

Repl. # 28

MAY 23 2013



Chandler • Arizona
Where Values Make The Difference

MEMORANDUM

Management Services Memo No. MS13-057A

DATE: MAY 23, 2013
TO: MAYOR AND COUNCIL
THRU: RICH DLUGAS, CITY MANAGER RD
DAWN LANG, MANAGEMENT SERVICES DIRECTOR PL
FROM: GREG WESTRUM, BUDGET MANAGER AW
SUBJECT: RESOLUTION NO. 4685 ADOPTING 2013-14 TENTATIVE BUDGET

BACKGROUND

Resolution No. 4685, the tentative budget resolution, is attached for your information, review, and tentative adoption. The revised Auditor General forms reflecting the May 20th Council approved budget amendments are attached as part of the resolution.

As required, the Summary Schedule of Estimated Revenues and Expenditures will be published, as well as a notice that the City Council will meet for the purpose of a public hearing and for final adoption of the 2013-14 Budget at 7:00 p.m., June 13, 2013, and will further meet for the purpose of setting tax levies at 7:00 p.m., June 27, 2013.

The revised budget with amendments totals \$803,931,786 and includes funding for departmental operating budgets of \$319,184,824; funding for debt service of \$61,641,699; budget for equipment, technology, and vehicle replacement purchases of \$8,677,845; and contingencies and reserves in the amount of \$81,285,747 in various funds. The capital budget includes \$77,907,246 in new appropriation, \$252,994,425 in capital carryforward, and contingency and reserve funding of \$2,240,000.

Included in the projected operating revenues of \$499,322,003 is a property tax levy of \$27,077,298 based on a rate of \$1.2714 per \$100 of assessed property value plus \$518,072 for Salt River Project's payment to the City in lieu of property tax for a total of \$27,595,370. Arizona Revised Statutes Truth in Taxation requirements were not required for FY 2013-14 since the Primary property tax levy of a home valued at \$100,000 decreased from the prior year.

The tentative budget resolution with attached budget forms as required by Arizona Revised Statutes 42-17101 and 42-17102 will be available for public review and inspection on the City's official website www.chandleraz.gov and at the City of Chandler Libraries, City Clerk's office and the Management Services Administration office located in Chandler City Hall on May 28, 2013.

PROPOSED MOTION

Move for adoption of Resolution No. 4685 adopting the 2013-14 Tentative Budget and 2014-2023 Tentative Capital Improvement Program and giving notice of the dates and times for hearing taxpayers, for final adoption of the budget, and for setting the tax levies and tax rates.

Attachments

RESOLUTION NO. 4685

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF CHANDLER FOR THE FISCAL YEAR 2013-14, ADOPTING A TENTATIVE BUDGET, SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR, THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES, GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS, FOR ADOPTION OF BUDGET AND FOR SETTING THE TAX LEVIES AND TAX RATE AND ADOPTING A TENTATIVE 2014-2023 CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF CHANDLER.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chandler, Arizona, as follows:

SECTION 1. THAT the statements/exhibits herein contained are hereby adopted for the purpose as hereinafter set forth as the tentative budget for the City of Chandler, Arizona, for the fiscal year 2013-14.

SECTION 2. THAT the City Clerk be and is hereby authorized and directed to publish in the manner prescribed by law the estimates of expenditures, as hereinafter set forth, together with a notice that the City Council will meet for the purpose of final hearing of taxpayers and for adoption of the 2013-14 Annual Budget for the City of Chandler, Arizona, on the 13th day of June, 2013, at the hour of 7:00 p.m. in the Council Chambers, 88 East Chicago Street, Chandler, Arizona, and will further meet for the purpose of making tax levies on the 27th day of June, 2013, at the hour of 7:00 p.m. in the Council Chambers, 88 East Chicago Street, Chandler, Arizona.

SECTION 3. THAT Section 5.07 of the Chandler City Charter requires the City Manager to prepare and submit a Five-Year Capital Improvement Program; and the City Manager has prepared and submitted a Ten-Year Capital Improvement Program to the City Council for its tentative 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 tentatively adopt a ten-year improvement program;

SECTION 4. THAT the City of Chandler adopt an Expenditure Control Budget System (ECB) wherein the budget for specific functions may increase annually by a percent increase based on an adjustment factor which can be derived from growth and inflation or other economic factors, if funds are available to do so. Budgets may also remain constant based on economic factors.

- a. Current personnel policies and practices, including salary schedules and benefits previously approved by the City Council are to continue except as hereinafter changed by separate action. The classification plan may be amended by the City Manager from time to time to create or abolish classes or positions. The City Manager shall assign each new classification a grade in the salary schedule so that all positions substantially similar with respect to duties, responsibilities, authority, and character of work receive the same schedules of compensation.
- b. Consistent with the responsibilities, duties, authority and performance of the employee, the City Manager may assign employees a salary within the salary rate schedules approved by the City Manager.
- c. The City Manager or City Manager's designee is authorized to transfer part or all of any unencumbered appropriation balance among divisions within a department. Upon written request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another.
- d. 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's budget within or to another fund if necessary.
- e. Underexpenditure from prior appropriations in a department's budget may be reappropriated in the non-departmental contingency reserves and may be transferred to the appropriate department by the City Manager or City Manager's designee.
- f. The City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental, salary accounts to the various departmental salary accounts in the appropriate funds and departments.
- g. 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.
- h. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.
- i. 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.
- j. In accordance with A.R.S., Section 9-500.04E, Council elects to exercise a waiver of the minimum fleet conversion requirement to alternative fuel.

SECTION 5. That money from any fund may be used for any of these appropriations, except money specifically restricted by State law or by City Code or resolution.

SECTION 6. The statement/exhibits of the tentative budget, as described in Schedules A through G below, are attached hereto and by reference adopted herein.

Schedule A Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B Summary of Tax Levy and Tax Rate Information

Schedule C Summary by Fund of Revenues other than Property Taxes

Schedule D Summary by Fund of Other Financing Sources/<Uses> and Interfund Transfers

Schedule E Summary by Department of Expenditures/Expenses within each Fund Type

Schedule F Summary by Department of Expenditures/Expenses

Schedule G Full-Time Employees and Personnel Compensation

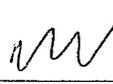
PASSED AND ADOPTED by the City Council of the City of Chandler, Arizona, this 23rd day of May, 2013.

ATTEST:

MAYOR

CITY CLERK

APPROVED AS TO FORM:



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. 4685 was duly passed by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 23rd day of May, 2013, and that a quorum was present thereat.

CITY CLERK

CITY OF CHANDLER, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013-14

FUND	ADJUSTED BUDGETED EXPENDITURES/EXPENSES 2012-13*	ACTUAL EXPENDITURES/EXPENSES 2012-13**	FUND BALANCE/NET ASSETS*** 7/1/2013**	DIRECT PROPERTY TAX REVENUES 2013-14	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013-14	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2013-14	BUDGETED EXPENDITURES/EXPENSES 2013-14
						2013-14 SOURCES	2013-14 <USES>	2013-14 IN	2013-14 <OUT>		
1. General Fund	\$ 214,276,761	\$ 182,851,378	\$ 48,446,161	Primary: \$ 7,100,000	\$ 171,885,400	\$	\$	\$ 16,841,958	\$ 31,950,042	\$ 212,323,477	\$ 212,323,477
2. Special Revenue Funds	55,466,654	34,602,074	12,522,384		39,855,609			285,000	6,922,178	45,740,815	45,740,815
3. Debt Service Funds Available	38,125,425	38,125,425	623,931	Secondary: 19,977,298	895,702			4,676,975		26,173,906	26,173,906
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	38,125,425	38,125,425	623,931	19,977,298	895,702			4,676,975		26,173,906	26,173,906
6. Capital Projects Funds	200,290,660	50,640,564	77,335,167		28,025,851	109,500,000		40,099,105	16,200,000	238,760,123	238,760,123
7. Permanent Funds	4,800	4,800	4,800							4,800	4,800
8. Enterprise Funds Available	292,896,966	142,795,923	13,286,553		237,632,639			261,347	8,027,406	243,153,133	243,153,133
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	292,896,966	142,795,923	13,286,553		237,632,639			261,347	8,027,406	243,153,133	243,153,133
11. Internal Service Funds	34,612,108	29,373,083	8,901,386		27,867,000			950,000	14,759	37,703,627	37,703,627
12. Special Assessment Funds	93,651	93,279	55,905		16,000					71,905	71,905
TOTAL ALL FUNDS	\$ 835,767,025	\$ 478,486,526	\$ 161,176,287	\$ 27,077,298	\$ 506,176,201	\$ 109,500,000	\$	\$ 63,114,385	\$ 63,114,385	\$ 803,931,786	\$ 803,931,786

EXPENDITURE LIMITATION COMPARISON

	2012-13	2013-14
1. Budgeted expenditures/expenses	\$ 835,767,025	\$ 803,931,786
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	835,767,025	803,931,786
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 835,767,025	\$ 803,931,786
6. EEC or voter-approved alternative expenditure limitation	\$ 835,767,025	\$ 803,931,786

* Includes Expenditure/Expense Adjustments Approved in 2012-13 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 2013-14

	2012-13 FISCAL YEAR	2013-14 FISCAL YEAR
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 11,596,574	\$ 12,754,358
2. Amount received from primary property taxation in the 2012-13 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	\$ 7,395,600	\$ 7,100,000
B. Secondary property taxes	20,740,367	19,977,298
C. Total property tax levy amounts ⁽¹⁾	\$ 28,135,967	\$ 27,077,298
4. Property taxes collected*		
A. Primary property taxes		
(1) 2012-13 levy	\$ 7,403,000	
(2) Prior years' levy ⁽²⁾	198,000	
(3) Total primary property taxes	\$ 7,601,000	
B. Secondary property taxes		
(1) 2012-13 levy	20,736,512	
(2) Prior years' levy ⁽²⁾	300,000	
(3) Total secondary property taxes	\$ 21,036,512	
C. Total property taxes collected	\$ 28,637,512	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3292	0.3292
(2) Secondary property tax rate	0.9422	0.9422
(3) Total city/town tax rate	1.2714	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 Debt Service Funds in the amount of \$507,833 in 2012-13 and \$518,702 in 2013-14.

⁽²⁾ Amount budgeted for Prior Year Primary & Secondary Levies for 2012-13 (\$450,000) and 2013-14 (\$450,000) are presented under Schedule C, Prior Year Property Tax Collections. 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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
GENERAL FUND			
Local taxes			
Franchise Tax	\$ 2,832,000	\$ 2,962,000	\$ 2,875,000
Transaction Privilege License Tax/Fees	90,531,000	94,936,000	92,786,000
Licenses and permits			
Miscellaneous License	1,513,600	1,583,200	1,573,200
Building Division Permits	4,614,350	4,604,000	3,736,200
Intergovernmental			
State			
State Sales Tax	18,500,000	18,500,000	19,400,000
State Revenue Sharing	24,117,000	24,117,000	26,343,000
County			
Auto Lieu Tax	7,800,000	7,979,000	7,870,700
Charges for services			
Engineering Fees	1,503,000	1,363,800	1,085,000
Planning Fees	294,500	367,800	295,500
Public Safety Miscellaneous	5,061,300	4,369,200	4,528,300
Parks & Recreation	3,562,375	3,378,150	3,362,850
Fines and forfeits			
Library Fines	557,000	520,900	516,600
Court Fines	3,019,700	3,137,050	3,145,300
Interest on investments			
Interest on Investments	781,000	715,000	637,000
Miscellaneous			
Fixed Leases	766,000	473,500	983,500
Sale of Fixed Assets	25,000	80,000	25,000
Prior Year Property Tax Collections	150,000	198,000	150,000
Other Receipts	2,499,400	2,933,700	2,572,250
Total General Fund	\$ 168,127,225	\$ 172,218,300	\$ 171,885,400

**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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
SPECIAL REVENUE FUNDS			
Forfeiture Fund			
Police Forfeiture Reimbursement	\$ 3,000,000	\$ 2,581,839	\$ 3,000,000
Interest on Investments	24,000	-	-
Total Forfeiture Fund	\$ 3,024,000	\$ 2,581,839	\$ 3,000,000
Proposition 400 Fund			
Regional Transportation Sales Tax	\$ 1,448,374	\$ 7,112,000	\$ 2,208,000
Interest on Investments	2,000	8,000	12,000
Total Proposition 400 Fund	\$ 1,450,374	\$ 7,120,000	\$ 2,220,000
Highway User Revenue Fund			
HURF Taxes	\$ 11,900,000	\$ 13,000,000	\$ 13,000,000
Pavement Damage Fee	1,000	-	-
Interest on Investments	71,000	54,000	48,000
Total Highway User Revenue Fund	\$ 11,972,000	\$ 13,054,000	\$ 13,048,000
Local Transportation Assistance Fund			
HB2565 RPTA Grant Funds	\$ 400,000	\$ 692,000	\$ 692,821
Bus Service Revenue	80,000	84,000	86,000
Interest on Investments	13,000	12,000	11,000
Other Receipts	-	84,744	-
Total Local Transportation Assistance Fund	\$ 493,000	\$ 872,744	\$ 789,821
Grant Funds			
Grants-In-Aid	\$ 10,463,607	\$ 11,840,520	\$ 5,277,438
Community Development Block Grant	2,500,000	1,849,000	2,000,000
Housing Urban Development	11,215,542	8,145,000	11,142,000
Public Housing Authority	2,163,461	2,193,000	2,193,000
Interest on Investments	21,000	20,000	18,000
Total Grant Funds	\$ 26,363,610	\$ 24,047,520	\$ 20,630,438
Expendable Trust Fund			
Parks Fund	\$ 86,541	\$ 81,967	\$ 73,350
Donations/Gifts-General Public	60,000	33,860	93,000
Interest on Investments	1,000	1,000	1,000
Total Expendable Trust Fund	\$ 147,541	\$ 116,827	\$ 167,350
Total Special Revenue Funds	\$ 43,450,525	\$ 47,792,930	\$ 39,855,609
DEBT SERVICE FUNDS			
Prior Year Property Tax Collections	\$ 300,000	\$ 300,000	\$ 300,000
Salt River Project in Lieu Tax	507,833	511,688	518,702
Interest on Investments	-	85,000	77,000
Total Debt Service Funds	\$ 807,833	\$ 896,688	\$ 895,702

**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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
INTERNAL SERVICE FUNDS			
Self-Insurance	\$ 22,666,880	\$ 23,452,900	\$ 27,721,000
Interest on Investments	214,000	161,000	146,000
Total Internal Service Funds	\$ 22,880,880	\$ 23,613,900	\$ 27,867,000
SPECIAL ASSESSMENT FUND			
Interest on Investments	\$ 24,200	\$ 18,000	\$ 16,000
Total Special Assessment Fund	\$ 24,200	\$ 18,000	\$ 16,000
CAPITAL PROJECTS FUNDS			
System Development Fees			
Water	\$ 3,200,000	\$ 3,332,245	\$ 2,720,100
Wastewater	4,300,000	3,971,613	3,721,300
Parks	2,700,000	2,000,000	1,338,800
Library	100,000	40,000	27,200
Public Building Impact Fees	180,000	60,000	41,500
Public Safety - Police	200,000	106,000	71,100
Public Safety - Fire	275,000	220,000	149,200
Arterial Streets	2,225,000	1,300,000	536,400
Capital Replacement	272,984	272,984	280,118
Vehicle Replacement	2,455,040	2,455,040	2,464,075
Sale of Fixed Assets	-	29,611	67,000
Other Receipts	-	319,241	2,873,000
Capital Grants	20,603,153	3,734,551	13,321,058
In-House/Municipal Arts	-	5,000	-
Interest on Investments	583,000	457,000	415,000
Total Capital Project Funds	\$ 37,094,177	\$ 18,303,285	\$ 28,025,851
ENTERPRISE FUNDS			
Water Services	\$ 54,027,717	\$ 54,723,602	\$ 55,768,244
Wastewater Services	138,298,091	91,296,348	166,373,975
Solid Waste Services	13,659,813	13,719,736	14,198,267
Airport Services	1,013,722	994,473	1,095,153
Interest on Investments	289,000	219,000	197,000
Total Enterprise Funds	\$207,288,343	\$ 160,953,159	\$ 237,632,639
TOTAL ALL FUNDS	\$479,673,183	\$ 423,796,262	\$ 506,178,201

**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 2013-14

FUND	OTHER FINANCING 2013-14		INTERFUND TRANSFERS 2013-14	
	SOURCES ⁽¹⁾	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$ -	\$ -	\$ 16,841,958	\$ 31,950,042
Total General Fund	\$ -	\$ -	\$ 16,841,958	\$ 31,950,042
SPECIAL REVENUE FUNDS				
Proposition 400	\$ -	\$ -	\$ -	\$ 2,220,000
Highway User Revenue	-	-	-	4,700,653
Local Transportation Assistance	-	-	-	1,525
Housing	-	-	285,000	-
Total Special Revenue Funds	\$ -	\$ -	\$ 285,000	\$ 6,922,178
DEBT SERVICE FUNDS				
Highway User Revenue Debt Service	\$ -	\$ -	\$ 4,676,975	\$ -
Total Special Debt Service Funds	\$ -	\$ -	\$ 4,676,975	\$ -
SPECIAL ASSESSMENT FUNDS				
Special Assessments	\$ -	\$ -	\$ -	\$ -
Total Special Assessment Funds	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUNDS				
General Government Capital Project	\$ -	\$ -	\$ 27,120,069	\$ -
Computer Replacement	-	-	2,559,036	-
Street	-	-	7,420,000	4,200,000
Water	36,500,000	-	-	-
Wastewater	73,000,000	-	3,000,000	12,000,000
Total Capital Projects Funds	\$ 109,500,000 ⁽¹⁾	\$ -	\$ 40,099,105	\$ 16,200,000
ENTERPRISE FUNDS				
Water Operating	\$ -	\$ -	\$ -	\$ 3,894,381
Wastewater Operating	-	-	-	2,400,687
WW Industrial Process Treatment	-	-	-	375,813
Solid Waste Operating	-	-	-	1,251,175
Airport Operating	-	-	261,347	105,350
Total Enterprise Funds	\$ -	\$ -	\$ 261,347	\$ 8,027,406
INTERNAL SERVICE FUNDS				
Self-Insurance Fund	\$ -	\$ -	\$ 950,000	\$ 14,759
Total Internal Service Funds	\$ -	\$ -	\$ 950,000	\$ 14,759
TOTAL ALL FUNDS	\$ 109,500,000 ⁽¹⁾	\$ -	\$ 63,114,385	\$ 63,114,385

⁽¹⁾ Sources are from bonds.

SCHEDULE D

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013-14

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13	BUDGETED EXPENDITURES/ EXPENSES 2013-14
GENERAL FUND				
Mayor and Council	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
City Manager	22,779,480	1,756,423	23,671,337	23,385,441
City Clerk	724,424	31,747	640,829	578,404
City Magistrate	3,976,197	250,377	3,831,764	4,146,959
Communications and Public Affairs	1,955,191	259,818	2,093,167	2,049,614
Law	3,383,604	134,815	3,444,480	3,511,051
Management Services\Non-Dept.	26,640,432	(6,980,500)	14,188,113	11,740,516
Fire	28,411,318	732,183	29,133,132	30,456,594
Police	58,436,770	5,080,427	62,588,448	60,784,414
Transportation & Development	16,770,300	2,252,669	18,584,915	18,494,564
Community Services	22,783,540	1,462,286	23,880,792	23,495,193
Contingency\Reserves	27,556,559	(4,913,955)	-	32,884,163
Total General Fund	\$ 214,189,442	\$ 87,319	\$ 182,851,378	\$ 212,323,477
SPECIAL REVENUE FUNDS				
Police Forfeiture Fund				
Police	\$ 3,000,000	\$ 1,204,886	\$ 2,581,839	\$ 3,000,000
Contingency\Reserves	600,000	(600,000)	-	190,000
Highway Users Revenue Fund				
Transportation & Development	12,216,855	1,617,941	11,263,272	12,674,761
Management Services\Non-Dept.	377,900	(281,582)	-	106,700
Contingency\Reserves	3,730,000	(730,000)	-	4,320,000
Local Transportation Assistance Fund				
Transportation & Development	1,296,853	104,691	440,521	1,849,826
Management Services\Non-Dept.	200	-	-	200
Contingency\Reserves	266,000	(166,000)	-	102,200
Grants In Aid				
City Manager	3,079,028	405,537	2,791,278	961,964
City Magistrate	26,000	-	25,981	-
Communications and Public Affairs	50,000	-	-	50,000
Law	18,035	-	17,750	17,950
Fire	1,807,736	2,698	503,769	1,592,021
Police	2,693,000	4,340	1,036,515	2,308,000
Community Services	891,950	27,897	463,074	796,488
Municipal Utilities	50,000	-	50,000	100,000
Transportation & Development	5,534,325	472,656	3,802,830	728,649
Non-departmental	-	-	-	600
Contingency\Reserves	1,317,000	(947,245)	-	382,000
Community Development Block Grant				
City Manager	2,500,000	210,319	1,776,104	2,000,000
Management Services\Non-Dept.	14,760	-	-	5,700
Contingency\Reserves	932,000	(538,691)	-	237,000
Housing and Urban Development				
City Manager	13,685,003	97,340	9,703,393	13,626,000
Management Services\Non-Dept.	89,820	-	-	20,600
Contingency\Reserves	856,145	(699,367)	-	251,900
Expendable Trust Funds				
Community Services	245,025	3,599	145,748	415,756
Contingency\Reserves	-	-	-	2,500
Total Special Revenue Funds	\$ 55,277,635	\$ 189,019	\$ 34,602,074	\$ 45,740,815

**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.*

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013-14

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13	BUDGETED EXPENDITURES/ EXPENSES 2013-14
DEBT SERVICE FUNDS				
General Obligation Debt Svc	\$ 33,461,950	\$ -	\$ 33,461,950	\$ 21,496,931
Highway User Debt Svc	4,663,475	-	4,663,475	4,676,975
Total Debt Service Funds	\$ 38,125,425	\$ -	\$ 38,125,425	\$ 26,173,906
INTERNAL SERVICE FUNDS				
Self Insurance				
City Manager	\$ 2,274,948	\$ 128,230	\$ 1,864,107	\$ 2,505,716
Law	5,635,196	19,461	2,875,845	5,649,568
Management Services\Non-Dept.	24,301,729	210,075	24,633,131	27,270,743
Contingency\Reserves	2,285,150	(242,681)	-	2,277,600
Total Internal Service Funds	\$ 34,497,023	\$ 115,085	\$ 29,373,083	\$ 37,703,627
SPECIAL ASSESSMENT FUND				
Management Services\Non-Dept.	\$ 102,567	\$ (8,916)	\$ 93,279	\$ 71,905
Total Special Assessment Fund	\$ 102,567	\$ (8,916)	\$ 93,279	\$ 71,905
CAPITAL PROJECTS FUNDS				
City Manager	\$ 11,634,023	\$ 355,085	\$ 3,037,995	\$ 13,708,675
Communications and Public Affairs	26,600	-	-	-
Management Services\Non-dept.	4,332,800	9,186,976	6,870,796	4,752,540
Fire	1,946,136	(7,338)	38,356	9,209,359
Police	8,189,681	(744,516)	2,931,946	6,500,414
Transportation & Development	59,782,616	1,746,317	19,032,244	55,361,365
Municipal Utilities	89,289,158	(6,064,090)	15,284,218	95,089,336
Community Services	7,103,007	447,697	2,557,417	13,155,530
Contingency\Reserves	17,936,764	(5,757,848)	-	40,173,697
Debt Service	887,592	-	887,592	809,207
Total Capital Projects Funds	\$ 201,128,377	\$ (837,717)	\$ 50,640,564	\$ 238,760,123
ENTERPRISE FUNDS				
Water	\$ 36,944,597	\$ 2,707,673	\$ 32,074,799	\$ 33,529,982
Wastewater	195,894,053	(8,168,587)	65,058,961	145,639,979
Solid Waste	12,947,779	291,012	12,716,944	13,011,502
City Manager	2,849,435	20,909	2,283,043	1,898,295
Management Services\Non-dept.	1,918,716	(794,706)	650,000	1,317,022
Contingency\Reserves	11,875,000	6,398,909	-	13,097,767
Debt Service	30,012,176	-	30,012,176	34,658,586
Total Enterprise Funds	\$ 292,441,756	\$ 455,210	\$ 142,795,923	\$ 243,153,133
PERMANENT FUNDS				
Firemens Pension	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
Total Permanent Funds	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
TOTAL ALL FUNDS	\$ 835,767,025	\$ -	\$ 478,486,526	\$ 803,931,786

**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.*

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Mayor and Council				
General Fund	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
Department Total	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
City Manager				
General Fund	\$ 22,779,480	\$ 1,756,423	\$ 23,671,337	\$ 23,385,441
Grant Fund	3,079,028	405,537	2,791,278	961,964
HOME Program Fund	1,000,000	40,905	1,029,312	1,035,000
Community Dev Block Grant	2,500,000	210,319	1,776,104	2,000,000
PHA Family Sites	1,257,568	28,710	992,390	1,273,000
PHA Elderly & Scattered Sites	911,893	23,951	667,933	920,000
PHA Management	549,000	-	549,000	541,000
Housing Authority Section 8	5,567,542	2,060	5,569,602	5,460,000
Capital Fund Program	850,000	1,714	846,156	850,000
Proceeds Reinvestment Project	49,000	-	49,000	47,000
Public Housing Contingency	3,500,000	-	-	3,500,000
General Gov't Capital Project	8,070,518	591,873	2,794,474	8,252,681
Fleet Replacement	59,500	-	-	68,000
Capital Grant Fund	3,437,181	(205,612)	243,521	4,170,691
Water Operating	1,102,500	(221)	785,927	432,115
Wastewater Operating	472,500	-	339,335	182,777
Solid Waste Operating	175,000	-	125,734	67,641
Airport Bond Fund	66,824	(31,176)	-	84,303
Airport Loan Fund	-	-	-	1,133,000
Airport Operating	1,099,435	21,130	1,032,047	1,215,762
Worker Comp. Self Insurance	2,096,025	45,687	1,641,712	2,278,856
Medical Self Insurance	178,923	82,543	222,395	226,860
Department Total	\$ 58,801,917	\$ 2,973,843	\$ 45,127,257	\$ 58,086,091
City Clerk				
General Fund	\$ 724,424	\$ 31,747	\$ 640,829	\$ 578,404
Department Total	\$ 724,424	\$ 31,747	\$ 640,829	\$ 578,404
City Magistrate				
General Fund	\$ 3,976,197	\$ 250,377	\$ 3,831,764	\$ 4,146,959
Grant Fund	26,000	-	25,981	-
Department Total	\$ 4,002,197	\$ 250,377	\$ 3,857,745	\$ 4,146,959
Communications and Public Affairs				
General Fund	\$ 1,955,191	\$ 259,818	\$ 2,093,167	\$ 2,049,614
Grant Fund	50,000	-	-	50,000
Fleet Replacement	26,600	-	-	-
Department Total	\$ 2,031,791	\$ 259,818	\$ 2,093,167	\$ 2,099,614
Law				
General Fund	\$ 3,383,604	\$ 134,815	\$ 3,444,480	\$ 3,511,051
Grant Fund	18,035	-	17,750	17,950
Self Insurance	5,635,196	19,461	2,875,845	5,649,568
Department Total	\$ 9,036,835	\$ 154,276	\$ 6,338,075	\$ 9,178,569

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Management Services\Non-Dept. - Includes Contingencies				
General Fund	\$ 54,196,991	\$ (11,894,455)	\$ 14,188,113	\$ 44,624,679
Police Forfeiture	600,000	(600,000)	-	190,000
Highway User Revenue Fund	4,107,900	(1,011,582)	-	4,426,700
Local Transportation Revenue	266,200	(166,000)	-	102,400
Grant Fund	1,317,000	(947,245)	-	382,600
HOME Program Fund	631,690	(589,095)	-	70,700
Community Dev Block Grant	946,760	(538,691)	-	242,700
PHA Family Sites	88,580	(20,388)	-	55,300
PHA Elderly & Scattered Sites	77,190	(23,951)	-	33,900
PHA Management	9,170	-	-	7,000
Housing Authority Section 8	30,890	(2,060)	-	4,400
Capital Fund Program	108,000	(63,873)	-	101,200
Proceeds Reinvestment Project	445	-	-	-
General Gov't Capital Project	6,242,163	3,643,663	3,352,709	7,393,117
Capital Replacement	550,000	(451,187)	-	400,000
Computer Replacement	4,219,800	(229,208)	3,440,592	4,495,540
Fleet Replacement	3,100,000	(1,093,253)	-	3,500,000
HURF Revenue Bonds	1,000	-	-	-
Street Bonds	2,000,000	-	-	2,000,000
Storm Sewer GO Bonds	200,000	-	-	200,000
Arterial Street Impact Fees	1,015,000	-	7,600	1,007,400
Capital Grant Fund	-	947,111	-	-
Park Bonds	1,000,000	-	-	1,000,000
Park Impact Fees	1,769,108	752	7,877	2,007,875
Library Impact Fees	101,000	752	7,877	28,200
Art Center Bonds	66,982	-	-	85,799
Museum Bonds	131,869	-	-	128,728
Public Building Impact Fees	15,000	862	7,987	42,500
Public Facility Bonds	26,201	-	-	25,421
Police Impact Fees	15,000	752	7,877	77,100
Fire Impact Fees	145,640	752	7,877	121,823
Special Assessment	102,567	(8,916)	93,279	71,905
Water Bonds	1,000,000	-	-	12,361,298
Water System Dev Fees	15,000	-	7,600	7,400
Water Resources SDF	20,000	-	7,600	34,100
Water Operating	6,254,130	(2,630,702)	409,500	5,631,170
Reclaimed Water Sys Dev Fees	15,000	157,240	7,600	1,515,184
Wastewater Bonds	-	33,022	-	7,982,352
Wastewater SDF	620,801	397,206	7,600	507,400
Wastewater Operating	5,355,300	8,718,042	175,500	5,253,127
WW Industrial Process Treatment	254,250	(237,968)	-	1,550,267
Solid Waste Operating	1,711,110	(222,564)	65,000	1,861,225
Solid Waste New Container	110,000	(3,306)	-	107,000
Airport Bonds	-	31,176	-	-
Airport Operating	108,926	(19,299)	-	12,000
Worker Comp. Self Insurance	505,000	10,033	10,033	593,167
Self Insurance	588,370	(25,379)	62,399	552,800
Uninsured Liability	1,060,574	43,984	919,230	1,036,509
Short Term Disability	487,000	-	55,000	510,000
Delta Insurance	2,205,000	-	1,905,000	2,205,000
Medical Self Insurance	21,740,935	(61,244)	21,681,469	24,650,867
Library Trust	-	-	-	2,500
In-House Capital	-	(10,512)	-	5,000
Department Total	\$ 125,133,542	\$ (6,865,531)	\$ 46,435,319	\$ 139,205,353

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Community Services				
General Fund	\$ 22,783,540	\$ 1,462,286	\$ 23,880,792	\$ 23,495,193
Grant Fund	891,950	27,897	463,074	796,488
General Gov't Capital Project	343,691	730,818	605,590	1,504,266
Fleet Replacement	144,900	-	-	99,025
Capital Grants	-	221,581	15,017	1,984,983
Park Bonds	4,344,035	(340,531)	1,383,884	4,580,815
Community Park Impact	-	10,280	6,619	3,661
Neighborhood Park SDF	947,255	(62,876)	392,191	577,033
Municipal Arts	200,000	-	144,000	62,050
Park SDF	955,892	-	-	4,298,154
Library Bonds	167,234	(111,575)	10,116	45,543
Park and Recreation Trust	185,025	-	122,803	322,756
Library Trust	60,000	3,599	22,945	93,000
Department Total	\$ 31,023,522	\$ 1,941,479	\$ 27,047,031	\$ 37,862,967
Police				
General Fund	\$ 58,436,770	\$ 5,080,427	\$ 62,588,448	\$ 60,784,414
Police Forfeiture	3,000,000	1,204,886	2,581,839	3,000,000
Grant Fund	2,693,000	4,340	1,036,515	2,308,000
General Gov't Capital Project	1,445,829	(33,523)	543,426	1,279,965
Capital Replacement	1,937,700	52	774,440	1,573,151
Fleet Replacement	1,531,000	716,765	814,325	2,599,711
Police Bonds	3,275,152	(1,427,810)	799,755	1,047,587
Department Total	\$ 72,319,451	\$ 5,545,137	\$ 69,138,748	\$ 72,592,828
Fire				
General Fund	\$ 28,411,318	\$ 732,183	\$ 29,133,132	\$ 30,456,594
Grant Fund	1,807,736	2,698	503,769	1,592,021
General Gov't Capital Project	501,144	-	2,632	4,435,412
Fleet Replacement	1,000,000	33,185	33,185	1,081,300
Fire Bonds	206,632	(40,523)	2,539	143,187
Fire Impact Fee	238,360	-	-	3,549,460
Volunteer Firemen Pension	4,800	-	4,800	4,800
Department Total	\$ 32,169,990	\$ 727,543	\$ 29,680,057	\$ 41,262,774
Municipal Utilities				
Grant Fund	\$ 50,000	\$ -	\$ 50,000	\$ 100,000
Fleet Replacement	188,071	68,457	70,275	245,318
Water Bonds	25,139,693	(3,735,071)	4,231,673	24,150,702
Water System Dev Fees	6,602,935	(186,696)	696,916	5,472,820
Water Operating	36,944,597	2,707,673	32,074,799	33,529,982
Reclaimed Water Sys Dev Fees	2,145,473	(284,490)	21,538	1,839,445
Wastewater Bonds	52,496,062	(1,529,084)	9,020,336	53,017,648
Wastewater System Dev Fee	2,716,924	(397,206)	1,243,480	10,363,403
Wastewater Operating	193,498,725	(9,169,622)	61,956,052	136,626,937
WW Industrial Process Treatment	2,395,328	1,001,035	3,102,909	9,013,042
Solid Waste Operating	12,622,779	287,706	12,391,944	12,686,502
Solid Waste New Container	325,000	3,306	325,000	325,000
Department Total	\$ 335,125,587	\$ (11,233,992)	\$ 125,184,922	\$ 287,370,799

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13</u>	<u>ACTUAL EXPENDITURES/ EXPENSES 2012-13*</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2013-14</u>
Transportation & Development				
General Fund	\$ 16,770,300	\$ 2,252,669	\$ 18,584,915	\$ 18,494,564
Highway User Revenue Fund	12,216,855	1,617,941	11,263,272	12,674,761
Local Transportation Revenue	1,296,853	104,691	440,521	1,849,826
Grant Fund	5,534,325	472,656	3,802,830	728,649
General Gov't Capital Project	973,503	614,892	953,964	8,989,633
Capital Replacement	16,000	267,444	275,100	-
Fleet Replacement	318,318	274,846	274,850	123,800
HURF Revenue Bonds	-	-	-	238,610
Street GO Bonds	16,664,872	513,925	7,622,213	13,311,661
Storm Sewer GO Bonds	1,075,824	33,663	54,380	683,177
Arterial Street Impact	21,922,384	895,704	8,356,196	17,519,594
Capital Grant Fund	18,811,715	(864,669)	1,495,541	14,494,890
In-House Capital	-	10,512	-	-
Department Total	<u><u>\$ 95,600,949</u></u>	<u><u>\$ 6,194,274</u></u>	<u><u>\$ 53,123,782</u></u>	<u><u>\$ 89,109,165</u></u>
Debt Service				
General Obligation Debt Svc	\$ 33,461,950	\$ -	\$ 33,461,950	\$ 21,496,931
Highway User Debt Svc	4,663,475	-	4,663,475	4,676,975
Water System Dev Fees	82,041	-	82,041	87,165
Water Operating	18,323,433	-	18,323,433	20,081,652
Reclaimed Water Sys Dev Fees	500,276	-	500,276	254,071
WW System Dev Fees	305,275	-	305,275	467,971
Wastewater Operating	11,664,555	-	11,664,555	14,553,546
Airport Operating	24,188	-	24,188	23,388
Department Total	<u><u>\$ 69,025,193</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 69,025,193</u></u>	<u><u>\$ 61,641,699</u></u>
TOTAL ALL DEPARTMENTS	<u><u>\$ 835,767,025</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 478,486,526</u></u>	<u><u>\$ 803,931,786</u></u>

SCHEDULE F (4 OF 4)

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2013-14

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	1,319.19	\$ 98,726,649	\$ 15,228,244	\$ 16,343,088	\$ 9,715,855	= \$ 140,013,836
SPECIAL REVENUE FUNDS						
Highway Users Revenue Fund	50.00	\$ 2,730,318	\$ 323,842	\$ 619,135	\$ 361,234	= \$ 4,034,529
Grant Fund	1.60	163,000	14,111	24,035	15,424	= \$ 216,570
HOME Program Fund	0.30	20,196	2,594	3,371	2,832	= \$ 28,993
Community Dev Block Grant	4.68	280,584	32,903	57,688	27,167	= \$ 398,342
PHA Family Sites	7.00	337,686	40,024	75,696	36,923	= \$ 490,329
PHA Elderly & Scattered Sites	3.90	192,640	22,698	51,698	21,412	= \$ 288,448
PHA Management	4.70	367,015	41,902	60,336	33,515	= \$ 502,768
PHA Section 8	4.50	237,250	27,983	71,266	23,788	= \$ 360,287
PHA Capital Fund Program	0.15	27,510	1,680	1,505	2,964	= \$ 33,659
Parks and Recreation Trust		4,009	160		390	= \$ 4,559
Total Special Revenue Funds	76.83	\$ 4,360,208	\$ 507,897	\$ 964,730	\$ 525,649	= \$ 6,358,484
INTERNAL SERVICE FUNDS						
Workers Comp. Self Insurance	3.30	\$ 249,420	\$ 29,593	\$ 41,912	\$ 23,308	= \$ 344,233
Insured Liability Self Insurance	4.00	328,153	38,707	58,581	26,985	= \$ 452,426
Uninsured Liability Self Ins.	3.50	287,981	34,727	51,364	24,792	= \$ 398,864
Short Term Disability Self Ins.					175,000	= \$ 175,000
Medical Self Insurance	2.45	187,821	22,068	19,820	18,468	= \$ 248,177
Total Debt Service Funds	13.25	\$ 1,053,375	\$ 125,095	\$ 171,677	\$ 268,553	= \$ 1,618,700
SPECIAL ASSESSMENT FUNDS						
Special Assessments	0.80	\$ 37,125	\$ 4,463	\$ 12,915	\$ 3,412	= \$ 57,915
Total Debt Service Funds	0.80	\$ 37,125	\$ 4,463	\$ 12,915	\$ 3,412	= \$ 57,915
CAPITAL PROJECTS FUNDS						
In-House Capital Fund	4.35	\$ 367,246	\$ 43,763	\$ 55,227	\$ 36,965	= \$ 503,201
Total Capital Projects Funds	4.35	\$ 367,246	\$ 43,763	\$ 55,227	\$ 36,965	= \$ 503,201
PERMANENT FUNDS						
Firemans Pension		\$	\$	\$	\$ 4,800	= \$ 4,800
Total Permanent Funds		\$	\$	\$	\$ 4,800	= \$ 4,800

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2013-14

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
ENTERPRISE FUNDS						
Water Operating	98.80	\$ 6,107,134	\$ 726,584	\$ 1,186,507	\$ 629,029	\$ 8,649,254
Wastewater Operating	39.00	2,477,978	292,972	472,356	256,480	3,499,786
WW Industrial Process Treatment	15.00	943,079	112,287	191,848	99,525	1,346,739
Solid Waste Operating	22.00	1,172,329	139,137	277,188	139,261	1,727,915
Airport Operating	6.00	378,738	45,065	72,199	39,305	535,307
Total Enterprise Funds	180.80	\$ 11,079,258	\$ 1,316,045	\$ 2,200,098	\$ 1,163,600	= \$ 15,759,001
TOTAL ALL FUNDS	1,595.23	\$ 115,623,861	\$ 17,225,507	\$ 19,747,735	\$ 11,718,834	= \$ 164,315,937

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MAY 23 2013



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Where Values Make The Difference

MEMORANDUM

Management Services Memo No. MS13-057

DATE: MAY 23, 2013

TO: MAYOR AND COUNCIL

THRU: RICH DLUGAS, CITY MANAGER *RD*
DAWN LANG, MANAGEMENT SERVICES DIRECTOR *DL*

FROM: GREG WESTRUM, BUDGET MANAGER *GW*

SUBJECT: RESOLUTION NO. 4685 ADOPTING 2013-14 TENTATIVE BUDGET

BACKGROUND

Resolution No. 4685, the resolution adopting the 2013-14 tentative budget and the budget forms as prescribed by Arizona Revised Statutes 42-17101 and 42-17102, are attached for your information, review and tentative adoption on May 23, 2013 at 7:00 p.m.

As required, the attached budget forms will be published in the Arizona Republic newspaper as will a notice that the City Council will meet on June 13, 2013 at 7:00 p.m. for the purpose of a public hearing and for final adoption of the 2013-14 Budget, and will further meet for the purpose of setting the tax levies at 7:00 p.m., June 27, 2013. Any budget amendments that are approved at the special meeting held Monday, May 20th will be incorporated into the attached Auditor General report prior to publication for the upcoming Budget hearings.

In summary, the 2013-14 recommended budget totals \$803,931,786 and includes funding for departmental operating budgets of \$318,960,824; funding for debt service of \$61,641,699; budget for equipment, technology, and vehicle replacement purchases of \$8,677,845; and contingencies and reserves in the amount of \$81,579,747 in various funds. The capital budget includes \$77,837,246 in new appropriation, capital carryforward of \$252,994,425 and contingency and reserve funding of \$2,240,000.

Included in the projected operating revenues of \$499,322,003 is a property tax levy of \$27,077,298 based on a rate of \$1.2714 per \$100 assessed property value plus \$518,072 for SRP's payment to the City in lieu of property tax for a total of \$27,595,370.

The tentative budget resolution with attached budget forms as required by Arizona Revised Statutes 42-17101 and 42-17102 will be available for public review and inspection May 28, 2013 on the City's official website www.chandleraz.gov and at the City of Chandler Libraries, City

MS Memo No. 13-057

05/23/13

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Clerk's office and the Management Services Administration office located in the Chandler City Hall.

PROPOSED MOTION

Move for adoption of Resolution No. 4685 adopting the 2013-14 Tentative Budget and 2014-2023 Tentative Capital Improvement Program and giving notice of the dates and times for hearing taxpayers, for final adoption of the budget, and for setting the tax levies and tax rates.

Attachments

RESOLUTION NO. 4685

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF CHANDLER FOR THE FISCAL YEAR 2013-14, ADOPTING A TENTATIVE BUDGET, SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR, THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES, GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS, FOR ADOPTION OF BUDGET AND FOR SETTING THE TAX LEVIES AND TAX RATE AND ADOPTING A TENTATIVE 2014-2023 CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF CHANDLER.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chandler, Arizona, as follows:

SECTION 1. THAT the statements/exhibits herein contained are hereby adopted for the purpose as hereinafter set forth as the tentative budget for the City of Chandler, Arizona, for the fiscal year 2013-14.

SECTION 2. THAT the City Clerk be and is hereby authorized and directed to publish in the manner prescribed by law the estimates of expenditures, as hereinafter set forth, together with a notice that the City Council will meet for the purpose of final hearing of taxpayers and for adoption of the 2013-14 Annual Budget for the City of Chandler, Arizona, on the 13th day of June, 2013, at the hour of 7:00 p.m. in the Council Chambers, 88 East Chicago Street, Chandler, Arizona, and will further meet for the purpose of making tax levies on the 27th day of June, 2013, at the hour of 7:00 p.m. in the Council Chambers, 88 East Chicago Street, Chandler, Arizona.

SECTION 3. THAT Section 5.07 of the Chandler City Charter requires the City Manager to prepare and submit a Five-Year Capital Improvement Program; and the City Manager has prepared and submitted a Ten-Year Capital Improvement Program to the City Council for its tentative 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 tentatively adopt a ten-year improvement program;

SECTION 4. THAT the City of Chandler adopt an Expenditure Control Budget System (ECB) wherein the budget for specific functions may increase annually by a percent increase based on an adjustment factor which can be derived from growth and inflation or other economic factors, if funds are available to do so. Budgets may also remain constant based on economic factors.

- a. Current personnel policies and practices, including salary schedules and benefits previously approved by the City Council are to continue except as hereinafter changed by separate action. The classification plan may be amended by the City Manager from time to time to create or abolish classes or positions. The City Manager shall assign each new classification a grade in the salary schedule so that all positions substantially similar with respect to duties, responsibilities, authority, and character of work receive the same schedules of compensation.
- b. Consistent with the responsibilities, duties, authority and performance of the employee, the City Manager may assign employees a salary within the salary rate schedules approved by the City Manager.
- c. The City Manager or City Manager's designee is authorized to transfer part or all of any unencumbered appropriation balance among divisions within a department. Upon written request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another.
- d. 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's budget within or to another fund if necessary.
- e. Underexpenditure from prior appropriations in a department's budget may be reappropriated in the non-departmental contingency reserves and may be transferred to the appropriate department by the City Manager or City Manager's designee.
- f. The City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental, salary accounts to the various departmental salary accounts in the appropriate funds and departments.
- g. 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.
- h. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.
- i. 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.
- j. In accordance with A.R.S., Section 9-500.04E, Council elects to exercise a waiver of the minimum fleet conversion requirement to alternative fuel.

SECTION 5. That money from any fund may be used for any of these appropriations, except money specifically restricted by State law or by City Code or resolution.

SECTION 6. The statement/exhibits of the tentative budget, as described in Schedules A through G below, are attached hereto and by reference adopted herein.

Schedule A Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B Summary of Tax Levy and Tax Rate Information

Schedule C Summary by Fund of Revenues other than Property Taxes

Schedule D Summary by Fund of Other Financing Sources/<Uses> and Interfund Transfers

Schedule E Summary by Department of Expenditures/Expenses within each Fund Type

Schedule F Summary by Department of Expenditures/Expenses

Schedule G Full-Time Employees and Personnel Compensation

PASSED AND ADOPTED by the City Council of the City of Chandler, Arizona, this 23rd day of May, 2013.

ATTEST:

MAYOR

CITY CLERK

APPROVED AS TO FORM:



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. 4685 was duly passed by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 23rd day of May, 2013, and that a quorum was present thereat.

CITY CLERK

CITY OF CHANDLER, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013-14

FUND	ADJUSTED BUDGETED EXPENDITURES/ EXPENSES 2012-13*	ACTUAL EXPENDITURES/ EXPENSES 2012-13**	FUND BALANCE/ NET ASSETS*** 7/1/2013**	DIRECT PROPERTY TAX REVENUES 2013-14	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013-14	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2013-14	BUDGETED EXPENDITURES/ EXPENSES 2013-14
						2013-14 SOURCES	<USES>	2013-14 IN	<OUT>		
1. General Fund	\$ 214,276,761	\$ 182,851,378	\$ 48,446,161	Primary: \$ 7,100,000	\$ 171,885,400	\$	\$	\$ 16,841,958	\$ 31,880,042	\$ 212,393,477	\$ 212,393,477
2. Special Revenue Funds	55,466,654	34,602,074	12,522,384		39,855,609			285,000	6,922,178	45,740,815	45,740,815
3. Debt Service Funds Available	38,125,425	38,125,425	623,931	Secondary: 19,977,298	895,702			4,676,975		26,173,906	26,173,906
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	38,125,425	38,125,425	623,931	19,977,298	895,702			4,676,975		26,173,906	26,173,906
6. Capital Projects Funds	200,290,660	50,640,564	77,335,167		28,025,851	109,500,000		40,029,105	16,200,000	238,690,123	238,690,123
7. Permanent Funds	4,800	4,800	4,800							4,800	4,800
8. Enterprise Funds Available	292,896,966	142,795,923	13,286,553		237,632,639			261,347	8,027,406	243,153,133	243,153,133
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	292,896,966	142,795,923	13,286,553		237,632,639			261,347	8,027,406	243,153,133	243,153,133
11. Internal Service Funds	34,612,108	29,373,083	8,901,386		27,867,000			950,000	14,759	37,703,627	37,703,627
12. Special Assessment Funds	93,651	93,279	55,905		16,000					71,905	71,905
TOTAL ALL FUNDS	\$ 835,767,025	\$ 478,486,526	\$ 161,176,287	\$ 27,077,298	\$ 506,178,201	\$ 109,500,000	\$	\$ 63,044,385	\$ 63,044,385	\$ 803,931,786	\$ 803,931,786

EXPENDITURE LIMITATION COMPARISON

	2012-13	2013-14
1. Budgeted expenditures/expenses	\$ 835,767,025	\$ 803,931,786
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	835,767,025	803,931,786
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 835,767,025	\$ 803,931,786
6. EEC or voter-approved alternative expenditure limitation	\$ 835,767,025	\$ 803,931,786

* Includes Expenditure/Expense Adjustments Approved in 2012-13 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 2013-14

	2012-13 FISCAL YEAR	2013-14 FISCAL YEAR
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 11,596,574	\$ 12,754,358
2. Amount received from primary property taxation in the 2012-13 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	\$ 7,395,600	\$ 7,100,000
B. Secondary property taxes	20,740,367	19,977,298
C. Total property tax levy amounts ⁽¹⁾	\$ 28,135,967	\$ 27,077,298
4. Property taxes collected*		
A. Primary property taxes		
(1) 2012-13 levy	\$ 7,403,000	
(2) Prior years' levy ⁽²⁾	198,000	
(3) Total primary property taxes	\$ 7,601,000	
B. Secondary property taxes		
(1) 2012-13 levy	20,736,512	
(2) Prior years' levy ⁽²⁾	300,000	
(3) Total secondary property taxes	\$ 21,036,512	
C. Total property taxes collected	\$ 28,637,512	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3292	0.3292
(2) Secondary property tax rate	0.9422	0.9422
(3) Total city/town tax rate	1.2714	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 Debt Service Funds in the amount of \$507,833 in 2012-13 and \$518,702 in 2013-14.

⁽²⁾ Amount budgeted for Prior Year Primary & Secondary Levies for 2012-13 (\$450,000) and 2013-14 (\$450,000) are presented under Schedule C, Prior Year Property Tax Collections. 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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
GENERAL FUND			
Local taxes			
Franchise Tax	\$ 2,832,000	\$ 2,962,000	\$ 2,875,000
Transaction Privilege License Tax/Fees	90,531,000	94,936,000	92,786,000
Licenses and permits			
Miscellaneous License	1,513,600	1,583,200	1,573,200
Building Division Permits	4,614,350	4,604,000	3,736,200
Intergovernmental			
State			
State Sales Tax	18,500,000	18,500,000	19,400,000
State Revenue Sharing	24,117,000	24,117,000	26,343,000
County			
Auto Lieu Tax	7,800,000	7,979,000	7,870,700
Charges for services			
Engineering Fees	1,503,000	1,363,800	1,085,000
Planning Fees	294,500	367,800	295,500
Public Safety Miscellaneous	5,061,300	4,369,200	4,528,300
Parks & Recreation	3,562,375	3,378,150	3,362,850
Fines and forfeits			
Library Fines	557,000	520,900	516,600
Court Fines	3,019,700	3,137,050	3,145,300
Interest on investments			
Interest on Investments	781,000	715,000	637,000
Miscellaneous			
Fixed Leases	766,000	473,500	983,500
Sale of Fixed Assets	25,000	80,000	25,000
Prior Year Property Tax Collections	150,000	198,000	150,000
Other Receipts	2,499,400	2,933,700	2,572,250
Total General Fund	\$ 168,127,225	\$ 172,218,300	\$ 171,885,400

**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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
SPECIAL REVENUE FUNDS			
Forfeiture Fund			
Police Forfeiture Reimbursement	\$ 3,000,000	\$ 2,581,839	\$ 3,000,000
Interest on Investments	24,000	-	-
Total Forfeiture Fund	\$ 3,024,000	\$ 2,581,839	\$ 3,000,000
Proposition 400 Fund			
Regional Transportation Sales Tax	\$ 1,448,374	\$ 7,112,000	\$ 2,208,000
Interest on Investments	2,000	8,000	12,000
Total Proposition 400 Fund	\$ 1,450,374	\$ 7,120,000	\$ 2,220,000
Highway User Revenue Fund			
HURF Taxes	\$ 11,900,000	\$ 13,000,000	\$ 13,000,000
Pavement Damage Fee	1,000	-	-
Interest on Investments	71,000	54,000	48,000
Total Highway User Revenue Fund	\$ 11,972,000	\$ 13,054,000	\$ 13,048,000
Local Transportation Assistance Fund			
HB2565 RPTA Grant Funds	\$ 400,000	\$ 692,000	\$ 692,821
Bus Service Revenue	80,000	84,000	86,000
Interest on Investments	13,000	12,000	11,000
Other Receipts	-	84,744	-
Total Local Transportation Assistance Fund	\$ 493,000	\$ 872,744	\$ 789,821
Grant Funds			
Grants-In-Aid	\$ 10,463,607	\$ 11,840,520	\$ 5,277,438
Community Development Block Grant	2,500,000	1,849,000	2,000,000
Housing Urban Development	11,215,542	8,145,000	11,142,000
Public Housing Authority	2,163,461	2,193,000	2,193,000
Interest on Investments	21,000	20,000	18,000
Total Grant Funds	\$ 26,363,610	\$ 24,047,520	\$ 20,630,438
Expendable Trust Fund			
Parks Fund	\$ 86,541	\$ 81,967	\$ 73,350
Donations/Gifts-General Public	60,000	33,860	93,000
Interest on Investments	1,000	1,000	1,000
Total Expendable Trust Fund	\$ 147,541	\$ 116,827	\$ 167,350
Total Special Revenue Funds	\$ 43,450,525	\$ 47,792,930	\$ 39,855,609
DEBT SERVICE FUNDS			
Prior Year Property Tax Collections	\$ 300,000	\$ 300,000	\$ 300,000
Salt River Project in Lieu Tax	507,833	511,688	518,702
Interest on Investments	-	85,000	77,000
Total Debt Service Funds	\$ 807,833	\$ 896,688	\$ 895,702

**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 2013-14

SOURCE OF REVENUES	ESTIMATED REVENUES 2012-13	ACTUAL* REVENUES 2012-13	ESTIMATED REVENUES 2013-14
INTERNAL SERVICE FUNDS			
Self-Insurance	\$ 22,666,880	\$ 23,452,900	\$ 27,721,000
Interest on Investments	214,000	161,000	146,000
Total Internal Service Funds	\$ 22,880,880	\$ 23,613,900	\$ 27,867,000
SPECIAL ASSESSMENT FUND			
Interest on Investments	\$ 24,200	\$ 18,000	\$ 16,000
Total Special Assessment Fund	\$ 24,200	\$ 18,000	\$ 16,000
CAPITAL PROJECTS FUNDS			
System Development Fees			
Water	\$ 3,200,000	\$ 3,332,245	\$ 2,720,100
Wastewater	4,300,000	3,971,613	3,721,300
Parks	2,700,000	2,000,000	1,338,800
Library	100,000	40,000	27,200
Public Building Impact Fees	180,000	60,000	41,500
Public Safety - Police	200,000	106,000	71,100
Public Safety - Fire	275,000	220,000	149,200
Arterial Streets	2,225,000	1,300,000	536,400
Capital Replacement	272,984	272,984	280,118
Vehicle Replacement	2,455,040	2,455,040	2,464,075
Sale of Fixed Assets	-	29,611	67,000
Other Receipts	-	319,241	2,873,000
Capital Grants	20,603,153	3,734,551	13,321,058
In-House/Municipal Arts	-	5,000	-
Interest on Investments	583,000	457,000	415,000
Total Capital Project Funds	\$ 37,094,177	\$ 18,303,285	\$ 28,025,851
ENTERPRISE FUNDS			
Water Services	\$ 54,027,717	\$ 54,723,602	\$ 55,768,244
Wastewater Services	138,298,091	91,296,348	166,373,975
Solid Waste Services	13,659,813	13,719,736	14,198,267
Airport Services	1,013,722	994,473	1,095,153
Interest on Investments	289,000	219,000	197,000
Total Enterprise Funds	\$207,288,343	\$ 160,953,159	\$ 237,632,639
TOTAL ALL FUNDS	\$479,673,183	\$ 423,796,262	\$ 506,178,201

**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 2013-14

FUND	OTHER FINANCING 2013-14		INTERFUND TRANSFERS 2013-14	
	SOURCES ⁽¹⁾	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$ -	\$ -	\$ 16,841,958	\$ 31,880,042
Total General Fund	\$ -	\$ -	\$ 16,841,958	\$ 31,880,042
SPECIAL REVENUE FUNDS				
Proposition 400	\$ -	\$ -	\$ -	\$ 2,220,000
Highway User Revenue	-	-	-	4,700,653
Local Transportation Assistance	-	-	-	1,525
Housing	-	-	285,000	-
Total Special Revenue Funds	\$ -	\$ -	\$ 285,000	\$ 6,922,178
DEBT SERVICE FUNDS				
Highway User Revenue Debt Service	\$ -	\$ -	\$ 4,676,975	\$ -
Total Special Debt Service Funds	\$ -	\$ -	\$ 4,676,975	\$ -
SPECIAL ASSESSMENT FUNDS				
Special Assessments	\$ -	\$ -	\$ -	\$ -
Total Special Assessment Funds	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUNDS				
General Government Capital Project	\$ -	\$ -	\$ 27,050,069	\$ -
Computer Replacement	-	-	2,559,036	-
Street	-	-	7,420,000	4,200,000
Water	36,500,000	-	-	-
Wastewater	73,000,000	-	3,000,000	12,000,000
Total Capital Projects Funds	\$ 109,500,000 ⁽¹⁾	\$ -	\$ 40,029,105	\$ 16,200,000
ENTERPRISE FUNDS				
Water Operating	\$ -	\$ -	\$ -	\$ 3,894,381
Wastewater Operating	-	-	-	2,400,687
WW Industrial Process Treatment	-	-	-	375,813
Solid Waste Operating	-	-	-	1,251,175
Airport Operating	-	-	261,347	105,350
Total Enterprise Funds	\$ -	\$ -	\$ 261,347	\$ 8,027,406
INTERNAL SERVICE FUNDS				
Self-Insurance Fund	\$ -	\$ -	\$ 950,000	\$ 14,759
Total Internal Service Funds	\$ -	\$ -	\$ 950,000	\$ 14,759
TOTAL ALL FUNDS	\$ 109,500,000 ⁽¹⁾	\$ -	\$ 63,044,385	\$ 63,044,385

⁽¹⁾ Sources are from bonds.

SCHEDULE D

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013-14

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13	BUDGETED EXPENDITURES/ EXPENSES 2013-14
GENERAL FUND				
Mayor and Council	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
City Manager	22,779,480	1,756,423	23,671,337	23,385,441
City Clerk	724,424	31,747	640,829	578,404
City Magistrate	3,976,197	250,377	3,831,764	4,146,959
Communications and Public Affairs	1,955,191	259,818	2,093,167	2,049,614
Law	3,383,604	134,815	3,444,480	3,511,051
Management Services\Non-Dept.	26,640,432	(6,980,500)	14,188,113	11,710,516
Fire	28,411,318	732,183	29,133,132	30,456,594
Police	58,436,770	5,080,427	62,588,448	60,784,414
Transportation & Development	16,770,300	2,252,669	18,584,915	18,320,564
Community Services	22,783,540	1,462,286	23,880,792	23,475,193
Contingency\Reserves	27,556,559	(4,913,955)	-	33,178,163
Total General Fund	\$ 214,189,442	\$ 87,319	\$ 182,851,378	\$ 212,393,477
SPECIAL REVENUE FUNDS				
Police Forfeiture Fund				
Police	\$ 3,000,000	\$ 1,204,886	\$ 2,581,839	\$ 3,000,000
Contingency\Reserves	600,000	(600,000)	-	190,000
Highway Users Revenue Fund				
Transportation & Development	12,216,855	1,617,941	11,263,272	12,674,761
Management Services\Non-Dept.	377,900	(281,582)	-	106,700
Contingency\Reserves	3,730,000	(730,000)	-	4,320,000
Local Transportation Assistance Fund				
Transportation & Development	1,296,853	104,691	440,521	1,849,826
Management Services\Non-Dept.	200	-	-	200
Contingency\Reserves	266,000	(166,000)	-	102,200
Grants In Aid				
City Manager	3,079,028	405,537	2,791,278	961,964
City Magistrate	26,000	-	25,981	-
Communications and Public Affairs	50,000	-	-	50,000
Law	18,035	-	17,750	17,950
Fire	1,807,736	2,698	503,769	1,592,021
Police	2,693,000	4,340	1,036,515	2,308,000
Community Services	891,950	27,897	463,074	796,488
Municipal Utilites	50,000	-	50,000	100,000
Transportation & Development	5,534,325	472,656	3,802,830	728,649
Non-departmental	-	-	-	600
Contingency\Reserves	1,317,000	(947,245)	-	382,000
Community Development Block Grant				
City Manager	2,500,000	210,319	1,776,104	2,000,000
Management Services\Non-Dept.	14,760	-	-	5,700
Contingency\Reserves	932,000	(538,691)	-	237,000
Housing and Urban Development				
City Manager	13,685,003	97,340	9,703,393	13,626,000
Management Services\Non-Dept.	89,820	-	-	20,600
Contingency\Reserves	856,145	(699,367)	-	251,900
Expendable Trust Funds				
Community Services	245,025	3,599	145,748	415,756
Contingency\Reserves	-	-	-	2,500
Total Special Revenue Funds	\$ 55,277,635	\$ 189,019	\$ 34,602,074	\$ 45,740,815

**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.*

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013-14

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13	BUDGETED EXPENDITURES/ EXPENSES 2013-14
DEBT SERVICE FUNDS				
General Obligation Debt Svc	\$ 33,461,950	\$ -	\$ 33,461,950	\$ 21,496,931
Highway User Debt Svc	4,663,475	-	4,663,475	4,676,975
Total Debt Service Funds	\$ 38,125,425	\$ -	\$ 38,125,425	\$ 26,173,906
INTERNAL SERVICE FUNDS				
Self Insurance				
City Manager	\$ 2,274,948	\$ 128,230	\$ 1,864,107	\$ 2,505,716
Law	5,635,196	19,461	2,875,845	5,649,568
Management Services\Non-Dept.	24,301,729	210,075	24,633,131	27,270,743
Contingency\Reserves	2,285,150	(242,681)	-	2,277,600
Total Internal Service Funds	\$ 34,497,023	\$ 115,085	\$ 29,373,083	\$ 37,703,627
SPECIAL ASSESSMENT FUND				
Management Services\Non-Dept.	\$ 102,567	\$ (8,916)	\$ 93,279	\$ 71,905
Total Special Assessment Fund	\$ 102,567	\$ (8,916)	\$ 93,279	\$ 71,905
CAPITAL PROJECTS FUNDS				
City Manager	\$ 11,634,023	\$ 355,085	\$ 3,037,995	\$ 13,708,675
Communications and Public Affairs	26,600	-	-	-
Management Services\Non-dept.	4,332,800	9,186,976	6,870,796	4,752,540
Fire	1,946,136	(7,338)	38,356	9,209,359
Police	8,189,681	(744,516)	2,931,946	6,500,414
Transportation & Development	59,782,616	1,746,317	19,032,244	55,361,365
Municipal Utilities	89,289,158	(6,064,090)	15,284,218	95,089,336
Community Services	7,103,007	447,697	2,557,417	13,085,530
Contingency\Reserves	17,936,764	(5,757,848)	-	40,173,697
Debt Service	887,592	-	887,592	809,207
Total Capital Projects Funds	\$ 201,128,377	\$ (837,717)	\$ 50,640,564	\$ 238,690,123
ENTERPRISE FUNDS				
Water	\$ 36,944,597	\$ 2,707,673	\$ 32,074,799	\$ 33,529,982
Wastewater	195,894,053	(8,168,587)	65,058,961	145,639,979
Solid Waste	12,947,779	291,012	12,716,944	13,011,502
City Manager	2,849,435	20,909	2,283,043	1,898,295
Management Services\Non-dept.	1,918,716	(794,706)	650,000	1,317,022
Contingency\Reserves	11,875,000	6,398,909	-	13,097,767
Debt Service	30,012,176	-	30,012,176	34,658,586
Total Enterprise Funds	\$ 292,441,756	\$ 455,210	\$ 142,795,923	\$ 243,153,133
PERMANENT FUNDS				
Firemens Pension	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
Total Permanent Funds	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
TOTAL ALL FUNDS	\$ 835,767,025	\$ -	\$ 478,486,526	\$ 803,931,786

**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 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Mayor and Council General Fund	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
Department Total	\$ 771,627	\$ 21,029	\$ 794,401	\$ 796,564
City Manager General Fund	\$ 22,779,480	\$ 1,756,423	\$ 23,671,337	\$ 23,385,441
Grant Fund	3,079,028	405,537	2,791,278	961,964
HOME Program Fund	1,000,000	40,905	1,029,312	1,035,000
Community Dev Block Grant	2,500,000	210,319	1,776,104	2,000,000
PHA Family Sites	1,257,568	28,710	992,390	1,273,000
PHA Elderly & Scattered Sites	911,893	23,951	667,933	920,000
PHA Management	549,000	-	549,000	541,000
Housing Authority Section 8	5,567,542	2,060	5,569,602	5,460,000
Capital Fund Program	850,000	1,714	846,156	850,000
Proceeds Reinvestment Project	49,000	-	49,000	47,000
Public Housing Contingency	3,500,000	-	-	3,500,000
General Gov't Capital Project	8,070,518	591,873	2,794,474	8,252,681
Fleet Replacement	59,500	-	-	68,000
Capital Grant Fund	3,437,181	(205,612)	243,521	4,170,691
Water Operating	1,102,500	(221)	785,927	432,115
Wastewater Operating	472,500	-	339,335	182,777
Solid Waste Operating	175,000	-	125,734	67,641
Airport Bond Fund	66,824	(31,176)	-	84,303
Airport Loan Fund	-	-	-	1,133,000
Airport Operating	1,099,435	21,130	1,032,047	1,215,762
Worker Comp. Self Insurance	2,096,025	45,687	1,641,712	2,278,856
Medical Self Insurance	178,923	82,543	222,395	226,860
Department Total	\$ 58,801,917	\$ 2,973,843	\$ 45,127,257	\$ 58,086,091
City Clerk General Fund	\$ 724,424	\$ 31,747	\$ 640,829	\$ 578,404
Department Total	\$ 724,424	\$ 31,747	\$ 640,829	\$ 578,404
City Magistrate General Fund	\$ 3,976,197	\$ 250,377	\$ 3,831,764	\$ 4,146,959
Grant Fund	26,000	-	25,981	-
Department Total	\$ 4,002,197	\$ 250,377	\$ 3,857,745	\$ 4,146,959
Communications and Public Affairs General Fund	\$ 1,955,191	\$ 259,818	\$ 2,093,167	\$ 2,049,614
Grant Fund	50,000	-	-	50,000
Fleet Replacement	26,600	-	-	-
Department Total	\$ 2,031,791	\$ 259,818	\$ 2,093,167	\$ 2,099,614
Law General Fund	\$ 3,383,604	\$ 134,815	\$ 3,444,480	\$ 3,511,051
Grant Fund	18,035	-	17,750	17,950
Self Insurance	5,635,196	19,461	2,875,845	5,649,568
Department Total	\$ 9,036,835	\$ 154,276	\$ 6,338,075	\$ 9,178,569

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Management Services\Non-Dept. - Includes Contingencies				
General Fund	\$ 54,196,991	\$ (11,894,455)	\$ 14,188,113	\$ 44,888,679
Police Forfeiture	600,000	(600,000)	-	190,000
Highway User Revenue Fund	4,107,900	(1,011,582)	-	4,426,700
Local Transportation Revenue	266,200	(166,000)	-	102,400
Grant Fund	1,317,000	(947,245)	-	382,600
HOME Program Fund	631,690	(589,095)	-	70,700
Community Dev Block Grant	946,760	(538,691)	-	242,700
PHA Family Sites	88,580	(20,388)	-	55,300
PHA Elderly & Scattered Sites	77,190	(23,951)	-	33,900
PHA Management	9,170	-	-	7,000
Housing Authority Section 8	30,890	(2,060)	-	4,400
Capital Fund Program	108,000	(63,873)	-	101,200
Proceeds Reinvestment Project	445	-	-	-
General Gov't Capital Project	6,242,163	3,643,663	3,352,709	7,393,117
Capital Replacement	550,000	(451,187)	-	400,000
Computer Replacement	4,219,800	(229,208)	3,440,592	4,495,540
Fleet Replacement	3,100,000	(1,093,253)	-	3,500,000
HURF Revenue Bonds	1,000	-	-	-
Street Bonds	2,000,000	-	-	2,000,000
Storm Sewer GO Bonds	200,000	-	-	200,000
Arterial Street Impact Fees	1,015,000	-	7,600	1,007,400
Capital Grant Fund	-	947,111	-	-
Park Bonds	1,000,000	-	-	1,000,000
Park Impact Fees	1,769,108	752	7,877	2,007,875
Library Impact Fees	101,000	752	7,877	28,200
Art Center Bonds	66,982	-	-	85,799
Museum Bonds	131,869	-	-	128,728
Public Building Impact Fees	15,000	862	7,987	42,500
Public Facility Bonds	26,201	-	-	25,421
Police Impact Fees	15,000	752	7,877	77,100
Fire Impact Fees	145,640	752	7,877	121,823
Special Assessment	102,567	(8,916)	93,279	71,905
Water Bonds	1,000,000	-	-	12,361,298
Water System Dev Fees	15,000	-	7,600	7,400
Water Resources SDF	20,000	-	7,600	34,100
Water Operating	6,254,130	(2,630,702)	409,500	5,631,170
Reclaimed Water Sys Dev Fees	15,000	157,240	7,600	1,515,184
Wastewater Bonds	-	33,022	-	7,982,352
Wastewater SDF	620,801	397,206	7,600	507,400
Wastewater Operating	5,355,300	8,718,042	175,500	5,253,127
WW Industrial Process Treatment	254,250	(237,968)	-	1,550,267
Solid Waste Operating	1,711,110	(222,564)	65,000	1,861,225
Solid Waste New Container	110,000	(3,306)	-	107,000
Airport Bonds	-	31,176	-	-
Airport Operating	108,926	(19,299)	-	12,000
Worker Comp. Self Insurance	505,000	10,033	10,033	593,167
Self Insurance	588,370	(25,379)	62,399	552,800
Uninsured Liability	1,060,574	43,984	919,230	1,036,509
Short Term Disability	487,000	-	55,000	510,000
Delta Insurance	2,205,000	-	1,905,000	2,205,000
Medical Self Insurance	21,740,935	(61,244)	21,681,469	24,650,867
Library Trust	-	-	-	2,500
In-House Capital	-	(10,512)	-	5,000
Department Total	\$ 125,133,542	\$ (6,865,531)	\$ 46,435,319	\$ 139,469,353

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Community Services				
General Fund	\$ 22,783,540	\$ 1,462,286	\$ 23,880,792	\$ 23,475,193
Grant Fund	891,950	27,897	463,074	796,488
General Gov't Capital Project	343,691	730,818	605,590	1,434,266
Fleet Replacement	144,900	-	-	99,025
Capital Grants	-	221,581	15,017	1,984,983
Park Bonds	4,344,035	(340,531)	1,383,884	4,580,815
Community Park Impact	-	10,280	6,619	3,661
Neighborhood Park SDF	947,255	(62,876)	392,191	577,033
Municipal Arts	200,000	-	144,000	62,050
Park SDF	955,892	-	-	4,298,154
Library Bonds	167,234	(111,575)	10,116	45,543
Park and Recreation Trust	185,025	-	122,803	322,756
Library Trust	60,000	3,599	22,945	93,000
Department Total	\$ 31,023,522	\$ 1,941,479	\$ 27,047,031	\$ 37,772,967
Police				
General Fund	\$ 58,436,770	\$ 5,080,427	\$ 62,588,448	\$ 60,784,414
Police Forfeiture	3,000,000	1,204,886	2,581,839	3,000,000
Grant Fund	2,693,000	4,340	1,036,515	2,308,000
General Gov't Capital Project	1,445,829	(33,523)	543,426	1,279,965
Capital Replacement	1,937,700	52	774,440	1,573,151
Fleet Replacement	1,531,000	716,765	814,325	2,599,711
Police Bonds	3,275,152	(1,427,810)	799,755	1,047,587
Department Total	\$ 72,319,451	\$ 5,545,137	\$ 69,138,748	\$ 72,592,828
Fire				
General Fund	\$ 28,411,318	\$ 732,183	\$ 29,133,132	\$ 30,456,594
Grant Fund	1,807,736	2,698	503,769	1,592,021
General Gov't Capital Project	501,144	-	2,632	4,435,412
Fleet Replacement	1,000,000	33,185	33,185	1,081,300
Fire Bonds	206,632	(40,523)	2,539	143,187
Fire Impact Fee	238,360	-	-	3,549,460
Volunteer Firemen Pension	4,800	-	4,800	4,800
Department Total	\$ 32,169,990	\$ 727,543	\$ 29,680,057	\$ 41,262,774
Municipal Utilities				
Grant Fund	\$ 50,000	\$ -	\$ 50,000	\$ 100,000
Fleet Replacement	188,071	68,457	70,275	245,318
Water Bonds	25,139,693	(3,735,071)	4,231,673	24,150,702
Water System Dev Fees	6,602,935	(186,696)	696,916	5,472,820
Water Operating	36,944,597	2,707,673	32,074,799	33,529,982
Reclaimed Water Sys Dev Fees	2,145,473	(284,490)	21,538	1,839,445
Wastewater Bonds	52,496,062	(1,529,084)	9,020,336	53,017,648
Wastewater System Dev Fee	2,716,924	(397,206)	1,243,480	10,363,403
Wastewater Operating	193,498,725	(9,169,622)	61,956,052	136,626,937
WW Industrial Process Treatment	2,395,328	1,001,035	3,102,909	9,013,042
Solid Waste Operating	12,622,779	287,706	12,391,944	12,686,502
Solid Waste New Container	325,000	3,306	325,000	325,000
Department Total	\$ 335,125,587	\$ (11,233,992)	\$ 125,184,922	\$ 287,370,799

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2013-14

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012-13	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012-13	ACTUAL EXPENDITURES/ EXPENSES 2012-13*	BUDGETED EXPENDITURES/ EXPENSES 2013-14
Transportation & Development				
General Fund	\$ 16,770,300	\$ 2,252,669	\$ 18,584,915	\$ 18,320,564
Highway User Revenue Fund	12,216,855	1,617,941	11,263,272	12,674,761
Local Transportation Revenue	1,296,853	104,691	440,521	1,849,826
Grant Fund	5,534,325	472,656	3,802,830	728,649
General Gov't Capital Project	973,503	614,892	953,964	8,989,633
Capital Replacement	16,000	267,444	275,100	-
Fleet Replacement	318,318	274,846	274,850	123,800
HURF Revenue Bonds	-	-	-	238,610
Street GO Bonds	16,664,872	513,925	7,622,213	13,311,661
Storm Sewer GO Bonds	1,075,824	33,663	54,380	683,177
Arterial Street Impact	21,922,384	895,704	8,356,196	17,519,594
Capital Grant Fund	18,811,715	(864,669)	1,495,541	14,494,890
In-House Capital	-	10,512	-	-
Department Total	\$ 95,600,949	\$ 6,194,274	\$ 53,123,782	\$ 88,935,165
Debt Service				
General Obligation Debt Svc	\$ 33,461,950	\$ -	\$ 33,461,950	\$ 21,496,931
Highway User Debt Svc	4,663,475	-	4,663,475	4,676,975
Water System Dev Fees	82,041	-	82,041	87,165
Water Operating	18,323,433	-	18,323,433	20,081,652
Reclaimed Water Sys Dev Fees	500,276	-	500,276	254,071
WW System Dev Fees	305,275	-	305,275	467,971
Wastewater Operating	11,664,555	-	11,664,555	14,553,546
Airport Operating	24,188	-	24,188	23,388
Department Total	\$ 69,025,193	\$ -	\$ 69,025,193	\$ 61,641,699
TOTAL ALL DEPARTMENTS	\$ 835,767,025	\$ -	\$ 478,486,526	\$ 803,931,786

SCHEDULE F (4 OF 4)

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2013-14

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	1,319.19	\$ 98,726,649	\$ 15,228,244	\$ 16,343,088	\$ 9,715,855	= \$ 140,013,836
SPECIAL REVENUE FUNDS						
Highway Users Revenue Fund	50.00	\$ 2,730,318	\$ 323,842	\$ 619,135	\$ 361,234	= \$ 4,034,529
Grant Fund	1.60	163,000	14,111	24,035	15,424	216,570
HOME Program Fund	0.30	20,196	2,594	3,371	2,832	28,993
Community Dev Block Grant	4.68	280,584	32,903	57,688	27,167	398,342
PHA Family Sites	7.00	337,686	40,024	75,696	36,923	490,329
PHA Elderly & Scattered Sites	3.90	192,640	22,698	51,698	21,412	288,448
PHA Management	4.70	367,015	41,902	60,336	33,515	502,768
PHA Section 8	4.50	237,250	27,983	71,266	23,788	360,287
PHA Capital Fund Program	0.15	27,510	1,680	1,505	2,964	33,659
Parks and Recreation Trust		4,009	160		390	4,559
Total Special Revenue Funds	76.83	\$ 4,360,208	\$ 507,897	\$ 964,730	\$ 525,649	= \$ 6,358,484
INTERNAL SERVICE FUNDS						
Workers Comp. Self Insurance	3.30	\$ 249,420	\$ 29,593	\$ 41,912	\$ 23,308	= \$ 344,233
Insured Liaibility Self Insurance	4.00	328,153	38,707	58,581	26,985	452,426
Uninsured Liaibility Self Ins.	3.50	287,981	34,727	51,364	24,792	398,864
Short Term Disability Self Ins.					175,000	175,000
Medical Self Insurance	2.45	187,821	22,068	19,820	18,468	248,177
Total Debt Service Funds	13.25	\$ 1,053,375	\$ 125,095	\$ 171,677	\$ 268,553	= \$ 1,618,700
SPECIAL ASSESSMENT FUNDS						
Special Assessments	0.80	\$ 37,125	\$ 4,463	\$ 12,915	\$ 3,412	= \$ 57,915
Total Debt Service Funds	0.80	\$ 37,125	\$ 4,463	\$ 12,915	\$ 3,412	= \$ 57,915
CAPITAL PROJECTS FUNDS						
In-House Capital Fund	4.35	\$ 367,246	\$ 43,763	\$ 55,227	\$ 36,965	= \$ 503,201
Total Capital Projects Funds	4.35	\$ 367,246	\$ 43,763	\$ 55,227	\$ 36,965	= \$ 503,201
PERMANENT FUNDS						
Firemans Pension		\$	\$	\$	\$ 4,800	= \$ 4,800
Total Permanent Funds		\$	\$	\$	\$ 4,800	= \$ 4,800

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2013-14

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
ENTERPRISE FUNDS						
Water Operating	98.80	\$ 6,107,134	\$ 726,584	\$ 1,186,507	\$ 629,029	= \$ 8,649,254
Wastewater Operating	39.00	2,477,978	292,972	472,356	256,480	3,499,786
WW Industrial Process Treatmen	15.00	943,079	112,287	191,848	99,525	1,346,739
Solid Waste Operating	22.00	1,172,329	139,137	277,188	139,261	1,727,915
Airport Operating	6.00	378,738	45,065	72,199	39,305	535,307
Total Enterprise Funds	180.80	\$ 11,079,258	\$ 1,316,045	\$ 2,200,098	\$ 1,163,600	= \$ 15,759,001
TOTAL ALL FUNDS	1,595.23	\$ 115,623,861	\$ 17,225,507	\$ 19,747,735	\$ 11,718,834	= \$ 164,315,937