$34,244,184	\$34,298,749	\$34,085,166
EFFLUENT SALES	\$900,793	\$9,404,858	\$10,395,147
INTEREST EARNINGS	\$302,543	\$325,200	\$382,337
MISCELLANEOUS	\$17,571,953	\$13,005,771	\$1,714,827
TOTAL WATER AND SEWER UTILITY FUNDS	\$151,461,797	\$144,662,201	\$133,122,458
AVIATION FUND			
AVIATION FEES	\$2,950,023	\$4,950,023	\$2,979,523
LAND PURCHASE REIMBURSEMENT	\$0	\$0	\$0
JET FUEL TAX	\$113,863	\$113,863	\$115,002
INTEREST EARNINGS	\$25,744	\$14,359	\$3,463
TOTAL AVIATION FUND	\$3,089,630	\$5,078,245	\$3,097,988
SOLID WASTE FUND			
REFUSE COLLECTION	\$19,348,599	\$19,242,920	\$19,313,960
INTEREST EARNINGS	\$38,286	\$40,572	\$46,065
MISCELLANEOUS	\$948,006	\$922,579	\$930,781
TOTAL SOLID WASTE FUND	\$20,334,891	\$20,206,071	\$20,290,806
TOTAL ENTERPRISE FUNDS	\$174,886,318	\$169,946,517	\$156,511,252
INTERNAL SERVICE FUNDS			
SELF INSURANCE FUND			
GROUP HEALTH/DENTAL REVENUES	\$24,969,114	\$21,769,730	\$24,085,460
PROPERTY CASUALTY REVENUES	\$4,846,624	\$4,857,860	\$4,607,805
RETIREE HEALTH REVENUES	\$0	\$2,205,540	\$4,089,040
OTHER	\$0	\$277,420	\$350,000
INTERNAL SERVICE OFFSETS	(\$22,148,083)	(\$21,200,840)	(\$22,363,980)
TOTAL SELF INSURANCE FUND	\$7,667,655	\$7,909,710	\$10,768,325

Source of Revenues	Budgeted Revenues 2011/2012	Actual Revenues 2011/2012*	Estimated Revenues 2012/2013
FLEET MANAGEMENT FUND			
EQUIPMENT M & O/ACQUISITION RATES	\$14,066,781	\$14,066,781	\$18,178,344
INTEREST EARNINGS	\$44,000	\$44,000	\$51,786
MISCELLANEOUS REVENUE	\$200,000	\$200,000	\$200,000
INTERNAL SERVICE OFFSETS	(\$14,066,781)	(\$14,066,781)	(\$18,178,344)
TOTAL FLEET MANAGEMENT FUND	\$244,000	\$244,000	\$251,786
PC REPLACEMENT FUND			
COMPUTER HARDWARD ACQUISITION RATES	\$0	\$0	\$953,208
INTERNAL SERVICE OFFSETS	(\$1,200,000)	(\$1,200,000)	(\$953,208)
TOTAL PC REPLACEMENT FUND	(\$1,200,000)	(\$1,200,000)	\$0
TOTAL INTERNAL SERVICE FUNDS	\$6,711,655	\$6,953,710	\$11,020,111
TOTAL ALL FUNDS	\$923,430,248	\$537,736,971	\$782,187,591

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

CITY OF SCOTTSDALE
Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2012/2013
Schedule D

Fund	Other Financing Sources/(Uses) 2012/2013	Tentative Interfund Transfers 2012/2013	
		IN	OUT
GENERAL FUND			
GENERAL FUND		\$7,093,797	\$25,771,251
TOTAL GENERAL FUND		\$7,093,797	\$25,771,251
SPECIAL REVENUE FUNDS			
GRANT FUNDS		-	\$1,300
PRESERVATION PRIVILEGE TAX FUNDS		-	\$32,276,530
SPECIAL PROGRAMS FUND		\$8,562,066	\$3,359,304
TRANSPORTATION/HURF FUND		\$557,776	\$8,411,846
TOTAL SPECIAL REVENUE FUNDS		\$9,119,842	\$44,048,980
DEBT SERVICE FUNDS			
DEBT SERVICE FUND		\$11,750,971	-
GO DEBT SERVICE		\$22,139,617	-
SPECIAL ASSESSMENT DEBT FUND		\$6,486,113	-
TOTAL DEBT SERVICE FUNDS		\$40,376,701	-
CAPITAL PROJECT FUNDS			
CAPITAL PROJECT FUND	\$206,800,000	\$66,391,535	\$18,383,390
TOTAL CAPITAL PROJECT FUNDS	\$206,800,000	\$66,391,535	\$18,383,390
ENTERPRISE FUNDS			
AVIATION FUND		-	\$5,559,934
SOLID WASTE FUND		-	\$865,676
WATER AND SEWER UTILITY FUNDS		\$16,573,824	\$44,168,568
TOTAL ENTERPRISE FUNDS		\$16,573,824	\$50,594,178
INTERNAL SERVICE FUNDS			
FLEET MANAGEMENT FUND		-	\$756,600
PC REPLACEMENT FUND		-	-
SELF INSURANCE FUND		-	\$1,300
TOTAL INTERNAL SERVICE FUNDS		-	\$757,900
TOTAL ALL FUNDS	\$206,800,000	\$139,555,699	\$139,555,699

CITY OF SCOTTSDALE
Summary by Division Expenditures/Expenses Within Each Fund Type
Fiscal Year 2012/2013
Schedule E

Fund/Divisions	Adopted Budget Expenditures 2011/2012	Expenditure Adjustments Approved 2011/2012	Actual Expenditures 2011/2012*	Tentative Budget Expenditures 2012/2013
GENERAL FUND				
MAYOR AND CITY COUNCIL	\$764,306	\$1,772	\$766,078	\$778,585
CITY ATTORNEY	\$5,505,549	\$360	\$5,505,909	\$5,582,195
CITY AUDITOR	\$721,423	(\$11,718)	\$709,705	\$753,386
CITY CLERK	\$1,060,083	\$4,276	\$1,064,359	\$998,146
CITY COURT	\$3,769,007	(\$58,348)	\$3,710,659	\$3,745,787
CITY MANAGER	\$899,314	\$79,995	\$979,309	\$879,946
CITY TREASURER - FINANCE AND ACCOUNTING	\$5,098,119	(\$103,989)	\$4,994,130	\$5,453,215
ADMINISTRATIVE SERVICES	\$14,694,167	(\$173,035)	\$14,521,132	\$14,742,300
COMMUNITY AND ECONOMIC DEVELOPMENT	\$24,303,715	(\$186,976)	\$24,116,739	\$23,704,234
COMMUNITY SERVICES	\$32,696,540	(\$297,787)	\$32,398,753	\$33,818,807
PUBLIC SAFETY - FIRE	\$26,956,693	(\$171,323)	\$26,785,370	\$29,231,484
PUBLIC SAFETY - POLICE	\$77,695,466	(\$43,679)	\$77,651,787	\$79,541,812
PUBLIC WORKS	\$15,776,277	(\$36,295)	\$15,739,982	\$17,685,952
DEBT SERVICE	\$9,047,454	\$0	\$9,518,323	\$6,238,021
ESTIMATED DIVISION SAVINGS	(\$3,150,000)	\$2,139,946	(\$1,496,435)	(\$3,307,500)
LEAVE ACCRUAL PAYMENTS	\$1,800,000	(\$1,143,199)	\$656,801	\$1,873,529
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$2,695,000
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$649,210
OTHER SAVINGS	(\$231,226)	\$0	\$465,000	(\$500,000)
CONTINGENCY / RESERVE APPROPRIATION	\$28,885,832	\$0	\$0	\$29,739,686
TOTAL GENERAL FUND	\$246,292,719	\$0	\$218,087,601	\$254,303,795
TOTAL GENERAL FUND	\$246,292,719	\$0	\$218,087,601	\$254,303,795
SPECIAL REVENUE FUNDS				
GRANT FUNDS				
CITY COURT	\$3,084	\$0	\$3,084	\$0
COMMUNITY AND ECONOMIC DEVELOPMENT	\$248,300	\$0	\$248,300	\$212,500
COMMUNITY SERVICES	\$8,924,480	\$1,290,786	\$10,215,266	\$9,666,889
PUBLIC SAFETY - FIRE	\$85,562	\$0	\$85,562	\$586,220
PUBLIC SAFETY - POLICE	\$231,893	\$153,718	\$385,611	\$319,532
FUTURE GRANTS	\$9,138,557	(\$1,444,504)	\$7,694,053	\$11,044,623
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$17,505
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$5,117
CONTINGENCY / RESERVE APPROPRIATION	\$10,500,000	\$0	\$0	\$10,500,000
TOTAL GRANT FUNDS	\$29,131,876	\$0	\$18,631,876	\$32,352,386
PRESERVATION PRIVILEGE TAX FUNDS				
DEBT SERVICE	\$955,950	\$0	\$955,950	\$957,700
TOTAL PRESERVATION PRIVILEGE TAX FUNDS	\$955,950	\$0	\$955,950	\$957,700
SPECIAL DISTRICTS				
NON DIVISIONAL	\$724,643	\$0	\$724,643	\$646,728
TOTAL SPECIAL DISTRICTS	\$724,643	\$0	\$724,643	\$646,728
SPECIAL PROGRAMS FUND				
CITY COURT	\$1,985,506	\$0	\$1,800,746	\$1,921,341
COMMUNITY AND ECONOMIC DEVELOPMENT	\$7,652,447	\$0	\$7,669,963	\$7,911,598
COMMUNITY SERVICES	\$2,343,599	\$0	\$2,343,599	\$2,658,998
PUBLIC SAFETY - FIRE	\$6,900	\$0	\$6,900	\$1,495
PUBLIC SAFETY - POLICE	\$1,645,933	\$0	\$1,223,439	\$1,830,073
PUBLIC WORKS	\$0	\$0	\$0	\$1,380,078
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$35,767
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$10,455

Fund/Divisions	Adopted Budget Expenditures 2011/2012	Expenditure Adjustments Approved 2011/2012	Actual Expenditures 2011/2012*	Tentative Budget Expenditures 2012/2013
CONTINGENCY / RESERVE APPROPRIATION	\$1,500,000	\$0	\$0	\$1,500,000
TOTAL SPECIAL PROGRAMS FUND	\$15,134,385	\$0	\$13,044,647	\$17,249,805
TRANSPORTATION/HURF FUND				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$9,104,296	(\$57,670)	\$9,046,626	\$9,250,167
COMMUNITY SERVICES	\$746,073	\$0	\$746,073	\$1,052,426
PUBLIC WORKS	\$11,697,554	(\$57,997)	\$11,639,557	\$12,508,773
ESTIMATED DIVISION SAVINGS	(\$141,750)	\$130,271	(\$47,290)	(\$148,838)
LEAVE ACCRUAL PAYMENTS	\$45,255	(\$14,604)	\$30,651	\$47,518
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$94,954
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$27,754
TOTAL TRANSPORTATION/HURF FUND	\$21,451,428	\$0	\$21,415,617	\$22,832,754
TOTAL SPECIAL REVENUE FUNDS	\$67,398,282	\$0	\$54,772,733	\$74,039,373
DEBT SERVICE FUNDS				
GO DEBT SERVICE				
DEBT SERVICE	\$57,180,564	\$0	\$54,035,998	\$58,850,034
TOTAL GO DEBT SERVICE	\$57,180,564	\$0	\$54,035,998	\$58,850,034
MPC EXCISE DEBT				
DEBT SERVICE	\$9,915,980	\$0	\$9,331,829	\$12,613,115
TOTAL MPC EXCISE DEBT	\$9,915,980	\$0	\$9,331,829	\$12,613,115
SPECIAL ASSESSMENT DEBT FUND				
DEBT SERVICE	\$7,297,747	\$0	\$7,299,998	\$7,257,434
TOTAL SPECIAL ASSESSMENT DEBT FUND	\$7,297,747	\$0	\$7,299,998	\$7,257,434
TOTAL DEBT SERVICE FUNDS	\$74,394,291	\$0	\$70,667,825	\$78,720,583
TRUST & AGENCY FUNDS				
TRUSTS				
MAYOR AND CITY COUNCIL	\$6,021	\$0	\$6,000	\$6,000
CONTINGENCY / RESERVE APPROPRIATION	\$10,000	\$0	\$0	\$10,000
TOTAL TRUSTS	\$16,021	\$0	\$6,000	\$16,000
TOTAL TRUST & AGENCY FUNDS	\$16,021	\$0	\$6,000	\$16,000
ENTERPRISE FUNDS				
WATER AND SEWER UTILITY FUNDS				
MAYOR AND CITY COUNCIL	\$110,000	\$0	\$110,000	\$110,000
CITY TREASURER - FINANCE AND ACCOUNTING	\$2,088,362	\$0	\$2,088,362	\$2,042,228
WATER RESOURCES	\$65,617,543	\$0	\$65,617,543	\$67,917,399
DEBT SERVICE	\$29,102,375	\$0	\$29,100,375	\$28,715,013
INDIRECT/DIRECT COST ALLOCATION	\$6,531,635	\$0	\$6,531,635	\$5,413,260
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$305,926
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$89,422
CONTINGENCY / RESERVE APPROPRIATION	\$52,048,849	\$0	\$0	\$52,673,030
TOTAL WATER AND SEWER UTILITY FUNDS	\$155,498,764	\$0	\$103,447,915	\$157,266,278
SOLID WASTE FUND				
CITY TREASURER - FINANCE AND ACCOUNTING	\$861,442	\$0	\$861,442	\$876,781
PUBLIC WORKS	\$15,209,761	\$0	\$15,209,761	\$16,116,245
INDIRECT/DIRECT COST ALLOCATION	\$1,481,959	\$0	\$1,481,959	\$1,118,361
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$110,746
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$32,371
CONTINGENCY / RESERVE APPROPRIATION	\$3,861,228	\$0	\$0	\$3,996,457
TOTAL SOLID WASTE FUND	\$21,414,390	\$0	\$17,553,162	\$22,250,961
AVIATION FUND				

Fund/Divisions	Adopted Budget Expenditures 2011/2012	Expenditure Adjustments Approved 2011/2012	Actual Expenditures 2011/2012*	Tentative Budget Expenditures 2012/2013
COMMUNITY AND ECONOMIC DEVELOPMENT	\$1,705,659	\$0	\$1,705,659	\$1,828,407
INDIRECT/DIRECT COST ALLOCATION	\$183,571	\$0	\$183,571	\$189,665
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$19,358
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$5,658
CONTINGENCY / RESERVE APPROPRIATION	\$6,128,886	\$0	\$0	\$1,259,731
TOTAL AVIATION FUND	\$8,018,116	\$0	\$1,889,230	\$3,302,819
TOTAL ENTERPRISE FUNDS	\$184,931,270	\$0	\$122,890,307	\$182,820,058
INTERNAL SERVICE FUNDS				
SELF INSURANCE FUND				
CITY TREASURER - FINANCE AND ACCOUNTING	\$7,302,390	\$0	\$6,002,390	\$7,948,092
ADMINISTRATIVE SERVICES	\$26,453,675	\$0	\$26,629,698	\$28,644,227
INTERNAL SERVICE OFFSETS	(\$22,148,083)	\$0	(\$21,200,840)	(\$22,363,980)
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$18,378
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$5,371
CONTINGENCY / RESERVE APPROPRIATION	\$14,312,400	\$0	\$0	\$5,000,000
TOTAL SELF INSURANCE FUND	\$25,920,382	\$0	\$11,431,248	\$19,252,088
FLEET MANAGEMENT FUND				
PUBLIC WORKS	\$17,053,534	\$73	\$17,053,607	\$18,778,781
ESTIMATED DIVISION SAVINGS	(\$150,000)	\$0	(\$150,000)	(\$190,000)
INTERNAL SERVICE OFFSETS	(\$14,066,781)	\$0	(\$14,066,781)	(\$18,178,344)
LEAVE ACCRUAL PAYMENTS	\$48,051	(\$73)	\$47,978	\$33,000
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$60,800
COMPENSATION ADJUSTMENTS	\$0	\$0	\$0	\$17,772
CONTINGENCY / RESERVE APPROPRIATION	\$6,136,174	\$0	\$0	\$5,429,806
TOTAL FLEET MANAGEMENT FUND	\$9,020,978	\$0	\$2,884,804	\$5,951,815
PC REPLACEMENT FUND				
ADMINISTRATIVE SERVICES	\$992,849	\$0	\$992,849	\$727,722
INTERNAL SERVICE OFFSETS	(\$1,200,000)	\$0	(\$1,200,000)	(\$953,208)
TOTAL PC REPLACEMENT FUND	(\$207,151)	\$0	(\$207,151)	(\$225,486)
TOTAL INTERNAL SERVICE FUNDS	\$34,734,209	\$0	\$14,108,901	\$24,978,417
CAPITAL PROJECT FUNDS				
CAPITAL IMPROVEMENT PROGRAM				
COMMUNITY FACILITIES	\$24,569,500	\$28,030,400	\$4,551,400	\$67,622,600
PRESERVATION	\$185,151,700		\$93,079,700	\$174,607,500
DRAINAGE & FLOOD CONTROL	\$57,934,200	\$413,700	\$5,738,800	\$36,074,700
PUBLIC SAFETY	\$10,205,600		\$3,066,000	\$8,998,600
SERVICE FACILITIES	\$13,662,400		\$10,584,400	\$15,788,500
TRANSPORTATION	\$128,371,800		\$36,610,800	\$167,478,700
WATER MANAGEMENT	\$152,510,400		\$77,099,500	\$116,313,600
CONTINGENCY / RESERVE APPROPRIATION	\$56,765,500	(\$28,444,100)	\$0	\$82,950,000
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$629,171,100	\$0	\$230,730,500	\$669,834,200
TOTAL CAPITAL PROJECT FUNDS	\$629,171,100	\$0	\$230,730,500	\$669,834,200
TOTAL ALL FUNDS	\$1,236,937,892	\$0	\$711,263,867	\$1,284,712,426

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

CITY OF SCOTTSDALE
Summary by Division of Expenditures/Expenses
Fiscal Year 2012/2013
Schedule F

Division/Fund	Adopted Budget Expenditures 2011/2012	Expenditure Adjustments Approved 2011/2012	Actual Expenditures 2011/2012*	Tentative Budget Expenditures 2012/2013
MAYOR AND CITY COUNCIL				
GENERAL FUND	\$764,306	\$1,772	\$766,078	\$778,585
TRUST & AGENCY FUND - TRUSTS	\$6,021	\$0	\$6,000	\$6,000
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$110,000	\$0	\$110,000	\$110,000
TOTAL MAYOR AND CITY COUNCIL	\$880,327	\$1,772	\$882,078	\$894,585
CITY ATTORNEY				
GENERAL FUND	\$5,505,549	\$360	\$5,505,909	\$5,582,195
TOTAL CITY ATTORNEY	\$5,505,549	\$360	\$5,505,909	\$5,582,195
CITY AUDITOR				
GENERAL FUND	\$721,423	(\$11,718)	\$709,705	\$753,386
TOTAL CITY AUDITOR	\$721,423	(\$11,718)	\$709,705	\$753,386
CITY CLERK				
GENERAL FUND	\$1,060,083	\$4,276	\$1,064,359	\$998,146
TOTAL CITY CLERK	\$1,060,083	\$4,276	\$1,064,359	\$998,146
CITY COURT				
GENERAL FUND	\$3,769,007	(\$58,348)	\$3,710,659	\$3,745,787
SPECIAL REVENUE FUND - GRANT	\$3,084	\$0	\$3,084	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,985,506	\$0	\$1,800,746	\$1,921,341
TOTAL CITY COURT	\$5,757,597	(\$58,348)	\$5,514,489	\$5,667,128
CITY MANAGER				
GENERAL FUND	\$899,314	\$79,995	\$979,309	\$879,946
TOTAL CITY MANAGER	\$899,314	\$79,995	\$979,309	\$879,946
CITY TREASURER - FINANCE AND ACCOUNTING				
GENERAL FUND	\$5,098,119	(\$103,989)	\$4,994,130	\$5,453,215
ENTERPRISE FUND - SOLID WASTE	\$861,442	\$0	\$861,442	\$876,781
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$2,088,362	\$0	\$2,088,362	\$2,042,228
INTERNAL SERVICE FUND - SELF INSURANCE	\$7,302,390	\$0	\$6,002,390	\$7,948,092
TOTAL CITY TREASURER - FINANCE AND ACCOUNTING	\$15,350,313	(\$103,989)	\$13,946,324	\$16,320,316
ADMINISTRATIVE SERVICES				
GENERAL FUND	\$14,694,167	(\$173,035)	\$14,521,132	\$14,742,300
INTERNAL SERVICE FUND - PC REPLACEMENT	\$992,849	\$0	\$992,849	\$727,722
INTERNAL SERVICE FUND - SELF INSURANCE	\$26,453,675	\$0	\$26,629,698	\$28,644,227
TOTAL ADMINISTRATIVE SERVICES	\$42,140,691	(\$173,035)	\$42,143,679	\$44,114,249
COMMUNITY AND ECONOMIC DEVELOPMENT				
GENERAL FUND	\$24,303,715	(\$186,976)	\$24,116,739	\$23,704,234
SPECIAL REVENUE FUND - GRANT	\$248,300	\$0	\$248,300	\$212,500
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$7,652,447	\$0	\$7,669,963	\$7,911,598
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$9,104,296	(\$57,670)	\$9,046,626	\$9,250,167
ENTERPRISE FUND - AVIATION	\$1,705,659	\$0	\$1,705,659	\$1,828,407
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	\$43,014,417	(\$244,646)	\$42,787,287	\$42,906,906
COMMUNITY SERVICES				
GENERAL FUND	\$32,696,540	(\$297,787)	\$32,398,753	\$33,818,807
SPECIAL REVENUE FUND - GRANT	\$8,924,480	\$1,290,786	\$10,215,266	\$9,666,889
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,343,599	\$0	\$2,343,599	\$2,658,998
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$746,073	\$0	\$746,073	\$1,052,426
TOTAL COMMUNITY SERVICES	\$44,710,692	\$992,999	\$45,703,691	\$47,197,120

SCHEDULE F

Division/Fund	Adopted Budget Expenditures 2011/2012	Expenditure Adjustments Approved 2011/2012	Actual Expenditures 2011/2012*	Tentative Budget Expenditures 2012/2013
PUBLIC SAFETY - FIRE				
GENERAL FUND	\$26,956,693	(\$171,323)	\$26,785,370	\$29,231,484
SPECIAL REVENUE FUND - GRANT	\$85,562	\$0	\$85,562	\$586,220
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$6,900	\$0	\$6,900	\$1,495
TOTAL PUBLIC SAFETY - FIRE	\$27,049,155	(\$171,323)	\$26,877,832	\$29,819,199
PUBLIC SAFETY - POLICE				
GENERAL FUND	\$77,695,466	(\$43,679)	\$77,651,787	\$79,541,812
SPECIAL REVENUE FUND - GRANT	\$231,893	\$153,718	\$385,611	\$319,532
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,645,933	\$0	\$1,223,439	\$1,830,073
TOTAL PUBLIC SAFETY - POLICE	\$79,573,292	\$110,039	\$79,260,837	\$81,691,417
PUBLIC WORKS				
GENERAL FUND	\$15,776,277	(\$36,295)	\$15,739,982	\$17,685,952
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$0	\$0	\$0	\$1,380,078
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$11,697,554	(\$57,997)	\$11,639,557	\$12,508,773
ENTERPRISE FUND - SOLID WASTE	\$15,209,761	\$0	\$15,209,761	\$16,116,245
INTERNAL SERVICE FUND - FLEET MANAGEMENT	\$17,053,534	\$73	\$17,053,607	\$18,778,781
TOTAL PUBLIC WORKS	\$59,737,126	(\$94,219)	\$59,642,907	\$66,469,829
WATER RESOURCES				
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$65,617,543	\$0	\$65,617,543	\$67,917,399
TOTAL WATER RESOURCES	\$65,617,543	\$0	\$65,617,543	\$67,917,399
OTHER				
CAPITAL PROJECTS	\$572,405,600	\$28,444,100	\$230,730,500	\$586,884,200
SPECIAL REVENUE FUND - GRANT	\$9,138,557	(\$1,444,504)	\$7,694,053	\$11,044,623
SPECIAL REVENUE FUND - SPECIAL DISTRICTS	\$724,643	\$0	\$724,643	\$646,728
DEBT SERVICE	\$113,500,070	\$0	\$110,242,473	\$114,631,317
ESTIMATED DIVISION SAVINGS	(\$3,441,750)	\$2,270,217	(\$1,693,725)	(\$3,646,338)
INDIRECT/DIRECT COST ALLOCATION	\$8,197,165	\$0	\$8,197,165	\$6,721,286
INTERNAL SERVICE OFFSETS	(\$37,414,864)	\$0	(\$36,467,621)	(\$41,495,532)
LEAVE ACCRUAL PAYMENTS	\$1,893,306	(\$1,157,876)	\$735,430	\$1,954,047
PAY FOR PERFORMANCE	\$0	\$0	\$0	\$3,358,434
COMPENSATION ADJUSTMENTS				\$843,130
OTHER SAVINGS/EXPENSE	(\$231,226)	\$0	\$465,000	(\$500,000)
CONTINGENCY / RESERVE APPROPRIATION	\$180,148,869	(\$28,444,100)	\$0	\$193,058,710
TOTAL OTHER	\$844,920,370	(\$332,163)	\$320,627,918	\$873,500,605
TOTAL ALL FUNDS	\$1,236,937,892	\$0	\$711,263,867	\$1,284,712,426

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

CITY OF SCOTTSDALE
Summary of Specific Budget Appropriations
Fiscal Year 2012/2013
Schedule G

	<u>TENTATIVE OPERATING BUDGET</u>	<u>CAPITAL BUDGET</u>	<u>TOTAL ACTIVITY</u>
Divisions*:			
MAYOR AND CITY COUNCIL	\$894,585	\$0	\$894,585
CITY ATTORNEY	\$5,582,195	\$0	\$5,582,195
CITY AUDITOR	\$753,386	\$0	\$753,386
CITY CLERK	\$998,146	\$0	\$998,146
CITY COURT	\$5,667,128	\$0	\$5,667,128
CITY MANAGER	\$879,946	\$0	\$879,946
CITY TREASURER - FINANCE AND ACCOUNTING	\$16,320,316	\$0	\$16,320,316
ADMINISTRATIVE SERVICES	\$44,114,249	\$0	\$44,114,249
COMMUNITY AND ECONOMIC DEVELOPMENT	\$42,906,906	\$0	\$42,906,906
COMMUNITY SERVICES	\$47,197,120	\$0	\$47,197,120
PUBLIC SAFETY - FIRE	\$29,819,199	\$0	\$29,819,199
PUBLIC SAFETY - POLICE	\$81,691,417	\$0	\$81,691,417
PUBLIC WORKS	\$66,469,829	\$0	\$66,469,829
WATER RESOURCES	\$67,917,399	\$0	\$67,917,399
DEBT SERVICE	\$114,631,317	\$0	\$114,631,317
ESTIMATED DIVISION SAVINGS	(\$3,646,338)	\$0	(\$3,646,338)
INDIRECT/DIRECT COST ALLOCATION	\$6,721,286	\$0	\$6,721,286
SPECIAL DISTRICTS	\$646,728	\$0	\$646,728
FUTURE GRANTS	\$11,044,623	\$0	\$11,044,623
INTERNAL SERVICE OFFSETS	(\$41,495,532)	\$0	(\$41,495,532)
LEAVE ACCRUAL PAYMENTS	\$1,954,047	\$0	\$1,954,047
MARKET ADJUSTMENT/PAY FOR PERFORMANCE	\$3,358,434	\$0	\$3,358,434
COMPENSATION ADJUSTMENTS	\$843,130	\$0	\$843,130
OTHER SAVINGS	(\$500,000)	\$0	(\$500,000)
	<u>\$504,769,516</u>	<u>\$0</u>	<u>\$504,769,516</u>
CAPITAL PROJECTS	\$0	\$586,884,200	\$586,884,200
CONTINGENCY / RESERVE APPROPRIATION	\$110,108,710	\$82,950,000	\$193,058,710
	<u>\$110,108,710</u>	<u>\$669,834,200</u>	<u>\$779,942,910</u>
Total Budget Appropriation	<u><u>\$614,878,226</u></u>	<u><u>\$669,834,200</u></u>	<u><u>\$1,284,712,426</u></u>

*Division Budgets include Grants