Repl. #9

MAY 22 2014

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MEMORANDUM **Management Services Memo No. MS14-074A**

DATE: MAY 22, 2014

TO: MAYOR AND COUNCIL

THRU: RICH DLUGAS, CITY MANAGER RD
NACHIE MARQUEZ, ASSISTANT CITY MANAGER NM
DAWN LANG, MANAGEMENT SERVICES DIRECTOR AW for DL

FROM: GREG WESTRUM, BUDGET MANAGER GW

SUBJECT: RESOLUTION NO. 4763 ADOPTING THE 2014-15 TENTATIVE BUDGET AND 2015-2024 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

RECOMMENDATION

Staff recommends adoption of Resolution No. 4763 adopting the 2014-15 Tentative Budget and 2015-2024 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.

BACKGROUND

Resolution No. 4763, adopting the 2014-15 Tentative Budget and the budget forms is submitted as prescribed by Arizona Revised Statutes 42-17101 and 42-17102. The resolution and budget forms have been revised to reflect the May 19th Council approved budget amendments.

As required, the budget forms will be published in the Arizona Republic newspaper, as will a notice that the City Council will meet on June 12, 2014 at 7:00 p.m. for the purpose of a public hearing and for final adoption of the 2014-15 Budget, and will further meet for the purpose of setting the tax levies on June 26, 2014 at 7:00 p.m.

In summary, the 2014-15 revised budget (with amendments approved on May 19th) totals $783,474,647 and includes funding for departmental operating budgets of $330,831,480; funding for debt service of $64,891,189; budget for equipment, technology, and vehicle replacement purchases of $10,190,061; and contingencies and reserves in the amount of $95,013,718 in various funds. The capital budget includes $99,977,319 in new appropriation, capital carryforward of $181,220,880 and contingency and reserve funding of $1,350,000.

Included in the projected operating revenues of $478,435,469 is a property tax levy of $27,283,365 based on a rate of $1.1792 per $100 assessed property value (reflecting a 9.22 cent decrease to the rate), plus $488,535 for SRP's payment to the City in lieu of property tax for a total of $27,771,900.

The Tentative Budget and Resolution, including the budget forms, as well as the 2015-2024 Tentative Capital Improvement Program will be available for public review and inspection May 27, 2014 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 the Chandler City Hall.

As in past years, Section 4 of the resolution includes certain delegations to the City Manager or designee to transfer funds for specific administrative purposes such as year-end encumbrances, capital project carryforward, and allocation of personnel budgets following final negotiation of memorandums of understanding (MOU). The Resolution includes a new delegation in Section 4.h. which allows the City Manager or designee to transfer funds from Lump Sum agreements paid by developers to a specific department to utilize those funds for a specific capital project or other improvement. This will streamline the process and allow more expeditious use of the revenues received from Lump Sum agreements.

PROPOSED MOTION

Move for adoption of Resolution No. 4763 adopting the 2014-15 Tentative Budget and 2015-2024 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. 4763

c: Marsha Reed, Assistant City Manager

RESOLUTION NO. 4763

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 2014-15, 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 2015-2024 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 2014-15.

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 2014-15 Annual Budget for the City of Chandler, Arizona, on the 12th day of June, 2014, 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 26th day of June, 2014, 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 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. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.

j. 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.

k. 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. THAT 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 Mayor and City Council of the City of Chandler, Arizona, this 22nd day of May 2014.

ATTEST:

CITY OF CHANDLER CORPORATE SEAL ARIZONA

CITY CLERK

MAYOR

CERTIFICATION

I HEREBY CERTIFY that the above and foregoing Resolution No. 4763 was duly passed and adopted by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 22nd day of May 2014, and that a quorum was present thereat.

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

CITY OF CHANDLER, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014-15

FUND	ADJUSTED BUDGETED EXPENDITURES/ EXPENSES 2013-14*	ACTUAL EXPENDITURES/ EXPENSES 2013-14**	FUND BALANCE/ NET ASSETS*** 7/1/2014**	DIRECT PROPERTY TAX REVENUES 2014-15	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014-15	OTHER FINANCING 2014-15 SOURCES	OTHER FINANCING 2014-15 <USES>	INTERFUND TRANSFERS 2014-15 IN	INTERFUND TRANSFERS 2014-15 <OUT>	TOTAL FINANCIAL RESOURCES AVAILABLE 2014-15	BUDGETED EXPENDITURES/ EXPENSES 2014-15
1. General Fund	$ 211,769,941	$ 180,014,468	$ 78,291,402	Primary: $ 6,690,943	$ 181,146,217	$	$	$ 8,521,450	$ 45,762,980	$ 228,887,032	$ 228,887,032
2. Special Revenue Funds	45,340,072	25,894,324	13,751,163		42,637,432			285,000	10,229,380	46,444,215	46,444,215
3. Debt Service Funds Available	26,173,906	26,173,906	3,150,169	Secondary: 20,592,421	771,578			4,677,025		29,191,193	29,191,194
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	26,173,906	26,173,906	3,150,169	20,592,421	771,578			4,677,025		29,191,193	29,191,194
6. Capital Projects Funds	242,980,710	74,800,357	157,908,568		33,647,834			49,301,947	942,550	239,915,799	239,915,799
7. Permanent Funds	4,800	4,800									
8. Enterprise Funds Available	239,829,731	142,953,567	9,726,221		198,189,316			985,405	7,771,158	201,129,784	201,129,784
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	239,829,731	142,953,567	9,726,221		198,189,316			985,405	7,771,158	201,129,784	201,129,784
11. Internal Service Funds	37,760,580	32,771,646	10,375,198		26,519,650			950,000	14,759	37,830,089	37,830,089
12. Special Assessment Funds	72,046	72,046	50,534		26,000					76,534	76,534
TOTAL ALL FUNDS	$ 803,931,786	$ 482,685,114	$ 273,253,255	$ 27,283,365	$ 482,938,027	$	$	$ 64,720,827	$ 64,720,827	$ 783,474,647	$ 783,474,647

EXPENDITURE LIMITATION COMPARISON	2013-14	2014-15
1. Budgeted expenditures/expenses	$ 803,931,786	$ 783,474,647
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	803,931,786	783,474,647
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 803,931,786	$ 783,474,647
6. EEC or voter-approved alternative expenditure limitation	$ 803,931,786	$ 783,474,647

* Includes Expenditure/Expense Adjustments Approved in 2013-14 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 2014-15

	2013-14 FISCAL YEAR	2014-15 FISCAL YEAR
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	$ 12,754,358	$ 13,743,751
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	6,965,694	$ 6,690,943
B. Secondary property taxes	20,111,604	20,592,421
C. Total property tax levy amounts [1]	$ 27,077,298	$ 27,283,365
4. Property taxes collected*		
A. Primary property taxes		
(1) 2013-14 levy	7,015,694	
(2) Prior years' levy [2]	150,000	
(3) Total primary property taxes	$ 7,165,694	
B. Secondary property taxes		
(1) 2013-14 levy	20,015,604	
(2) Prior years' levy [2]	300,000	
(3) Total secondary property taxes	$ 20,315,604	
C. Total property taxes collected	$ 27,481,298	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3292	0.2992
(2) Secondary property tax rate	0.9422	0.8800
(3) Total city/town tax rate	1.2714	1.1792

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 $134,306 in 2013-14 and $123,957 in 2014-15 for primary property tax and under the Debt Service Funds in the amount of $384,396 in 2013-14 and $364,578 in 2014-15 for the secondary property tax.*

[2] *Amount budgeted for Prior Year Primary & Secondary Levies for 2013-14 ($450,000) and 2014-15 ($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 2014-15

SOURCE OF REVENUES	ESTIMATED REVENUES 2013-14	ACTUAL* REVENUES 2013-14	ESTIMATED REVENUES 2014-15
GENERAL FUND			
Local taxes			
Franchise Tax	$ 2,875,000	$ 2,875,000	$ 2,979,000
Transaction Privilege License Tax/Fees	92,786,000	99,036,000	97,036,000
Licenses and permits			
Miscellaneous License	1,573,200	1,571,900	1,584,900
Building Division Permits	3,736,200	4,394,200	3,744,200
Intergovernmental			
State			
State Sales Tax	19,400,000	20,564,000	21,000,000
State Revenue Sharing	26,343,000	26,343,000	28,607,000
County			
Auto Lieu Tax	7,870,700	8,000,000	8,300,000
Charges for services			
Engineering Fees	1,085,000	1,635,400	1,187,500
Planning Fees	295,500	430,500	436,500
Public Safety Miscellaneous	4,528,300	4,912,290	4,907,500
Parks & Recreation	3,362,850	3,165,200	3,255,860
Fines and forfeits			
Library Fines	516,600	470,200	424,000
Court Fines	3,145,300	3,171,800	3,196,800
Interest on investments			
Interest on Investments	637,000	540,000	670,300
Miscellaneous			
Fixed Leases	983,500	521,200	1,004,700
Sale of Fixed Assets	25,000	18,000	25,000
Prior Year Property Tax Collections	150,000	150,000	150,000
Salt River Project in Lieu Tax - Primary	134,306	134,306	123,957
Other Receipts	2,572,250	2,812,300	2,513,000
Total General Fund	$ 172,019,706	$ 180,745,296	$ 181,146,217

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 2014-15

SOURCE OF REVENUES	ESTIMATED REVENUES 2013-14	ACTUAL* REVENUES 2013-14	ESTIMATED REVENUES 2014-15
SPECIAL REVENUE FUNDS			
Forfeiture Fund			
Police Forfeiture Reimbursement	$ 3,000,000	$ 1,156,924	$ 3,000,000
Interest on Investments	-	-	-
Total Forfeiture Fund	$ 3,000,000	$ 1,156,924	$ 3,000,000
Proposition 400 Fund			
Regional Transportation Sales Tax	$ 2,208,000	$ 2,768,878	$ 5,516,122
Interest on Investments	12,000	6,000	11,000
Total Proposition 400 Fund	$ 2,220,000	$ 2,774,878	$ 5,527,122
Highway User Revenue Fund			
HURF Taxes	$ 13,000,000	$ 13,000,000	$ 13,000,000
Prior Year Property Tax Collections	-	131,216	-
Other Receipts	-	596	-
Interest on Investments	48,000	39,000	63,000
Total Highway User Revenue Fund	$ 13,048,000	$ 13,170,812	$ 13,063,000
Local Transportation Assistance Fund			
HB2565 RPTA Grant Funds	$ 692,821	$ 694,355	$ 694,355
Bus Service Revenue	86,000	88,000	88,000
Interest on Investments	11,000	13,000	20,000
Other Receipts	-	128,426	-
Total Local Transportation Assistance Fund	$ 789,821	$ 923,781	$ 802,355
Grant Funds			
Grants-In-Aid	$ 5,277,438	$ 3,081,137	$ 4,315,053
Community Development Block Grant	2,000,000	2,000,000	1,900,000
Housing Urban Development	11,142,000	8,037,150	11,409,300
Public Housing Authority	2,193,000	2,293,000	2,393,000
Interest on Investments	18,000	19,000	28,000
Total Grant Funds	$ 20,630,438	$ 15,430,287	$ 20,045,353
Expendable Trust Fund			
Parks Fund	$ 73,350	$ 89,591	$ 103,602
Donations/Gifts-General Public	93,000	33,530	93,000
Interest on Investments	1,000	1,000	3,000
Total Expendable Trust Fund	$ 167,350	$ 124,121	$ 199,602
Total Special Revenue Funds	$ 39,855,609	$ 33,580,803	$ 42,637,432
DEBT SERVICE FUNDS			
Prior Year Property Tax Collections	$ 300,000	$ 300,000	$ 300,000
Salt River Project in Lieu Tax - Secondary	384,396	384,396	364,578
Interest on Investments	77,000	56,000	107,000
Total Debt Service Funds	$ 761,396	$ 740,396	$ 771,578

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 2014-15

SOURCE OF REVENUES	ESTIMATED REVENUES 2013-14	ACTUAL* REVENUES 2013-14	ESTIMATED REVENUES 2014-15
INTERNAL SERVICE FUNDS			
Self-Insurance	$ 27,721,000	$ 26,991,630	$ 26,324,650
Interest on Investments	146,000	109,125	195,000
Total Internal Service Funds	$ 27,867,000	$ 27,100,755	$ 26,519,650
SPECIAL ASSESSMENT FUND			
Interest on Investments	$ 16,000	$ 16,000	$ 26,000
Total Special Assessment Fund	$ 16,000	$ 16,000	$ 26,000
CAPITAL PROJECTS FUNDS			
System Development Fees			
Water	$ 2,720,100	$ 4,294,235	$ 4,292,485
Wastewater	3,721,300	4,618,540	5,009,505
Parks	1,338,800	2,061,972	2,497,880
Library	27,200	41,385	50,170
Public Building Impact Fees	41,500	165,635	162,490
Public Safety - Police	71,100	284,380	278,120
Public Safety - Fire	149,200	596,913	584,340
Arterial Streets	536,400	4,344,850	4,126,180
Capital Replacement	280,118	280,118	281,544
Vehicle Replacement	2,464,075	2,464,075	2,492,050
Sale of Fixed Assets	67,000	139,000	70,000
Other Receipts	2,873,000	27,633	1,428,500
Capital Grants	13,321,058	1,787,000	11,768,570
In-House/Municipal Arts	-	-	-
Interest on Investments	415,000	387,200	606,000
Total Capital Project Funds	$ 28,025,851	$ 21,492,936	$ 33,647,834
ENTERPRISE FUNDS			
Water Services	$ 55,768,244	$ 54,595,352	$ 63,328,008
Wastewater Services	166,373,975	85,534,825	119,474,163
Solid Waste Services	14,198,267	13,898,015	13,977,545
Airport Services	1,095,153	1,037,500	1,042,600
Interest on Investments	197,000	202,075	367,000
Total Enterprise Funds	$237,632,639	$ 155,267,767	$ 198,189,316
TOTAL ALL FUNDS	$506,178,201	$ 418,943,953	$ 482,938,027

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.

SCHEDULE C (3 OF 3)

CITY OF CHANDLER, ARIZONA
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014-15

FUND	OTHER FINANCING 2014-15 SOURCES [1]	OTHER FINANCING 2014-15 <USES>	INTERFUND TRANSFERS 2014-15 IN	INTERFUND TRANSFERS 2014-15 <OUT>
GENERAL FUND				
General Fund	$ -	$ -	$ 8,521,450	$ 45,762,980
Total General Fund	$ -	$ -	$ 8,521,450	$ 45,762,980
SPECIAL REVENUE FUNDS				
Proposition 400	$ -	$ -	$ -	$ 5,527,122
Highway User Revenue	-	-	-	4,700,733
Local Transportation Assistance	-	-	-	1,525
Housing	-	-	285,000	-
Total Special Revenue Funds	$ -	$ -	$ 285,000	$ 10,229,380
DEBT SERVICE FUNDS				
Highway User Revenue Debt Service	$ -	$ -	$ 4,677,025	$ -
Total Special Debt Service Funds	$ -	$ -	$ 4,677,025	$ -
SPECIAL ASSESSMENT FUNDS				
Special Assessments	$ -	$ -	$ -	$ -
Total Special Assessment Funds	$ -	$ -	$ -	$ -
CAPITAL PROJECTS FUNDS				
General Government Capital Project	$ -	$ -	$ 41,187,430	$ -
Computer Replacement	-	-	2,587,395	-
Library Bonds		-	-	-
Library Impact Fund			-	-
Art Center Bonds		-	-	-
Public Building	-	-	-	429,925
Public Safety - Police	-	-	-	512,625
Street	-	-	5,527,122	-
Total Capital Projects Funds	$ - [1]	$ -	$ 49,301,947	$ 942,550
ENTERPRISE FUNDS				
Water Operating	$ -	$ -	$ -	$ 3,625,521
Wastewater Operating	-	-	-	2,435,509
WW Industrial Process Treatment	-	-	-	476,197
Solid Waste Operating	-	-	-	1,128,551
Airport Operating	-	-	985,405	105,380
Total Enterprise Funds	$ -	$ -	$ 985,405	$ 7,771,158
INTERNAL SERVICE FUNDS				
Self-Insurance Fund	$ -	$ -	$ 950,000	$ 14,759
Total Internal Service Funds	$ -	$ -	$ 950,000	$ 14,759
TOTAL ALL FUNDS	$ - [1]	$ -	$ 64,720,827	$ 64,720,827

[1] Sources are from bonds.

SCHEDULE D

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2014-15

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES/ EXPENSES 2013-14	BUDGETED EXPENDITURES/ EXPENSES 2014-15
GENERAL FUND				
Mayor and Council	$ 796,564	$ 11,501	$ 809,849	$ 786,732
City Manager	23,385,441	1,598,031	24,391,192	23,992,013
City Clerk	578,404	15,091	533,958	788,201
City Magistrate	4,146,959	56,119	3,911,862	4,183,379
Communications and Public Affairs	2,049,614	221,530	2,083,076	2,089,986
Law	3,511,051	65,413	3,207,396	3,552,717
Management Services\Non-Dept.	11,740,516	2,387,816	10,328,957	19,141,247
Fire	30,456,594	379,859	30,600,057	31,198,671
Police	60,784,414	1,320,766	60,806,867	61,912,203
Transportation & Development	18,494,564	1,392,037	19,221,347	18,883,113
Community Services	23,495,193	984,618	24,119,907	24,102,111
Contingency\Reserves	32,884,163	(8,986,317)	-	38,256,659
Total General Fund	$ 212,323,477	$ (553,536)	$ 180,014,468	$ 228,887,032
SPECIAL REVENUE FUNDS				
Police Forfeiture Fund				
Police	$ 3,000,000	$ 136,594	$ 1,156,924	$ 3,000,000
Contingency\Reserves	190,000	(189,550)	-	300,000
Highway Users Revenue Fund				
Transportation & Development	12,674,761	114,234	7,263,520	11,881,530
Management Services\Non-Dept.	106,700	(48,900)	-	157,700
Contingency\Reserves	4,320,000	(230,170)	-	4,020,000
Local Transportation Assistance Fund				
Transportation & Development	1,849,826	45,215	941,473	1,553,746
Management Services\Non-Dept.	200	-	-	200
Contingency\Reserves	102,200	(2,022)	-	2,001,600
Grants In Aid				
City Manager	961,964	278,317	1,035,569	367,660
City Magistrate	-	-	-	-
Communications and Public Affairs	50,000	-	50,000	-
Law	17,950	-	17,950	20,000
Fire	1,592,021	2,560	559,203	2,394,300
Police	2,308,000	(157,565)	826,524	1,581,000
Community Services	796,488	52,361	592,627	811,743
Municipal Utilites	100,000	-	-	100,000
Transportation & Development	728,649	(728,649)	-	500,000
Non-departmental	600	-	-	2,800
Contingency\Reserves	382,000	(254,248)	-	306,000
Community Development Block Grant				
City Manager	2,000,000	312,930	2,312,930	1,683,000
Management Services\Non-Dept.	5,700	(5,700)	-	13,700
Contingency\Reserves	237,000	(237,000)	-	420,300
Housing and Urban Development				
City Manager	13,626,000	763,838	10,867,394	14,094,300
Management Services\Non-Dept.	20,600	(20,600)	-	38,000
Contingency\Reserves	251,900	(232,388)	-	847,100
Expendable Trust Funds				
Community Services	415,756	2,174	270,210	345,736
Contingency\Reserves	2,500	(2,174)	-	3,800
Total Special Revenue Funds	$ 45,740,815	$ (400,743)	$ 25,894,324	$ 46,444,215

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 2014-15

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES/ EXPENSES 2013-14	BUDGETED EXPENDITURES/ EXPENSES 2014-15
DEBT SERVICE FUNDS				
General Obligation Debt Svc	$ 21,496,931	$ -	$ 21,496,931	$ 24,514,169
Highway User Debt Svc	4,676,975	-	4,676,975	4,677,025
Total Debt Service Funds	$ 26,173,906	$ -	$ 26,173,906	$ 29,191,194
INTERNAL SERVICE FUNDS				
Self Insurance				
City Manager	$ 2,505,716	$ 135,439	$ 2,636,271	$ 2,668,460
Law	5,649,568	87,948	2,889,489	5,646,138
Management Services\Non-Dept.	27,270,743	80,960	27,245,886	26,727,491
Contingency\Reserves	2,277,600	(247,394)	-	2,788,000
Total Internal Service Funds	$ 37,703,627	$ 56,953	$ 32,771,646	$ 37,830,089
SPECIAL ASSESSMENT FUND				
Management Services\Non-Dept.	$ 71,905	$ 141	$ 72,046	$ 76,534
Total Special Assessment Fund	$ 71,905	$ 141	$ 72,046	$ 76,534
CAPITAL PROJECTS FUNDS				
Mayor and Council	$ -	$ -	$ -	$ 20,000
City Manager	13,708,675	686,849	3,762,866	15,240,311
Communications and Public Affairs	-	19,632	19,452	-
Management Services\Non-dept.	4,752,540	8,514,157	7,122,207	9,900,470
Fire	9,209,359	361,900	321,801	10,169,103
Police	6,500,414	790,156	2,357,730	5,025,299
Transportation & Development	55,361,365	3,984,721	27,834,397	57,975,333
Municipal Utilities	95,089,336	(7,838,618)	30,270,305	100,832,817
Community Services	13,155,530	(1,584,888)	2,302,392	14,004,880
Contingency\Reserves	40,173,697	(713,322)	-	25,821,997
Debt Service	809,207	-	809,207	925,589
Total Capital Projects Funds	$ 238,760,123	$ 4,220,587	$ 74,800,357	$ 239,915,799
ENTERPRISE FUNDS				
Water	$ 33,529,982	$ 1,708,898	$ 28,065,921	$ 40,435,502
Wastewater	145,639,979	(18,652,210)	66,286,812	79,008,071
Solid Waste	13,011,502	426,578	12,727,533	13,339,017
City Manager	1,898,295	131,590	1,807,316	1,927,879
Management Services\Non-dept.	1,317,022	(110,256)	976,065	1,312,800
Contingency\Reserves	13,097,767	13,171,998	-	30,332,109
Debt Service	34,658,586	-	33,089,920	34,774,406
Total Enterprise Funds	$ 243,153,133	$ (3,323,402)	$ 142,953,567	$ 201,129,784
PERMANENT FUNDS				
Firemens Pension	$ 4,800	$ -	$ 4,800	$ -
Total Permanent Funds	$ 4,800	$ -	$ 4,800	$ -
TOTAL ALL FUNDS	$ 803,931,786	$ -	$ 482,685,114	$ 783,474,647

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 2014-15

DEPARTMENT/FUND	BUDGETED EXPENDITURES / EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES / EXPENSES 2013-14*	BUDGETED EXPENDITURES/ EXPENSES 2014-15
Mayor and Council				
General Fund	$ 796,564	$ 11,501	$ 809,849	$ 786,732
Vehicle Replacement	-		-	20,000
Department Total	$ 796,564	$ 11,501	$ 809,849	$ 806,732
City Manager				
General Fund	$ 23,385,441	$ 1,598,031	$ 24,391,192	$ 23,992,013
Grant Fund	961,964	278,317	1,035,569	367,660
HOME Program Fund	1,035,000	981,064	1,660,622	1,035,000
Community Dev Block Grant	2,000,000	312,930	2,312,930	1,683,000
PHA Family Sites	1,273,000	42,775	1,146,829	1,398,000
PHA Elderly & Scattered Sites	920,000	36,357	698,733	995,000
PHA Management	541,000	10,192	521,085	541,000
Housing Authority Section 8	5,460,000	5,278	5,465,278	5,680,000
Capital Fund Program	850,000	6,024	856,024	850,000
Proceeds Reinvestment Project	47,000	471,823	518,823	95,300
Public Housing Contingency	3,500,000	(789,675)	-	3,500,000
General Gov't Capital Project	8,252,681	549,575	2,824,267	8,957,898
Vehicle Replacement	68,000	120,593	148,985	201,379
Capital Grant Fund	4,170,691	16,681	749,257	4,764,638
Water Operating	432,115	(4,182)	386,358	41,575
Wastewater Operating	182,777	15,229	180,188	17,818
Solid Waste Operating	67,641	5,696	66,738	6,599
Airport Bond Fund	84,303	-	40,357	152,896
Airport Loan Fund	1,133,000	-	-	1,163,500
Airport Operating	1,215,762	114,847	1,174,032	1,861,887
Worker Comp. Self Insurance	2,278,856	55,775	2,329,541	2,247,299
Medical Self Insurance	226,860	79,664	306,730	421,161
Department Total	$ 58,086,091	$ 3,906,994	$ 46,813,538	$ 59,973,623
City Clerk				
General Fund	$ 578,404	$ 15,091	$ 533,958	$ 788,201
Department Total	$ 578,404	$ 15,091	$ 533,958	$ 788,201
City Magistrate				
General Fund	$ 4,146,959	$ 56,119	$ 3,911,862	$ 4,183,379
Department Total	$ 4,146,959	$ 56,119	$ 3,911,862	$ 4,183,379
Communications and Public Affairs				
General Fund	$ 2,049,614	$ 221,530	$ 2,083,076	$ 2,089,986
Grant Fund	50,000	-	50,000	-
Vehicle Replacement	-	19,632	19,452	-
Department Total	$ 2,099,614	$ 241,162	$ 2,152,528	$ 2,089,986
Law				
General Fund	$ 3,511,051	$ 65,413	$ 3,207,396	$ 3,552,717
Grant Fund	17,950	-	17,950	20,000
Self Insurance	5,649,568	10,963	2,889,489	5,646,138
Department Total	$ 9,178,569	$ 76,376	$ 6,114,835	$ 9,218,855

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2014-15

DEPARTMENT/FUND	BUDGETED EXPENDITURES / EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES / EXPENSES 2013-14*	BUDGETED EXPENDITURES/ EXPENSES 2014-15
Management Services\Non-Dept. - Includes Contingencies				
General Fund	$ 44,624,679	$ (6,598,501)	$ 10,328,957	$ 57,397,906
Police Forfeiture	190,000	(189,550)	-	300,000
Highway User Revenue Fund	4,426,700	(279,070)	-	4,177,700
Local Transportation Revenue	102,400	(2,022)	-	2,001,800
Grant Fund	382,600	(254,248)	-	308,800
HOME Program Fund	70,700	(70,700)	-	750,500
Community Dev Block Grant	242,700	(242,700)	-	434,000
PHA Family Sites	55,300	(39,999)	-	64,300
PHA Elderly & Scattered Sites	33,900	(33,900)	-	43,800
PHA Management	7,000	(7,000)	-	8,600
Housing Authority Section 8	4,400	(3,500)	-	7,900
Capital Fund Program	101,200	(97,889)	-	10,000
General Gov't Capital Project	7,393,117	1,361,781	2,582,076	12,085,847
Capital Replacement	400,000	-	-	150,000
Computer Replacement	4,495,540	65,243	4,453,171	4,913,770
Vehicle Replacement	3,500,000	(1,863,864)	-	2,482,100
Street Bonds	2,000,000	138,019	-	2,000,000
Storm Sewer GO Bonds	200,000	-	-	200,000
Arterial Street Impact Fees	1,007,400	1,296	8,696	2,000,000
Capital Grant Fund	-	132,385	-	-
Park Bonds	1,000,000	245,834	-	1,000,000
Park Impact Fees	2,007,875	138,227	8,696	2,000,000
Park NW Impact	-	-	-	174,850
Park NE Impact	-	-	-	749,360
Park SE Impact	-	-	-	1,573,670
Library Bonds	-	2,043	-	-
Library Impact Fees	28,200	1,197	8,696	53,170
Art Center Bonds	85,799	-	-	10,000
Museum Bonds	128,728	-	-	10,000
Public Building Impact Fees	42,500	1,197	8,696	10,000
Public Facility Bonds	25,421	-	-	10,000
Police Impact Fees	77,100	1,197	8,696	50,000
Fire Impact Fees	121,823	1,197	8,696	100,000
Special Assessment	71,905	141	72,046	76,534
Water Bonds	12,361,298	1,339,731	-	2,000,000
Water System Dev Fees	7,400	731,073	8,696	1,000,000
Water Resources SDF	34,100	1,296	8,696	23,000
Water Operating	5,631,170	(1,843,645)	501,870	7,790,034
Reclaimed Water Sys Dev Fees	1,515,184	522,420	8,696	500,000
Wastewater Bonds	7,982,352	4,903,188	-	2,000,000
Wastewater SDF	507,400	1,747	8,696	500,000
Wastewater Operating	5,253,127	16,566,753	349,127	18,319,775
WW Industrial Process Treatment	1,550,267	(1,393,767)	-	3,304,500
Solid Waste Operating	1,861,225	(207,700)	125,068	1,937,800
Solid Waste New Container	107,000	(57,000)	-	260,000
Airport Operating	12,000	(2,899)	-	32,800
Worker Comp. Self Insurance	593,167	(52,840)	36,159	561,717
Self Insurance	552,800	(52,800)	-	593,100
Uninsured Liability	1,036,509	10,887	968,945	1,551,024
Short Term Disability	510,000	-	185,000	510,000
Delta Insurance	2,205,000	-	1,905,000	2,305,000
Medical Self Insurance	24,650,867	(71,681)	24,150,782	23,994,650
Library Trust	2,500	(2,174)	-	3,800
In-House Capital	5,000	(5,000)	-	14,700
Department Total	$ 139,205,353	$ 12,875,031	$ 45,745,161	$ 162,468,507

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2014-15

DEPARTMENT/FUND	BUDGETED EXPENDITURES / EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES / EXPENSES 2013-14*	BUDGETED EXPENDITURES/ EXPENSES 2014-15
Community Services				
General Fund	$ 23,495,193	$ 984,618	$ 24,119,907	$ 24,102,111
Grant Fund	796,488	52,361	592,627	811,743
General Gov't Capital Project	1,504,266	(255,736)	186,979	3,352,551
Vehicle Replacement	99,025	27,517	27,145	739,500
Capital Grants	1,984,983	(85,591)	85,468	1,947,924
Park Bonds	4,580,815	(1,052,810)	568,139	2,732,804
Community Park Impact	3,661	(2,350)	1,311	-
Neighborhood Park SDF	577,033	(78,045)	433,287	65,701
Municipal Arts	62,050	1,200	63,250	50,000
Park Impact Fees	4,298,154	(137,030)	936,813	5,072,900
Library Bonds	45,543	(2,043)	-	43,500
Park and Recreation Trust	322,756	(1,574)	231,810	252,736
Library Trust	93,000	2,038	38,400	93,000
Department Total	$ 37,862,967	$ (547,445)	$ 27,285,136	$ 39,264,470
Police				
General Fund	$ 60,784,414	$ 1,320,766	$ 60,806,867	$ 61,912,203
Police Forfeiture	3,000,000	136,594	1,156,924	3,000,000
Grant Fund	2,308,000	(157,565)	826,524	1,581,000
General Gov't Capital Project	1,279,965	(55,445)	548,240	1,116,370
Capital Replacement	1,573,151	-	653,645	1,046,000
Vehicle Replacement	2,599,711	845,601	1,154,715	1,894,658
Police Bonds	1,047,587	-	1,130	968,271
Department Total	$ 72,592,828	$ 2,089,951	$ 65,148,045	$ 71,518,502
Fire				
General Fund	$ 30,456,594	$ 379,859	$ 30,600,057	$ 31,198,671
Grant Fund	1,592,021	2,560	559,203	2,394,300
General Gov't Capital Project	4,435,412	(138,040)	311,566	4,235,806
Vehicle Replacement	1,081,300	173	-	2,251,118
Fire Bonds	143,187	(233)	10,235	132,719
Fire Impact Fee	3,549,460	-	-	3,549,460
Volunteer Firemen Pension	4,800	-	4,800	-
Department Total	$ 41,262,774	$ 244,319	$ 31,485,861	$ 43,762,074
Municipal Utilities				
Grant Fund	$ 100,000	$ -	$ -	$ 100,000
Vehicle Replacement	245,318	91,875	265,720	836,243
Water Bonds	24,150,702	(4,339,731)	6,145,461	34,400,256
Water System Dev Fees	5,472,820	1,113,521	2,174,953	8,612,966
Water Operating	33,529,982	1,708,898	28,065,921	40,435,502
Reclaimed Water Sys Dev Fees	1,839,445	(521,124)	633,023	3,300,298
Wastewater Bonds	53,017,648	(16,983,188)	10,893,307	40,866,115
Wastewater System Dev Fee	10,363,403	12,800,029	10,157,841	12,816,939
Wastewater Operating	136,626,937	(20,058,903)	59,361,476	70,055,180
WW Industrial Process Treatment	9,013,042	1,406,693	6,925,336	8,952,891
Solid Waste Operating	12,686,502	304,213	12,352,533	13,014,017
Solid Waste New Container	325,000	122,365	375,000	325,000
Department Total	$ 287,370,799	$ (24,355,352)	$ 137,350,571	$ 233,715,407

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2014-15

DEPARTMENT/FUND	BUDGETED EXPENDITURES / EXPENSES 2013-14	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-14	ACTUAL EXPENDITURES / EXPENSES 2013-14*	BUDGETED EXPENDITURES/ EXPENSES 2014-15
Transportation & Development				
General Fund	$ 18,494,564	$ 1,392,037	$ 19,221,347	$ 18,883,113
Highway User Revenue Fund	12,674,761	114,234	7,263,520	11,881,530
Local Transportation Revenue	1,849,826	45,215	941,473	1,553,746
Grant Fund	728,649	(728,649)	-	500,000
General Gov't Capital Project	8,989,633	302,344	7,605,992	11,688,958
Capital Replacement	-	-	-	95,000
Vehicle Replacement	123,800	193,230	280,170	1,259,693
HURF Revenue Bonds	238,610	-	200,000	38,610
Street GO Bonds	13,311,661	666,349	4,534,218	13,102,074
Storm Sewer GO Bonds	683,177	2,608	78,628	607,157
Arterial Street Impact	17,519,594	2,203,721	13,018,006	15,790,979
Capital Grant Fund	14,494,890	607,267	2,117,383	15,392,862
In-House Capital	-	9,202	-	-
Department Total	$ 89,109,165	$ 4,807,558	$ 55,260,737	$ 90,793,722
Debt Service				
General Obligation Debt Svc	$ 21,496,931	$ -	$ 21,496,931	$ 24,514,169
Highway User Debt Svc	4,676,975	-	4,676,975	4,677,025
Water System Dev Fees	87,165	-	87,165	89,656
Water Operating	20,081,652	-	19,618,519	18,674,175
Reclaimed Water Sys Dev Fees	254,071	-	254,071	292,174
WW System Dev Fees	467,971	-	467,971	543,759
Wastewater Operating	14,553,546	-	13,448,013	16,072,293
Airport Operating	23,388	-	23,388	27,938
Department Total	$ 61,641,699	$ -	$ 60,073,033	$ 64,891,189
TOTAL ALL DEPARTMENTS	$ 803,931,786	$ (578,695)	$ 482,685,114	$ 783,474,647

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2014-15

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	1,323.544	$ 103,506,546	$ 15,991,489	$ 16,952,654	$ 9,164,388	= $ 145,615,077
SPECIAL REVENUE FUNDS						
Highway Users Revenue Fund	50.000	$ 2,856,398	$ 333,192	$ 635,920	$ 381,951	= $ 4,207,461
Grant Fund	1.276	405,492	10,309	22,854	11,977	450,632
HOME Program Fund	0.150	12,044	1,397	1,867	981	16,289
Community Dev Block Grant	5.180	332,012	38,159	67,075	28,739	465,985
PHA Family Sites	7.100	362,027	41,932	87,162	35,667	526,788
PHA Elderly & Scattered Sites	3.850	199,506	22,941	50,960	19,018	292,425
PHA Management	4.700	380,622	43,412	57,917	33,318	515,269
PHA Section 8	4.600	248,533	29,124	78,393	21,930	377,980
PHA Capital Fund Program		20,000	800	-	1,718	22,518
Parks and Recreation Trust		5,009	160	-	345	5,514
Total Special Revenue Funds	76.856	$ 4,821,643	$ 521,426	$ 1,002,148	$ 535,644	= $ 6,880,861
INTERNAL SERVICE FUNDS						
Workers Comp. Self Insurance	3.300	$ 247,961	$ 29,102	$ 41,492	$ 20,421	= $ 338,976
Insured Liaibilty Self Insurance	4.000	324,355	37,676	66,180	26,297	454,508
Uninsured Liaibility Self Ins.	3.500	292,258	35,378	60,718	25,004	413,358
Short Term Disability Self Ins.		-	-	-	175,000	175,000
Medical Self Insurance	2.450	201,734	23,666	24,858	16,499	266,757
Total Internal Service Funds	13.250	$ 1,066,308	$ 125,822	$ 193,248	$ 263,221	= $ 1,648,599
SPECIAL ASSESSMENT FUNDS						
Special Assessments	0.800	$ 40,195	$ 4,656	$ 14,328	$ 3,365	= $ 62,544
otal Special Assessment Funds	0.800	$ 40,195	$ 4,656	$ 14,328	$ 3,365	= $ 62,544
CAPITAL PROJECTS FUNDS						
In-House Capital Fund	4.350	$ 370,546	$ 43,098	$ 62,235	$ 31,965	= $ 507,844
Total Capital Projects Funds	4.350	$ 370,546	$ 43,098	$ 62,235	$ 31,965	= $ 507,844

CITY OF CHANDLER, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2014-15

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
ENTERPRISE FUNDS						
Water Operating	99.000	$ 6,427,545	$ 750,502	$ 1,233,044	$ 623,259	= $ 9,034,350
Wastewater Operating	42.000	2,779,305	322,956	516,265	278,794	3,897,320
WW Industrial Process Treatmen	15.000	952,522	110,464	158,391	95,773	1,317,150
Solid Waste Operating	22.000	1,225,094	142,902	290,297	147,304	1,805,597
Airport Operating	6.000	399,982	47,210	69,881	40,093	557,166
Total Enterprise Funds	184.000	$ 11,784,448	$ 1,374,034	$ 2,267,878	$ 1,185,223	= $ 16,611,583
TOTAL ALL FUNDS	1,602.800	$ 121,589,686	$ 18,060,525	$ 20,492,491	$ 11,183,806	= $ 171,326,508

SCHEDULE G (2 OF 2)