SP #1

JUN 09 2016

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MEMORANDUM **Management Services Memo No. MS16-073**

DATE: JUNE 9, 2016

TO: MAYOR AND COUNCIL

THRU: MARSHA REED, CITY MANAGER
DAWN LANG, MANAGEMENT SERVICES DIRECTOR DL

FROM: GREG WESTRUM, BUDGET MANAGER AW

SUBJECT: RESOLUTION NO. 4955 ADOPTING THE FISCAL YEAR (FY) 2016-17 ANNUAL BUDGET IN THE AMOUNT OF $971,250,607, AND APPROVING THE 2017-2026 CAPITAL IMPROVEMENT PROGRAM (CIP) IN THE AMOUNT OF $1,051,672,927

RECOMMENDATION

Staff recommends approval of Resolution No. 4955 adopting the FY 2016-17 Annual Budget in the amount of $971,250,607, and approving the 2017-2026 CIP in the amount of $1,051,672,927, as presented or amended after the close of the public hearing.

BACKGROUND

On May 26, 2016, Council adopted Resolution No. 4954 which approved the FY 2016-17 Tentative Budget in the amount of $971,250,607 and set June 9, 2016, as the date for a public hearing to allow taxpayers to comment and provide input on the budget, CIP and tax levy. A Notice of Public Hearing for "Adoption of the FY 2016-17 Annual Budget and 2017-2026 Capital Improvement Program and Setting of Property Tax Levies" has been posted on the official City website since June 1, 2016, and published in the Arizona Republic on June 1 and June 8, 2016, as required by State statute. The notice includes a summary of the Tentative Budget, with State Auditor General forms (Budget forms) attached, and provides a general description of the ten year CIP. Council action on the budget and CIP is scheduled immediately following tonight's Public Hearing on the Budget, CIP and Tax Levy. Action on the tax levy is scheduled for June 23, 2016.

DISCUSSION – FY 2016-17 BUDGET AND PROPERTY TAX LEVY

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 Tentative Budget of $971,250,607 includes funding for departmental operating budgets of $349,567,696; funding for debt service of $59,454,061; budget for equipment, technology, and vehicle replacement purchases of $8,858,918; and contingencies and reserves in the amount of $102,020,708 in various funds. The capital budget includes $139,328,539 in new

appropriation; $310,470,685 in capital carryforward, and contingency and reserve funding of $1,550,000.

Included in the projected operating revenues of $452,065,390 is a property tax levy of $29,165,484 based on a rate of $1.1600 per $100 of assessed property value (reduced from $1.1792) plus $460,536 for Salt River Project's payment to the City in lieu of property tax for a total of $29,626,020. Arizona Revised Statutes Truth in Taxation requirements do not apply for FY 2016-17 as the Primary Property Tax Rate is $0.2900 per $100 of assessed value (reduced from $0.2992), which is less than the Truth in Taxation maximum rate of $0.2978 per $100 of assessed value as determined by the Property Tax Oversight Commission.

DISCUSSION – 2017-2026 CAPITAL IMPROVEMENT PROGRAM

City Charter requires the City Manager to present a (minimum) 5-Year CIP for the City of Chandler to the City Council before June 15 of the current fiscal year. The proposed CIP is a 10-Year Program. Information regarding the various capital projects, cost estimates, methods of financing, recommended time schedules and estimated annual operating cost were distributed in the proposed budget which is posted on-line and discussed at the Budget Briefing on April 29, 2016. The 2017-2026 CIP totals $1,051,672,927.

Following the close of the public hearing, Council is asked to make a motion to adopt the Final FY 2016-17 Budget and 2017-2026 CIP.

PROPOSED MOTION

Move for adoption of Resolution No. 4955 adopting the FY 2016-17 Annual Budget in the amount of $971,250,607 and adopting the 2017-2026 CIP in the amount of $1,051,672,927.

Attachment: Resolution No. 4955

c: Nachie Marquez, Assistant City Manager

RESOLUTION NO. 4955

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 2016-17 AND AUTHORIZING THE ADOPTION OF THE 2017-2026 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 26th day of May 2016 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, in accordance with said sections of said Title, and following due public notice, the Council met on June 9, 2016, 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, it appears that 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, 2016 in the Council Chambers for the purpose of hearing taxpayers and setting tax levies as set forth in said estimates; and

WHEREAS, it appears that 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.; and

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; and

WHEREAS, 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.

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 Nine Hundred Seventy One Million, Two Hundred Fifty Thousand, Six Hundred and Seven Dollars ($971,250,607) for the City of Chandler for the Fiscal Year 2016-17; and

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. That the City Manager or City Manager's designee may 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. 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's budget within or to another fund if necessary;

e. That 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. 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;

g. 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;

h. That the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental lump sum agreement account to a department or departments to utilize these funds on a specific capital project or other improvement;

i. That the City Manager or City Manager's designee is authorized to transfer appropriation for telecommunications equipment or services from within the Information Technology Department to the appropriate funds and department cost centers using such equipment and/or services;

j. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes;

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

l. 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;

m. 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 2017-2026 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 the development of capital facilities for the ensuing ten-year period.

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 9th day of June, 2016.

ATTEST:

_____
MAYOR

_____
CITY CLERK

APPROVED AS TO FORM:

_____
CITY ATTORNEY *(kb)*

CERTIFICATION

I HEREBY CERTIFY THAT THE above and foregoing Resolution No. 4955 as duly passed by the City Council of the City of Chandler, Arizona, at a special meeting held June 9, 2016, and that a quorum was present thereat.

_____
CITY CLERK

CITY OF CHANDLER
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016-17

Fiscal Year		Sch	FUNDS								
			General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Enterprise Funds Available	Internal Service Funds	Special Assessment Funds	Total All Funds
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	241,820,023	51,151,638	25,885,826	368,654,698	0	188,546,410	34,490,766	64,656	910,614,017
2016	Actual Expenditures/Expenses**	E	204,077,044	28,639,036	25,452,631	52,129,941	0	106,586,184	28,942,692	63,990	445,891,518
2017	Fund Balance/Net Position at July 1***		111,655,410	12,887,998	0	291,229,002	18,957	58,814,233	8,882,612	13,683	483,501,895
2017	Primary Property Tax Levy	B	7,291,386								7,291,386
2017	Secondary Property Tax Levy	B			21,874,098						21,874,098
2017	Estimated Revenues Other than Property Taxes	C	196,461,291	38,764,699	761,402	68,713,657		124,881,227	28,946,952	54,000	458,583,228
2017	Other Financing Sources	D	0	0	0	0		0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0		0	0	0	0
2017	Interfund Transfers In	D	7,887,557	285,000	2,671,438	74,442,309		1,100,977	1,998,673	0	88,385,954
2017	Interfund Transfers (Out)	D	76,083,030	3,091,066	0	800,000	18,957	7,375,972	1,016,929	0	88,385,954
2017	Reduction for Amounts Not Available:										
LESS:	Amounts for Future Debt Retirement:										0
											0
											0
											0
2017	Total Financial Resources Available		247,212,614	48,846,631	25,306,938	433,584,968	0	177,420,465	38,811,308	67,683	971,250,607
2017	Budgeted Expenditures/Expenses	E	247,212,614	48,846,631	25,306,938	433,584,968	0	177,420,465	38,811,308	67,683	971,250,607

EXPENDITURE LIMITATION COMPARISON	2016	2017
1. Budgeted expenditures/expenses	$ 910,614,017	$ 971,250,607
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	910,614,017	971,250,607
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 910,614,017	$ 971,250,607
6. EEC expenditure limitation	$ 910,614,017	$ 971,250,607

* Includes Expenditure/Expense Adjustments Approved in the current year 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 on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF CHANDLER, ARIZONA
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2016-17

	2015-16 FISCAL YEAR	2016-17 FISCAL YEAR
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	$ 14,668,382	$ 15,977,647
2. Amount received from primary property taxation in the 2015-16 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	$ 7,000,175	$ 7,291,386
B. Secondary property taxes	20,589,691	21,874,098
C. Total property tax levy amounts [1]	$ 27,589,866	$ 29,165,484
4. Property taxes collected*		
A. Primary property taxes		
(1) 2015-16 levy	6,879,788	
(2) Prior years' levy [2]	150,000	
(3) Total primary property taxes	$ 7,029,788	
B. Secondary property taxes		
(1) 2015-16 levy	20,593,920	
(2) Prior years' levy [2]	200,000	
(3) Total secondary property taxes	$ 20,793,920	
C. Total property taxes collected	$ 27,823,708	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2992	0.2900
(2) Secondary property tax rate	0.8800	0.8700
(3) Total city/town tax rate	1.1792	1.1600

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 Funds in the amount of $120,387 in 2015-16 and $115,134 in 2016-17 for primary property tax and under the Debt Service Funds in the amount of $340,080 in 2015-16 and $345,402 in 2016-17 for the secondary property tax.*

[2] *Amount budgeted for Prior Year Primary & Secondary Levies for 2015-16 ($350,000) and 2016-17 ($350,000) 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 2016-17

SOURCE OF REVENUES	ESTIMATED REVENUES 2015-16	ACTUAL* REVENUES 2015-16	ESTIMATED REVENUES 2016-17
GENERAL FUND			
Local taxes			
Franchise Tax	$ 3,175,000	$ 3,284,600	$ 3,275,000
Transaction Privilege License Tax/Fees	102,136,000	105,926,000	105,336,000
Licenses and permits			
Miscellaneous License	1,411,750	1,399,400	1,404,000
Building Division Permits	4,950,250	5,877,000	5,130,000
Intergovernmental			
State			
State Sales Tax	22,506,700	22,506,700	23,407,000
State Revenue Sharing	28,453,600	28,453,600	30,000,000
County			
Auto Lieu Tax	9,300,000	9,300,000	9,500,000
Charges for services			
Engineering Fees	1,560,000	1,560,000	1,510,000
Planning Fees	342,000	426,300	417,200
Public Safety Miscellaneous	5,378,300	5,148,841	4,716,300
Parks & Recreation	3,004,100	3,159,697	3,225,857
Fines and forfeits			
Library Fines	420,480	412,500	406,000
Court Fines	3,399,700	3,071,700	3,240,900
Interest on investments			
Interest on Investments	1,094,000	1,068,000	1,222,000
Miscellaneous			
Fixed Leases	665,500	867,800	583,100
Sale of Fixed Assets	30,000	90,000	95,000
Prior Year Property Tax Collections	150,000	150,000	150,000
Salt River Project in Lieu Tax - Primary	121,825	120,387	115,134
Other Receipts	2,558,369	3,157,649	2,727,800
Total General Fund	$ 190,657,574	$ 195,980,174	$ 196,461,291
SPECIAL REVENUE FUNDS			
Forfeiture Fund			
Police Forfeiture Reimbursement	$ 6,000,000	$ -	$ 2,315,000
Interest on Investments	-	-	-
Total Forfeiture Fund	$ 6,000,000	$ -	$ 2,315,000
Proposition 400 Fund			
Regional Transportation Sales Tax	$ 2,279,800	$ 3,565,895	$ 377,250
Interest on Investments	7,000	252,000	16,000
Total Proposition 400 Fund	$ 2,286,800	$ 3,817,895	$ 393,250
Highway User Revenue Fund			
HURF Taxes	$ 14,000,000	$ 14,000,000	$ 14,000,000
Interest on Investments	79,000	79,000	143,000
Total Highway User Revenue Fund	$ 14,079,000	$ 14,079,000	$ 14,143,000
Local Transportation Assistance Fund			
HB2565 RPTA Grant Funds	$ 696,693	$ 692,821	$ 692,821
Bus Service Revenue	90,000	104,300	118,960
Interest on Investments	29,000	23,000	42,000
Total Local Transportation Assistance Fund	$ 815,693	$ 820,121	$ 853,781

**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 2016-17

SOURCE OF REVENUES	ESTIMATED REVENUES 2015-16	ACTUAL* REVENUES 2015-16	ESTIMATED REVENUES 2016-17
SPECIAL REVENUE FUNDS - continued			
Grant Funds			
Grants-In-Aid	$ 5,154,611	$ 2,519,511	$ 5,228,915
Community Development Block Grant	1,900,000	1,525,000	2,002,824
Housing Urban Development	10,998,000	10,662,454	11,004,613
Public Housing Authority	2,358,553	2,358,553	2,547,206
Interest on Investments	46,000	39,000	72,000
Total Grant Funds	$ 20,457,164	$ 17,104,518	$ 20,855,558
Expendable Trust Fund			
Museum Fund	$ 25,000	$ 12,355	$ 22,000
Parks Fund	93,710	108,954	99,110
Library Fund	120,000	20,000	80,000
Interest on Investments	3,000	2,000	3,000
Total Expendable Trust Fund	$ 241,710	$ 143,309	$ 204,110
Total Special Revenue Funds	$ 43,880,367	$ 35,964,843	$ 38,764,699
DEBT SERVICE FUNDS			
Prior Year Property Tax Collections	$ 200,000	$ 200,000	$ 200,000
Salt River Project in Lieu Tax - Secondary	358,309	354,080	345,402
Interest on Investments	164,000	108,000	216,000
Total Debt Service Funds	$ 722,309	$ 662,080	$ 761,402
INTERNAL SERVICE FUNDS			
Self-Insurance	$ 24,490,502	$ 26,807,600	$ 28,603,952
Interest on Investments	246,500	256,000	343,000
Total Internal Service Funds	$ 24,737,002	$ 27,063,600	$ 28,946,952
SPECIAL ASSESSMENT FUND			
Interest on Investments	$ 35,000	$ 30,000	$ 54,000
Total Special Assessment Fund	$ 35,000	$ 30,000	$ 54,000
CAPITAL PROJECTS FUNDS			
System Development Fees			
Water	$ 8,475,200	$ 10,525,600	$ 11,936,100
Wastewater	8,845,500	12,267,900	14,028,900
Parks	2,022,800	5,385,400	6,313,200
Library	77,200	107,600	127,400
Public Building Impact Fees	251,500	335,000	383,400
Public Safety - Police	662,000	883,100	1,008,800
Public Safety - Fire	975,800	1,319,500	1,506,700
Arterial Streets	4,328,500	10,035,000	11,706,200
Capital Replacement	281,544	295,086	298,016
Vehicle Replacement	2,527,266	2,669,449	2,680,431
Sale of Fixed Assets	200,000	310,000	300,000
Other Receipts	1,658,500	-	1,486,846
Capital Grants	7,932,558	10,320,470	14,899,764
In-House/Municipal Arts	-	-	50,000
Interest on Investments	1,859,700	1,136,100	1,987,900
Total Capital Project Funds	$ 40,098,068	$ 55,590,205	$ 68,713,657
ENTERPRISE FUNDS			
Water Services	$ 51,303,620	$ 51,230,812	$ 49,601,800
Reclaimed Water Services	-	-	1,700,000
Wastewater Services	63,950,810	62,313,239	56,411,750
Solid Waste Services	14,806,810	15,029,337	15,244,682
Airport Services	1,085,823	1,018,100	1,073,995
Interest on Investments	640,000	503,000	849,000
Total Enterprise Funds	$131,787,063	$ 130,094,488	$ 124,881,227
TOTAL ALL FUNDS	$431,917,383	$ 445,385,390	$ 458,583,228

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 2016-17

FUND	OTHER FINANCING 2016-17 SOURCES [1]	OTHER FINANCING 2016-17 <USES>	INTERFUND TRANSFERS 2016-17 IN	INTERFUND TRANSFERS 2016-17 <OUT>
GENERAL FUND				
General Fund	$ -	$ -	$ 7,887,557	$ 76,083,030
Total General Fund	$ -	$ -	$ 7,887,557	$ 76,083,030
SPECIAL REVENUE FUNDS				
Proposition 400	$ -	$ -	$ -	$ 393,250
Highway User Revenue	-	-	-	2,696,291
Local Transportation Assistance	-	-	-	1,525
Housing	-	-	285,000	-
Museum Trust	-	-	-	-
Park & Recreation Trust	-	-	-	-
Total Special Revenue Funds	$ -	$ -	$ 285,000	$ 3,091,066
DEBT SERVICE FUNDS				
Highway User Revenue Debt Service	$ -	$ -	$ 2,671,438	$ -
Total Special Debt Service Funds	$ -	$ -	$ 2,671,438	$ -
CAPITAL PROJECTS FUNDS				
General Government Capital Project	$ -	$ -	$ 71,262,574	$ -
Computer Replacement	-	-	2,786,485	-
Parks	-	-	-	-
Museum Bonds	-	-	-	-
Public Building	-	-	-	300,000
Public Safety - Police	-	-	-	500,000
Public Safety - Fire	-	-	-	-
Street	-	-	393,250	-
Water	-	-	-	-
Reclaimed Water	-	-	-	-
Wastewater	-	-	-	-
Total Capital Projects Funds	$ - [1]	$ -	$ 74,442,309	$ 800,000
PERMANMENT FUNDS				
Volunteer Firemen Pension	$ -	$ -	$ -	$ 18,957
Total Internal Service Funds	$ -	$ -	$ -	$ 18,957
ENTERPRISE FUNDS				
Water Operating	$ -	$ -	$ -	$ 3,376,446
Wastewater Operating	-	-	-	2,444,782
WW Industrial Process Treatment	-	-	-	445,497
Solid Waste Operating	-	-	-	1,003,867
Airport Operating	-	-	1,100,977	105,380
Total Enterprise Funds	$ -	$ -	$ 1,100,977	$ 7,375,972
INTERNAL SERVICE FUNDS				
Self-Insurance Fund	$ -	$ -	$ 1,998,673	$ 1,016,929
Total Internal Service Funds	$ -	$ -	$ 1,998,673	$ 1,016,929
SPECIAL ASSESSMENT FUNDS				
Special Assessments	$ -	$ -	$ -	$ -
Total Special Assessment Funds	$ -	$ -	$ -	$ -
TOTAL ALL FUNDS	$ - [1]	$ -	$ 88,385,954	$ 88,385,954

[1] Sources are from bonds.

SCHEDULE D

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2016-17

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015-16	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-16	ACTUAL EXPENDITURES/ EXPENSES 2015-16	BUDGETED EXPENDITURES/ EXPENSES 2016-17
GENERAL FUND				
Mayor and Council	$ 837,550	$ 14,305	$ 855,318	$ 878,151
Communications and Public Affairs	2,317,974	198,862	2,570,311	2,523,492
City Clerk	617,010	21,354	616,533	826,714
City Manager	31,542,698	1,821,986	32,722,895	33,113,953
City Magistrate	4,306,286	64,943	4,197,552	4,417,406
Law	3,475,487	82,010	3,519,464	3,614,983
Community & Neighborhood Services	20,522,667	1,254,342	21,475,671	21,249,451
Fire	33,446,070	1,074,999	34,497,811	33,844,034
Management Services\Non-Dept.	17,869,609	8,077,154	13,456,014	20,059,676
Police	66,601,585	875,887	69,325,372	67,435,967
Transportation & Development	18,002,139	3,116,359	20,840,103	18,788,378
Contingency\Reserves	45,056,847	(19,378,100)	-	40,460,409
Total General Fund	$ 244,595,922	$ (2,775,899)	$ 204,077,044	$ 247,212,614
SPECIAL REVENUE FUNDS				
Police Forfeiture Fund				
Police	$ 6,000,000	$ 375,781	$ 1,474,627	$ 2,811,436
Contingency\Reserves	390,000	(390,000)	-	210,000
Highway Users Revenue Fund				
Transportation & Development	12,029,422	2,149,066	10,508,468	14,450,043
Management Services\Non-Dept.	151,800	(92,351)	-	138,867
Contingency\Reserves	3,840,000	(840,000)	-	3,750,000
Local Transportation Assistance Fund				
Transportation & Development	1,215,220	10,140	728,469	2,331,267
Management Services\Non-Dept.	200	200	-	200
Contingency\Reserves	2,134,100	(134,300)	-	2,010,000
Grants In Aid				
City Manager	970,000	55,278	473,724	761,880
Law	20,009	-	17,893	20,000
Community & Neighborhood Services	204,602	3,936	151,238	157,592
Fire	3,307,069	42,268	402,650	2,446,263
Municipal Utilites	100,000	-	-	100,000
Police	2,007,262	144,114	1,065,766	2,553,148
Transportation & Development	500,000	-	473,385	-
Non-departmental	3,000	-	-	3,261
Contingency\Reserves	372,000	(372,000)	-	199,000
Community Development Block Grant				
Community & Neighborhood Services	1,893,481	234,500	1,893,481	2,002,824
Management Services\Non-Dept.	9,000	(7,901)	-	5,094
Contingency\Reserves	556,000	(556,000)	-	130,000
Housing and Urban Development				
Community & Neighborhood Services	13,948,391	457,965	11,236,061	13,888,819
Management Services\Non-Dept.	39,000	(34,549)	-	25,065
Contingency\Reserves	332,700	(332,700)	-	565,000
Expendable Trust Funds				
City Manager	159,469	60,747	95,456	108,186
Community & Neighborhood Services	190,188	-	117,818	149,011
Contingency\Reserves	4,531	-	-	-
Total Special Revenue Funds	$ 50,377,444	$ 774,194	$ 28,639,036	$ 48,846,631

**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 2016-17

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015-16	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-16	ACTUAL EXPENDITURES/ EXPENSES 2015-16	BUDGETED EXPENDITURES/ EXPENSES 2016-17
DEBT SERVICE FUNDS				
General Obligation Debt Svc	$ 22,140,176	$ -	$ 21,706,981	$ 21,740,608
Contingency\Reserves	-	-	-	894,892
Highway User Debt Svc	3,745,650	-	3,745,650	2,671,438
Total Debt Service Funds	$ 25,885,826	$ -	$ 25,452,631	$ 25,306,938
INTERNAL SERVICE FUNDS				
Self Insurance				
City Manager	$ 2,992,366	$ 321,388	$ 3,527,170	$ 3,942,109
Law	5,645,728	543,861	2,986,649	5,950,295
Management Services\Non-Dept.	22,591,162	186,207	22,428,873	25,518,038
Contingency\Reserves	2,996,004	(785,950)	-	3,400,866
Total Internal Service Funds	$ 34,225,260	$ 265,506	$ 28,942,692	$ 38,811,308
SPECIAL ASSESSMENT FUND				
Management Services\Non-Dept.	$ 64,656	$ -	$ 63,990	$ 67,683
Total Special Assessment Fund	$ 64,656	$ -	$ 63,990	$ 67,683
CAPITAL PROJECTS FUNDS				
Communications and Public Affairs	$ 27,000	$ -	$ -	$ 27,000
City Manager	17,545,076	2,240,015	3,262,092	21,625,477
Community & Neighborhood Services	13,509,532	(969,663)	4,103,552	11,814,226
Fire	8,404,779	251,991	612,870	14,317,023
Management Services\Non-dept.	3,802,561	11,023,671	4,167,980	15,638,123
Municipal Utilities	217,867,004	(5,415,062)	25,185,305	248,120,166
Police	3,742,509	447,251	1,972,124	14,267,028
Transportation & Development	50,020,273	7,549,451	12,203,964	77,121,327
Contingency\Reserves	49,642,164	(11,655,908)	-	28,664,113
Debt Service	622,054	-	622,054	1,990,485
Total Capital Projects Funds	$ 365,182,952	$ 3,471,746	$ 52,129,941	$ 433,584,968
ENTERPRISE FUNDS				
Water	$ 38,606,291	$ 1,023,774	$ 30,008,244	$ 38,410,142
Reclaimed Water	-	-	-	1,459,802
Wastewater	61,272,883	3,291,680	27,266,012	59,684,014
Solid Waste	14,137,848	358,269	13,258,124	14,168,851
City Manager	1,828,572	119,594	1,173,025	2,019,489
Management Services\Non-dept.	970,000	(340,286)	517,000	751,039
Contingency\Reserves	28,543,800	(6,188,578)	-	27,875,598
Debt Service	44,922,563	-	34,363,779	33,051,530
Total Enterprise Funds	$ 190,281,957	$ (1,735,547)	$ 106,586,184	$ 177,420,465
TOTAL ALL FUNDS	$ 910,614,017	$ -	$ 445,891,518	$ 971,250,607

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 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015-16	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-16	ACTUAL EXPENDITURES / EXPENSES 2015-16*	BUDGETED EXPENDITURES/ EXPENSES 2016-17
Mayor and Council				
General Fund	$ 837,550	$ 14,305	$ 855,318	$ 878,151
Department Total	$ 837,550	$ 14,305	$ 855,318	$ 878,151
Communications and Public Affairs				
General Fund	$ 2,317,974	$ 198,862	$ 2,570,311	$ 2,523,492
Capital Fund - Equip/Tech/Fleet	27,000	-	-	27,000
Department Total	$ 2,344,974	$ 198,862	$ 2,570,311	$ 2,550,492
City Clerk				
General Fund	$ 617,010	$ 21,354	$ 616,533	$ 826,714
Department Total	$ 617,010	$ 21,354	$ 616,533	$ 826,714
City Manager				
General Fund	$ 31,542,698	$ 1,821,986	$ 32,722,895	$ 33,113,953
Special Revenue Fund - Grants	970,000	55,278	473,724	761,880
Special Revenue Fund - Trust	159,469	60,747	95,456	108,186
Capital Fund - Gen Gov't Capital Proj	10,102,497	448,684	2,334,131	12,239,510
Capital Fund - Equip/Tech/Fleet	205,721	43,760	117,300	315,800
Capital Fund - Grants	5,310,804	1,747,340	756,534	7,029,970
Capital Fund - Municipal Art	50,000	-	50,000	50,000
Capital Fund - Bonds	682,554	231	4,127	1,060,697
Capital Fund - Loans	1,193,500	-	-	929,500
Enterprise Fund - Water	22,437	(793)	-	21,644
Enterprise Fund - Wastewater	492	9,128	9,000	620
Enterprise Fund - Solid Waste	75	6,923	-	6,998
Enterprise Fund - Airport	1,805,568	104,336	1,164,025	1,990,227
Internal Service Fund - Self Insurance	2,992,366	321,388	3,527,170	3,942,109
Department Total	$ 55,038,181	$ 4,619,008	$ 41,254,362	$ 61,571,094
City Magistrate				
General Fund	$ 4,306,286	$ 64,943	$ 4,197,552	$ 4,417,406
Special Revenue Fund - Grant	-	-	-	29,675
Department Total	$ 4,306,286	$ 64,943	$ 4,197,552	$ 4,447,081
Law				
General Fund	$ 3,475,487	$ 82,010	$ 3,519,464	$ 3,614,983
Special Revenue Fund - Grants	20,009	-	17,893	20,000
Internal Service Fund - Self Insurance	5,645,728	543,861	2,986,649	5,950,295
Department Total	$ 9,141,224	$ 625,871	$ 6,524,006	$ 9,585,278

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015-16	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-16	ACTUAL EXPENDITURES / EXPENSES 2015-16*	BUDGETED EXPENDITURES/ EXPENSES 2016-17
Community & Neighborhood Services				
General Fund	$ 20,522,667	$ 1,254,342	$ 21,475,671	$ 21,249,451
Special Revenue Fund - Grants	16,046,474	696,401	13,280,780	16,049,235
Special Revenue Fund - Trust	190,188	-	117,818	149,011
Capital Fund - Gen Gov't Capital Proj	6,024,437	(444,415)	1,425,679	5,903,657
Capital Fund - Equip/Tech/Fleet	875,100	82,295	451,365	639,925
Capital Fund - Grants	1,882,508	21,596	195,528	1,708,576
Capital Fund - Bonds	2,703,874	(293,711)	681,034	1,749,129
Capital Fund - Impact Funds	2,023,613	(335,428)	1,349,946	1,812,939
Department Total	$ 50,268,861	$ 981,080	$ 38,977,821	$ 49,261,923
Fire				
General Fund	$ 33,446,070	$ 1,074,999	$ 34,497,811	$ 33,844,034
Special Revenue Fund - Grants	3,307,069	42,268	402,650	2,446,263
Capital Fund - Gen Gov't Capital Proj	1,444,323	17,750	197,918	2,280,454
Capital Fund - Equip/Tech/Fleet	2,365,263	88,753	258,798	3,600,041
Capital Fund - Bonds	4,356,833	(1,613)	9,053	7,788,167
Capital Fund - Impact Funds	238,360	147,101	147,101	648,361
Department Total	$ 45,157,918	$ 1,369,258	$ 35,513,331	$ 50,607,320
Management Services\Non-Dept. - Includes Contingencies				
General Fund	$ 62,926,456	$ (11,300,946)	$ 13,456,014	$ 60,520,085
Special Revenue Fund - Police Forfeitur	390,000	(390,000)	-	210,000
Special Revenue Fund - HURF	3,991,800	(932,351)	-	3,888,867
Special Revenue Fund - LTAF	2,134,300	(134,100)	-	2,010,200
Special Revenue Fund - Grants	1,311,700	(1,303,150)	-	927,420
Special Revenue Fund - Trust	4,531	-	-	-
Debt Service - General Obligation	-	-	-	894,892
Capital Fund - Gen Gov't Capital Proj	10,791,864	1,254,656	291,005	16,389,761
Capital Fund - Equip/Tech/Fleet	5,084,661	(438,212)	3,876,975	4,104,543
Capital Fund - Municipal Art	1,000	-	-	-
Capital Fund - Bonds	7,440,000	-	-	6,544,607
Capital Fund - Impact/System Dev	30,120,200	(1,441,802)	-	17,253,745
Capital Fund - In-House Capital	7,000	(6,879)	-	9,580
Enterprise Fund - Water	7,673,000	(1,443,767)	230,000	7,437,246
Enterprise Fund - Reclaimed Water	-	-	-	240,198
Enterprise Fund - Wastewater	19,579,000	(4,373,456)	160,000	19,061,931
Enterprise Fund - Solid Waste	2,206,500	(681,869)	110,000	1,834,460
Enterprise Fund - Airport	55,300	(29,772)	17,000	52,802
Internal Service Fund - Self Insurance	24,082,854	(682,689)	21,519,207	27,336,296
Internal Service Fund - Uninsured Liabili	1,504,312	82,946	909,666	1,582,608
Special Assessment Fund	64,656	-	63,990	67,683
Department Total	$ 179,369,134	$ (21,821,391)	$ 40,633,857	$ 170,366,924
Municipal Utilities				
Special Revenue Fund - Grants	$ 100,000	$ -	$ -	$ 100,000
Capital Fund - Equip/Tech/Fleet	1,826,700	61,374	931,179	1,293,365
Capital Fund - Bonds	75,896,913	(4,210,713)	15,887,126	66,607,968
Capital Fund - System Development	140,143,391	(1,265,723)	8,367,000	180,218,833
Enterprise Fund - Water	38,606,291	1,023,774	30,008,244	38,410,142
Enterprise Fund - Reclaimed Water	-	-	-	1,459,802
Enterprise Fund - Wastewater	61,272,883	3,291,680	27,266,012	59,684,014
Enterprise Fund - Solid Waste	14,137,848	358,269	13,258,124	14,168,851
Department Total	$ 331,984,026	$ (741,339)	$ 95,717,685	$ 361,942,975

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015-16	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-16	ACTUAL EXPENDITURES / EXPENSES 2015-16*	BUDGETED EXPENDITURES/ EXPENSES 2016-17
Police				
General Fund	$ 66,601,585	$ 875,887	$ 69,325,372	$ 67,435,967
Special Revenue Fund - Police Forfeitur	6,000,000	375,781	1,474,627	2,811,436
Special Revenue Fund - Grants	2,007,262	144,114	1,065,766	2,553,148
Capital Fund - Gen Gov't Capital Proj	1,298,738	118,426	517,169	2,380,708
Capital Fund - Equip/Tech/Fleet	1,475,500	327,695	1,223,675	2,847,600
Capital Fund - Bonds	968,271	1,130	231,280	9,038,720
Department Total	$ 78,351,356	$ 1,843,033	$ 73,837,889	$ 87,067,579
Transportation & Development				
General Fund	$ 18,002,139	$ 3,116,359	$ 20,840,103	$ 18,788,378
Special Revenue Fund - HURF	12,029,422	2,149,066	10,508,468	14,450,043
Special Revenue Fund - LTAF	1,215,220	10,140	728,469	2,331,267
Special Revenue Fund - Grants	500,000	-	473,385	-
Capital Fund - Gen Gov't Capital Proj	20,914,667	346,844	2,882,055	32,518,484
Capital Fund - Equip/Tech/Fleet	1,556,938	258,183	1,096,154	855,217
Capital Fund - Grants	7,754,482	6,333,769	3,345,631	19,096,629
Capital Fund - Bonds	8,197,672	1,706,516	3,780,150	10,788,918
Capital Fund - Impact Fee	11,596,514	(1,102,740)	1,099,974	13,862,079
Capital Fund - In-House Capital	-	6,879	-	-
Department Total	$ 81,767,054	$ 12,825,016	$ 44,754,389	$ 112,691,015
Debt Service				
Debt Service - General Obligation	$ 22,140,176	$ -	$ 21,706,981	$ 21,740,608
Debt Service - HURF	3,745,650	-	3,745,650	2,671,438
Capital Fund - System Development	622,054	-	622,054	1,990,485
Enterprise Fund - Water	21,296,860	-	18,281,817	16,381,109
Enterprise Fund - Wastewater	23,598,390	-	16,054,649	16,643,858
Enterprise Fund - Airport	27,313	-	27,313	26,563
Department Total	$ 71,430,443	$ -	$ 60,438,464	$ 59,454,061
TOTAL ALL DEPARTMENTS	$ 910,614,017	$ -	$ 445,891,518	$ 971,250,607

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2016-17

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	1,348.669	109,680,990	22,474,529	17,705,613	$ 10,897,840	= $ 160,758,972
SPECIAL REVENUE FUNDS						
Highway Users Revenue Fund	50.000	3,007,856	349,696	607,379	$ 481,179	= $ 4,446,110
Grant Fund	1.376	1,695,782	7,926	22,133	5,919	1,731,760
HOME Program Fund	0.100	8,594	996	1,353	710	11,653
Community Dev Block Grant	4.730	304,964	35,147	64,473	28,334	432,918
PHA Family Sites	7.150	369,085	42,531	89,327	40,849	541,792
PHA Elderly & Scattered Sites	3.950	210,947	24,119	46,271	22,420	303,757
PHA Management	5.400	439,329	49,780	74,902	40,243	604,254
PHA Family Self Suffiiency	2.000	106,885	12,230	19,475	9,080	147,670
PHA Section 8	3.500	198,967	23,085	58,579	18,510	299,141
PHA Capital Fund Program	-	20,260	810	1,013	1,881	23,964
Museum Trust	-	1,015	40	51	80	1,186
Parks and Recreation Trust	-	4,122	166	206	382	4,876
Total Special Revenue Funds	78.206	$ 6,367,806	$ 546,526	$ 985,162	$ 649,587	= $ 8,549,081
INTERNAL SERVICE FUNDS						
Workers Comp. Self Insurance	4.150	300,980	35,317	54,159	$ 25,546	= $ 416,002
Insured Liaibilty Self Insurance	4.000	341,055	39,645	59,543	27,481	467,724
Uninsured Liaibility Self Ins.	3.000	265,574	31,110	45,304	22,413	364,401
Short Term Disability Self Ins.	-	-	-	-	175,000	175,000
Medical Self Insurance	4.750	366,019	42,240	74,077	332,330	814,666
Total Internal Service Funds	15.900	$ 1,273,628	$ 148,312	$ 233,083	$ 582,770	= $ 2,237,793
SPECIAL ASSESSMENT FUNDS						
Special Assessments	0.800	38,907	4,674	6,635	$ 3,477	= $ 53,693
otal Special Assessment Funds	0.800	$ 38,907	$ 4,674	$ 6,635	$ 3,477	= $ 53,693
CAPITAL PROJECTS FUNDS						
In-House Capital Fund	4.350	373,183	43,583	39,056	$ 34,176	= $ 489,998
Total Capital Projects Funds	4.350	$ 373,183	$ 43,583	$ 39,056	$ 34,176	= $ 489,998

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2016-17

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
ENTERPRISE FUNDS						
Water Operating	97.200	6,572,438	764,590	1,230,477	$ 695,456	= $ 9,262,961
Reclaimed Water Operating	4.000	271,093	32,188	61,175	31,398	395,854
Wastewater Operating	56.800	3,836,247	445,095	670,618	425,912	5,377,872
WW Industrial Process Treatmen	17.000	1,227,747	139,878	211,876	137,573	1,717,074
Solid Waste Operating	22.000	1,252,460	145,204	297,393	173,890	1,868,947
Airport Operating	6.000	421,171	49,311	46,615	52,291	569,388
Total Enterprise Funds	203.000	$ 13,581,156	$ 1,576,266	$ 2,518,154	$ 1,516,520	= $ 19,192,096
TOTAL ALL FUNDS	1,650.925	$ 131,315,670	$ 24,793,890	$ 21,487,703	$ 13,684,370	= $ 191,281,633

SCHEDULE G (2 OF 2)