



Chandler • Arizona
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SP # 1

JUN 09 2011

MEMORANDUM

Management Services Memo No. MS11-065

DATE: JUNE 9, 2011

TO: MAYOR AND COUNCIL

THRU: RICH DLUGAS, CITY MANAGER *RD*
DENNIS STRACHOTA, MANAGEMENT SERVICES DIRECTOR *DS*
DAWN LANG, ASSISTANT DIRECTOR FOR FINANCE *DL*

FROM: GREG WESTRUM, ACTING BUDGET MANAGER *AW*

SUBJECT: APPROVE RESOLUTION NO. 4508 ADOPTING 2011-12 BUDGET OF \$676,533,227 AND 2012-21 CAPITAL IMPROVEMENT PROGRAM OF \$958,138,687

RECOMMENDATION

Recommend approval of Resolution No. 4508 adopting the Annual Budget for 2011-12 in the amount of \$676,533,227, and approval of the 2012-2021 Capital Improvement Program in the amount of \$958,138,687 as presented or amended after the close of the public hearing.

BACKGROUND – PROPERTY TAX LEVY /2011-12 BUDGET

The property tax levy included in the budget, which will produce a combined property tax rate of \$1.2714, is scheduled for adoption on June 23, 2011.

Resolution No. 4507 adopted the Tentative Budget in the amount of \$676,533,227 on May 26, 2011, and scheduled the public hearing for the Council meeting on June 9, 2011. Notification was made through public notices in the Arizona Republic on June 2nd and June 7th, 2011. Arizona Revised Statutes provide that the total amounts proposed to be spent in the final budget shall not exceed the total amounts that were proposed for expenditure in the published tentative estimates.

The amended FY 2011-12 Annual Budget totals \$676,533,227 and includes an operating budget of \$256,876,029, capital expenses (non-grant) of \$228,756,840, funding for Debt Service of \$57,972,627, interfund charges for capital replacement of \$3,728,975, grant expenses of \$51,056,250, plus a contingency and reserve in the amount of \$78,142,506. Included in the projected operating revenues of \$429,661,307 are property tax levies of \$31,802,600 based on the rate of \$1.2714 per \$100 assessed property value.

BACKGROUND – 2012-2021 CAPITAL IMPROVEMENT PROGRAM

City Charter requires at a minimum that the City Council present a 5-Year Capital Improvement Program (CIP) for the City of Chandler before June 15 of the current fiscal year. The 2012-2021

Capital Improvement Program, which totals \$958,138,687, was amended from the proposed with direction from Council. Information regarding the various capital scenarios, cost estimates, methods of financing, recommended time schedules and estimated annual operating cost were presented at the Budget Briefing May 6, 2011.

DISCUSSION

As required, a Notice of Public Hearing for hearing taxpayers on the proposed property tax levies was published in the Arizona Republic on June 2nd and 7th, 2011. Also as required, a Notice of Public Hearing for final adoption of the 2011-12 Annual Budget and Ten Year Capital Improvement Program (CIP), as well as budget schedules, and general summary of the forecasted 2012-2021 Capital Improvement Program, was posted on the official City website www.chandleraz.gov and published in The Arizona Republic on June 2nd and 7th, 2011.

Following the close of the public hearing, Council is asked to make a motion to adopt the 2011-12 amended budget and to adopt the amended 2012-2021 Capital Improvement Program. Copies of the tentative budget and Capital Improvement Program are available for public review at the offices of the City Clerk and Management Services Budget Division.

PROPOSED MOTION

Move to approve Resolution No. 4508 adopting the 2011-12 Final Annual Budget and adopting the 2012-2021 Capital Improvement Program.

Attachments

RESOLUTION NO. 4508

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, ADOPTING A BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR THE FISCAL YEAR 2011-12 AND AUTHORIZING THE ADOPTION OF THE 2012-2021 CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF CHANDLER.

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did on the 9th day of June 2011 make an estimate of the different amounts required to meet the public expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Chandler; and

WHEREAS, the proposed budget as set forth in Schedules A through F attached hereto and by reference adopted herein, is necessary for the efficient operation of the City of Chandler and the Public Housing Authority of the City of Chandler; and

WHEREAS, in accordance with A.R.S. Section 9-500.04E, Council elects to exercise waiver of minimum fleet conversion requirement to alternative fuel; and

WHEREAS, in accordance with said sections of said Title, and following due public notice, the Council met on May 26, 2011, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies; and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on June 23, 2011 in the Council Chambers for the purpose of hearing taxpayers and setting tax levies as set forth in said estimates; and

WHEREAS, the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in Title 42 Section 17051(A), A.R.S.

WHEREAS, Section 5.07 of the Chandler City Charter requires the City Manager to prepare and submit to the City Council a Five-Year Improvement Program; and the City Manager has prepared and submitted a Ten-Year Capital Improvement Program to the City Council for its adoption; and the Council has duly considered the contents of said Capital Improvement Program and finds it to be in the best interest of the City of Chandler to adopt a ten-year improvement program;

WHEREAS, the Council has published the required notice at least two times in one or more newspapers of general circulation in the City of Chandler;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Chandler, that the said estimates of revenue and expenditures shown on the accompanying schedules are hereby adopted as the budget amounting to Six Hundred Seventy-Six Million, Five Hundred Thirty-three Thousand, Two Hundred Twenty-seven Dollars (\$676,533,227) for the City of Chandler for the Fiscal Year 2011-12;

that the City Manager or City Manager's designee may transfer part or all of any unencumbered appropriation balance among programs within a department, office, or agency;

that upon written request, the City Council may transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another;

that the City Manager or City Manager's designee is authorized to transfer part or all of any encumbrance or carryforward reserve within or to a department, office, or agency's budget within or to another fund if necessary;

that underexpenditure from prior appropriations in a department, office, or agency's may be reappropriated in the non-departmental contingency reserves and may be transferred to the appropriate department by the City Manager and City Manager's designee;

that the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental salary account to the various departmental salary accounts in the appropriate funds and departments;

that the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental fuel and utility reserve accounts to the various departmental fuel and utility accounts in the appropriate funds and departments;

that at any time during the fiscal year, in the event that revenues collected are less than appropriated projected revenues, the City Manager or City Manager's designee is authorized to reduce expenditure appropriation accordingly;

that funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes; and,

that money from any fund may be used for any of these appropriations, except money specifically restricted by State or Federal law, or by City Code or resolution and that the 2012-2021 Capital Improvement Program, on file in the office of the City Clerk, is hereby approved and adopted as a planning guide for use in scheduling and development of capital facilities for the ensuing ten-year period.

Passed and adopted by the City Council of the City of Chandler, Arizona, this 9th day of June, 2011.

ATTEST:

MAYOR

CITY CLERK

APPROVED AS TO FORM:

_____ *am*

CITY ATTORNEY

C E R T I F I C A T I O N

I HEREBY CERTIFY THAT THE above and foregoing Resolution No. 4508 as duly passed by the City Council of the City of Chandler, Arizona, at a special meeting held June 9, 2011, and that a quorum was present thereat.

CITY CLERK

CITY OF CHANDLER, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2011-12

| FUND | ADJUSTED BUDGETED EXPENDITURES/ EXPENSES 2010-11* | ACTUAL EXPENDITURES/ EXPENSES 2010-11** | FUND BALANCE/ NET ASSETS*** 7/1/2011** | DIRECT PROPERTY TAX REVENUES 2011-12 | ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011-12 | OTHER FINANCING | | INTERFUND TRANSFERS | | TOTAL FINANCIAL RESOURCES AVAILABLE 2011-12 | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|---|---|--|---|--|---|----------------------|-----------|----------------------|------------------------|--|--|
| | | | | | | 2011-12 SOURCES | <USES> | 2011-12 IN | <OUT> | | |
| 1. General Fund | \$ 228,239,170 | \$ 172,935,112 | \$ 58,306,410 | \$ 8,093,200 | \$ 158,620,219 | | | \$ 7,966,900 | \$ (30,164,733) | \$ 202,821,996 | \$ 202,322,928 |
| 2. Special Revenue Funds | 77,583,549 | 36,064,836 | 14,760,224 | | 58,164,110 | | | 4,921,975 | (4,812,088) | 73,034,221 | 68,397,246 |
| 3. Debt Service Funds Available | 27,724,913 | 27,569,326 | | | | | | | | 22,779,931 | 27,915,974 |
| 4. Less: Designation for Future Debt Retirement | | | | | | | | | | | |
| 5. Total Debt Service Funds | 27,724,913 | 27,569,326 | | 22,779,931 | | | | | | 22,779,931 | 27,915,974 |
| 6. Capital Projects Funds | 185,876,863 | 56,522,838 | 76,126,812 | | 11,831,000 | 17,000,000 | | 25,496,509 | | 130,454,321 | 130,454,321 |
| 7. Permanent Funds | 4,800 | 4,800 | 4,800 | | | | | | | 4,800 | 4,800 |
| 8. Enterprise Funds Available | 112,610,571 | 83,814,462 | 10,312,217 | | 193,859,335 | | | 160,272 | (8,146,366) | 196,185,458 | 196,185,458 |
| 9. Less: Designation for Future Debt Retirement | | | | | | | | | | | |
| 10. Total Enterprise Funds | 112,610,571 | 83,814,462 | 10,312,217 | | 193,859,335 | | | 160,272 | (8,146,366) | 196,185,458 | 196,185,458 |
| 11. Internal Service Funds | 38,869,836 | 23,385,511 | 24,142,279 | | 22,440,050 | | | 15,158,961 | (10,581,430) | 51,159,860 | 51,159,860 |
| 12. Special Assessment Funds | 96,953 | 95,953 | 58,640 | | 34,000 | | | | | 92,640 | 92,640 |
| TOTAL ALL FUNDS | \$ 671,006,655 | \$ 400,392,837 | \$ 183,711,382 | \$ 30,873,131 | \$ 444,948,714 | \$ 17,000,000 | \$ | \$ 53,704,617 | \$ (53,704,617) | \$ 676,533,227 | \$ 676,533,227 |

EXPENDITURE LIMITATION COMPARISON

| | 2010-11 | 2011-12 |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses | \$ 671,006,655 | \$ 676,533,227 |
| 2. Add/subtract: estimated net reconciling items | (156,594,038) | |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 514,412,617 | 676,533,227 |
| 4. Less: estimated exclusions | (260,100,540) | |
| 5. Amount subject to the expenditure limitation | \$ 254,312,077 | \$ 676,533,227 |
| 6. EEC or voter-approved alternative expenditure limitation | \$ 254,312,077 | \$ 676,533,227 |

* Includes Expenditure/Expense Adjustments Approved in 2010-11 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.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

CITY OF CHANDLER, ARIZONA
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2011-12

| | <u>2010-11</u> <u>FISCAL YEAR</u> | <u>2011-12</u> <u>FISCAL YEAR</u> |
|---|--------------------------------------|--------------------------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A). | \$ 10,614,037 | \$ 11,020,996 |
| 2. Amount received from primary property taxation in the 2010-11 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18). | \$ - | |
| 3. Property tax levy amounts | | |
| A. Primary property taxes | \$ 9,411,000 | \$ 8,093,200 |
| B. Secondary property taxes | 26,036,049 | 22,779,931 |
| C. Total property tax levy amounts ⁽¹⁾ | \$ 35,447,049 | \$ 30,873,131 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) 2010-11 levy | \$ 8,500,000 | |
| (2) Prior years' levy ⁽²⁾ | 900,000 | |
| (3) Total primary property taxes | \$ 9,400,000 | |
| B. Secondary property taxes | | |
| (1) 2010-11 levy | 23,039,688 | |
| (2) Prior years' levy ⁽²⁾ | 2,365,000 | |
| (3) Total secondary property taxes | \$ 25,404,688 | |
| C. Total property taxes collected | \$ 34,804,688 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 0.3292 | 0.3292 |
| (2) Secondary property tax rate | 0.8522 | 0.9422 |
| (3) Total city/town tax rate | 1.1814 | 1.2714 |
| B. Special assessment district tax rates | | |

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

⁽¹⁾ The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$478,951 in 2010-11 and \$479,469 in 2011-12.

⁽²⁾ Amount budgeted for Prior Year Primary & Secondary Levies for 2010-11 (\$450,000) and 2011-12 (\$450,000) are presented under Schedule C, Miscellaneous Prior Year. Estimated revenue collected for prior year levies is presented above under Section 4, lines A (2) & B (2).

* 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.

SCHEDULE B

CITY OF CHANDLER, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011-12

| SOURCE OF REVENUES | ESTIMATED REVENUES 2010-11 | ACTUAL* REVENUES 2010-11 | ESTIMATED REVENUES 2011-12 |
|--|---|---|---|
| GENERAL FUND | | | |
| Local taxes | | | |
| Franchise Tax | \$ 3,207,000 | \$ 2,774,000 | \$ 2,766,000 |
| Transaction Privilege License Tax/Fees | 78,880,500 | 82,442,400 | 84,517,000 |
| Licenses and permits | | | |
| Miscellaneous License | 1,406,100 | 1,497,500 | 1,480,000 |
| Building Division Permits | 2,888,000 | 2,905,200 | 3,991,500 |
| Intergovernmental | | | |
| State | | | |
| State Sales Tax | 16,960,000 | 16,584,000 | 17,387,400 |
| State Revenue Sharing | 22,493,000 | 22,493,000 | 19,929,800 |
| County | | | |
| Auto Lieu Tax | 7,800,000 | 7,490,700 | 7,962,700 |
| Charges for services | | | |
| Engineering Fees | 646,000 | 662,750 | 653,300 |
| Planning Fees | 186,700 | 253,900 | 238,000 |
| Public Safety Miscellaneous | 7,498,766 | 5,068,265 | 7,201,500 |
| Parks & Recreation | 3,224,865 | 3,239,000 | 3,235,550 |
| Fines and forfeits | | | |
| Library Fines | 586,300 | 580,100 | 595,000 |
| Court Fines | 4,002,500 | 3,377,000 | 3,389,000 |
| Interest on investments | | | |
| Interest on Investments | 3,379,000 | 1,300,000 | 1,700,000 |
| Contributions | | | |
| Salt River Project in Lieu Tax | 478,951 | 460,312 | 479,469 |
| Miscellaneous | | | |
| Fixed Leases | 190,206 | 237,800 | 366,300 |
| Sale of Fixed Assets | 35,000 | 26,200 | 25,000 |
| Prior Year Property Tax Collections | 450,000 | 3,265,000 | 450,000 |
| Other Receipts | 3,594,781 | 5,585,226 | 2,252,700 |
| Total General Fund | \$ 157,907,669 | \$ 160,242,353 | \$ 158,620,219 |

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

CITY OF CHANDLER, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011-12

| SOURCE OF REVENUES | ESTIMATED REVENUES 2010-11 | ACTUAL* REVENUES 2010-11 | ESTIMATED REVENUES 2011-12 |
|---|---|---|---|
| SPECIAL REVENUE FUNDS | | | |
| Proposition 400 Fund | | | |
| Regional Transportation Sales Tax | \$ 14,623,596 | \$ 388,000 | \$ 150,000 |
| Interest on Investments | 51,000 | - | - |
| Total Proposition 400 Fund | \$ 14,674,596 | \$ 388,000 | \$ 150,000 |
| Highway User Revenue Fund | | | |
| HURF Taxes | \$ 13,000,000 | \$ 12,745,631 | \$ 11,495,000 |
| Street Signs | 1,000 | - | - |
| Pavement Damage Fee | 2,257 | 2,000 | 2,000 |
| Interest on Investments | 243,000 | 106,000 | 109,000 |
| Other Receipts | 1,900 | 5,194 | 3,000 |
| Total Highway User Revenue Fund | \$ 13,248,157 | \$ 12,858,825 | \$ 11,609,000 |
| Local Transportation Assistance Fund | | | |
| HB2565 RPTA Grant Funds | \$ - | \$ 196,785 | \$ - |
| Bus Service Revenue | 57,000 | 62,370 | 62,000 |
| Interest on Investments | 44,000 | 18,000 | 19,000 |
| Other Receipts | - | - | - |
| Total Local Transportation Assistance Fund | \$ 101,000 | \$ 277,155 | \$ 81,000 |
| Grant Funds | | | |
| Grants-In-Aid | \$ 35,164,235 | \$ 13,978,351 | \$ 29,167,538 |
| Community Development Block Grant | 3,500,000 | 2,120,000 | 3,500,000 |
| Housing Urban Development | 10,650,000 | 7,574,000 | 11,250,000 |
| Public Housing Authority | 2,010,000 | 1,933,030 | 2,243,000 |
| Interest on Investments | 53,000 | 27,000 | 28,000 |
| Total Grant Funds | \$ 51,377,235 | \$ 25,632,381 | \$ 46,188,538 |
| Expendable Trust Fund | | | |
| Parks Fund | \$ 52,750 | \$ 59,868 | \$ 73,572 |
| Donations/Gifts-General Public | 55,000 | 29,124 | 60,000 |
| Interest on Investments | 5,000 | 2,000 | 2,000 |
| Total Expendable Trust Fund | \$ 112,750 | \$ 90,992 | \$ 135,572 |
| Total Special Revenue Funds | \$ 79,513,738 | \$ 39,247,353 | \$ 58,164,110 |
| INTERNAL SERVICE FUNDS | | | |
| Capital Replacement | \$ 2,470,000 | \$ 7,484,277 | \$ 3,728,025 |
| Sale of Fixed Assets | 40,000 | 76,301 | - |
| Self-Insurance | 8,468,349 | 10,069,988 | 18,329,025 |
| Interest on Investments | 838,000 | 363,000 | 383,000 |
| Total Internal Service Funds | \$ 11,816,349 | \$ 17,993,566 | \$ 22,440,050 |

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

CITY OF CHANDLER, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011-12

| SOURCE OF REVENUES | ESTIMATED REVENUES 2010-11 | ACTUAL* REVENUES 2010-11 | ESTIMATED REVENUES 2011-12 |
|--------------------------------------|---|---|---|
| SPECIAL ASSESSMENT FUND | | | |
| Interest on Investments | \$ 75,000 | \$ 34,000 | \$ 34,000 |
| Other Receipts | - | 5,952 | - |
| Total Special Assessment Fund | \$ 75,000 | \$ 39,952 | \$ 34,000 |
| CAPITAL PROJECTS FUNDS | | | |
| System Development Fees | | | |
| Water | \$ 2,655,000 | \$ 2,602,409 | \$ 2,500,000 |
| Wastewater | 3,625,000 | 3,569,678 | 3,630,000 |
| Parks | 2,205,200 | 2,400,000 | 2,400,000 |
| Library | 82,200 | 110,000 | 110,000 |
| Public Building Impact Fees | 141,107 | 280,000 | 280,000 |
| Public Safety - Fire | 275,000 | 450,000 | 400,000 |
| Public Safety - Police | 158,400 | 260,000 | 220,000 |
| Arterial Streets | 900,000 | 1,005,000 | 1,500,000 |
| In-House/Municipal Arts | - | 18,000 | - |
| Interest on Investments | 2,038,500 | 704,000 | 791,000 |
| Other Receipts | - | 69,521 | - |
| Total Capital Project Funds | \$ 12,080,407 | \$ 11,468,608 | \$ 11,831,000 |
| ENTERPRISE FUNDS | | | |
| Water Services | \$ 46,222,119 | \$ 45,809,344 | \$ 53,667,414 |
| Wastewater Services | 32,534,467 | 33,707,925 | 125,239,857 |
| Solid Waste Services | 13,147,750 | 13,343,577 | 13,578,606 |
| Airport Services | 872,990 | 983,416 | 1,014,458 |
| Interest on Investments | 814,000 | 342,145 | 359,000 |
| Total Enterprise Funds | \$ 93,591,326 | \$ 94,186,407 | \$ 193,859,335 |
| TOTAL ALL FUNDS | \$354,984,489 | \$ 323,178,239 | \$ 444,948,714 |

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

CITY OF CHANDLER, ARIZONA
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011-12

| FUND | OTHER FINANCING 2011-12 | | INTERFUND TRANSFERS 2011-12 | |
|---|-------------------------------------|---------------------|--|----------------------|
| | SOURCES ⁽¹⁾ | <USES> | IN | <OUT> |
| GENERAL FUND | | | | |
| General Fund | \$ - | \$ - | \$ 7,966,900 | \$ 30,164,733 |
| Total General Fund | \$ - | \$ - | \$ 7,966,900 | \$ 30,164,733 |
| SPECIAL REVENUE FUNDS | | | | |
| Proposition 400 | \$ - | \$ - | \$ - | \$ 150,000 |
| Highway User Revenue | | | | 4,660,563 |
| Local Transportation Assistance | | | | 1,525 |
| Highway User Revenue Debt Service Fund | | | 4,636,975 | |
| Housing | | | 285,000 | |
| Total Special Revenue Funds | \$ - | \$ - | \$ 4,921,975 | \$ 4,812,088 |
| CAPITAL PROJECTS FUNDS | | | | |
| General Government Capital Project Fund | \$ - | \$ - | \$ 23,432,631 | \$ - |
| Public Building | | | 851,778 | |
| Street | | | 1,212,100 | |
| Water | 13,000,000 | | | |
| Wastewater | 4,000,000 | | | |
| Total Capital Projects Funds | \$ 17,000,000 ⁽¹⁾ | \$ - | \$ 25,496,509 | \$ - |
| ENTERPRISE FUNDS | | | | |
| Water Operating Fund | \$ - | \$ - | \$ - | \$ 4,073,022 |
| Wastewater Operating Fund | | | | 2,337,077 |
| Solid Waste Operating Fund | | | | 1,355,193 |
| Reverse Osmosis Operating Fund | | | | 276,824 |
| Airport Operating Fund | | | 160,272 | 104,250 |
| Total Enterprise Funds | \$ - | \$ - | \$ 160,272 | \$ 8,146,366 |
| INTERNAL SERVICE FUNDS | | | | |
| Capital Replacement | \$ - | \$ - | \$ - | \$ 10,567,446 |
| Computer Replacement | | | 2,541,515 | |
| Fleet Replacement | | | 10,567,446 | |
| Self-Insurance Fund | | | 2,050,000 | 13,984 |
| Total Internal Service Funds | \$ - | \$ - | \$ 15,158,961 | \$ 10,581,430 |
| TOTAL ALL FUNDS | \$ 17,000,000 ⁽¹⁾ | \$ - | \$ 53,704,617 | \$ 53,704,617 |

⁽¹⁾ Sources are from bonds.

SCHEDULE D

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011-12

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010-11 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11 | ACTUAL EXPENDITURES/ EXPENSES 2010-11 | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|--------------------------------------|--|--|--|--|
| GENERAL FUND | | | | |
| Mayor and Council | \$ 816,160 | \$ 14,348 | \$ 830,508 | \$ 784,017 |
| City Manager | 15,669,814 | 1,559,703 | 15,661,132 | 15,041,173 |
| City Clerk | 715,908 | 37,618 | 683,353 | 560,098 |
| City Magistrate | 3,902,212 | 75,090 | 3,737,105 | 3,851,242 |
| Communications and Public Affairs | 2,075,420 | 366,805 | 2,390,327 | 2,217,658 |
| Law | 3,131,590 | 72,670 | 3,182,035 | 3,149,461 |
| Management Services\Non-Dept. | 12,540,409 | 5,013,785 | 11,465,946 | 11,215,235 |
| Fire | 27,190,085 | 84,477 | 26,421,916 | 27,529,396 |
| Police | 58,336,280 | 1,222,550 | 58,093,128 | 56,907,724 |
| Police Forfeiture Funds | 3,000,000 | 232,362 | 792,665 | 3,000,000 |
| Transportation & Development | 17,692,867 | 1,591,417 | 18,143,705 | 16,842,086 |
| Community Services | 29,289,573 | 2,452,588 | 31,533,292 | 28,707,174 |
| Contingency\Reserves | 53,962,475 | (12,807,036) | | 32,517,664 |
| Total General Fund | \$ 228,322,793 | \$ (83,623) | \$ 172,935,112 | \$ 202,322,928 |
| SPECIAL REVENUE FUNDS | | | | |
| Grants In Aid | | | | |
| City Manager | \$ 4,444,500 | \$ 1,100,670 | \$ 2,402,956 | \$ 3,874,575 |
| Communications and Public Affairs | 50,000 | | | 50,000 |
| Law | 17,050 | | 17,050 | 17,300 |
| Fire | 1,863,544 | 118,460 | 722,020 | 1,662,000 |
| Police | 2,600,000 | 74,053 | 880,293 | 2,386,627 |
| Community Services | 1,225,602 | 788,531 | 1,066,814 | 1,471,000 |
| Municipal Utilities | 155,000 | | 50,000 | 210,000 |
| Transportation & Development | 28,072,712 | (4,690,337) | 7,909,145 | 20,540,648 |
| Contingency\Reserves | 608,000 | 1,958,643 | | 1,400,000 |
| Highway Users Revenue Fund | | | | |
| Transportation & Development | 13,959,239 | (881,834) | 10,661,272 | 11,704,467 |
| Non-departmental | 302,321 | | | 196,737 |
| Contingency\Reserves | 3,661,000 | 881,834 | | 3,425,300 |
| Local Transportation Assistance Fund | | | | |
| Transportation & Development | 1,579,250 | 154,876 | 1,266,163 | 1,374,006 |
| Non-departmental | 200 | | | |
| Contingency\Reserves | 780,200 | (154,876) | | 350,000 |
| Community Development Block Grant | | | | |
| City Manager | 3,500,000 | 1,031,505 | 2,071,885 | 3,500,000 |
| Contingency\Reserves | 984,000 | (984,000) | | 1,260,000 |
| Housing and Urban Development | | | | |
| City Manager | 13,198,000 | 904,806 | 8,863,068 | 13,706,000 |
| Contingency\Reserves | 358,200 | (302,331) | | 978,100 |
| Expendable Trust Funds | | | | |
| Community Services | 214,931 | 538 | 154,170 | 285,786 |
| Contingency\Reserves | 9,800 | (538) | | 4,700 |
| Total Special Revenue Funds | \$ 77,583,549 | \$ - | \$ 36,064,836 | \$ 68,397,246 |

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

SCHEDULE E (1 OF 2)

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011-12

| | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010-11 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11 | ACTUAL EXPENDITURES/ EXPENSES 2010-11 | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|--------------------------------------|---|---|--|--|
| DEBT SERVICE FUNDS | \$ 27,724,913 | \$ - | \$ 27,569,326 | \$ 27,915,974 |
| INTERNAL SERVICE FUNDS | | | | |
| Capital Replacement | \$ 4,453,830 | \$ 702,426 | \$ 3,203,817 | \$ 5,535,440 |
| Self Insurance | 19,429,000 | 140,987 | 20,181,694 | 30,317,938 |
| Contingency\Reserves | 14,987,006 | (843,413) | | 15,306,482 |
| Total Internal Service Funds | \$ 38,869,836 | \$ - | \$ 23,385,511 | \$ 51,159,860 |
| SPECIAL ASSESSMENT FUND | | | | |
| Management Services | \$ 96,372 | \$ 581 | \$ 95,953 | \$ 92,640 |
| Total Special Assessment Fund | \$ 96,372 | \$ 581 | \$ 95,953 | \$ 92,640 |
| CAPITAL PROJECTS FUNDS | | | | |
| Management Services\Non-dept. | \$ 1,202,000 | \$ 18,855,719 | \$ 13,705,771 | \$ 3,018,000 |
| City Manager | 10,436,321 | (150,178) | 2,790,584 | 7,452,655 |
| Fire | 1,814,727 | (623,391) | 492,521 | 556,685 |
| Police | 18,702,937 | (1,406,502) | 1,166,024 | 16,130,413 |
| Transportation & Development | 54,969,657 | (11,228,396) | 23,584,265 | 36,833,046 |
| Municipal Utilities | 44,363,838 | (5,526,661) | 6,204,742 | 41,626,024 |
| Community Services | 24,651,056 | (4,289,590) | 7,857,023 | 9,436,180 |
| Contingency\Reserves | 28,969,578 | 4,413,839 | | 12,026,407 |
| Infrastructure Maintenance Reserve | | | | 2,622,000 |
| Debt Service | 721,909 | | 721,909 | 752,911 |
| Total Capital Projects Funds | \$ 185,832,023 | \$ 44,840 | \$ 56,522,838 | \$ 130,454,321 |
| ENTERPRISE FUNDS | | | | |
| Water | \$ 30,147,990 | \$ 752,189 | \$ 26,638,241 | \$ 32,302,549 |
| Wastewater | 21,991,366 | 590,741 | 16,037,248 | 110,180,922 |
| Solid Waste | 11,474,974 | 140,737 | 11,254,846 | 11,380,122 |
| Airport | 1,040,575 | 178,603 | 1,092,164 | 959,502 |
| City Manager | 400,000 | | | 1,400,000 |
| Management Services\Non-dept. | 1,062,070 | | 895,767 | 2,406,768 |
| Contingency\Reserves | 17,259,200 | (1,624,068) | | 8,251,853 |
| Debt Service | 29,196,194 | | 27,896,195 | 29,303,742 |
| Total Enterprise Funds | \$ 112,572,369 | \$ 38,202 | \$ 83,814,462 | \$ 196,185,458 |
| PERMANENT FUNDS | | | | |
| Firemens Pension Fund | \$ 4,800 | \$ - | \$ 4,800 | \$ 4,800 |
| Total Permanent Funds | \$ 4,800 | \$ - | \$ 4,800 | \$ 4,800 |
| TOTAL ALL FUNDS | \$ 671,006,655 | \$ - | \$ 400,392,837 | \$ 676,533,227 |

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

SCHEDULE E (2 OF 2)

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2011-12

| DEPARTMENT/FUND | BUDGETED EXPENDITURES / EXPENSES 2010-11 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11 | ACTUAL EXPENDITURES / EXPENSES 2010-11* | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|--|---|--|--|--|
| Mayor and Council | | | | |
| General Fund | \$ 816,160 | \$ 14,348 | \$ 830,508 | \$ 784,017 |
| Department Total | \$ 816,160 | \$ 14,348 | \$ 830,508 | \$ 784,017 |
| City Manager: | | | | |
| General Fund | \$ 15,669,814 | \$ 1,559,703 | \$ 15,661,132 | \$ 15,041,173 |
| Grant Fund | 4,444,500 | 1,100,670 | 2,402,956 | 3,874,575 |
| HOME Program Fund | 1,000,000 | 708,575 | 1,023,758 | 1,260,000 |
| Community Dev Block Grant | 3,500,000 | 1,031,505 | 2,071,885 | 3,500,000 |
| PHA Family Sites | 1,178,500 | 65,326 | 832,039 | 1,232,000 |
| PHA Elderly & Scattered Sites | 845,500 | 43,948 | 565,595 | 916,000 |
| PHA Management | 553,000 | 650 | 457,228 | 553,000 |
| Housing Authority Section 8 | 5,214,000 | 6,869 | 5,198,016 | 5,347,000 |
| Capital Fund Program | 850,000 | 78,998 | 729,967 | 850,000 |
| Proceeds Reinvestment Project | 57,000 | 440 | 56,466 | 48,000 |
| Public Housing Contingency | 3,500,000 | - | - | 3,500,000 |
| General Gov't Capital Project Fun | 10,436,321 | (150,178) | 2,790,584 | 7,452,655 |
| Water Operating | 252,000 | - | - | 882,000 |
| Wastewater Operating | 108,000 | - | - | 378,000 |
| Solid Waste Operating | 40,000 | - | - | 140,000 |
| Medical Self Insurance | 144,354 | 6,030 | 150,384 | 144,264 |
| Department Total | \$ 47,792,989 | \$ 4,452,536 | \$ 31,940,009 | \$ 45,118,667 |
| City Clerk | | | | |
| General Fund | \$ 715,908 | \$ 37,618 | \$ 683,353 | \$ 560,098 |
| Department Total | \$ 715,908 | \$ 37,618 | \$ 683,353 | \$ 560,098 |
| City Magistrate | | | | |
| General Fund | \$ 3,902,212 | \$ 75,090 | \$ 3,737,105 | \$ 3,851,242 |
| Department Total | \$ 3,902,212 | \$ 75,090 | \$ 3,737,105 | \$ 3,851,242 |
| Communications and Public Affairs | | | | |
| General Fund | \$ 2,075,420 | \$ 366,805 | \$ 2,390,327 | \$ 2,217,658 |
| Grant Fund | 50,000 | - | - | 50,000 |
| Department Total | \$ 2,125,420 | \$ 366,805 | \$ 2,390,327 | \$ 2,267,658 |
| Law | | | | |
| General Fund | \$ 3,131,590 | \$ 72,670 | \$ 3,182,035 | \$ 3,149,461 |
| Grant Fund | 17,050 | - | 17,050 | 17,300 |
| Self Insurance | 0 | - | 0 | 195,060 |
| Department Total | \$ 3,148,640 | \$ 72,670 | \$ 3,199,085 | \$ 3,361,821 |
| Management Services\Non-Dept. - Includes Contingencies | | | | |
| General Fund | \$ 49,108,926 | \$ (7,726,251) | \$ 11,465,946 | \$ 43,250,298 |
| Police Forfeiture Funds | 67,000 | (67,000) | - | 202,200 |
| Highway User Revenue Fund | 3,963,321 | 881,834 | - | 3,622,037 |
| Local Transportation Revenue | 780,400 | (154,876) | - | 350,000 |
| Grant Fund | 608,000 | 1,958,643 | - | 1,400,000 |
| HOME Program Fund | 106,100 | (106,100) | - | 760,000 |
| Community Dev Block Grant | 984,000 | (984,000) | - | 1,260,000 |
| PHA Family Sites | 70,000 | (65,326) | - | 70,000 |
| PHA Elderly & Scattered Sites | 63,000 | (43,948) | - | 62,000 |
| PHA Management | 1,000 | (650) | - | 1,000 |
| Housing Authority Section 8 | 13,000 | (6,869) | - | 3,500 |

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2011-12

| DEPARTMENT/FUND | BUDGETED EXPENDITURES / EXPENSES 2010-11 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11 | ACTUAL EXPENDITURES / EXPENSES 2010-11* | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|---|---|--|--|--|
| Management Services\Non-Dept. - Continued | | | | |
| Capital Fund Program | \$ 100,000 | \$ (78,998) | \$ - | \$ 81,100 |
| Proceeds Reinvestment Project | 5,100 | (440) | - | 500 |
| General Debt Service Fund | 17,326,958 | - | - | 280,401 |
| General Gov't Capital Project Fun | 17,074,150 | 1,219,074 | 10,505,989 | 8,798,108 |
| HURF Revenue Bonds | 3,000 | - | - | 2,000 |
| Street Bonds | 1,000,000 | 6,809,730 | - | 1,000,000 |
| Storm Sewer GO Bonds | 81,048 | 386,126 | - | 199,405 |
| Arterial Street Impact Fees | 1,000,000 | 3,927,333 | - | 1,011,000 |
| Park Bonds | 1,000,000 | 1,697,429 | - | 1,000,000 |
| Community Park Impact Fees | - | 1,414,571 | - | - |
| Neighborhood Park Impact Fees | 98,843 | 750,690 | - | - |
| Municipal Arts | 130,000 | (80,000) | - | 50,000 |
| Park Impact Fees | - | - | - | 2,421,000 |
| Library Bonds | 7,139 | 59,884 | - | - |
| Library Impact Fees | - | 4,256 | - | 83,571 |
| Art Center Bonds | 911,825 | 121,226 | - | - |
| Museum Bonds | - | 10,485 | - | 5,000 |
| Public Building Impact Fees | 7,660,221 | - | 3,199,782 | 1,140,778 |
| Public Facility Bonds | 9,000 | - | - | 4,000 |
| Police Bonds | - | 793,732 | - | - |
| Police Impact Fees | 172,400 | - | - | 228,000 |
| Fire Bonds | - | 466,059 | - | - |
| Fire Impact Fees | 368,952 | 157,332 | - | 414,000 |
| Special Assessment | 96,372 | 581 | 95,953 | 92,640 |
| Water Bonds | - | 1,203,048 | - | 1,000,000 |
| Water System Dev Fees | - | 2,483,238 | - | 58,545 |
| Water Resources SDF | 155,000 | - | - | 29,000 |
| Water Operating | 8,867,586 | (752,189) | 686,100 | 5,240,454 |
| Reclaimed Water | 300,000 | 586,302 | - | 11,000 |
| Wastewater Bonds | - | 1,026,275 | - | - |
| Wastewater SDF | 200,000 | 227,798 | - | 211,000 |
| Wastewater Operating | 6,124,217 | (444,996) | 153,000 | 4,068,955 |
| WW Industrial Process Treatment | 314,000 | (133,242) | - | 178,531 |
| Solid Waste Operating | 2,719,667 | (88,155) | 56,667 | 1,044,491 |
| Solid Waste New Container | 62,000 | (32,067) | - | 40,000 |
| Airport Bonds | - | 4,970 | - | - |
| Airport Operating | 233,800 | (173,419) | - | 86,190 |
| Capital Replacement | 1,500,000 | (162,073) | - | 150,000 |
| Computer Replacement | 4,001,298 | (39,678) | 2,604,686 | 2,961,440 |
| Fleet Replacement | 457,166 | - | 12,512 | 10,840,282 |
| Worker Comp. Self Insurance | 2,303,159 | - | 2,092,523 | 2,591,457 |
| Self Insurance | 6,334,428 | - | 5,699,004 | 5,898,880 |
| Uninsured Liability | 1,799,685 | - | 1,042,017 | 1,512,314 |
| Short Term Disability | 475,000 | - | 80,000 | 475,000 |
| Delta Insurance | 2,113,200 | - | 804,441 | 2,203,200 |
| Medical Self Insurance | 17,518,546 | (6,030) | 10,313,325 | 20,543,963 |
| Park and Recreation Trust | 8,800 | (538) | - | 4,700 |
| Library Trust | 1,000 | - | - | - |
| Department Total | \$ 158,298,307 | \$ 15,043,771 | \$ 48,811,945 | \$ 126,941,940 |

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2011-12

| <u>DEPARTMENT/FUND</u> | <u>BUDGETED EXPENDITURES / EXPENSES 2010-11</u> | <u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11</u> | <u>ACTUAL EXPENDITURES / EXPENSES 2010-11*</u> | <u>BUDGETED EXPENDITURES/ EXPENSES 2011-12</u> |
|-----------------------------------|---|--|--|--|
| Community Services | | | | |
| General Fund | \$ 29,289,573 | \$ 2,452,588 | \$ 31,533,292 | \$ 28,707,174 |
| Grant Fund | 1,225,602 | 788,531 | 1,066,814 | 1,471,000 |
| General Gov't Capital Project Fun | 3,520,229 | (311,049) | 1,060,792 | 3,018,389 |
| Park Bonds | 6,692,547 | (1,697,429) | 1,270,965 | 4,462,749 |
| Community Park Impact | 1,704,579 | (1,414,571) | 172,006 | 18,002 |
| Neighborhood Park SDF | 1,286,594 | (750,690) | 51,255 | 480,701 |
| Municipal Arts | 225,000 | 124,931 | 349,749 | 225,000 |
| Library Bonds | 6,994,361 | (104,815) | 3,217,603 | 1,153,327 |
| Library Impact Fees | 4,015,394 | (4,256) | 1,721,859 | 26,429 |
| Art Center Bonds | 200,175 | (121,226) | 12,794 | 51,583 |
| Museum Bonds | 12,177 | (10,485) | - | - |
| Park and Recreation Trust | 159,931 | 538 | 123,804 | 195,786 |
| Library Trust | 55,000 | - | 30,366 | 90,000 |
| Department Total | \$ 55,381,162 | \$ (1,047,933) | \$ 40,611,298 | \$ 39,900,140 |
| Police | | | | |
| General Fund | \$ 58,336,280 | \$ 1,222,550 | \$ 58,093,128 | \$ 56,907,724 |
| Police Forfeiture Funds | 3,000,000 | 232,362 | 792,665 | 3,000,000 |
| Grant Fund | 2,600,000 | 74,053 | 880,293 | 2,386,627 |
| General Gov't Capital Project Fun | 3,000,000 | (612,770) | 7,035 | 2,380,196 |
| Police Bonds | 15,702,937 | (793,732) | 1,158,989 | 13,750,217 |
| Capital Replacement | 2,208,000 | - | 392,750 | 176,000 |
| Fleet Replacement | - | - | - | 2,166,000 |
| Department Total | \$ 84,847,217 | \$ 122,463 | \$ 61,324,860 | \$ 80,766,764 |
| Fire | | | | |
| General Fund | \$ 27,190,085 | \$ 84,477 | \$ 26,421,916 | \$ 27,529,396 |
| Grant Fund | 1,863,544 | 118,460 | 722,020 | 1,662,000 |
| Fire Bonds | 1,656,895 | (466,059) | 492,021 | 556,685 |
| Fire Impact Fee | 157,832 | (157,332) | 500 | - |
| Fleet Replacement | - | - | - | 590,000 |
| Volunteer Firemen Pension | 4,800 | - | 4,800 | 4,800 |
| Department Total | \$ 30,873,156 | \$ (420,454) | \$ 27,641,256 | \$ 30,342,881 |
| Municipal Utilities | | | | |
| Grant Fund | \$ 155,000 | \$ - | \$ 50,000 | \$ 210,000 |
| Water Bonds | 20,873,060 | (1,203,048) | 2,044,090 | 21,592,168 |
| Water System Dev Fees | 6,297,312 | (2,483,238) | 1,397,033 | 2,417,041 |
| Water Operating | 30,147,990 | 752,189 | 26,638,241 | 32,302,549 |
| Reclaimed Water Sys Dev Fees | 2,576,347 | (586,302) | 203,026 | 3,447,021 |
| Wastewater Bonds | 10,419,771 | (1,026,275) | 2,311,034 | 10,449,804 |
| Wastewater System Dev Fee | 4,197,348 | (227,798) | 249,559 | 3,719,990 |
| Wastewater Operating | 19,614,702 | 444,996 | 13,515,264 | 107,801,326 |
| WW Industrial Process Treatment | 2,376,664 | 145,745 | 2,521,984 | 2,379,596 |
| Solid Waste Operating | 11,149,974 | 108,670 | 10,929,846 | 11,055,122 |
| Solid Waste New Container | 325,000 | 32,067 | 325,000 | 325,000 |
| Capital Replacement | - | 79,300 | 79,263 | - |
| Department Total | \$ 108,133,168 | \$ (3,963,694) | \$ 60,264,340 | \$ 195,699,617 |

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2011-12

| DEPARTMENT/FUND | BUDGETED EXPENDITURES / EXPENSES 2010-11 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11 | ACTUAL EXPENDITURES / EXPENSES 2010-11* | BUDGETED EXPENDITURES/ EXPENSES 2011-12 |
|---|---|--|--|--|
| Transportation & Development | | | | |
| General Fund | \$ 17,692,867 | \$ 1,591,417 | \$ 18,143,705 | \$ 16,842,086 |
| Highway User Revenue Fund | 13,959,239 | (881,834) | 10,661,272 | 11,704,467 |
| Local Transportation Revenue | 1,579,250 | 154,876 | 1,266,163 | 1,374,006 |
| Grant Fund | 28,072,712 | (4,690,337) | 7,909,145 | 20,540,648 |
| General Gov't Capital Project Fun | 3,889,297 | (145,077) | 2,026,938 | 1,783,283 |
| Street GO Bonds | 34,736,293 | (6,809,730) | 17,171,136 | 17,507,494 |
| Storm Sewer GO Bonds | 1,921,009 | (386,126) | 53,209 | 1,531,675 |
| Arterial Street Impact | 14,340,633 | (3,927,333) | 4,285,957 | 15,959,853 |
| Airport Bonds | 82,425 | (4,970) | 47,025 | 50,741 |
| Airport Operating Fund | 1,040,575 | 178,603 | 1,092,164 | 959,502 |
| Capital Replacement | 15,000 | 122,451 | 114,606 | 312,000 |
| Fleet Replacement | - | - | - | 400,000 |
| In-House Capital Fund | - | 44,840 | - | - |
| Department Total | \$ 117,329,300 | \$ (14,753,220) | \$ 62,771,321 | \$ 88,965,755 |
| Debt Service | | | | |
| General Obligation Debt Svc Fund | \$ 23,673,904 | \$ - | \$ 23,518,318 | \$ 23,278,999 |
| Highway User Debt Svc Fund | 4,051,009 | - | 4,051,008 | 4,636,975 |
| Water System Dev Fees | 33,305 | - | 33,305 | 63,414 |
| Water Operating Fund | 18,541,221 | - | 17,741,221 | 18,335,748 |
| Reclaimed Water Sys Dev Fees | 455,114 | - | 455,114 | 458,140 |
| WW System Dev Fees | 233,490 | - | 233,490 | 231,357 |
| Wastewater Operating Fund | 10,629,385 | - | 10,129,386 | 10,943,206 |
| Airport Operating Fund | 25,588 | - | 25,588 | 24,788 |
| Department Total | \$ 57,643,016 | \$ - | \$ 56,187,430 | \$ 57,972,627 |
| TOTAL ALL DEPARTMENTS | \$ 671,006,655 | \$ - | \$ 400,392,837 | \$ 676,533,227 |

SCHEDULE F (4 OF 4)