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MS Memo No. 07-152

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calming speed signs on Hunt Highway, and \$56,400 for COPLINK. This will leave an appropriated Council *one-time* contingency reserve of \$343,163.

The changes to the overall budget are presented in a revised memo and Audit forms on the tentative budget. I have included a new summary page of the total budget. If you have any questions, please let me know.

Attachments

cc: Pat McDermott, Assistant City Manager



**Chandler • Arizona**  
*Where Values Make The Difference*

**MEMORANDUM**                      **Management Services Memo No. MS07-143-A**

**DATE:**            May 23, 2007

**TO:**                Mayor and Council

**THRU:**            W. Mark Pentz, City Manager  
                      Rich Dlugas, Acting City Manager RD  
                      O.D. Burr, Acting Management Services Director ODB

**FROM:**            Dennis Strachota, Budget Manager

**SUBJECT:**        Resolution No. 4073 Adopting 2007-08 Tentative Budget

**BACKGROUND**

At the May 21, 2007, Special Council meeting, various one-time and on-going amendments were approved. The revised budget with these amendments is \$1,159,274,204 and includes a revised operating budget of \$257,926,051, capital expenses (non-grant) of \$654,236,182, funding for Debt Service of \$50,294,497, cost center interfund payments for capital replacement of \$4,240,539, grant expenses of \$49,967,156, plus a revised contingency and reserve in the amount of \$142,609,779. Included in the projected operating revenues of \$376,556,563 is a property tax levy based on a rate of \$1.20 per \$100 assessed property value.

Resolution No. 4073, the tentative budget resolution is attached for your information, review and tentative adoption. The revised Auditor General forms reflecting the May 21<sup>st</sup> Council approved budget amendments are attached.

The tentative budget resolution with the revised budget forms as required by Arizona Revised Statutes 42-17101 and 42-17102 will be available for public review and inspection at the Library, City Clerk's office and the Management Services Administration office in the Chandler Office Center on May 23, 2007.

As required, these budget forms will be published as well as a notice that the City Council will meet for the purpose of public hearing and for final adoption of the 2007-08 Budget at 7:00 p.m., June 14, 2007, and will further meet for the purpose of making tax levies at 7:00 p.m., June 28, 2007.

**PROPOSED MOTION**

Move for adoption of Resolution No. 4073 adopting the 2007-08 Tentative Budget.

Attachment

cc: Pat McDermott, Assistant City Manager

## **RESOLUTION NO. 4073**

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 2007-08, 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 2007-2012 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 2007-08.

**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 2007-08 Annual Budget for the City of Chandler, Arizona, on the 14th day of June, 2007, at the hour of 7:00 p.m. in the Council Chambers, 22 South Delaware Street, Chandler, Arizona, and will further meet for the purpose of making tax levies on the 28th day of June, 2007, at the hour of 7:00 p.m. in the Council Chambers, 22 South Delaware Street, Chandler, Arizona.

**SECTION 3.** THAT the City of Chandler adopt an Expenditure Control Budget System (ECB) wherein 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.

- 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 unencumbered General and other operating budget funds appropriated among programs within a department, office, or agency. Upon written request by the Manager, the Council may transfer part or all of any unencumbered appropriation balance from one department, office, or agency 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, office or agency's budget within or to another fund if necessary.
- e. Underexpenditure from prior appropriations in a department, office or agency's budget are reappropriated in the non-departmental contingency reserves and can 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 all funds.
- g. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.
- h. 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 appropriations accordingly.
- i. 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 4.** 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 5.** The statement/exhibits of the tentative budget, as described in Schedules A through F 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 and Interfund Transfers

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

Schedule F Summary by Department of Expenditures/Expenses

**PASSED AND ADOPTED** by the City Council of the City of Chandler, Arizona, this 24th day of May, 2007.

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. 4073 was duly passed by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 24th day of May, 2007, and that a quorum was present thereat.

\_\_\_\_\_  
CITY CLERK

**CITY OF CHANDLER, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2007-08**

FUND	ADJUSTED BUDGETED EXPENDITURES/EXPENSES 2006-07*	ACTUAL EXPENDITURES/EXPENSES 2006-07**	FUND BALANCE/NET ASSETS*** 7/1/2007**	DIRECT PROPERTY TAX REVENUES 2007-08	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2007-08	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2007-08	BUDGETED EXPENDITURES/EXPENSES 2007-08
						2007-08 SOURCES	<USES>	2007-08 IN	<OUT>		
1. General Fund	\$ 253,653,058	\$ 166,371,900	\$ 130,720,192	\$ 8,506,482	\$ 190,834,591	\$	\$	\$ 10,423,175	\$ (26,540,944)	\$ 313,943,496	\$ 314,742,536
2. Special Revenue Funds	73,455,149	28,633,346	19,547,349		68,917,074			1,215,000	(8,643,968)	81,035,455	81,035,455
3. Debt Service Funds Available	18,474,915	18,590,869		25,599,006						25,599,006	24,799,966
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	18,474,915	18,590,869		25,599,006						25,599,006	24,799,966
6. Capital Projects Funds	412,126,629	90,664,282	216,934,441		39,741,179	283,153,922		170,611,272	(128,707,000)	581,733,814	580,193,814
7. Permanent Funds	14,000	6,400	3,800		1,000					4,800	4,800
8. Enterprise Funds Available	105,920,825	86,011,153	56,376,993		81,892,961			2,250,000	(26,446,570)	114,073,384	115,613,384
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	105,920,825	86,011,153	56,376,993		81,892,961			2,250,000	(26,446,570)	114,073,384	115,613,384
11. Internal Service Funds	38,253,779	13,891,814	29,735,728		7,181,055			5,902,448	(63,413)	42,755,818	42,755,818
12. Special Assessment Funds	124,175	102,863	8,431		120,000					128,431	128,431
<b>TOTAL ALL FUNDS</b>	<b>\$ 902,022,530</b>	<b>\$ 404,372,627</b>	<b>\$ 453,326,934</b>	<b>\$ 34,105,488</b>	<b>\$ 388,687,860</b>	<b>\$ 283,153,922</b>	<b>\$</b>	<b>\$ 190,401,895</b>	<b>\$ (190,401,895)</b>	<b>\$ 1,159,274,204</b>	<b>\$ 1,159,274,204</b>

**EXPENDITURE LIMITATION COMPARISON**

	2006-07	2007-08
1. Budgeted expenditures/expenses	\$ 902,022,530	\$ 1,159,274,204
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	902,022,530	1,159,274,204
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 902,022,530	\$ 1,159,274,204
6. EEC or voter-approved alternative expenditure limitation	\$ 902,022,530	\$ 1,159,274,204

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

\* Includes Expenditure/Expense Adjustments Approved in 2005-06 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 2007-08**

	<b>2006-07 FISCAL YEAR</b>	<b>2007-08 FISCAL YEAR</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 7,850,970	\$ 8,530,111
2. Amount received from primary property taxation in the 2006-07 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	\$ 7,604,814	\$ 8,506,482
B. Secondary property taxes	18,594,209	25,599,006
C. Total property tax levy amounts <sup>(1)</sup>	\$ 26,199,023	\$ 34,105,488
4. Property taxes collected*		
A. Primary property taxes		
(1) 2006-07 levy	\$ 7,604,814	
(2) Prior years' levy <sup>(2)</sup>	120,355	
(3) Total primary property taxes	\$ 7,725,169	
B. Secondary property taxes		
(1) 2006-07 levy	\$ 19,020,745	
(2) Prior years' levy <sup>(2)</sup>	272,888	
(3) Total secondary property taxes	\$ 19,293,633	
C. Total property taxes collected	\$ 27,018,802	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3800	0.3600
(2) Secondary property tax rate	0.8700	0.8400
(3) Total city/town tax rate	1.2500	1.2000

B. Special assessment district tax rates

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

<sup>(1)</sup> The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$426,536 in 2006-07 and \$406,946 in 2007-08.

<sup>(2)</sup> Amount budgeted for Prior Year Primary & Secondary Levies for 2006-07 (\$270,125) and 2007-08 (\$360,000) are presented under Schedule C, Miscellaneous Prior Year. Estimated revenue collected for prior year levies is presented above under Section 4, lines A (2) & B (2).

\* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax collections for the remainder of the fiscal year.

**SCHEDULE B**

**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Franchise Tax	\$ 2,656,000	\$ 3,118,076	\$ 3,257,414
Transaction Privilege License Tax/Fees	86,915,000	91,543,000	93,788,000
<b>Licenses and permits</b>			
Miscellaneous License	909,500	1,261,567	1,286,910
Building Division Permits	8,648,000	6,850,081	5,840,000
<b>Intergovernmental</b>			
<b>State</b>			
State Sales Tax	21,000,000	21,000,000	23,000,000
State Revenue Sharing	25,313,242	26,212,871	32,512,085
<b>County</b>			
Auto Lieu Tax	8,300,000	9,308,105	9,860,400
<b>Charges for services</b>			
Engineering Fees	1,147,000	1,187,377	1,112,500
Planning Fees	132,000	122,200	105,000
Public Safety Miscellaneous	4,326,070	3,737,888	4,571,134
Parks & Recreation	1,593,700	1,706,490	2,020,453
<b>Fines and forfeits</b>			
Library Fines	486,892	481,564	487,892
Court Fines	3,615,900	3,427,616	5,037,631
<b>Interest on investments</b>			
Interest on Investments	4,250,000	5,895,792	5,200,000
<b>Contributions</b>			
Salt River Project in Lieu Tax	426,536	391,585	406,946
<b>Miscellaneous</b>			
Fixed Leases	27,000	27,000	15,680
Sale of Fixed Assets	31,500	48,700	26,500
Prior Year Property Tax Collections	270,125	393,243	360,000
Other Receipts	1,784,884	3,109,799	1,946,046
<b>Total General Fund</b>	<b>\$ 171,833,349</b>	<b>\$ 179,822,954</b>	<b>\$ 190,834,591</b>

*\*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 (1 OF 3)

**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Proposition 400 Fund</b>			
Regional Transportation Sales Tax	\$ -	\$ 3,500,000	\$ 4,190,000
Interest on Investments	-	-	-
<b>Total Highway User Revenue Fund</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 4,190,000</b>
<b>Highway User Revenue Fund</b>			
HURF Taxes	\$ 16,199,921	\$ 16,018,596	\$ 16,371,002
Street Signs	25,000	35,000	35,000
Pavement Damage Fee	1,000	9,000	5,000
Interest on Investments	195,000	392,290	275,000
Other Receipts	5,000	38,900	2,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 16,425,921</b>	<b>\$ 16,493,786</b>	<b>\$ 16,688,002</b>
<b>Local Transportation Assistance Fund</b>			
Lottery Entitlement	\$ 1,111,377	\$ 1,111,900	\$ 1,080,826
HB2565 RPTA Grant Funds	200,000	681,494	500,000
Bus Service Revenue	73,788	72,000	75,000
Interest on Investments	12,000	33,000	18,000
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 1,397,165</b>	<b>\$ 1,898,394</b>	<b>\$ 1,673,826</b>
<b>Grant Funds</b>			
Grants-In-Aid	\$ 22,264,577	\$ 10,075,232	\$ 30,223,285
Community Development Block Grant	3,500,000	205,000	3,500,000
Housing Urban Development	9,595,177	5,748,039	10,784,500
Public Housing Authority	1,720,000	1,349,225	1,729,000
Interest on Investments	-	36,732	8,000
<b>Total Grant Funds</b>	<b>\$ 37,079,754</b>	<b>\$ 17,414,228</b>	<b>\$ 46,244,785</b>
<b>Expendable Trust Fund</b>			
Parks Fund	\$ 63,125	\$ 52,772	\$ 61,736
Public Schools Revenues	23,000	-	32,000
Contributions-Industrial	15,000	-	13,000
Donations/Gifts-General Public	5,000	3,208	5,000
Interest on Investments	7,000	11,207	8,725
<b>Total Expendable Trust Fund</b>	<b>\$ 113,125</b>	<b>\$ 67,187</b>	<b>\$ 120,461</b>
<b>Total Special Revenue Funds</b>	<b>\$ 55,015,965</b>	<b>\$ 39,373,595</b>	<b>\$ 68,917,074</b>
<b>INTERNAL SERVICE FUNDS</b>			
Capital Replacement	\$ 2,250,000	\$ 2,141,314	\$ 2,648,000
Sale of Fixed Assets	300,000	200,000	124,000
Self-Insurance	3,765,680	3,989,425	2,817,355
Fleet Service Warranty Fund	15,250	15,250	12,200
Interest on Investments	1,284,500	1,962,575	1,579,500
<b>Total Internal Service Funds</b>	<b>\$ 7,615,430</b>	<b>\$ 8,308,564</b>	<b>\$ 7,181,055</b>

*\*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 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>SPECIAL ASSESSMENT FUND</b>			
Intergovernmental charges	\$ -	\$ -	\$ -
Interest on Investments	122,682	244,068	120,000
<b>Total Special Assessment Fund</b>	<b>\$ 122,682</b>	<b>\$ 244,068</b>	<b>\$ 120,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
System Development Fees			
Water	\$ 14,100,000	\$ 8,437,645	\$ 9,447,773
Wastewater	13,150,000	6,980,421	7,523,330
Solid Waste	160,000	88,653	90,000
Parks	3,545,000	3,218,154	7,094,000
Library	-	-	-
Public Building Impact Fees	941,000	850,000	1,250,000
Public Safety - Fire	658,505	1,000,000	1,300,000
Public Safety - Police	884,201	850,000	715,000
Arterial Streets	11,618,326	5,400,000	6,700,000
Traffic Signal Fee	-	-	-
In-House/Arts	1,633,765	1,521,254	1,954,444
Other Receipts	30,000	40,544	-
Interest on Investments	4,045,950	5,703,358	3,666,632
<b>Total Capital Project Funds</b>	<b>\$ 50,766,747</b>	<b>\$ 34,090,029</b>	<b>\$ 39,741,179</b>
<b>PERMANENT FUND</b>			
<b>Non Expendable Trust Fund</b>			
Firemens Pension Fund	\$ -	\$ -	\$ -
Interest on Investments	1,000	1,178	1,000
<b>Total Non Expendable Trust Fund</b>	<b>\$ 1,000</b>	<b>\$ 1,178</b>	<b>\$ 1,000</b>
<b>Total Permanent Funds</b>	<b>\$ 1,000</b>	<b>\$ 1,178</b>	<b>\$ 1,000</b>
<b>ENTERPRISE FUNDS</b>			
Water Services	\$ 38,158,950	\$ 39,659,107	\$ 42,234,609
Wastewater Services	20,181,455	21,688,773	23,712,697
Solid Waste Services	12,306,429	12,547,246	12,749,772
Airport Services	1,132,990	1,048,333	1,085,683
Interest on Investments	2,143,500	2,544,486	2,110,200
<b>Total Enterprise Funds</b>	<b>\$ 73,923,324</b>	<b>\$ 77,487,945</b>	<b>\$ 81,892,961</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 359,278,497</b>	<b>\$ 339,328,333</b>	<b>\$ 388,687,860</b>

*\*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 2007-08**

<b>FUND</b>	<b>OTHER FINANCING 2007-08</b>		<b>INTERFUND TRANSFERS 2007-08</b>	
	<b>SOURCES <sup>(1)</sup></b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Indirect Cost Allocation			\$ 8,423,175	\$ -
Self-Insurance Funding				2,819,341
Computer Replacement Funding				2,397,519
Fleet Replacement Fund				44,689
Community Park Impact Fund Loan			2,000,000	
Library Impact Fees				14,000,000
Public Building Impact Fund				
Police Impact Fund				
Fire Impact Fund				
Street Impact Cost Contribution				6,994,395
Housing				285,000
<b>Total General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,423,175</b>	<b>\$ 26,540,944</b>
<b>SPECIAL REVENUE FUNDS</b>				
Proposition 400				\$ 7,690,000
Highway User Revenue				22,443
Local Transportation Assistance				1,525
Self-Insurance				
Housing			1,215,000	930,000
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,215,000</b>	<b>\$ 8,643,968</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Parks	\$ 47,733,000		\$ 10,727,000	\$ 12,727,000
Library				
Public Building	19,493,922		14,000,000	
Public Safety - Police	14,920,000			
Public Safety - Fire	5,545,000			
Street	86,875,000		52,999,395	38,315,000
Airport	150,000			
Water	17,200,000		15,929,877	
Solid Waste			540,000	
Wastewater	83,457,000		68,310,000	77,015,000
Effluent Reuse	6,780,000			
Storm Sewers	1,000,000			
Reclaimed Water Reserve			8,105,000	650,000
<b>Total Capital Projects Funds</b>	<b>\$ 283,153,922 <sup>(1)</sup></b>	<b>\$ -</b>	<b>\$ 170,611,272</b>	<b>\$ 128,707,000</b>
<b>ENTERPRISE FUNDS</b>				
Water Indirect Cost				\$ 4,164,568
Water Operating Loan			650,000	15,929,877
Wastewater Indirect Cost				2,669,631
Wastewater Operating Loan			600,000	
Solid Waste Indirect Cost				1,308,680
Solid Waste Operating			1,000,000	1,540,000
Reverse Osmosis Indirect Cost				280,296
Self-Insurance Fund				400,000
Computer Replacement				153,518
<b>Total Enterprise Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ 26,446,570</b>
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement			\$ 2,683,107	\$ 35,313
Self-Insurance Fund			3,219,341	28,100
<b>Total Internal Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,902,448</b>	<b>\$ 63,413</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 283,153,922 <sup>(1)</sup></b>	<b>\$ -</b>	<b>\$ 190,401,895</b>	<b>\$ 190,401,895</b>

<sup>(1)</sup> Sources are from bonds.

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2007-08**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 755,243	\$ 92,098	\$ 738,468	\$ 842,908
City Manager	22,181,819	3,676,993	18,611,672	24,437,113
City Clerk	962,379	40,959	771,246	1,014,631
City Magistrate	3,686,432	216,711	3,635,278	3,939,695
Communications and Public Affairs	2,675,759	214,104	2,821,711	2,623,948
Law	2,929,018	230,142	2,982,460	3,375,246
Management Services\Non-Dept.	44,958,418	1,216,999	12,115,384	70,126,370
Fire	23,433,832	1,054,879	24,177,130	24,972,483
Police	49,269,291	1,604,119	48,866,979	55,798,150
Police Forfeiture Funds	1,200,000	99,851	173,189	1,200,000
Public Works	13,075,792	3,140,249	13,474,577	15,975,327
Planning and Development	10,722,365	941,894	11,287,773	11,254,801
Community Services	28,015,869	1,466,594	26,716,033	29,649,612
Contingency\Reserves	49,906,801	(14,115,552)		69,532,252
<b>Total General Fund</b>	<b>\$ 253,773,018</b>	<b>\$ (119,960)</b>	<b>\$ 166,371,900</b>	<b>\$ 314,742,536</b>
<b>SPECIAL REVENUE FUNDS</b>				
Grants In Aid				
City Manager	\$ 300,000	\$ 4,670	\$ 144,791	\$ 330,000
City Magistrate				
Communications and Public Affairs				
Law	17,600	532	9,866	17,600
Management Services				
Fire	4,416,768	989,605	2,138,547	2,114,981
Police	1,635,000	27,453	602,580	1,935,000
Planning and Development	8,000			
Community Services	972,206	23,310	485,284	752,430
Municipal Utilities	550,000	27,498	27,500	545,000
Public Works	25,749,354	(233,567)	1,136,523	25,769,124
Non-departmental	9,819	(9,819)		6,496
Contingency\Reserves	832,568	(832,568)		509,212
Highway Users Revenue Fund				
Public Works	12,249,900	414,289	8,413,090	13,099,131
Non-departmental	170,028	(99,228)	6,515	138,474
Contingency\Reserves	3,860,000	(296,419)		11,246,390
Debt Service	5,010,848		4,610,848	4,649,765
Local Transportation Assistance Fund				
Public Works	1,506,797	86,081	1,170,042	1,486,626
Non-departmental				200
Contingency\Reserves	250,000	(86,081)		229,966
Community Development Block Grant				
Planning and Development	2,350,000	311,642	2,214,620	3,500,000
Non-departmental	9,805	(9,805)		6,191
Contingency\Reserves	495,000	(299,320)		376,500
Housing and Urban Development				
Planning and Development	12,575,177	235,004	7,557,825	13,706,500
Non-departmental	44,946	(44,946)		29,984
Contingency\Reserves	206,741	(175,277)		368,138
Expendable Trust Funds				
Community Services	194,826	5,702	115,315	214,177
Non-departmental				
Contingency\Reserves	6,712	(5,702)		3,570
<b>Total Special Revenue Funds</b>	<b>\$ 73,422,095</b>	<b>\$ 33,054</b>	<b>\$ 28,633,346</b>	<b>\$ 81,035,455</b>

*\*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 2007-08**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07	ACTUAL EXPENDITURES/ EXPENSES 2006-07	BUDGETED EXPENDITURES/ EXPENSES 2007-08
<b>DEBT SERVICE FUNDS</b>	\$ 18,474,915	\$ -	\$ 18,590,869	\$ 24,799,966
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement	\$ 6,540,748	\$ 3,166,868	\$ 5,114,196	\$ 8,037,584
Fleet Service Warranty	27,000	389	6,107	27,000
Self Insurance	10,031,317	249,781	8,871,511	9,991,641
Contingency\Reserves	21,654,209	(3,416,533)		24,699,593
<b>Total Internal Service Funds</b>	<u>\$ 38,253,274</u>	<u>\$ 505</u>	<u>\$ 13,991,814</u>	<u>\$ 42,755,818</u>
<b>SPECIAL ASSESSMENT FUND</b>				
Management Services	\$ 122,682	\$ 1,493	\$ 102,863	\$ 128,431
Contingency\Reserves				
<b>Total Special Assessment Fund</b>	<u>\$ 122,682</u>	<u>\$ 1,493</u>	<u>\$ 102,863</u>	<u>\$ 128,431</u>
<b>CAPITAL PROJECTS FUNDS</b>				
Management Services\Non-dept. City Manager	\$ 26,526,847	\$ (39,770)	\$ 750,000	\$ 33,519,008
Fire	13,630,212		1,053,236	18,326,920
Police	15,314,020		3,264,087	28,461,801
Public Works	112,814,920	47,629	18,086,714	171,612,867
Municipal Utilities	143,135,427	919,408	42,870,494	205,143,093
Community Services	88,266,358	18,613	23,856,638	107,134,106
Contingency\Reserves	9,811,893	(80,403)		15,221,780
Debt Service	1,761,475		783,113	774,239
<b>Total Capital Projects Funds</b>	<u>\$ 411,261,152</u>	<u>\$ 865,477</u>	<u>\$ 90,664,282</u>	<u>\$ 580,193,814</u>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 42,158,180	\$ (1,556,018)	\$ 34,078,477	\$ 33,126,534
Wastewater	16,534,606	6,554,823	17,746,279	28,035,790
Solid Waste	18,074,328	2,355,860	18,476,421	12,363,821
Airport	1,555,864	6,466	914,367	1,594,334
Contingency\Reserves	13,558,235	(8,141,700)		20,422,378
Debt Service	14,820,181		14,795,609	20,070,527
<b>Total Enterprise Funds</b>	<u>\$ 106,701,394</u>	<u>\$ (780,569)</u>	<u>\$ 86,011,153</u>	<u>\$ 115,613,384</u>
<b>PERMANENT FUNDS</b>				
Firemens Pension Fund	\$ 14,000	\$ 0	\$ 6,400	\$ 4,800
Contingency\Reserves				
<b>Total Permanent Funds</b>	<u>\$ 14,000</u>	<u>\$ 0</u>	<u>\$ 6,400</u>	<u>\$ 4,800</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 902,022,530</u>	<u>\$ -</u>	<u>\$ 404,372,627</u>	<u>\$1,159,274,204</u>

*\*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 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
Mayor and Council				
General Fund	\$ 755,243	\$ 92,098	\$ 738,468	\$ \$ 842,908
<b>Department Total</b>	<b>\$ 755,243</b>	<b>\$ 92,098</b>	<b>\$ 738,468</b>	<b>\$ \$ 842,908</b>
City Manager:				
General Fund	\$ 22,181,819	\$ 3,676,993	\$ 18,611,672	\$ 24,437,113
Grant Fund	300,000	4,670	144,791	330,000
Capital Replacement	14,150	12,000	24,615	97,460
<b>Department Total</b>	<b>\$ 22,495,969</b>	<b>\$ 3,693,663</b>	<b>\$ 18,781,078</b>	<b>\$ 24,864,573</b>
City Clerk		3,681,663	18,756,463	
General Fund	\$ 962,379	\$ 40,959	\$ 771,246	\$ 1,014,631
Capital Replacement	0	11,000	10,712	0
<b>Department Total</b>	<b>\$ 962,379</b>	<b>\$ 51,959</b>	<b>\$ 781,958</b>	<b>\$ 1,014,631</b>
City Magistrate				
General Fund	\$ 3,686,432	\$ 216,711	\$ 3,635,278	\$ 3,939,695
<b>Department Total</b>	<b>\$ 3,686,432</b>	<b>\$ 216,711</b>	<b>\$ 3,635,278</b>	<b>\$ 3,939,695</b>
Communications and Public Affairs				
General Fund	\$ 2,675,759	\$ 214,104	\$ 2,821,711	\$ 2,623,948
Capital Replacement	0	425	0	35,000
<b>Department Total</b>	<b>\$ 2,675,759</b>	<b>\$ 214,529</b>	<b>\$ 2,821,711</b>	<b>\$ 2,658,948</b>
Law				
General Fund	\$ 2,929,018	\$ 230,142	\$ 2,982,460	\$ 3,375,246
Grant Fund	17,600	532	9,866	17,600
<b>Department Total</b>	<b>\$ 2,946,618</b>	<b>\$ 230,674</b>	<b>\$ 2,992,326</b>	<b>\$ 3,392,846</b>
Management Services\Non-Dept. - Includes Contingencies				
General Fund	\$ 94,799,619	\$ (12,832,953)	\$ 12,115,384	\$ 139,639,516
Police Forfeiture Funds	65,600	(65,600)	0	19,106
Highway User Revenue Fund	4,030,028	(395,647)	6,515	11,384,864
Local Transportation Revenue	250,000	(86,081)	0	230,166
Grant Fund	842,387	(842,387)	0	515,708
HOME Program Fund	32,527	(27,296)	0	34,807
Community Dev Block Grant	504,805	(309,125)	0	382,691
PHA Family Sites	5,958	(3,571)	0	70,355
PHA Elderly & Scattered Sites	3,827	(3,827)	0	61,621
PHA Management	4,370	(4,370)	0	32,237
Housing Authority Low Rent	63,268	(63,268)	0	52,317
Housing Authority Section 8	12,982	(12,982)	0	31,928
Capital Fund Program	87,755	(67,923)	0	84,901
Proceeds Reinvestment Project	40,000	(36,986)	0	29,956
FY 2002/03 Ross Grant	1,000	0	0	0
Storm Sewer GO Bonds	0	0	0	288,875
Traffic Signal Fund	1,000	0	0	2,173
Community Park Impact Fees	0	0	0	3,668,358
Municipal Arts	84,000	(18,613)	0	560,694
Library Bonds	2,000	0	0	25,408
Library Impact Fees	0	0	0	157,342
Art Center Bonds	0	0	0	392,272

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>Management Services\Non-Dept. - Continued</b>				
Public Building Impact Fees	20,590,881	0	750,000	22,486,209
MPC Public Building	12,868,538	0	0	19,493,922
Special Assessment	122,682	1,493	102,863	128,431
Water Cert of Participation	45,000	0	0	50,000
Water System Dev Fees	1,500,000	0	0	1,480,352
Water Operating	9,519,484	(4,953,049)	5,362	13,998,663
Wastewater Cert of Participation	1,000,000	0	0	0
Wastewater Operating	2,418,683	(2,343,183)	1,839	2,985,427
WW Industrial Process Treatmer	54,419	(54,419)	0	115,784
Solid Waste Bonds	34,855	0	0	34,428
Solid Waste Capital Improvemen	1,000,000	0	0	460,000
Solid Waste Operating	1,038,174	(984,374)	43,038	3,040,426
Solid Waste New Container	146,235	(61,790)	0	49,208
Solid Waste Container Replace	150,000	(150,000)	0	299,704
Airport ADOT Loan	26,461	0	0	26,461
Airport Operating	17,798	(16,498)	0	42,696
Fleet Warranty	353,554	389	6,107	382,759
Capital Replacement	3,802,432	(2,826,856)	0	2,220,604
Computer Replacement	4,048,270	(7,129)	1,124,000	6,020,879
Fleet Replacement	130,552	(389)	0	379,990
Worker Comp. Self Insurance	2,419,465	2,128	1,444,671	1,936,140
Self Insurance	9,648,487	1,570	4,862,397	12,020,284
Uninsured Liability	11,194,668	3,936	1,087,443	11,800,156
Short Term Disability	561,000	0	145,000	587,000
Delta Insurance	2,040,000	0	1,332,000	2,100,000
Park and Recreation Trust	2,000	(1,702)	0	795
Chandler Employee Trust	112	0	0	0
Library Trust	4,000	(4,000)	0	2,000
CIDA Trust	150	0	0	175
Community Building Trust	450	0	0	600
In-House Capital	39,770	(39,770)	0	25,086
<b>Department Total</b>	<b>\$ 185,609,246</b>	<b>\$ (26,204,272)</b>	<b>\$ 23,026,619</b>	<b>\$ 259,833,474</b>
<b>Planning and Development</b>				
General Fund	\$ 10,722,365	\$ 941,894	\$ 11,287,773	\$ 11,254,801
Grant Fund	8,000	0	0	0
HOME Program Fund	1,150,000	3,396	1,153,396	1,400,000
Community Dev Block Grant	2,350,000	311,642	2,214,620	3,500,000
PHA Family Sites	436,227	224,973	671,083	957,000
PHA Elderly & Scattered Sites	498,060	144,896	471,191	1,702,000
PHA Management	190,890	156,061	337,274	520,000
Housing Authority Low Rent	800,000	(425,869)	193,810	0
Housing Authority Section 8	4,600,000	27,386	4,218,907	4,687,500
Capital Fund Program	650,000	67,175	431,633	690,000
Proceeds Reinvestment Project	160,000	36,986	65,531	150,000
FY 2002/03 Ross Grant	90,000	0	15,000	100,000
Public Housing Contingency	4,000,000	0	0	3,500,000
Capital Replacement	0	0	0	36,000
<b>Department Total</b>	<b>\$ 25,655,542</b>	<b>\$ 1,488,540</b>	<b>\$ 21,060,218</b>	<b>\$ 28,497,301</b>

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>Community Services - Continued</b>				
General Fund	\$ 28,015,869	\$ 1,466,594	\$ 26,716,033	\$ 29,649,612
Grant Fund	972,206	23,310	485,284	752,430
Park Bonds	49,145,078	0	15,912,329	54,329,215
Community Park Impact	22,851,179	0	2,090,068	22,260,148
Neighborhood Park SDF	15,357,101	0	5,590,469	16,466,015
Municipal Arts	225,000	18,613	243,772	225,000
Library Impact Fees	688,000	0	20,000	480,000
Art Center Bonds	0	0	0	607,728
Museum Bonds	0	0	0	12,766,000
Capital Replacement	312,500	29,700	99,887	443,500
Park and Recreation Trust	125,750	287	100,186	154,815
Library Trust	69,076	5,415	15,129	59,362
<b>Department Total</b>	<b>\$ 117,761,759</b>	<b>\$ 1,543,919</b>	<b>\$ 51,273,157</b>	<b>\$ 138,193,825</b>
<b>Police</b>				
General Fund	\$ 49,269,291	\$ 1,604,119	\$ 48,866,979	\$ 55,798,150
Police Forfeiture Funds	1,200,000	99,851	173,189	1,200,000
Grant Fund	1,635,000	27,453	602,580	1,935,000
Police Bonds	4,632,518	0	2,042,855	21,088,831
Police Impact Fee	10,681,502	0	1,221,232	7,372,970
Capital Replacement	2,327,000	967,622	1,686,893	3,675,670
<b>Department Total</b>	<b>\$ 69,745,311</b>	<b>\$ 2,699,045</b>	<b>\$ 54,593,728</b>	<b>\$ 91,070,621</b>
<b>Fire</b>				
General Fund	\$ 23,433,832	\$ 1,054,879	\$ 24,177,130	\$ 24,972,483
Grant Fund	4,416,768	989,605	2,138,547	2,114,981
Fire Bonds	5,708,642	0	180,355	10,565,603
Fire Impact Fee	7,921,570	0	872,881	7,761,317
Capital Replacement	15,626	1,246,299	1,008,640	612,638
Volunteer Firemen pension	14,000	0	6,400	4,800
<b>Department Total</b>	<b>\$ 41,510,438</b>	<b>\$ 3,290,783</b>	<b>\$ 28,383,953</b>	<b>\$ 46,031,822</b>
<b>Municipal Utilities</b>				
Grant Fund	\$ 550,000	\$ 27,498	\$ 27,500	\$ 545,000
Water Bonds	18,579,583	1,855,132	2,906,175	28,868,635
Water System Dev Fees	76,911,130	(6,304,204)	27,729,662	61,055,058
Water Resource Sys Dev Fees	1,187,658	(82,284)	512,400	1,042,532
Water Operating	41,802,231	(1,349,969)	34,073,115	32,839,063
Reclaimed Water Sys Dev Fees	14,628,568	6,096,644	7,622,882	15,360,245
WW Effluent Reuse Bonds	10,314,938	0	0	7,253,900
Wastewater Bonds	7,638,145	0	313,210	8,457,290
Wastewater System Dev Fee	13,452,045	(707,670)	3,301,165	82,847,915
Wastewater Operating	14,591,650	6,558,880	15,917,097	26,094,243
WW Industrial Process Treatmer	1,769,854	93,545	1,827,343	1,800,336
Solid Waste Capital Improvemem	6,029,152	(143,703)	4,000,000	150,000
Solid Waste Operating	11,445,949	2,250,234	13,638,627	11,441,547
Solid Waste New Container	423,360	61,790	485,000	257,518
Solid Waste Container Replace	501,053	293,703	794,756	689,537
Capital Replacement	423,670	253,434	532,287	276,238
<b>Department Total</b>	<b>\$ 220,248,986</b>	<b>\$ 8,903,030</b>	<b>\$ 113,681,219</b>	<b>\$ 278,979,057</b>

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</u>	<u>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2007-08</u>
Public Works				
General Fund	\$ 13,075,792	\$ 3,140,249	\$ 13,474,577	\$ 15,975,327
Highway User Revenue Fund	12,249,900	414,289	8,413,090	13,099,131
Local Transportation Revenue	1,506,797	86,081	1,170,042	1,486,626
Grant Fund	25,749,354	(233,567)	1,136,523	25,769,124
HURF Revenue Bonds	75,632	0	17,081	9,668
Street GO Bonds	34,964,389	0	7,709,107	83,833,109
Storm Sewer GO Bonds	1,796,878	0	16,922	2,008,032
Traffic Signal Impact	0	0	0	48,000
Arterial Street Impact	74,283,413	0	9,010,304	84,030,509
Stormwater/Sewer Bonds	170,333	0	31,941	95,582
Airport Bonds	150,175	0	0	206,325
Airport Operating Fund	1,542,766	18,264	914,367	1,585,431
Capital Replacement	961,900	306,376	627,162	131,500
In-House Capital Fund	1,374,100	47,629	1,301,359	1,381,642
<b>Department Total</b>	<u>\$ 167,901,429</u>	<u>\$ 3,779,321</u>	<u>\$ 43,822,475</u>	<u>\$ 229,660,006</u>
Debt Service				
General Fund	\$ 18,474,915	\$ 0	\$ 18,590,869	\$ 24,799,966
Grant Fund	5,010,848	0	4,610,848	4,649,765
Water System Dev Fees	715,247	0	56,305	54,631
Water Operating Fund	10,021,002	0	9,708,635	14,984,632
Reclaimed Water Sys Dev Fees	394,676	0	394,899	397,379
WW System Dev Fees	651,552	0	331,909	322,229
Wastewater Operating Fund	4,676,834	0	4,964,629	4,973,120
Airport Operating Fund	122,345	0	122,345	112,775
<b>Department Total</b>	<u>\$ 40,067,419</u>	<u>\$ 0</u>	<u>\$ 38,780,439</u>	<u>\$ 50,294,497</u>
<b>TOTAL ALL DEPARTMENTS</b>	<u>\$ 902,022,530</u>	<u>\$ 0</u>	<u>\$ 404,372,627</u>	<u>\$ 1,159,274,204</u>

Add # 56

MAY 24 2007



**Chandler • Arizona**  
*Where Values Make The Difference*

**MEMORANDUM**

**Management Services Memo No. 07-152**

**DATE:** MAY 23, 2007

**TO:** MAYOR AND COUNCIL

**THRU:** W. MARK PENTZ, CITY MANAGER  
RICH DLUGAS, ASSISTANT CITY MANAGER *RD*  
O.D. BURR, ACTING MANAGEMENT SERVICES DIRECTOR *ODB*

**FROM:** DENNIS STRACHOTA *DS* BUDGET MANAGER

**SUBJECT:** APPROVED BUDGET AMENDMENTS

Listed below are the budget amendments that were approved at the Monday, May 21, 2007 Special Council meeting and have been incorporated into the 2007/08 tentative budget. A summary table of the amendments described below is attached to this memo.

The secondary property tax rate was reduced from \$0.87 to \$0.84 per \$100 of assessed value. This \$.03 decrease will reduce the secondary property tax collections by \$896,757.

A transfer of \$1,797,386 was made to the Commercial Revitalization program to help improve the City's redevelopment efforts by targeting aging or underutilized commercial areas. The funds were transferred from operations and maintenance savings identified from prorated appropriations based on revised timelines for new capital projects coming online during FY 2007-08 within the Police Department (\$13,763), Fire Department (\$46,761), Community Services Department (\$479,366) and Public Works Department (\$106,396), and unencumbered strategic economic development funds of \$1,151,100.

Of the \$200,000 on-going Council contingency reserve, \$35,000 was appropriated for the Chandler Lions Club July 4<sup>th</sup> event and \$67,136 for COPLINK, an interjurisdictional criminal database. This will leave an appropriated Council *on-going* contingency reserve of \$97,864.

Of the \$650,000 one-time Council contingency reserve, \$306,837 was appropriated as follows; \$20,706 for the Senior Nutrition Program, \$84,731 for the Chandler Community Action Program (CAP), \$42,000 for the Chandler Symphony Orchestra, \$30,000 for the Chandler Non-Profit Coalition, \$30,000 for the Chandler Historical Society, \$33,000 for the Historical Museum to hire a temporary part-time position for the public history program, and \$10,000 for two traffic

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5/23/2007

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calming speed signs on Hunt Highway. This will leave an appropriated Council *one-time* contingency reserve of \$343,163.

The changes to the overall budget are presented in revised memo and Audit forms on the tentative budget. I have included a new summary page of the total budget. If you have any questions, please let me know.

Attachments

cc: Pat McDermott, Assistant City Manager

**CITY OF CHANDLER  
AMENDMENTS APPROVED FOR FY 2007-08 BUDGET**

	ON-GOING FUNDS	ONE-TIME FUNDS
<b>GENERAL FUND ALLOCATION FOR COUNCIL REQUESTS</b>		
<b>Approved Amendments:</b>	<b>Amt Approved</b>	<b>Amt Approved</b>
Senior Nutrition Program	-	20,706
Chandler Community Action Program (CAP)	-	84,731
Chandler Symphony Orchestra	-	42,000
Chandler Non-Profit Coalition	-	30,000
Two Traffic Calming Speed Signs on Hunt Highway	-	10,000
Historical Museum - Temporary Part Time Position (Public History Program)	-	33,000
Chandler Historical Society		30,000
Lions Club - July 4th Event	35,000	-
COPLINK (interjurisdictional criminal database)	67,136	56,400
<b>TOTAL COUNCIL CONTINGENCY</b>	<b>\$ 102,136</b>	<b>\$ 306,837</b>

<b>OTHER BUDGET AMENDMENTS</b>		
Transfer of CIP O&M Savings and other funds for Commercial Revitalization		1,797,386
Secondary Property Rate Reduction of 3 cents	(896,757)	
<b>TOTAL OTHER BUDGET AMENDMENTS</b>	<b>\$ (896,757)</b>	<b>\$ 1,797,386</b>

**CITY OF CHANDLER  
2007-08 TENTATIVE ADOPTION BUDGET SUMMARIES  
WITH AMENDMENTS**

**RESOURCES**

	<b>2006-07 Adopted Budget</b>	<b>2007-08 Proposed Budget</b>	<b>Percentage Change</b>
Fund Balances	\$ 373,988,594	\$ 453,326,934	21.2%
Sale of Bonds	142,556,416	283,153,922	98.6%
Grants	37,079,754	46,236,785	24.7%
Revenues	<u>348,397,766</u>	<u>376,556,563</u>	<u>8.1%</u>
<b>Resources Total</b>	<b><u>\$ 902,022,530</u></b>	<b><u>\$ 1,159,274,204</u></b>	<b><u>28.5%</u></b>

**APPROPRIATIONS**

	<b>2006-07 Adopted Budget</b>	<b>2007-08 Proposed Budget</b>	<b>Percentage Change</b>
<b>General Government</b>	\$ 259,205,236	\$ 317,363,100	22.4%
<b>Public Safety</b>	108,913,123	132,814,135	21.9%
<b>Public Works</b>	166,939,529	229,528,506	37.5%
<b>Municipal Utilities</b>	219,825,316	278,702,819	26.8%
<b>Fund Contingencies and Reserves</b>	100,582,159	142,609,779	41.8%
<b>Debt Service</b>	40,067,419	50,294,497	25.5%
<b>Capital/Computer Replacement</b>	<u>6,489,748</u>	<u>7,961,368</u>	<u>22.7%</u>
<b>Total</b>	<b><u>\$ 902,022,530</u></b>	<b><u>\$ 1,159,274,204</u></b>	<b><u>28.5%</u></b>



**Chandler • Arizona**  
*Where Values Make The Difference*

# 56  
MAY 24 2007

**MEMORANDUM**

**Management Services Memo No. MS07-143**

**DATE:** May 18, 2007

**TO:** Mayor and Council

**THRU:** W. Mark Pentz, City Manager *WMP*  
Rich Dlugas, Assistant City Manager *RD*  
O.D. Burr, Acting Management Services Director *O.D. B/LRL*

**FROM:** Dennis Strachota, Budget Manager

**SUBJECT:** Resolution No. 4073 Adopting 2007-08 Tentative Budget

BACKGROUND

Resolution No. 4073, the tentative budget resolution and the budget forms as prescribed by Arizona Revised Statutes 42-17101 and 42-17102, are attached for your information, review and tentative adoption.

As required, these budget forms will be published as well as a notice that the City Council will meet for the purpose of public hearing and for final adoption of the 2007-08 Budget at 7:00 p.m., June 14, 2007, and will further meet for the purpose of making tax levies at 7:00 p.m., June 28, 2007. Any budget amendments that are approved Monday May 21<sup>st</sup> will be incorporated into the attached Auditor General report prior to publication for the Budget hearings.

In summary, the 2007-08 recommended budget totals \$1,159,274,204 and includes operating budget of \$256,365,978, capital expenses (non-grant) of \$655,387,282, funding for Debt Service of \$50,294,497, cost center interfund payments for capital replacement of \$4,240,539, grant expenses of \$49,967,156, plus a contingency and reserve in the amount of \$143,018,752. Included in the projected operating revenues of \$376,556,563 is a property tax levy of \$34,872,434 based on a rate of \$1.23 per \$100 assessed property value.

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 at the Library, City Clerk's office and the Management Services Administration office in the Chandler Office Center on May 25, 2007.

PROPOSED MOTION

Move for adoption of Resolution No. 4073 adopting the 2007-08 Tentative Budget.

Attachment

cc: Pat McDermott, Assistant City Manager

## **RESOLUTION NO. 4073**

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 2007-08, 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 2007-2012 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 2007-08.

**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 2007-08 Annual Budget for the City of Chandler, Arizona, on the 14th day of June, 2007, at the hour of 7:00 p.m. in the Council Chambers, 22 South Delaware Street, Chandler, Arizona, and will further meet for the purpose of making tax levies on the 28th day of June, 2007, at the hour of 7:00 p.m. in the Council Chambers, 22 South Delaware Street, Chandler, Arizona.

**SECTION 3.** THAT the City of Chandler adopt an Expenditure Control Budget System (ECB) wherein 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.

- 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 unencumbered General and other operating budget funds appropriated among programs within a department, office, or agency. Upon written request by the Manager, the Council may transfer part or all of any unencumbered appropriation balance from one department, office, or agency 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, office or agency's budget within or to another fund if necessary.
- e. Underexpenditure from prior appropriations in a department, office or agency's budget are reappropriated in the non-departmental contingency reserves and can 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 all funds.
- g. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.
- h. 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 appropriations accordingly.
- i. 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 4.** 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 5.** The statement/exhibits of the tentative budget, as described in Schedules A through F 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 and Interfund Transfers

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

Schedule F Summary by Department of Expenditures/Expenses

**PASSED AND ADOPTED** by the City Council of the City of Chandler, Arizona, this 24th day of May, 2007.

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. 4073 was duly passed by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 24th day of May, 2007, and that a quorum was present thereat.

\_\_\_\_\_  
CITY CLERK

**CITY OF CHANDLER, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2007-08**

FUND	ADJUSTED BUDGETED EXPENDITURES/EXPENSES 2006-07*	ACTUAL EXPENDITURES/EXPENSES 2006-07**	FUND BALANCE/NET ASSETS*** 7/1/2007**	DIRECT PROPERTY TAX REVENUES 2007-08	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2007-08	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2007-08	BUDGETED EXPENDITURES/EXPENSES 2007-08
						2007-08 SOURCES	<USES>	2007-08 IN	<OUT>		
1. General Fund	\$ 253,653,058	\$ 166,371,900	\$ 130,720,192	\$ 8,506,482	\$ 190,834,591	\$	\$	\$ 10,423,175	\$ (26,540,944)	\$ 313,943,496	\$ 314,742,536
				Primary:							
2. Special Revenue Funds	73,455,149	28,633,346	19,547,349		68,917,074			1,215,000	(8,643,968)	81,035,455	81,035,455
				Secondary:							
3. Debt Service Funds Available	18,474,915	18,590,869									
4. Less: Designation for Future Debt Retirement				25,599,006						25,599,006	24,799,966
5. Total Debt Service Funds	18,474,915	18,590,869		25,599,006						25,599,006	24,799,966
6. Capital Projects Funds	412,126,629	90,664,282	216,934,441		39,741,179	283,153,922		170,611,272	(128,707,000)	581,733,814	580,193,814
7. Permanent Funds	14,000	6,400	3,800		1,000					4,800	4,800
8. Enterprise Funds Available	105,920,825	86,011,153	56,376,993		81,892,961			2,250,000	(26,446,570)	114,073,384	115,613,384
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	105,920,825	86,011,153	56,376,993		81,892,961			2,250,000	(26,446,570)	114,073,384	115,613,384
11. Internal Service Funds	38,253,779	13,991,814	29,735,728		7,181,055			5,902,448	(63,413)	42,755,818	42,755,818
12. Special Assessment Funds	124,175	102,863	8,431		120,000					128,431	128,431
<b>TOTAL ALL FUNDS</b>	<b>\$ 902,022,530</b>	<b>\$ 404,372,627</b>	<b>\$ 453,326,934</b>	<b>\$ 34,105,488</b>	<b>\$ 388,687,860</b>	<b>\$ 283,153,922</b>	<b>\$</b>	<b>\$ 190,401,895</b>	<b>\$ (190,401,895)</b>	<b>\$ 1,159,274,204</b>	<b>\$ 1,159,274,204</b>

**EXPENDITURE LIMITATION COMPARISON**

	2006-07	2007-08
1. Budgeted expenditures/expenses	\$ 902,022,530	\$ 1,159,274,204
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	902,022,530	1,159,274,204
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 902,022,530	\$ 1,159,274,204
6. EEC or voter-approved alternative expenditure limitation	\$ 902,022,530	\$ 1,159,274,204

\* Includes Expenditure/Expense Adjustments Approved in 2005-06 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 2007-08**

	<b>2006-07 FISCAL YEAR</b>	<b>2007-08 FISCAL YEAR</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 7,850,970	\$ 8,530,111
2. Amount received from primary property taxation in the 2006-07 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	\$ 7,604,814	\$ 8,506,482
B. Secondary property taxes	18,594,209	25,599,006
C. Total property tax levy amounts <sup>(1)</sup>	\$ 26,199,023	\$ 34,105,488
4. Property taxes collected*		
A. Primary property taxes		
(1) 2006-07 levy	\$ 7,604,814	
(2) Prior years' levy <sup>(2)</sup>	120,355	
(3) Total primary property taxes	\$ 7,725,169	
B. Secondary property taxes		
(1) 2006-07 levy	\$ 19,020,745	
(2) Prior years' levy <sup>(2)</sup>	272,888	
(3) Total secondary property taxes	\$ 19,293,633	
C. Total property taxes collected	\$ 27,018,802	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3800	0.3600
(2) Secondary property tax rate	0.8700	0.8700
(3) Total city/town tax rate	1.2500	1.2300
B. Special assessment district tax rates		

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

<sup>(1)</sup> The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$426,536 in 2006-07 and \$406,946 in 2007-08.

<sup>(2)</sup> Amount budgeted for Prior Year Primary & Secondary Levies for 2006-07 (\$270,125) and 2007-08 (\$360,000) are presented under Schedule C, Miscellaneous Prior Year. Estimated revenue collected for prior year levies is presented above under Section 4, lines A (2) & B (2).

\* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax collections for the remainder of the fiscal year.

**SCHEDULE B**

**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Franchise Tax	\$ 2,656,000	\$ 3,118,076	\$ 3,257,414
Transaction Privilege License Tax/Fees	86,915,000	91,543,000	93,788,000
<b>Licenses and permits</b>			
Miscellaneous License	909,500	1,261,567	1,286,910
Building Division Permits	8,648,000	6,850,081	5,840,000
<b>Intergovernmental</b>			
State			
State Sales Tax	21,000,000	21,000,000	23,000,000
State Revenue Sharing	25,313,242	26,212,871	32,512,085
County			
Auto Lieu Tax	8,300,000	9,308,105	9,860,400
<b>Charges for services</b>			
Engineering Fees	1,147,000	1,187,377	1,112,500
Planning Fees	132,000	122,200	105,000
Public Safety Miscellaneous	4,326,070	3,737,888	4,571,134
Parks & Recreation	1,593,700	1,706,490	2,020,453
<b>Fines and forfeits</b>			
Library Fines	486,892	481,564	487,892
Court Fines	3,615,900	3,427,616	5,037,631
<b>Interest on investments</b>			
Interest on Investments	4,250,000	5,895,792	5,200,000
<b>Contributions</b>			
Salt River Project in Lieu Tax	426,536	391,585	406,946
<b>Miscellaneous</b>			
Fixed Leases	27,000	27,000	15,680
Sale of Fixed Assets	31,500	48,700	26,500
Prior Year Property Tax Collections	270,125	393,243	360,000
Other Receipts	<u>1,784,884</u>	<u>3,109,799</u>	<u>1,946,046</u>
<b>Total General Fund</b>	<u>\$ 171,833,349</u>	<u>\$ 179,822,954</u>	<u>\$ 190,834,591</u>

*\*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 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Proposition 400 Fund</b>			
Regional Transportation Sales Tax	\$ -	\$ 3,500,000	\$ 4,190,000
Interest on Investments	-	-	-
<b>Total Highway User Revenue Fund</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 4,190,000</b>
<b>Highway User Revenue Fund</b>			
HURF Taxes	\$ 16,199,921	\$ 16,018,596	\$ 16,371,002
Street Signs	25,000	35,000	35,000
Pavement Damage Fee	1,000	9,000	5,000
Interest on Investments	195,000	392,290	275,000
Other Receipts	5,000	38,900	2,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 16,425,921</b>	<b>\$ 16,493,786</b>	<b>\$ 16,688,002</b>
<b>Local Transportation Assistance Fund</b>			
Lottery Entitlement	\$ 1,111,377	\$ 1,111,900	\$ 1,080,826
HB2565 RPTA Grant Funds	200,000	681,494	500,000
Bus Service Revenue	73,788	72,000	75,000
Interest on Investments	12,000	33,000	18,000
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 1,397,165</b>	<b>\$ 1,898,394</b>	<b>\$ 1,673,826</b>
<b>Grant Funds</b>			
Grants-In-Aid	\$ 22,264,577	\$ 10,075,232	\$ 30,223,285
Community Development Block Grant	3,500,000	205,000	3,500,000
Housing Urban Development	9,595,177	5,748,039	10,784,500
Public Housing Authority	1,720,000	1,349,225	1,729,000
Interest on Investments	-	36,732	8,000
<b>Total Grant Funds</b>	<b>\$ 37,079,754</b>	<b>\$ 17,414,228</b>	<b>\$ 46,244,785</b>
<b>Expendable Trust Fund</b>			
Parks Fund	\$ 63,125	\$ 52,772	\$ 61,736
Public Schools Revenues	23,000	-	32,000
Contributions-Industrial	15,000	-	13,000
Donations/Gifts-General Public	5,000	3,208	5,000
Interest on Investments	7,000	11,207	8,725
<b>Total Expendable Trust Fund</b>	<b>\$ 113,125</b>	<b>\$ 67,187</b>	<b>\$ 120,461</b>
<b>Total Special Revenue Funds</b>	<b>\$ 55,015,965</b>	<b>\$ 39,373,595</b>	<b>\$ 68,917,074</b>
<b>INTERNAL SERVICE FUNDS</b>			
Capital Replacement	\$ 2,250,000	\$ 2,141,314	\$ 2,648,000
Sale of Fixed Assets	300,000	200,000	124,000
Self-Insurance	3,765,680	3,989,425	2,817,355
Fleet Service Warranty Fund	15,250	15,250	12,200
Interest on Investments	1,284,500	1,962,575	1,579,500
<b>Total Internal Service Funds</b>	<b>\$ 7,615,430</b>	<b>\$ 8,308,564</b>	<b>\$ 7,181,055</b>

*\*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 2007-08**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ACTUAL* REVENUES 2006-07</b>	<b>ESTIMATED REVENUES 2007-08</b>
<b>SPECIAL ASSESSMENT FUND</b>			
Intergovernmental charges	\$ -	\$ -	\$ -
Interest on Investments	122,682	244,068	120,000
<b>Total Special Assessment Fund</b>	<b>\$ 122,682</b>	<b>\$ 244,068</b>	<b>\$ 120,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
System Development Fees			
Water	\$ 14,100,000	\$ 8,437,645	\$ 9,447,773
Wastewater	13,150,000	6,980,421	7,523,330
Solid Waste	160,000	88,653	90,000
Parks	3,545,000	3,218,154	7,094,000
Library	-	-	-
Public Building Impact Fees	941,000	850,000	1,250,000
Public Safety - Fire	658,505	1,000,000	1,300,000
Public Safety - Police	884,201	850,000	715,000
Arterial Streets	11,618,326	5,400,000	6,700,000
Traffic Signal Fee	-	-	-
In-House/Arts	1,633,765	1,521,254	1,954,444
Other Receipts	30,000	40,544	-
Interest on Investments	4,045,950	5,703,358	3,666,632
<b>Total Capital Project Funds</b>	<b>\$ 50,766,747</b>	<b>\$ 34,090,029</b>	<b>\$ 39,741,179</b>
<b>PERMANENT FUND</b>			
<b>Non Expendable Trust Fund</b>			
Firemens Pension Fund	\$ -	\$ -	\$ -
Interest on Investments	1,000	1,178	1,000
<b>Total Non Expendable Trust Fund</b>	<b>\$ 1,000</b>	<b>\$ 1,178</b>	<b>\$ 1,000</b>
<b>Total Permanent Funds</b>	<b>\$ 1,000</b>	<b>\$ 1,178</b>	<b>\$ 1,000</b>
<b>ENTERPRISE FUNDS</b>			
Water Services	\$ 38,158,950	\$ 39,659,107	\$ 42,234,609
Wastewater Services	20,181,455	21,688,773	23,712,697
Solid Waste Services	12,306,429	12,547,246	12,749,772
Airport Services	1,132,990	1,048,333	1,085,683
Interest on Investments	2,143,500	2,544,486	2,110,200
<b>Total Enterprise Funds</b>	<b>\$ 73,923,324</b>	<b>\$ 77,487,945</b>	<b>\$ 81,892,961</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 359,278,497</b>	<b>\$ 339,328,333</b>	<b>\$ 388,687,860</b>

*\*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 2007-08**

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2007-08</u>		<u>INTERFUND</u> <u>TRANSFERS</u> <u>2007-08</u>	
	<u>SOURCES <sup>(1)</sup></u>	<u>&lt;USES&gt;</u>	<u>IN</u>	<u>&lt;OUT&gt;</u>
<b>GENERAL FUND</b>				
Indirect Cost Allocation			\$ 8,423,175	\$ -
Self-Insurance Funding				2,819,341
Computer Replacement Funding				2,397,519
Fleet Replacement Fund				44,689
Community Park Impact Fund Loan			2,000,000	
Library Impact Fees				
Public Building Impact Fund				14,000,000
Police Impact Fund				
Fire Impact Fund				
Street Impact Cost Contribution				6,994,395
Housing				285,000
<b>Total General Fund</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,423,175</u>	<u>\$ 26,540,944</u>
<b>SPECIAL REVENUE FUNDS</b>				
Proposition 400				\$ 7,690,000
Highway User Revenue				22,443
Local Transportation Assistance				1,525
Self-Insurance				
Housing			1,215,000	930,000
<b>Total Special Revenue Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,215,000</u>	<u>\$ 8,643,968</u>
<b>CAPITAL PROJECTS FUNDS</b>				
Parks	\$ 47,733,000		\$ 10,727,000	\$ 12,727,000
Library				
Public Building	19,493,922		14,000,000	
Public Safety - Police	14,920,000			
Public Safety - Fire	5,545,000			
Street	86,875,000		52,999,395	38,315,000
Airport	150,000			
Water	17,200,000		15,929,877	
Solid Waste			540,000	
Wastewater	83,457,000		68,310,000	77,015,000
Effluent Reuse	6,780,000			
Storm Sewers	1,000,000			
Reclaimed Water Reserve			8,105,000	650,000
<b>Total Capital Projects Funds</b>	<u>\$ 283,153,922 <sup>(1)</sup></u>	<u>\$ -</u>	<u>\$ 170,611,272</u>	<u>\$128,707,000</u>
<b>ENTERPRISE FUNDS</b>				
Water Indirect Cost				\$ 4,164,568
Water Operating Loan			650,000	15,929,877
Wastewater Indirect Cost				2,669,631
Wastewater Operating Loan			600,000	
Solid Waste Indirect Cost				1,308,680
Solid Waste Operating			1,000,000	1,540,000
Reverse Osmosis Indirect Cost				280,296
Self-Insurance Fund				400,000
Computer Replacement				153,518
<b>Total Enterprise Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,250,000</u>	<u>\$ 26,446,570</u>
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement			\$ 2,683,107	\$ 35,313
Self-Insurance Fund			3,219,341	28,100
<b>Total Internal Service Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,902,448</u>	<u>\$ 63,413</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 283,153,922 <sup>(1)</sup></u>	<u>\$ -</u>	<u>\$ 190,401,895</u>	<u>\$190,401,895</u>

<sup>(1)</sup> Sources are from bonds.

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2007-08**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 755,243	\$ 92,098	\$ 738,468	\$ 842,908
City Manager	22,181,819	3,676,993	18,611,672	23,790,827
City Clerk	962,379	40,959	771,246	1,014,631
City Magistrate	3,686,432	216,711	3,635,278	3,939,695
Communications and Public Affairs	2,675,759	214,104	2,821,711	2,623,948
Law	2,929,018	230,142	2,982,460	3,375,246
Management Services\Non-Dept.	44,958,418	1,216,999	12,115,384	70,096,370
Fire	23,433,832	1,054,879	24,177,130	25,019,244
Police	49,269,291	1,604,119	48,866,979	55,688,377
Police Forfeiture Funds	1,200,000	99,851	173,189	1,200,000
Public Works	13,075,792	3,140,249	13,474,577	16,071,723
Planning and Development	10,722,365	941,894	11,287,773	11,254,801
Community Services	28,015,869	1,466,594	26,716,033	29,883,541
Contingency\Reserves	49,906,801	(14,115,552)		69,941,225
<b>Total General Fund</b>	<b>\$ 253,773,018</b>	<b>\$ (119,960)</b>	<b>\$ 166,371,900</b>	<b>\$ 314,742,536</b>
<b>SPECIAL REVENUE FUNDS</b>				
Grants In Aid				
City Manager	\$ 300,000	\$ 4,670	\$ 144,791	\$ 330,000
City Magistrate				
Communications and Public Affairs				
Law	17,600	532	9,866	17,600
Management Services				
Fire	4,416,768	989,605	2,138,547	2,114,981
Police	1,635,000	27,453	602,580	1,935,000
Planning and Development	8,000			
Community Services	972,206	23,310	485,284	752,430
Municipal Utilites	550,000	27,498	27,500	545,000
Public Works	25,749,354	(233,567)	1,136,523	25,769,124
Non-departmental	9,819	(9,819)		6,496
Contingency\Reserves	832,568	(832,568)		509,212
Highway Users Revenue Fund				
Public Works	12,249,900	414,289	8,413,090	13,099,131
Non-departmental	170,028	(99,228)	6,515	138,474
Contingency\Reserves	3,860,000	(296,419)		11,246,390
Debt Service	5,010,848		4,610,848	4,649,765
Local Transportation Assistance Fund				
Public Works	1,506,797	86,081	1,170,042	1,486,626
Non-departmental				200
Contingency\Reserves	250,000	(86,081)		229,966
Community Development Block Grant				
Planning and Development	2,350,000	311,642	2,214,620	3,500,000
Non-departmental	9,805	(9,805)		6,191
Contingency\Reserves	495,000	(299,320)		376,500
Housing and Urban Development				
Planning and Development	12,575,177	235,004	7,557,825	13,706,500
Non-departmental	44,946	(44,946)		29,984
Contingency\Reserves	206,741	(175,277)		368,138
Expendable Trust Funds				
Community Services	194,826	5,702	115,315	214,177
Non-departmental				
Contingency\Reserves	6,712	(5,702)		3,570
<b>Total Special Revenue Funds</b>	<b>\$ 73,422,095</b>	<b>\$ 33,054</b>	<b>\$ 28,633,346</b>	<b>\$ 81,035,455</b>

*\*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 2007-08**

	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>DEBT SERVICE FUNDS</b>	\$ 18,474,915	\$ -	\$ 18,590,869	\$ 24,799,966
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement	\$ 6,540,748	\$ 3,166,868	\$ 5,114,196	\$ 8,037,584
Fleet Service Warranty	27,000	389	6,107	27,000
Self Insurance	10,031,317	249,781	8,871,511	9,991,641
Contingency\Reserves	21,654,209	(3,416,533)		24,699,593
<b>Total Internal Service Funds</b>	<b>\$ 38,253,274</b>	<b>\$ 505</b>	<b>\$ 13,991,814</b>	<b>\$ 42,755,818</b>
<b>SPECIAL ASSESSMENT FUND</b>				
Management Services	\$ 122,682	\$ 1,493	\$ 102,863	\$ 128,431
Contingency\Reserves				
<b>Total Special Assessment Fund</b>	<b>\$ 122,682</b>	<b>\$ 1,493</b>	<b>\$ 102,863</b>	<b>\$ 128,431</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Management Services\Non-dept. City Manager	\$ 26,526,847	\$ (39,770)	\$ 750,000	\$ 33,519,008
Fire	13,630,212		1,053,236	18,326,920
Police	15,314,020		3,264,087	28,461,801
Public Works	112,814,920	47,629	18,086,714	171,612,867
Municipal Utilities	143,135,427	919,408	42,870,494	205,143,093
Community Services	88,266,358	18,613	23,856,638	107,134,106
Contingency\Reserves	9,811,893	(80,403)		15,221,780
Debt Service	1,761,475		783,113	774,239
<b>Total Capital Projects Funds</b>	<b>\$ 411,261,152</b>	<b>\$ 865,477</b>	<b>\$ 90,664,282</b>	<b>\$ 580,193,814</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 42,158,180	\$ (1,556,018)	\$ 34,078,477	\$ 33,126,534
Wastewater	16,534,606	6,554,823	17,746,279	28,035,790
Solid Waste	18,074,328	2,355,860	18,476,421	12,363,821
Airport	1,555,864	6,466	914,367	1,594,334
Contingency\Reserves	13,558,235	(8,141,700)		20,422,378
Debt Service	14,820,181		14,795,609	20,070,527
<b>Total Enterprise Funds</b>	<b>\$ 106,701,394</b>	<b>\$ (780,569)</b>	<b>\$ 86,011,153</b>	<b>\$ 115,613,384</b>
<b>PERMANENT FUNDS</b>				
Firemens Pension Fund	\$ 14,000	\$ 0	\$ 6,400	\$ 4,800
Contingency\Reserves				
<b>Total Permanent Funds</b>	<b>\$ 14,000</b>	<b>\$ 0</b>	<b>\$ 6,400</b>	<b>\$ 4,800</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 902,022,530</b>	<b>\$ -</b>	<b>\$ 404,372,627</b>	<b>\$1,159,274,204</b>

*\*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 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
Mayor and Council				
General Fund	\$ 755,243	\$ 92,098	\$ 738,468	\$ 842,908
<b>Department Total</b>	<b>\$ 755,243</b>	<b>\$ 92,098</b>	<b>\$ 738,468</b>	<b>\$ 842,908</b>
City Manager:				
General Fund	\$ 22,181,819	\$ 3,676,993	\$ 18,611,672	\$ 23,790,827
Grant Fund	300,000	4,670	144,791	330,000
Capital Replacement	14,150	12,000	24,615	97,460
<b>Department Total</b>	<b>\$ 22,495,969</b>	<b>\$ 3,693,663</b>	<b>\$ 18,781,078</b>	<b>\$ 24,218,287</b>
City Clerk		3,681,663	18,756,463	
General Fund	\$ 962,379	\$ 40,959	\$ 771,246	\$ 1,014,631
Capital Replacement	0	11,000	10,712	0
<b>Department Total</b>	<b>\$ 962,379</b>	<b>\$ 51,959</b>	<b>\$ 781,958</b>	<b>\$ 1,014,631</b>
City Magistrate				
General Fund	\$ 3,686,432	\$ 216,711	\$ 3,635,278	\$ 3,939,695
<b>Department Total</b>	<b>\$ 3,686,432</b>	<b>\$ 216,711</b>	<b>\$ 3,635,278</b>	<b>\$ 3,939,695</b>
Communications and Public Affairs				
General Fund	\$ 2,675,759	\$ 214,104	\$ 2,821,711	\$ 2,623,948
Capital Replacement	0	425	0	35,000
<b>Department Total</b>	<b>\$ 2,675,759</b>	<b>\$ 214,529</b>	<b>\$ 2,821,711</b>	<b>\$ 2,658,948</b>
Law				
General Fund	\$ 2,929,018	\$ 230,142	\$ 2,982,460	\$ 3,375,246
Grant Fund	17,600	532	9,866	17,600
<b>Department Total</b>	<b>\$ 2,946,618</b>	<b>\$ 230,674</b>	<b>\$ 2,992,326</b>	<b>\$ 3,392,846</b>
Management Services\Non-Dept. - Includes Contingencies				
General Fund	\$ 94,799,619	\$ (12,832,953)	\$ 12,115,384	\$ 140,018,489
Police Forfeiture Funds	65,600	(65,600)	0	19,106
Highway User Revenue Fund	4,030,028	(395,647)	6,515	11,384,864
Local Transportation Revenue	250,000	(86,081)	0	230,166
Grant Fund	842,387	(842,387)	0	515,708
HOME Program Fund	32,527	(27,296)	0	34,807
Community Dev Block Grant	504,805	(309,125)	0	382,691
PHA Family Sites	5,958	(3,571)	0	70,355
PHA Elderly & Scattered Sites	3,827	(3,827)	0	61,621
PHA Management	4,370	(4,370)	0	32,237
Housing Authority Low Rent	63,268	(63,268)	0	52,317
Housing Authority Section 8	12,982	(12,982)	0	31,928
Capital Fund Program	87,755	(67,923)	0	84,901
Proceeds Reinvestment Project	40,000	(36,986)	0	29,956
FY 2002/03 Ross Grant	1,000	0	0	0
Storm Sewer GO Bonds	0	0	0	288,875
Traffic Signal Fund	1,000	0	0	2,173
Community Park Impact Fees	0	0	0	3,668,358
Municipal Arts	84,000	(18,613)	0	560,694
Library Bonds	2,000	0	0	25,408
Library Impact Fees	0	0	0	157,342
Art Center Bonds	0	0	0	392,272

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>Management Services\Non-Dept. - Continued</b>				
Public Building Impact Fees	20,590,881	0	750,000	22,486,209
MPC Public Building	12,868,538	0	0	19,493,922
Special Assessment	122,682	1,493	102,863	128,431
Water Cert of Participation	45,000	0	0	50,000
Water System Dev Fees	1,500,000	0	0	1,480,352
Water Operating	9,519,484	(4,953,049)	5,362	13,998,663
Wastewater Cert of Participation	1,000,000	0	0	0
Wastewater Operating	2,418,683	(2,343,183)	1,839	2,985,427
WW Industrial Process Treatmer	54,419	(54,419)	0	115,784
Solid Waste Bonds	34,855	0	0	34,428
Solid Waste Capital Improvemen	1,000,000	0	0	460,000
Solid Waste Operating	1,038,174	(984,374)	43,038	3,040,426
Solid Waste New Container	146,235	(61,790)	0	49,208
Solid Waste Container Replace	150,000	(150,000)	0	299,704
Airport ADOT Loan	26,461	0	0	26,461
Airport Operating	17,798	(16,498)	0	42,696
Fleet Warranty	353,554	389	6,107	382,759
Capital Replacement	3,802,432	(2,826,856)	0	2,220,604
Computer Replacement	4,048,270	(7,129)	1,124,000	6,020,879
Fleet Replacement	130,552	(389)	0	379,990
Worker Comp. Self Insurance	2,419,465	2,128	1,444,671	1,936,140
Self Insurance	9,648,487	1,570	4,862,397	12,020,284
Uninsured Liability	11,194,668	3,936	1,087,443	11,800,156
Short Term Disability	561,000	0	145,000	587,000
Delta Insurance	2,040,000	0	1,332,000	2,100,000
Park and Recreation Trust	2,000	(1,702)	0	795
Chandler Employee Trust	112	0	0	0
Library Trust	4,000	(4,000)	0	2,000
CIDA Trust	150	0	0	175
Community Building Trust	450	0	0	600
In-House Capital	39,770	(39,770)	0	25,086
<b>Department Total</b>	<b>\$ 185,609,246</b>	<b>\$ (26,204,272)</b>	<b>\$ 23,026,619</b>	<b>\$ 260,212,447</b>
<b>Planning and Development</b>				
General Fund	\$ 10,722,365	\$ 941,894	\$ 11,287,773	\$ 11,254,801
Grant Fund	8,000	0	0	0
HOME Program Fund	1,150,000	3,396	1,153,396	1,400,000
Community Dev Block Grant	2,350,000	311,642	2,214,620	3,500,000
PHA Family Sites	436,227	224,973	671,083	957,000
PHA Elderly & Scattered Sites	498,060	144,896	471,191	1,702,000
PHA Management	190,890	156,061	337,274	520,000
Housing Authority Low Rent	800,000	(425,869)	193,810	0
Housing Authority Section 8	4,600,000	27,386	4,218,907	4,687,500
Capital Fund Program	650,000	67,175	431,633	690,000
Proceeds Reinvestment Project	160,000	36,986	65,531	150,000
FY 2002/03 Ross Grant	90,000	0	15,000	100,000
Public Housing Contingency	4,000,000	0	0	3,500,000
Capital Replacement	0	0	0	36,000
<b>Department Total</b>	<b>\$ 25,655,542</b>	<b>\$ 1,488,540</b>	<b>\$ 21,060,218</b>	<b>\$ 28,497,301</b>

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>Community Services - Continued</b>				
General Fund	\$ 28,015,869	\$ 1,466,594	\$ 26,716,033	\$ 29,883,541
Grant Fund	972,206	23,310	485,284	752,430
Park Bonds	49,145,078	0	15,912,329	54,329,215
Community Park Impact	22,851,179	0	2,090,068	22,260,148
Neighborhood Park SDF	15,357,101	0	5,590,469	16,466,015
Municipal Arts	225,000	18,613	243,772	225,000
Library Impact Fees	688,000	0	20,000	480,000
Art Center Bonds	0	0	0	607,728
Museum Bonds	0	0	0	12,766,000
Capital Replacement	312,500	29,700	99,887	443,500
Park and Recreation Trust	125,750	287	100,186	154,815
Library Trust	69,076	5,415	15,129	59,362
<b>Department Total</b>	<b>\$ 117,761,759</b>	<b>\$ 1,543,919</b>	<b>\$ 51,273,157</b>	<b>\$ 138,427,754</b>
<b>Police</b>				
General Fund	\$ 49,269,291	\$ 1,604,119	\$ 48,866,979	\$ 55,688,377
Police Forfeiture Funds	1,200,000	99,851	173,189	1,200,000
Grant Fund	1,635,000	27,453	602,580	1,935,000
Police Bonds	4,632,518	0	2,042,855	21,088,831
Police Impact Fee	10,681,502	0	1,221,232	7,372,970
Capital Replacement	2,327,000	967,622	1,686,893	3,675,670
<b>Department Total</b>	<b>\$ 69,745,311</b>	<b>\$ 2,699,045</b>	<b>\$ 54,593,728</b>	<b>\$ 90,960,848</b>
<b>Fire</b>				
General Fund	\$ 23,433,832	\$ 1,054,879	\$ 24,177,130	\$ 25,019,244
Grant Fund	4,416,768	989,605	2,138,547	2,114,981
Fire Bonds	5,708,642	0	180,355	10,565,603
Fire Impact Fee	7,921,570	0	872,881	7,761,317
Capital Replacement	15,626	1,246,299	1,008,640	612,638
Volunteer Firemen pension	14,000	0	6,400	4,800
<b>Department Total</b>	<b>\$ 41,510,438</b>	<b>\$ 3,290,783</b>	<b>\$ 28,383,953</b>	<b>\$ 46,078,583</b>
<b>Municipal Utilities</b>				
Grant Fund	\$ 550,000	\$ 27,498	\$ 27,500	\$ 545,000
Water Bonds	18,579,583	1,855,132	2,906,175	28,868,635
Water System Dev Fees	76,911,130	(6,304,204)	27,729,662	61,055,058
Water Resource Sys Dev Fees	1,187,658	(82,284)	512,400	1,042,532
Water Operating	41,802,231	(1,349,969)	34,073,115	32,839,063
Reclaimed Water Sys Dev Fees	14,628,568	6,096,644	7,622,882	15,360,245
WW Effluent Reuse Bonds	10,314,938	0	0	7,253,900
Wastewater Bonds	7,638,145	0	313,210	8,457,290
Wastewater System Dev Fee	13,452,045	(707,670)	3,301,165	82,847,915
Wastewater Operating	14,591,650	6,558,880	15,917,097	26,094,243
WW Industrial Process Treatmer	1,769,854	93,545	1,827,343	1,800,336
Solid Waste Capital Improvemen	6,029,152	(143,703)	4,000,000	150,000
Solid Waste Operating	11,445,949	2,250,234	13,638,627	11,441,547
Solid Waste New Container	423,360	61,790	485,000	257,518
Solid Waste Container Replace	501,053	293,703	794,756	689,537
Capital Replacement	423,670	253,434	532,287	276,238
<b>Department Total</b>	<b>\$ 220,248,986</b>	<b>\$ 8,903,030</b>	<b>\$ 113,681,219</b>	<b>\$ 278,979,057</b>

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2007-08**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006-07</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2006-07</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2006-07*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2007-08</b>
<b>Public Works</b>				
General Fund	\$ 13,075,792	\$ 3,140,249	\$ 13,474,577	\$ 16,071,723
Highway User Revenue Fund	12,249,900	414,289	8,413,090	13,099,131
Local Transportation Revenue	1,506,797	86,081	1,170,042	1,486,626
Grant Fund	25,749,354	(233,567)	1,136,523	25,769,124
HURF Revenue Bonds	75,632	0	17,081	9,668
Street GO Bonds	34,964,389	0	7,709,107	83,833,109
Storm Sewer GO Bonds	1,796,878	0	16,922	2,008,032
Traffic Signal Impact	0	0	0	48,000
Arterial Street Impact	74,283,413	0	9,010,304	84,030,509
Stormwater/Sewer Bonds	170,333	0	31,941	95,582
Airport Bonds	150,175	0	0	206,325
Airport Operating Fund	1,542,766	18,264	914,367	1,585,431
Capital Replacement	961,900	306,376	627,162	131,500
In-House Capital Fund	1,374,100	47,629	1,301,359	1,381,642
<b>Department Total</b>	<b>\$ 167,901,429</b>	<b>\$ 3,779,321</b>	<b>\$ 43,822,475</b>	<b>\$ 229,756,402</b>
<b>Debt Service</b>				
General Fund	\$ 18,474,915	\$ 0	\$ 18,590,869	\$ 24,799,966
Grant Fund	5,010,848	0	4,610,848	4,649,765
Water System Dev Fees	715,247	0	56,305	54,631
Water Operating Fund	10,021,002	0	9,708,635	14,984,632
Reclaimed Water Sys Dev Fees	394,676	0	394,899	397,379
WW System Dev Fees	651,552	0	331,909	322,229
Wastewater Operating Fund	4,676,834	0	4,964,629	4,973,120
Airport Operating Fund	122,345	0	122,345	112,775
<b>Department Total</b>	<b>\$ 40,067,419</b>	<b>\$ 0</b>	<b>\$ 38,780,439</b>	<b>\$ 50,294,497</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 902,022,530</b>	<b>\$ 0</b>	<b>\$ 404,372,627</b>	<b>\$ 1,159,274,204</b>