

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	<u>\$8,212,914</u>	<u>\$13,418,002</u>	<u>\$15,593,866</u>
BUILDING PERMIT FEES & CHARGES			
BUILDING & RELATED PERMITS	\$20,400,907	\$20,400,907	\$21,769,857
TOTAL BUILDING PERMIT FEES & CHARGES	<u>\$20,400,907</u>	<u>\$20,400,907</u>	<u>\$21,769,857</u>
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	<u>\$8,215,774</u>	<u>\$8,215,774</u>	<u>\$9,226,734</u>
TOTAL GENERAL FUND	<u>\$381,769,223</u>	<u>\$395,467,122</u>	<u>\$385,538,930</u>
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	<u>\$59,470,286</u>	<u>\$62,507,418</u>	<u>\$62,261,504</u>
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	<u>\$52,028,171</u>	<u>\$56,596,505</u>	<u>\$56,604,913</u>
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	<u>\$35,044,669</u>	<u>\$38,158,365</u>	<u>\$35,519,365</u>

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	<u>\$582,137,346</u>	<u>\$23,881,209</u>	<u>\$364,234,694</u>	<u>\$621,671,392</u>
	TOTAL GENERAL FUND	\$582,137,346	\$23,881,209	\$364,234,694
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	<u>\$13,829,439</u>	<u>(\$1,590,386)</u>	<u>\$10,739,053</u>	<u>\$17,006,453</u>
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	<u>\$905,294</u>	<u>(\$19,381)</u>	<u>\$885,913</u>	<u>\$3,896,038</u>

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