

ORDINANCE NO. 4206

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SCOTTSDALE, ARIZONA, ADOPTING THE FISCAL YEAR 2015/16 ESTIMATES OF REVENUES AND EXPENSES FOR THE CITY OF SCOTTSDALE, INCLUDING ESTIMATED PROPERTY TAX LEVY AND PROPERTY TAX RATE, AS THE TENTATIVE BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016; SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS YEAR; DIRECTING FY 2015/16 DOCUMENTS BE PUBLISHED; DIRECTING FY 2015/16 NOTICES BE GIVEN; AND TENTATIVELY ADOPTING THE PROPOSED FY 2015/16 CLASSIFICATION / COMPENSATION SCHEDULE

WHEREAS, in accordance with the provisions of Title 42, Chapter 17 of the Arizona Revised Statutes, and the Scottsdale Charter, the City Council must meet annually and make a budget of the estimated amounts required to pay the expenses of conducting the business of the City for the ensuing fiscal year; and

WHEREAS, the City Council is further required to prepare and publish a summary schedule of the estimates of revenues and expenses; now, therefore

BE IT ORDAINED by the Council of the City of Scottsdale as follows:

SECTION 1. Pursuant to the laws of the State of Arizona, and the Charter of the City of Scottsdale, Schedules A through G, as further described below, attached hereto and incorporated herein by this reference in their entirety, are hereby adopted as the Tentative Budget of the City of Scottsdale for the fiscal year beginning July 1, 2015, and ending June 30, 2016 ("Fiscal Year 2015/16"):

Schedule A, Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2015/16

Schedule B, Summary of Property Tax Levy and Property Tax Rate Information Fiscal Year 2015/16

Schedule C, Summary by Fund of Revenues Other than Property Taxes Fiscal Year 2015/16

Schedule D, Summary by Fund Type of Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2015/16

Schedule E, Summary by Division of Expenditures/Expenses Within Each Fund Type Fiscal Year 2015/16

Schedule F, Summary by Division of Expenditures/Expenses Fiscal Year 2015/16

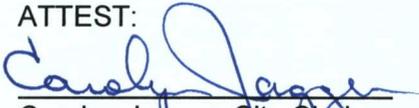
Schedule G, Full-Time Employees and Personnel Compensation Fiscal Year 2015/16

SECTION 2. That the City Clerk be, and hereby is, authorized and directed to publish and otherwise make available, in a manner prescribed by law, the summary of estimated revenues and expenses set forth in Schedules A & B and the complete copy of estimates of revenues and expenses (Schedules A-G), together with all required notices that the City Council will meet for the purpose of final hearing of taxpayers and for adoption of the Fiscal Year 2015/16 Budget on June 2, 2015, at the hour of 5:00 p.m. in the City Hall Kiva, 3939 N. Drinkwater Boulevard, Scottsdale, Arizona.

SECTION 3. That pursuant to section 14-20 *et seq.* of the Scottsdale Revised Code, the Proposed FY 2015/16 Classification/Compensation Schedule, which is on file with, and available for review at, the Office of the City Clerk, is hereby tentatively adopted.

PASSED AND ADOPTED by the Council of the City of Scottsdale, Maricopa County, Arizona this 12<sup>th</sup> day of May, 2015.

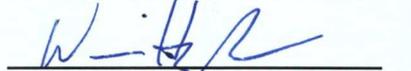
ATTEST:

  
\_\_\_\_\_  
Carolyn Jagger, City Clerk

CITY OF SCOTTSDALE, an Arizona  
municipal corporation

  
\_\_\_\_\_  
W.J. "Jim" Lane, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Bruce Washburn, City Attorney  
By: William Hylan  
Senior Assistant City Attorney

**CITY OF SCOTTSDALE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015/2016**  
**Schedule A**

Fiscal Year		SCH	FUNDS							Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Trust & Agency Funds	Enterprise Funds	Intomal Service Funds	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$260,912,071	\$69,798,200	\$83,567,557	\$521,360,100	\$16,000	\$203,243,852	\$33,442,290	\$1,172,340,070
2015	Actual Expenditures/Expenses**	E	\$234,452,015	\$59,951,279	\$83,567,557	\$139,066,370	\$6,000	\$133,020,610	\$6,374,255	\$656,438,086
2016	Fund Balance/Net Position at July 1***		\$46,216,296	\$51,076,320	\$22,421,951	\$172,124,222	\$8,621	\$80,311,534	\$32,112,481	\$404,271,425
2016	Primary Property Tax Levy	B	\$26,009,870	\$0	\$0	\$0	\$0	\$0	\$1,312,809	\$27,322,679
2016	Secondary Property Tax Levy	B	\$0	\$0	\$32,227,765	\$0	\$0	\$0	\$0	\$32,227,765
2016	Estimated Revenues Other than Property Taxes	C	\$228,778,202	\$116,279,325	\$1,643,520	\$278,794,240	\$16,000	\$171,440,895	\$8,125,186	\$805,077,368
2016	Other Financing Sources	D	\$0	\$0	\$0	\$115,400,000	\$0	\$0	\$0	\$115,400,000
2016	Other Financing (Uses)	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	Interfund Transfers In	D	\$9,088,906	\$60,000	\$47,838,398	\$82,762,312	\$0	\$18,079,939	\$0	\$157,829,555
2016	Interfund Transfers (Out)	D	\$18,144,316	\$56,020,702	\$0	\$33,301,249	\$0	\$49,571,588	\$791,700	\$157,829,555
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									
2016	Total Financial Resources Available		\$291,948,958	\$111,394,943	\$104,131,634	\$615,779,525	\$24,621	\$220,260,780	\$40,758,776	\$1,384,299,237
2016	Budgeted Expenditures/Expenses	E	\$273,234,364	\$70,842,276	\$83,024,355	\$532,830,300	\$16,000	\$212,535,619	\$37,319,618	\$1,209,802,532

**Expenditure Limitation**

	2014/2015	2015/2016
1. Budgeted expenditures	\$1,172,340,070	\$1,209,802,532
2. Add/subtract : estimated net reconciling items	0	0
3. Budgeted expenditures adjusted for reconciling	1,172,340,070	1,209,802,532
4. Less: estimated exclusions	(792,409,425)	(819,313,253)
5. Amount subject to the expenditure limitation	379,930,645	390,489,279
6. EEC or voter-approved alternative expenditure	\$422,478,531	\$437,448,723

\*Includes expenditure adjustments approved in FY 2014/2015 from Schedule E.

\*\*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 2015/2016**  
**Schedule B**

	<b>Fiscal Year 2014/2015</b>	<b>Fiscal Year 2015/2016</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	<u>29,943,828</u>	<u>30,022,358</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>27,821,197</u>	<u>27,322,679</u>
B. Secondary property taxes <sup>(a)</sup>	<u>35,559,287</u>	<u>32,227,765</u>
C. Total property tax levy amounts	<u>63,380,484</u>	<u>59,550,444</u>
4. Property taxes collected <sup>(b)</sup>		
A. Primary property taxes		
(1) 2014/2015 levy	27,264,773	
(2) Prior years' levies	<u>343,756</u>	
(3) Total primary property taxes	<u>27,608,529</u>	
B. Secondary property taxes		
(1) 2014/2015 levy	34,848,101	
(2) Prior years' levies	<u>491,922</u>	
(3) Total secondary property taxes	<u>35,340,023</u>	
C. Total property taxes collected	<u>62,948,552</u>	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	0.5580	0.5293
(2) Secondary property tax rate	<u>0.6869</u>	<u>0.6244</u>
(3) Total city tax rate	<u>1.2449</u>	<u>1.1537</u>

**B. Special assessment district tax rates**

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

<sup>(a)</sup>The Secondary Property Tax Levy amount changed for FY 2014/15 after budget adoption due to the recalculation of assessed value.

<sup>(b)</sup>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 2015/2016**  
**Schedule C**

<u>Source of Revenues</u>	<u>Budgeted Revenues 2014/2015</u>	<u>Actual Revenues 2014/2015*</u>	<u>Estimated Revenues 2015/2016</u>
<b>GENERAL FUND</b>			
<b>TAXES - LOCAL</b>			
TRANSACTION PRIVILEGE TAX	\$97,214,941	\$97,214,941	\$100,224,051
TRANSACTION PRIVILEGE TAX - PUBLIC SAFETY	\$9,491,270	\$9,491,270	\$9,803,522
ELECTRIC & GAS FRANCHISE	\$8,443,750	\$8,443,750	\$8,324,540
CABLE TV LICENSE FEE	\$3,395,000	\$3,395,000	\$3,415,000
SALT RIVER PROJECT IN LIEU	\$267,000	\$267,000	\$244,000
STORMWATER QUALITY CHARGE	\$897,600	\$897,600	\$906,576
<b>TOTAL TAXES - LOCAL</b>	<u>\$119,709,561</u>	<u>\$119,709,561</u>	<u>\$122,917,689</u>
<b>TAXES- FROM OTHER AGENCIES</b>			
STATE SHARED SALES TAX	\$19,642,557	\$19,642,557	\$20,767,461
STATE SHARED INCOME TAX	\$26,314,255	\$26,314,255	\$26,173,125
AUTO LIEU TAX	\$7,686,538	\$7,686,538	\$8,591,756
<b>TOTAL TAXES- FROM OTHER AGENCIES</b>	<u>\$53,643,350</u>	<u>\$53,643,350</u>	<u>\$55,532,342</u>
<b>CHARGES FOR SERVICE/OTHER</b>			
BUILDING & RELATED PERMITS	\$12,332,183	\$12,332,183	\$14,276,420
BUSINESS & LIQUOR LICENSES	\$1,805,192	\$1,805,192	\$1,845,667
FIRE CHARGES FOR SERVICES	\$664,400	\$664,400	\$755,974
RECREATION FEES	\$3,537,796	\$3,537,796	\$3,586,898
WESTWORLD EQUESTRIAN FACILITY FEES	\$3,920,520	\$3,920,520	\$5,060,700
COURT FINES	\$4,528,736	\$4,528,736	\$3,903,551
SERVICE ENHANCEMENT FEE	\$300,000	\$300,000	\$303,000
LIBRARY	\$369,468	\$369,468	\$305,109
PARKING FINES	\$237,528	\$237,528	\$222,430
PHOTO RADAR	\$2,110,289	\$2,110,289	\$2,879,450
INTERGOVERNMENTAL AGREEMENTS	\$1,024,105	\$1,024,105	\$1,213,826
<b>TOTAL CHARGES FOR SERVICE/OTHER</b>	<u>\$30,830,217</u>	<u>\$30,830,217</u>	<u>\$34,353,025</u>
<b>INTEREST EARNINGS</b>			
INTEREST EARNINGS	\$574,573	\$574,573	\$884,964
<b>TOTAL INTEREST EARNINGS</b>	<u>\$574,573</u>	<u>\$574,573</u>	<u>\$884,964</u>
<b>OTHER REVENUE</b>			
INDIRECT/DIRECT COST ALLOCATIONS	\$6,439,205	\$6,439,205	\$5,966,388
MISCELLANEOUS	\$4,380,669	\$4,380,669	\$4,926,369
PROPERTY RENTAL	\$1,836,120	\$1,836,120	\$3,049,943
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$1,247,165	\$1,247,165	\$1,147,482
<b>TOTAL OTHER REVENUE</b>	<u>\$13,903,159</u>	<u>\$13,903,159</u>	<u>\$15,090,182</u>
<b>TOTAL GENERAL FUND</b>	<u>\$218,660,860</u>	<u>\$218,660,860</u>	<u>\$228,778,202</u>

CITY OF SCOTTSDALE  
Summary by Fund of Revenues Other than Property Taxes  
Fiscal Year 2015/2016  
Schedule C

Source of Revenues	Budgeted Revenues 2014/2015	Actual Revenues 2014/2015*	Estimated Revenues 2015/2016
<b>SPECIAL REVENUE FUNDS</b>			
<b>PRESERVATION PRIVILEGE TAX FUNDS</b>			
TRANSACTION PRIVILEGE TAX	\$33,219,447	\$33,219,447	\$34,312,327
INTEREST EARNINGS	\$77,231	\$77,231	\$163,088
<b>TOTAL PRESERVATION PRIVILEGE TAX FUNDS</b>	<b>\$33,296,678</b>	<b>\$33,296,678</b>	<b>\$34,475,415</b>
<b>TRANSPORTATION/HURF FUND</b>			
TRANSACTION PRIVILEGE TAX	\$18,413,065	\$18,413,065	\$19,018,833
HIGHWAY USER TAX	\$12,944,922	\$12,944,922	\$13,564,928
LOCAL TRANSPORTATION ASSISTANCE FUND	\$0	\$0	\$645,000
INTERGOVERNMENTAL AGREEMENTS	\$675,539	\$675,539	\$550,000
FEDERAL GRANTS	\$750,000	\$750,000	\$550,000
STATE GRANTS	\$650,000	\$650,000	\$0
INDIRECT/DIRECT COST ALLOCATIONS	\$524,741	\$524,741	\$535,415
MISCELLANEOUS	\$15,000	\$15,000	\$30,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$0	\$0	\$200,000
<b>TOTAL TRANSPORTATION/HURF FUND</b>	<b>\$33,973,267</b>	<b>\$33,973,267</b>	<b>\$35,094,176</b>
<b>TOURISM DEVELOPMENT</b>			
TRANSIENT OCCUPANCY TAX	\$15,794,000	\$15,794,000	\$16,928,000
MISCELLANEOUS	\$20,500	\$20,500	\$20,500
PROPERTY RENTAL	\$1,600,000	\$1,600,000	\$1,600,000
<b>TOTAL TOURISM DEVELOPMENT</b>	<b>\$17,414,500</b>	<b>\$17,414,500</b>	<b>\$18,548,500</b>
<b>SPECIAL PROGRAMS FUND</b>			
ELECTRIC & GAS FRANCHISE	\$250,000	\$250,000	\$250,000
BUSINESS & LIQUOR LICENSES	\$24,000	\$24,000	\$25,000
RECREATION FEES	\$1,697,282	\$1,697,282	\$1,702,378
COURT FINES	\$1,891,952	\$1,891,952	\$1,755,938
POLICE FEES	\$480,000	\$480,000	\$480,000
INTERGOVERNMENTAL AGREEMENTS	\$208,240	\$208,240	\$208,240
INTEREST EARNINGS	\$15,986	\$15,986	\$19,330
MISCELLANEOUS	\$3,880,199	\$3,880,199	\$3,637,800
PROPERTY RENTAL	\$458,050	\$458,050	\$382,525
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$487,492	\$487,492	\$582,146
CONTRIBUTIONS & DONATIONS	\$878,154	\$878,154	\$650,702
<b>TOTAL SPECIAL PROGRAMS FUND</b>	<b>\$10,271,355</b>	<b>\$10,271,355</b>	<b>\$9,694,059</b>
<b>GRANT FUNDS</b>			
INTERGOVERNMENTAL AGREEMENTS	\$120,000	\$120,000	\$120,000
FEDERAL GRANTS	\$17,580,029	\$17,406,777	\$15,456,986
STATE GRANTS	\$122,591	\$122,591	\$125,966
PROPERTY RENTAL	\$0	\$0	\$29,508
CONTRIBUTIONS & DONATIONS	\$655,000	\$655,000	\$2,155,091
<b>TOTAL GRANT FUNDS</b>	<b>\$18,477,620</b>	<b>\$18,304,368</b>	<b>\$17,887,551</b>

CITY OF SCOTTSDALE  
 Summary by Fund of Revenues Other than Property Taxes  
 Fiscal Year 2015/2016  
 Schedule C

Source of Revenues	Budgeted Revenues 2014/2015	Actual Revenues 2014/2015*	Estimated Revenues 2015/2016
<b>SPECIAL DISTRICTS</b>			
STREETLIGHT DISTRICTS	\$533,043	\$533,043	\$579,624
<b>TOTAL SPECIAL DISTRICTS</b>	<b>\$533,043</b>	<b>\$533,043</b>	<b>\$579,624</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$113,966,463</b>	<b>\$113,793,211</b>	<b>\$116,279,325</b>
<b>DEBT SERVICE FUNDS</b>			
<b>MPC EXCISE DEBT</b>			
INTERGOVERNMENTAL AGREEMENTS	\$1,317,489	\$1,317,489	\$1,498,520
PROPERTY RENTAL	\$145,000	\$145,000	\$145,000
<b>TOTAL MPC EXCISE DEBT</b>	<b>\$1,462,489</b>	<b>\$1,462,489</b>	<b>\$1,643,520</b>
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$1,462,489</b>	<b>\$1,462,489</b>	<b>\$1,643,520</b>
<b>CAPITAL PROJECT FUNDS</b>			
<b>CAPITAL IMPROVEMENT PROGRAM</b>			
ESTIMATED UNEXPENDED PRIOR YEAR	\$273,971,956	\$0	\$243,358,068
OTHER WATER REVENUE	\$100,950	\$100,950	\$1,800,000
OTHER WATER RECLAMATION REVENUE	\$61,260	\$61,260	\$1,300,000
BUILDING & RELATED PERMITS	\$0	\$0	\$120,000
INTERGOVERNMENTAL AGREEMENTS	\$12,761,600	\$12,761,600	\$9,010,000
INTEREST EARNINGS	\$652,633	\$652,633	\$1,287,272
FEDERAL GRANTS	\$6,766,200	\$6,766,200	\$19,146,600
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$110,000	\$110,000	\$0
CONTRIBUTIONS & DONATIONS	\$134,800	\$134,800	\$2,772,300
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$294,559,399</b>	<b>\$20,587,443</b>	<b>\$278,794,240</b>
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$294,559,399</b>	<b>\$20,587,443</b>	<b>\$278,794,240</b>
<b>TRUST &amp; AGENCY FUNDS</b>			
<b>TRUSTS</b>			
MISCELLANEOUS	\$10,000	\$10,000	\$10,000
CONTRIBUTIONS & DONATIONS	\$6,000	\$6,000	\$6,000
<b>TOTAL TRUSTS</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>
<b>ENTERPRISE FUNDS</b>			
<b>AVIATION FUND</b>			
TRANSACTION PRIVILEGE TAX	\$149,702	\$149,702	\$173,192
AIRPORT FEES	\$3,278,800	\$3,278,800	\$3,630,464
INTEREST EARNINGS	\$25,630	\$25,630	\$27,249
PROPERTY RENTAL	\$100,029	\$100,029	\$101,029
<b>TOTAL AVIATION FUND</b>	<b>\$3,554,161</b>	<b>\$3,554,161</b>	<b>\$3,931,934</b>

**CITY OF SCOTTSDALE**  
**Summary by Fund of Revenues Other than Property Taxes**  
**Fiscal Year 2015/2016**  
**Schedule C**

<u>Source of Revenues</u>	<u>Budgeted Revenues 2014/2015</u>	<u>Actual Revenues 2014/2015*</u>	<u>Estimated Revenues 2015/2016</u>
<b>WATER AND SEWER UTILITY FUNDS</b>			
STORMWATER QUALITY CHARGE	\$0	\$0	\$106,300
WATER SERVICE FEES	\$91,692,000	\$91,692,000	\$92,170,000
NON-POTABLE WATER FEES	\$10,398,600	\$10,398,600	\$12,572,032
SEWER SERVICE FEES	\$37,877,000	\$37,877,000	\$39,209,000
INTEREST EARNINGS	\$435,328	\$435,328	\$645,323
INDIRECT/DIRECT COST ALLOCATIONS	\$0	\$0	\$912,538
MISCELLANEOUS	\$1,554,493	\$1,554,493	\$1,497,700
PROPERTY RENTAL	\$217,700	\$217,700	\$185,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$110,000	\$110,000	\$100,840
<b>TOTAL WATER AND SEWER UTILITY FUNDS</b>	<b>\$142,285,121</b>	<b>\$142,285,121</b>	<b>\$147,398,733</b>
<b>SOLID WASTE FUND</b>			
SOLID WASTE FEES	\$20,091,453	\$20,091,453	\$20,040,000
INTEREST EARNINGS	\$47,725	\$47,725	\$70,228
<b>TOTAL SOLID WASTE FUND</b>	<b>\$20,139,178</b>	<b>\$20,139,178</b>	<b>\$20,110,228</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$165,978,460</b>	<b>\$165,978,460</b>	<b>\$171,440,895</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>FLEET MANAGEMENT FUND</b>			
INTERNAL SERVICE OFFSETS	(\$19,412,352)	(\$19,412,352)	(\$20,270,868)
EQUIPMENT REPLACEMENT REVENUE	\$7,168,644	\$7,168,644	\$7,532,676
FUEL REVENUE	\$5,033,604	\$5,033,604	\$5,035,476
MAINTENANCE & OPERATIONS REVENUE	\$7,210,104	\$7,210,104	\$7,702,716
MISCELLANEOUS	\$372,600	\$372,600	\$382,197
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$372,600</b>	<b>\$372,600</b>	<b>\$382,197</b>
<b>PC REPLACEMENT FUND</b>			
INTERNAL SERVICE OFFSETS	(\$1,046,384)	(\$1,046,384)	(\$1,009,835)
PC REPLACEMENT REVENUE	\$1,046,384	\$1,046,384	\$1,009,835
<b>TOTAL PC REPLACEMENT FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SELF INSURANCE FUNDS</b>			
INTERNAL SERVICE OFFSETS	(\$29,316,768)	(\$29,316,768)	(\$31,231,497)
COS DENTAL PREMIUMS	\$805,104	\$805,104	\$823,767
COS MEDICAL PREMIUMS	\$19,211,664	\$19,211,664	\$20,707,728
EMPLOYEE DENTAL PREMIUMS	\$772,248	\$772,248	\$732,025
EMPLOYEE MEDICAL PREMIUMS	\$6,466,224	\$6,466,224	\$6,125,964
PROPERTY - WORKERS COMP	\$9,200,000	\$9,200,000	\$9,600,002
UNEMPLOYMENT CLAIMS	\$100,000	\$100,000	\$100,000
MISCELLANEOUS	\$348,000	\$348,000	\$273,000
REIMBURSEMENTS FROM OUTSIDE SOURCES	\$562,000	\$562,000	\$612,000
<b>TOTAL SELF INSURANCE FUNDS</b>	<b>\$8,148,472</b>	<b>\$8,148,472</b>	<b>\$7,742,989</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$8,521,072</b>	<b>\$8,521,072</b>	<b>\$8,125,186</b>
<b>TOTAL ALL FUNDS</b>	<b>\$803,164,743</b>	<b>\$529,019,535</b>	<b>\$805,077,368</b>

\*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 2015/2016**  
**Schedule D**

Fund	Other Financing Sources/(Uses) 2015/2016	Proposed Interfund Transfers 2015/2016	
		IN	OUT
<b>GENERAL FUND</b>			
GENERAL FUND		\$9,088,906	\$18,144,316
<b>TOTAL GENERAL FUND</b>		<b>\$9,088,906</b>	<b>\$18,144,316</b>
<b>SPECIAL REVENUE FUNDS</b>			
GRANT FUNDS			\$3,400
PRESERVATION PRIVILEGE TAX FUNDS			\$36,493,633
SPECIAL PROGRAMS FUND		\$60,000	\$723,489
TOURISM DEVELOPMENT			\$5,241,363
TRANSPORTATION/HURF FUND			\$13,558,817
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$60,000</b>	<b>\$56,020,702</b>
<b>DEBT SERVICE FUNDS</b>			
DEBT SERVICE FUND		\$15,624,765	
GO DEBT SERVICE		\$25,724,260	
SPECIAL ASSESSMENT DEBT FUND		\$6,489,373	
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$47,838,398</b>	
<b>CAPITAL PROJECT FUNDS</b>			
CAPITAL IMPROVEMENT PROGRAM		\$82,762,312	\$33,301,249
CAPITAL PROJECT FUND	\$115,400,000	\$0	\$0
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$115,400,000</b>	<b>\$82,762,312</b>	<b>\$33,301,249</b>
<b>ENTERPRISE FUNDS</b>			
AVIATION FUND		\$113,500	\$7,400
SOLID WASTE FUND		\$1,875,000	\$2,091,000
WATER AND SEWER UTILITY FUNDS		\$16,091,439	\$47,473,188
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$18,079,939</b>	<b>\$49,571,588</b>
<b>INTERNAL SERVICE FUNDS</b>			
FLEET MANAGEMENT FUND			\$786,300
SELF INSURANCE FUNDS			\$5,400
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$791,700</b>
<b>TOTAL ALL FUNDS</b>	<b>\$115,400,000</b>	<b>\$157,829,555</b>	<b>\$157,829,555</b>

\*Municipal Properties Corporation Bonds

CITY OF SCOTTSDALE  
 Summary by Division Expenditures/Expenses Within Each Fund Type  
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 Schedule E

Fund/Divisions	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>GENERAL FUND</b>				
MAYOR AND CITY COUNCIL	\$761,731	(\$36,583)	\$725,148	\$759,996
CITY ATTORNEY	\$5,923,923	\$160,480	\$6,084,403	\$6,353,215
CITY AUDITOR	\$848,781	\$16,676	\$865,457	\$873,324
CITY CLERK	\$1,000,448	\$17,374	\$1,017,822	\$719,164
CITY COURT	\$4,044,001	(\$31,409)	\$4,012,592	\$4,327,911
CITY MANAGER	\$1,046,891	\$9,125	\$1,056,016	\$1,279,424
CITY TREASURER	\$5,314,877	\$16,700	\$5,331,577	\$5,899,008
ADMINISTRATIVE SERVICES	\$15,358,147	\$200,943	\$15,559,090	\$15,893,388
COMMUNITY AND ECONOMIC DEVELOPMENT	\$23,231,613	\$270,734	\$23,502,347	\$24,216,806
COMMUNITY SERVICES	\$34,039,350	\$401,916	\$34,441,266	\$35,037,966
PUBLIC SAFETY - FIRE	\$32,036,337	\$639,700	\$32,676,037	\$33,566,605
PUBLIC SAFETY - POLICE	\$87,013,834	\$1,879,704	\$88,893,538	\$94,442,353
PUBLIC WORKS	\$18,308,732	(\$31,258)	\$18,277,474	\$18,259,676
WATER RESOURCES	\$20,801	\$0	\$20,801	\$0
CITYWIDE PAY PROGRAM	\$4,585,954	(\$4,585,954)	\$0	\$3,094,557
DEBT SERVICE	\$2,830,099	\$0	\$2,830,099	\$2,844,171
ESTIMATED DIVISION SAVINGS	(\$3,800,000)	\$2,261,813	(\$1,538,187)	(\$3,800,000)
LEAVE ACCRUAL PAYMENTS	\$1,900,000	(\$1,203,465)	\$696,535	\$1,900,000
CONTINGENCY / RESERVE APPROPRIATION	\$26,446,552	\$0	\$0	\$27,566,800
<b>TOTAL GENERAL FUND</b>	<u>\$260,912,071</u>	<u>(\$13,504)</u>	<u>\$234,452,015</u>	<u>\$273,234,364</u>
<b>TOTAL GENERAL FUND</b>	<u>\$260,912,071</u>	<u>(\$13,504)</u>	<u>\$234,452,015</u>	<u>\$273,234,364</u>
<b>SPECIAL REVENUE FUNDS</b>				
<b>TOURISM DEVELOPMENT</b>				
MAYOR AND CITY COUNCIL	\$75,000	\$0	\$75,000	\$75,000
COMMUNITY AND ECONOMIC DEVELOPMENT	\$10,367,655	\$10,869	\$10,378,524	\$11,454,599
NON DIVISIONAL	\$425,000	\$0	\$425,000	\$500,000
CITYWIDE PAY PROGRAM	\$4,345	(\$4,345)	\$0	\$4,647
CONTINGENCY / RESERVE APPROPRIATION	\$2,500,000	\$0	\$0	\$2,500,000
<b>TOTAL TOURISM DEVELOPMENT</b>	<u>\$13,372,000</u>	<u>\$6,524</u>	<u>\$10,878,524</u>	<u>\$14,534,246</u>
<b>SPECIAL PROGRAMS FUND</b>				
CITY COURT	\$1,864,970	\$32,084	\$1,897,054	\$1,755,816
COMMUNITY AND ECONOMIC DEVELOPMENT	\$1,025,337	\$0	\$1,025,337	\$507,226
COMMUNITY SERVICES	\$2,727,674	\$13,846	\$2,741,520	\$2,514,094
PUBLIC SAFETY - FIRE	\$2,300	\$0	\$2,300	\$7,300
PUBLIC SAFETY - POLICE	\$1,611,712	\$10,698	\$1,622,410	\$2,601,265
PUBLIC WORKS	\$250,000	\$0	\$250,000	\$250,000
CITYWIDE PAY PROGRAM	\$50,186	(\$50,186)	\$0	\$40,520
CONTINGENCY / RESERVE APPROPRIATION	\$1,500,000	\$0	\$0	\$1,500,000
<b>TOTAL SPECIAL PROGRAMS FUND</b>	<u>\$9,032,179</u>	<u>\$6,442</u>	<u>\$7,538,621</u>	<u>\$9,176,221</u>

**CITY OF SCOTTSDALE**  
**Summary by Division Expenditures/Expenses Within Each Fund Type**  
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Fund/Divisions	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>GRANT FUNDS</b>				
COMMUNITY SERVICES	\$10,414,438	\$54,908	\$10,469,346	\$10,714,374
NON DIVISIONAL	\$4,778,700	(\$398,962)	\$4,379,738	\$0
PUBLIC SAFETY - FIRE	\$30,000	\$173,252	\$203,252	\$0
PUBLIC SAFETY - POLICE	\$229,591	\$364,776	\$594,367	\$273,730
CITYWIDE PAY PROGRAM	\$20,091	(\$20,091)	\$0	\$16,802
CONTINGENCY / RESERVE APPROPRIATION	\$3,000,000	\$0	\$0	\$6,879,245
<b>TOTAL GRANT FUNDS</b>	<b>\$18,472,820</b>	<b>\$173,883</b>	<b>\$15,646,703</b>	<b>\$17,884,151</b>
<b>SPECIAL DISTRICTS</b>				
NON DIVISIONAL	\$599,654	\$0	\$599,654	\$611,568
<b>TOTAL SPECIAL DISTRICTS</b>	<b>\$599,654</b>	<b>\$0</b>	<b>\$599,654</b>	<b>\$611,568</b>
<b>TRANSPORTATION/HURF FUND</b>				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$9,208,553	\$13,170	\$9,221,723	\$9,543,520
COMMUNITY SERVICES	\$1,066,815	\$0	\$1,066,815	\$1,320,986
PUBLIC WORKS	\$14,967,341	(\$14,924)	\$14,952,417	\$14,675,544
CITYWIDE PAY PROGRAM	\$154,006	(\$154,006)	\$0	\$142,640
ESTIMATED DIVISION SAVINGS	(\$156,300)	\$152,197	(\$4,103)	(\$156,300)
LEAVE ACCRUAL PAYMENTS	\$49,900	(\$1,175)	\$48,725	\$49,900
CONTINGENCY / RESERVE APPROPRIATION	\$3,029,032	\$0	\$0	\$3,057,600
<b>TOTAL TRANSPORTATION/HURF FUND</b>	<b>\$28,319,347</b>	<b>(\$4,738)</b>	<b>\$25,285,577</b>	<b>\$28,633,890</b>
<b>PRESERVATION PRIVILEGE TAX FUNDS</b>				
DEBT SERVICE	\$2,200	\$0	\$2,200	\$2,200
<b>TOTAL PRESERVATION PRIVILEGE TAX FUNDS</b>	<b>\$2,200</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$2,200</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$69,798,200</b>	<b>\$182,111</b>	<b>\$59,951,279</b>	<b>\$70,842,276</b>
<b>DEBT SERVICE FUNDS</b>				
<b>GO DEBT SERVICE</b>				
DEBT SERVICE	\$59,778,796	\$0	\$59,778,796	\$58,466,992
<b>TOTAL GO DEBT SERVICE</b>	<b>\$59,778,796</b>	<b>\$0</b>	<b>\$59,778,796</b>	<b>\$58,466,992</b>
<b>MPC EXCISE DEBT</b>				
DEBT SERVICE	\$17,310,688	\$0	\$17,310,688	\$18,067,990
<b>TOTAL MPC EXCISE DEBT</b>	<b>\$17,310,688</b>	<b>\$0</b>	<b>\$17,310,688</b>	<b>\$18,067,990</b>
<b>SPECIAL ASSESSMENT DEBT FUND</b>				
DEBT SERVICE	\$6,478,073	\$0	\$6,478,073	\$6,489,373
<b>TOTAL SPECIAL ASSESSMENT DEBT FUND</b>	<b>\$6,478,073</b>	<b>\$0</b>	<b>\$6,478,073</b>	<b>\$6,489,373</b>
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$83,567,557</b>	<b>\$0</b>	<b>\$83,567,557</b>	<b>\$83,024,355</b>
<b>TRUST &amp; AGENCY FUNDS</b>				
<b>TRUSTS</b>				
MAYOR AND CITY COUNCIL	\$6,000	\$0	\$6,000	\$6,000
CONTINGENCY / RESERVE APPROPRIATION	\$10,000	\$0	\$0	\$10,000
<b>TOTAL TRUSTS</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$16,000</b>
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$16,000</b>

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

Fund/Divisions	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER UTILITY FUNDS</b>				
MAYOR AND CITY COUNCIL	\$110,000	\$0	\$110,000	\$110,000
CITY TREASURER	\$2,125,720	\$37,461	\$2,163,181	\$2,165,390
WATER RESOURCES	\$72,316,076	\$441,977	\$72,758,053	\$74,990,398
CITYWIDE PAY PROGRAM	\$474,462	(\$474,462)	\$0	\$475,508
DEBT SERVICE	\$29,661,938	\$0	\$29,661,938	\$29,936,938
INDIRECT/DIRECT COST ALLOCATION	\$4,864,885	\$0	\$4,864,885	\$5,356,129
CONTINGENCY / RESERVE APPROPRIATION	\$62,725,949	\$0	\$0	\$65,941,623
<b>TOTAL WATER AND SEWER UTILITY FUNDS</b>	<b>\$172,279,030</b>	<b>\$4,976</b>	<b>\$109,558,057</b>	<b>\$178,975,986</b>
<b>SOLID WASTE FUND</b>				
CITY TREASURER	\$907,868	\$13,338	\$921,206	\$915,202
PUBLIC WORKS	\$18,125,935	\$161,233	\$18,287,168	\$18,731,878
CITYWIDE PAY PROGRAM	\$174,277	(\$174,277)	\$0	\$144,201
INDIRECT/DIRECT COST ALLOCATION	\$1,646,264	\$0	\$1,646,264	\$1,580,388
CONTINGENCY / RESERVE APPROPRIATION	\$5,135,663	\$0	\$0	\$5,785,316
<b>TOTAL SOLID WASTE FUND</b>	<b>\$25,990,007</b>	<b>\$294</b>	<b>\$20,854,638</b>	<b>\$27,156,985</b>
<b>AVIATION FUND</b>				
COMMUNITY AND ECONOMIC DEVELOPMENT	\$2,126,575	\$28,543	\$2,155,118	\$2,107,032
CITYWIDE PAY PROGRAM	\$30,416	(\$30,416)	\$0	\$29,724
DEBT SERVICE	\$0	\$0	\$0	\$352,743
INDIRECT/DIRECT COST ALLOCATION	\$452,797	\$0	\$452,797	\$477,824
CONTINGENCY / RESERVE APPROPRIATION	\$2,365,027	\$0	\$0	\$3,435,325
<b>TOTAL AVIATION FUND</b>	<b>\$4,974,815</b>	<b>(\$1,873)</b>	<b>\$2,607,915</b>	<b>\$6,402,648</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$203,243,852</b>	<b>\$3,397</b>	<b>\$133,020,610</b>	<b>\$212,535,619</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>SELF INSURANCE FUNDS</b>				
CITY TREASURER	\$8,268,900	\$20,498	\$8,289,398	\$8,797,497
ADMINISTRATIVE SERVICES	\$27,353,234	\$3,380	\$27,356,614	\$28,607,655
CITYWIDE PAY PROGRAM	\$23,625	(\$23,625)	\$0	\$24,486
INTERNAL SERVICE OFFSETS	(\$29,316,768)	\$0	(\$29,316,768)	(\$31,231,497)
CONTINGENCY / RESERVE APPROPRIATION	\$21,357,500	\$0	\$0	\$24,426,369
<b>TOTAL SELF INSURANCE FUNDS</b>	<b>\$27,686,491</b>	<b>\$253</b>	<b>\$6,329,244</b>	<b>\$30,624,510</b>
<b>FLEET MANAGEMENT FUND</b>				
PUBLIC WORKS	\$19,993,143	(\$1,339)	\$19,991,804	\$20,458,559
CITYWIDE PAY PROGRAM	\$90,914	(\$90,914)	\$0	\$75,911
ESTIMATED DIVISION SAVINGS	(\$199,500)	\$94,839	(\$104,661)	(\$199,500)
INTERNAL SERVICE OFFSETS	(\$19,412,352)	\$0	(\$19,412,352)	(\$20,270,868)
LEAVE ACCRUAL PAYMENTS	\$33,200	(\$1,591)	\$31,609	\$33,200
CONTINGENCY / RESERVE APPROPRIATION	\$5,245,311	\$0	\$0	\$6,291,700
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$5,750,716</b>	<b>\$995</b>	<b>\$506,400</b>	<b>\$6,389,002</b>

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

Fund/Divisions	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>PC REPLACEMENT FUND</b>				
ADMINISTRATIVE SERVICES	\$551,467	\$0	\$551,467	\$815,941
INTERNAL SERVICE OFFSETS	(\$1,046,384)	\$33,528	(\$1,012,856)	(\$1,009,835)
CONTINGENCY / RESERVE APPROPRIATION	\$500,000	\$0	\$0	\$500,000
<b>TOTAL PC REPLACEMENT FUND</b>	<u>\$5,083</u>	<u>\$33,528</u>	<u>(\$461,389)</u>	<u>\$306,106</u>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<u>\$33,442,290</u>	<u>\$34,776</u>	<u>\$6,374,255</u>	<u>\$37,319,618</u>
<b>CAPITAL PROJECT FUNDS</b>				
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
CAPITAL PROJECTS	\$506,110,100	\$0	\$139,066,370	\$497,980,200
CONTINGENCY / RESERVE APPROPRIATION	\$15,250,000	\$0	\$0	\$34,850,100
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>	<u>\$521,360,100</u>	<u>\$0</u>	<u>\$139,066,370</u>	<u>\$532,830,300</u>
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<u>\$521,360,100</u>	<u>\$0</u>	<u>\$139,066,370</u>	<u>\$532,830,300</u>
<b>TOTAL ALL FUNDS</b>	<u>\$1,172,340,070</u>	<u>\$206,780</u>	<u>\$656,438,086</u>	<u>\$1,209,802,532</u>

\*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 2015/2016**  
**Schedule F**

Division/Fund	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>MAYOR AND CITY COUNCIL</b>				
GENERAL FUND	\$761,731	(\$36,583)	\$725,148	\$759,996
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$75,000	\$0	\$75,000	\$75,000
TRUST & AGENCY FUND - TRUSTS	\$6,000	\$0	\$6,000	\$6,000
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$110,000	\$0	\$110,000	\$110,000
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<b>\$952,731</b>	<b>(\$36,583)</b>	<b>\$916,148</b>	<b>\$950,996</b>
<b>CITY ATTORNEY</b>				
GENERAL FUND	\$5,923,923	\$160,480	\$6,084,403	\$6,353,215
<b>TOTAL CITY ATTORNEY</b>	<b>\$5,923,923</b>	<b>\$160,480</b>	<b>\$6,084,403</b>	<b>\$6,353,215</b>
<b>CITY AUDITOR</b>				
GENERAL FUND	\$848,781	\$16,676	\$865,457	\$873,324
<b>TOTAL CITY AUDITOR</b>	<b>\$848,781</b>	<b>\$16,676</b>	<b>\$865,457</b>	<b>\$873,324</b>
<b>CITY CLERK</b>				
GENERAL FUND	\$1,000,448	\$17,374	\$1,017,822	\$719,164
<b>TOTAL CITY CLERK</b>	<b>\$1,000,448</b>	<b>\$17,374</b>	<b>\$1,017,822</b>	<b>\$719,164</b>
<b>CITY COURT</b>				
GENERAL FUND	\$4,044,001	(\$31,409)	\$4,012,592	\$4,327,911
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,864,970	\$32,084	\$1,897,054	\$1,755,816
<b>TOTAL CITY COURT</b>	<b>\$5,908,971</b>	<b>\$675</b>	<b>\$5,909,646</b>	<b>\$6,083,727</b>
<b>CITY MANAGER</b>				
GENERAL FUND	\$1,046,891	\$9,125	\$1,056,016	\$1,279,424
<b>TOTAL CITY MANAGER</b>	<b>\$1,046,891</b>	<b>\$9,125</b>	<b>\$1,056,016</b>	<b>\$1,279,424</b>
<b>CITY TREASURER</b>				
GENERAL FUND	\$5,314,877	\$16,700	\$5,331,577	\$5,899,008
ENTERPRISE FUND - SOLID WASTE	\$907,868	\$13,338	\$921,206	\$915,202
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$2,125,720	\$37,461	\$2,163,181	\$2,165,390
INTERNAL SERVICE FUND - SELF INSURANCE	\$8,268,900	\$20,498	\$8,289,398	\$8,797,497
<b>TOTAL CITY TREASURER</b>	<b>\$16,617,365</b>	<b>\$87,997</b>	<b>\$16,705,362</b>	<b>\$17,777,097</b>
<b>ADMINISTRATIVE SERVICES</b>				
GENERAL FUND	\$15,358,147	\$200,943	\$15,559,090	\$15,893,388
INTERNAL SERVICE FUND - PC REPLACEMENT	\$551,467	\$0	\$551,467	\$815,941
INTERNAL SERVICE FUND - SELF INSURANCE	\$27,353,234	\$3,380	\$27,356,614	\$28,607,655
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$43,262,848</b>	<b>\$204,323</b>	<b>\$43,467,171</b>	<b>\$45,316,984</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
GENERAL FUND	\$23,231,613	\$270,734	\$23,502,347	\$24,216,806
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,025,337	\$0	\$1,025,337	\$507,226
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$10,367,655	\$10,869	\$10,378,524	\$11,454,599
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$9,208,553	\$13,170	\$9,221,723	\$9,543,520
ENTERPRISE FUND - AVIATION	\$2,126,575	\$28,543	\$2,155,118	\$2,107,032
<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>\$45,959,733</b>	<b>\$323,316</b>	<b>\$46,283,049</b>	<b>\$47,829,183</b>

CITY OF SCOTTSDALE  
 Summary by Division of Expenditures/Expenses  
 Fiscal Year 2015/2016  
 Schedule F

Division/Fund	Adopted Budget Expenditures 2014/2015	Expenditure Adjustments Approved 2014/2015	Actual Expenditures 2014/2015*	Proposed Budget Expenditures 2015/2016
<b>COMMUNITY SERVICES</b>				
GENERAL FUND	\$34,039,350	\$401,916	\$34,441,266	\$35,037,966
SPECIAL REVENUE FUND - GRANT	\$10,414,438	\$54,908	\$10,469,346	\$10,714,374
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,727,674	\$13,846	\$2,741,520	\$2,514,094
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$1,066,815	\$0	\$1,066,815	\$1,320,986
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$48,248,277</b>	<b>\$470,670</b>	<b>\$48,718,947</b>	<b>\$49,587,420</b>
<b>NON DIVISIONAL</b>				
SPECIAL REVENUE FUND - GRANT	\$4,778,700	(\$398,962)	\$4,379,738	\$0
SPECIAL REVENUE FUND - SPECIAL DISTRICTS	\$599,654	\$0	\$599,654	\$611,568
SPECIAL REVENUE FUND - TOURISM DEVELOPMENT	\$425,000	\$0	\$425,000	\$500,000
<b>TOTAL NON DIVISIONAL</b>	<b>\$5,803,354</b>	<b>(\$398,962)</b>	<b>\$5,404,392</b>	<b>\$1,111,568</b>
<b>PUBLIC SAFETY - FIRE</b>				
GENERAL FUND	\$32,036,337	\$639,700	\$32,676,037	\$33,566,605
SPECIAL REVENUE FUND - GRANT	\$30,000	\$173,252	\$203,252	\$0
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$2,300	\$0	\$2,300	\$7,300
<b>TOTAL PUBLIC SAFETY - FIRE</b>	<b>\$32,068,637</b>	<b>\$812,952</b>	<b>\$32,881,589</b>	<b>\$33,573,905</b>
<b>PUBLIC SAFETY - POLICE</b>				
GENERAL FUND	\$87,013,834	\$1,879,704	\$88,893,538	\$94,442,353
SPECIAL REVENUE FUND - GRANT	\$229,591	\$364,776	\$594,367	\$273,730
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$1,611,712	\$10,698	\$1,622,410	\$2,601,265
<b>TOTAL PUBLIC SAFETY - POLICE</b>	<b>\$88,855,137</b>	<b>\$2,255,178</b>	<b>\$91,110,315</b>	<b>\$97,317,348</b>
<b>PUBLIC WORKS</b>				
GENERAL FUND	\$18,308,732	(\$31,258)	\$18,277,474	\$18,259,676
SPECIAL REVENUE FUND - SPECIAL PROGRAMS	\$250,000	\$0	\$250,000	\$250,000
SPECIAL REVENUE FUND - TRANSPORTATION/HURF	\$14,967,341	(\$14,924)	\$14,952,417	\$14,675,544
ENTERPRISE FUND - SOLID WASTE	\$18,125,935	\$161,233	\$18,287,168	\$18,731,878
INTERNAL SERVICE FUND - FLEET MANAGEMENT	\$19,993,143	(\$1,339)	\$19,991,804	\$20,458,559
<b>TOTAL PUBLIC WORKS</b>	<b>\$71,645,151</b>	<b>\$113,712</b>	<b>\$71,758,863</b>	<b>\$72,375,657</b>
<b>WATER RESOURCES</b>				
GENERAL FUND	\$20,801	\$0	\$20,801	\$0
ENTERPRISE FUND - WATER AND SEWER UTILITY	\$72,316,076	\$441,977	\$72,758,053	\$74,990,398
<b>TOTAL WATER RESOURCES</b>	<b>\$72,336,877</b>	<b>\$441,977</b>	<b>\$72,778,854</b>	<b>\$74,990,398</b>
<b>OTHER</b>				
CAPITAL PROJECTS	\$506,110,100	\$0	\$139,066,370	\$497,980,200
CITYWIDE PAY PROGRAM	\$5,608,276	(\$5,608,276)	\$0	\$4,048,996
CONTINGENCY / RESERVE APPROPRIATION	\$149,065,034	\$0	\$0	\$182,744,078
DEBT SERVICE	\$116,061,794	\$0	\$116,061,794	\$116,160,407
ESTIMATED DIVISION SAVINGS	(\$4,155,800)	\$2,508,849	(\$1,646,951)	(\$4,155,800)
INDIRECT/DIRECT COST ALLOCATION	\$6,963,946	\$0	\$6,963,946	\$7,414,341
INTERNAL SERVICE OFFSETS	(\$49,775,504)	\$33,528	(\$49,741,976)	(\$52,512,200)
LEAVE ACCRUAL PAYMENTS	\$1,983,100	(\$1,206,231)	\$776,869	\$1,983,100
<b>TOTAL OTHER</b>	<b>\$731,860,946</b>	<b>(\$4,272,130)</b>	<b>\$211,480,052</b>	<b>\$753,663,122</b>
<b>TOTAL ALL FUNDS</b>	<b>\$1,172,340,070</b>	<b>\$206,780</b>	<b>\$656,438,086</b>	<b>\$1,209,802,532</b>

\*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  
 Full-Time Employees and Personnel Compensation  
 Fiscal Year 2015/2016  
 Schedule G

Fund	Full-Time Equivalent (FTE) 2015/2016	Employee Salaries and Hourly Costs 2015/2016	Retirement Costs 2015/2016	Healthcare Costs 2015/2016	Other Benefit Costs 2015/2016	Total Estimated Personnel Compensation 2015/2016
<b>GENERAL FUND</b>						
GENERAL FUND	1,966.37	\$129,153,547	\$22,309,277	\$16,635,354	\$9,533,206	\$177,631,384
<b>TOTAL GENERAL FUND</b>	<u>1,966.37</u>	<u>\$129,153,547</u>	<u>\$22,309,277</u>	<u>\$16,635,354</u>	<u>\$9,533,206</u>	<u>\$177,631,384</u>
<b>SPECIAL REVENUE FUNDS</b>						
GRANT FUNDS	12.00	\$605,686	\$67,317	\$92,095	\$46,863	\$811,961
SPECIAL PROGRAMS FUND	31.54	\$1,514,798	\$163,401	\$143,594	\$118,097	\$1,939,890
TOURISM DEVELOPMENT	2.00	\$134,465	\$15,382	\$23,143	\$10,050	\$183,040
TRANSPORTATION/HURF FUND	82.00	\$4,235,574	\$610,529	\$756,608	\$413,207	\$6,015,918
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>127.54</u>	<u>\$6,490,523</u>	<u>\$856,629</u>	<u>\$1,015,440</u>	<u>\$588,217</u>	<u>\$8,950,809</u>
<b>ENTERPRISE FUNDS</b>						
AVIATION FUND	14.47	\$900,932	\$102,451	\$85,390	\$69,326	\$1,158,099
SOLID WASTE FUND	90.84	\$5,227,642	\$543,121	\$880,684	\$369,048	\$7,020,495
WATER AND SEWER UTILITY FUNDS	222.28	\$14,574,381	\$1,636,013	\$2,004,987	\$1,108,381	\$19,323,762
<b>TOTAL ENTERPRISE FUNDS</b>	<u>327.59</u>	<u>\$20,702,955</u>	<u>\$2,281,585</u>	<u>\$2,971,061</u>	<u>\$1,546,755</u>	<u>\$27,502,356</u>
<b>INTERNAL SERVICE FUNDS</b>						
FLEET MANAGEMENT FUND	46.00	\$2,519,625	\$309,263	\$447,158	\$207,830	\$3,483,876
SELF INSURANCE FUNDS	8.00	\$785,739	\$60,626	\$50,891	\$41,894	\$939,150
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<u>54.00</u>	<u>\$3,305,364</u>	<u>\$369,889</u>	<u>\$498,049</u>	<u>\$249,724</u>	<u>\$4,423,026</u>
<b>TOTAL ALL FUNDS</b>	<u>2,475.50</u>	<u>\$159,652,389</u>	<u>\$25,817,380</u>	<u>\$21,119,904</u>	<u>\$11,917,902</u>	<u>\$218,507,575</u>