

MAY 28 2009



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MEMORANDUM Management Services Memo No. MS09-085

DATE: MAY 18, 2009

TO: MAYOR AND COUNCIL

THRU: W. MARK PENTZ, CITY MANAGER
 RICH DLUGAS, ASSISTANT CITY MANAGER RD
 DENNIS STRACHOTA, MANAGEMENT SERVICES DIRECTOR
 DAWN LANG, ASSISTANT DIRECTOR FOR FINANCE DL

FROM: DAWN IRVINE, BUDGET MANAGER DM

SUBJECT: RESOLUTION NO. 4285 ADOPTING 2009-10 TENTATIVE BUDGET

BACKGROUND

Resolution No. 4285, 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 2009-10 Budget at 7:00 p.m., June 11, 2009, and will further meet for the purpose of making tax levies at 7:00 p.m., June 25, 2009. Any budget amendments that are approved Thursday, May 28th will be incorporated into the attached Auditor General report prior to publication for the Budget hearings.

In summary, the 2009-10 recommended budget totals \$797,894,348 and includes operating budget of \$269,338,843, capital expenses (non-grant) of \$256,257,058, funding for Debt Service of \$56,322,229, cost center interfund payments for capital replacement of \$4,271,733, grant expenses of \$53,816,105, plus a contingency and reserve in the amount of \$157,888,380. Included in the projected operating revenues of \$339,545,123 is a property tax levy of \$39,287,682 based on a rate of \$1.1814 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 June 1, 2009.

PROPOSED MOTION

Move for adoption of Resolution No. 4285 adopting the 2009-10 Tentative Budget.

Attachment
cc: Pat McDermott, Assistant City Manager

RESOLUTION NO. 4285

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 2009-10, 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 2009-2019 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 2009-10.

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 2009-10 Annual Budget for the City of Chandler, Arizona, on the 11th day of June, 2009, 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 25th day of June, 2009, 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 28th day of May, 2009.

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. 4285 was duly passed by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 28th day of May, 2009, and that a quorum was present thereat.

CITY CLERK

CITY OF CHANDLER, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2009-10

FUND	ADJUSTED BUDGETED EXPENDITURES/ EXPENSES 2008-09*	ACTUAL EXPENDITURES/ EXPENSES 2008-09**	FUND BALANCE/ NET ASSETS*** 7/1/2009**	DIRECT PROPERTY TAX REVENUES 2009-10	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009-10	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2009-10	BUDGETED EXPENDITURES/ EXPENSES 2009-10
						2009-10 SOURCES	<USES>	2009-10 IN	<OUT>		
1. General Fund	\$ 337,757,152	\$ 202,941,321	\$ 126,882,840	Primary: \$ 9,770,841	\$ 167,861,786	\$	\$	\$ 19,725,065	\$ (16,154,213)	\$ 308,086,119	\$ 311,716,650
2. Special Revenue Funds	88,131,519	37,000,085	21,393,067		66,720,436			429,000	(7,299,153)	81,243,350	81,243,350
3. Debt Service Funds Available	22,958,754	22,745,383		Secondary: 28,615,173						28,615,173	24,984,642
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	22,958,754	22,745,383		28,615,173						28,615,173	24,984,642
6. Capital Projects Funds	615,060,596	190,103,025	162,809,669		12,607,097	48,707,500		26,846,442	(11,723,362)	239,247,346	239,247,346
7. Permanent Funds	4,800	4,800	4,000		800					4,800	4,800
8. Enterprise Funds Available	116,547,370	87,917,425	37,326,901		88,900,705			2,093,868	(10,005,852)	118,315,622	118,315,622
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	116,547,370	87,917,425	37,326,901		88,900,705			2,093,868	(10,005,852)	118,315,622	118,315,622
11. Internal Service Funds	21,634,229	9,144,331	19,363,859		6,790,566			4,851,618	(8,763,413)	22,242,630	22,242,630
12. Special Assessment Funds	180,000	130,125	67,308		72,000					139,308	139,308
TOTAL ALL FUNDS	\$ 1,202,274,420	\$ 549,986,495	\$ 367,847,444	\$ 38,386,014	\$ 342,953,390	\$ 48,707,500	\$	\$ 53,945,993	\$ (53,945,993)	\$ 797,894,348	\$ 797,894,348

EXPENDITURE LIMITATION COMPARISON

	2008-09	2009-10
1. Budgeted expenditures/expenses	\$ 1,202,274,420	\$ 797,894,348
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	1,202,274,420	797,894,348
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 1,202,274,420	\$ 797,894,348
6. EEC or voter-approved alternative expenditure limitation	\$ 1,202,274,420	\$ 797,894,348

* Includes Expenditure/Expense Adjustments Approved in 2008-09 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 2009-10

	2008-09 FISCAL YEAR	2009-10 FISCAL YEAR
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 9,232,762	\$ 10,065,355
2. Amount received from primary property taxation in the 2008-09 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18).	\$ -	
3. Property tax levy amounts		
A. Primary property taxes	\$ 9,232,762	\$ 9,770,841
B. Secondary property taxes	28,273,154	28,615,173
C. Total property tax levy amounts ⁽¹⁾	\$ 37,505,916	\$ 38,386,014
4. Property taxes collected*		
A. Primary property taxes		
(1) 2008-09 levy	\$ 9,232,762	
(2) Prior years' levy ⁽²⁾	140,000	
(3) Total primary property taxes	\$ 9,372,762	
B. Secondary property taxes		
(1) 2008-09 levy	28,648,603	
(2) Prior years' levy ⁽²⁾	433,000	
(3) Total secondary property taxes	\$ 29,081,603	
C. Total property taxes collected	\$ 38,454,365	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3414	0.3292
(2) Secondary property tax rate	0.8400	0.8522
(3) Total city/town tax rate	1.1814	1.1814
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.

⁽¹⁾ The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$375,159 in 2008-09 and \$411,668 in 2009-10.

⁽²⁾ Amount budgeted for Prior Year Primary & Secondary Levies for 2008-09 (\$573,000) and 2009-10 (\$490,000) 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 2009-10

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL* REVENUES 2008-09	ESTIMATED REVENUES 2009-10
GENERAL FUND			
Local taxes			
Franchise Tax	\$ 3,353,500	\$ 2,905,800	\$ 3,412,000
Transaction Privilege License Tax/Fees	96,050,000	83,380,000	80,920,000
Licenses and permits			
Miscellaneous License	1,334,400	1,293,600	1,283,650
Building Division Permits	4,787,600	3,032,000	2,826,000
Intergovernmental			
State			
State Sales Tax	20,700,000	18,900,000	17,950,000
State Revenue Sharing	33,068,950	34,458,500	29,804,000
County			
Auto Lieu Tax	9,635,909	8,400,000	8,150,000
Charges for services			
Engineering Fees	642,136	453,500	627,800
Planning Fees	90,000	94,500	70,500
Public Safety Miscellaneous	5,622,564	5,049,725	6,827,500
Parks & Recreation	2,654,048	2,482,950	2,532,850
Fines and forfeits			
Library Fines	499,600	613,600	613,600
Court Fines	4,270,500	3,814,500	3,924,000
Interest on investments			
Interest on Investments	7,250,000	3,500,000	3,502,318
Contributions			
Salt River Project in Lieu Tax	375,159	375,159	411,668
Miscellaneous			
Fixed Leases	40,040	92,000	39,000
Sale of Fixed Assets	40,000	85,000	45,000
Prior Year Property Tax Collections	350,000	573,000	490,000
Other Receipts	5,054,736	5,667,700	4,431,900
Total General Fund	\$ 195,819,142	\$ 175,171,534	\$ 167,861,786

**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 2009-10

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL* REVENUES 2008-09	ESTIMATED REVENUES 2009-10
SPECIAL REVENUE FUNDS			
Proposition 400 Fund			
Regional Transportation Sales Tax	\$ 4,456,600	\$ 4,600,000	\$ 8,850,000
Interest on Investments	5,000	32,000	4,000
Total Highway User Revenue Fund	\$ 4,461,600	\$ 4,632,000	\$ 8,854,000
Highway User Revenue Fund			
HURF Taxes	\$ 16,000,000	\$ 13,935,700	\$ 13,950,955
Street Signs	6,000	2,500	2,500
Pavement Damage Fee	10,000	5,000	5,000
Interest on Investments	550,000	390,000	243,000
Other Receipts	4,500	9,400	9,500
Total Highway User Revenue Fund	\$ 16,570,500	\$ 14,342,600	\$ 14,210,955
Local Transportation Assistance Fund			
Lottery Entitlement	\$ 1,073,653	\$ 1,073,600	\$ 1,073,600
HB2565 RPTA Grant Funds	500,000	500,000	500,000
Bus Service Revenue	70,347	51,800	60,000
Interest on Investments	70,000	68,000	40,000
Total Local Transportation Assistance Fund	\$ 1,714,000	\$ 1,693,400	\$ 1,673,600
Grant Funds			
Grants-In-Aid	\$ 26,247,687	\$ 15,682,261	\$ 25,556,857
Community Development Block Grant	3,500,000	2,397,242	3,500,000
Housing Urban Development	10,876,424	10,071,569	10,745,424
Public Housing Authority	1,890,000	2,030,334	1,992,000
Interest on Investments	70,000	60,100	38,000
Total Grant Funds	\$ 42,584,111	\$ 30,241,506	\$ 41,832,281
Expendable Trust Fund			
Parks Fund	\$ 62,850	\$ 78,389	\$ 89,500
Public Schools Revenues	-	-	-
Contributions-Industrial	-	-	-
Donations/Gifts-General Public	20,000	27,500	55,000
Interest on Investments	11,258	6,900	5,100
Total Expendable Trust Fund	\$ 94,108	\$ 112,789	\$ 149,600
Total Special Revenue Funds	\$ 65,424,319	\$ 51,022,295	\$ 66,720,436
INTERNAL SERVICE FUNDS			
Capital Replacement	\$ 3,000,000	\$ 3,235,737	\$ 3,072,750
Sale of Fixed Assets	150,000	110,000	100,000
Self-Insurance	2,851,729	2,932,100	2,906,816
Fleet Service Warranty Fund	-	-	-
Interest on Investments	2,155,000	1,350,000	711,000
Total Internal Service Funds	\$ 8,156,729	\$ 7,627,837	\$ 6,790,566

**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 2009-10

SOURCE OF REVENUES	ESTIMATED REVENUES 2008-09	ACTUAL* REVENUES 2008-09	ESTIMATED REVENUES 2009-10
SPECIAL ASSESSMENT FUND			
Intergovernmental charges	\$ 0	\$ 0	\$ 0
Interest on Investments	180,000	138,000	72,000
Total Special Assessment Fund	\$ 180,000	\$ 138,000	\$ 72,000
CAPITAL PROJECTS FUNDS			
System Development Fees			
Water	\$ 3,636,124	\$ 2,328,850	\$ 2,250,000
Wastewater	2,503,665	2,825,000	2,825,000
Solid Waste	130,800	51,825	-
Parks	3,541,398	1,694,000	1,600,000
Library	-	500	7,500
Public Building Impact Fees	663,415	400,000	375,000
Public Safety - Fire	659,535	425,000	350,000
Public Safety - Police	282,527	170,000	170,000
Arterial Streets	2,666,102	1,250,000	2,000,000
Traffic Signal Fee	-	-	-
In-House/Arts	1,803,706	951,860	1,492,597
Interest on Investments	6,741,500	1,968,400	1,537,000
Total Capital Project Funds	\$ 22,628,772	\$ 12,065,435	\$ 12,607,097
PERMANENT FUND			
Non Expendable Trust Fund			
Firemens Pension Fund	\$ 0	\$ 0	\$ 0
Interest on Investments	800	500	800
Total Non Expendable Trust Fund	\$ 800	\$ 500	\$ 800
Total Permanent Funds	\$ 800	\$ 500	\$ 800
ENTERPRISE FUNDS			
Water Services	\$ 43,080,943	\$ 42,934,861	\$ 45,022,390
Wastewater Services	24,759,309	26,767,716	28,952,762
Solid Waste Services	12,973,267	12,831,515	12,996,603
Airport Services	931,810	777,040	957,950
Interest on Investments	3,315,000	1,392,097	971,000
Total Enterprise Funds	\$ 85,060,329	\$ 84,703,229	\$ 88,900,705
TOTAL ALL FUNDS	\$ 377,270,091	\$ 330,728,830	\$ 342,953,390

**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 2009-10

FUND	OTHER FINANCING 2009-10		INTERFUND TRANSFERS 2009-10	
	SOURCES ⁽¹⁾	<USES>	IN	<OUT>
GENERAL FUND				
Indirect Cost Allocation	\$ 0	\$ 0	\$ 8,809,065	
Community Development Block Grant				
Self-Insurance Funding			7,768,000	2,436,763
Computer Replacement Funding				2,122,761
Fleet Replacement Fund				44,689
Community Park Impact Fund Loan			1,000,000	
Library Impact Fees				
Public Building Impact Fund				6,335,000
Police Impact Fund				
Fire Impact Fund				
Street Impact Fund			216,000	4,700,000
Airport Operating Fund				
Water Bond Fund			117,000	230,000
Water System Development Fund			588,000	
Reclaimed Water			191,000	
Wastewater Bond Fund			245,000	
Wastewater System Development Fund			791,000	
Housing				285,000
Total General Fund	\$ 0	\$ 0	\$ 19,725,065	\$ 16,154,213
SPECIAL REVENUE FUNDS				
Proposition 400	\$ 0	\$ 0	\$ 0	\$ 7,275,000
Highway User Revenue			144,000	22,628
Local Transportation Assistance				1,525
Computer Replacement Funding				
Self-Insurance				
Housing				285,000
Total Special Revenue Funds	\$ 0	\$ 0	\$ 429,000	\$ 7,299,153
CAPITAL PROJECTS FUNDS				
Parks	\$ 3,522,500	\$ 0	\$ 531,149	\$ 1,531,149
Library	10,735,000		3,755,000	3,755,000
Public Building			6,335,000	
Public Safety - Police	13,050,000			
Public Safety - Fire	900,000			
Street	1,600,000		12,018,583	259,583
Airport				
Water	11,025,000		950,000	1,655,000
Reclaimed Water				191,000
Solid Waste				38,920
Wastewater	7,875,000		3,256,710	4,236,000
Effluent Reuse				56,710
Storm Sewers				
Reclaimed Water Reserve				
Total Capital Projects Funds	\$ 48,707,500 ⁽¹⁾	\$ 0	\$ 26,846,442	\$ 11,723,362
ENTERPRISE FUNDS				
Water Indirect Cost	\$ 0	\$ 0	\$ 0	\$ 4,705,000
Water Operating			680,000	
Wastewater Indirect Cost				2,211,900
Wastewater Operating			72,000	
Solid Waste Indirect Cost				1,882,748
Solid Waste Operating			1,111,868	571,000
Reverse Osmosis Indirect Cost				375,365
Airport Indirect Cost				100,000
Airport Operating Loan			230,000	
Self-Insurance Fund				
Computer Replacement				159,839
Total Enterprise Funds	\$ 0	\$ 0	\$ 2,093,868	\$ 10,005,852
INTERNAL SERVICE FUNDS				
Capital Replacement	\$ 0	\$ 0	\$ 60,245	\$ 35,313
Computer Replacement			2,354,610	
Self-Insurance Fund			2,436,763	8,728,100
Total Internal Service Funds	\$ 0	\$ 0	\$ 4,851,618	\$ 8,763,413
TOTAL ALL FUNDS	\$ 48,707,500 ⁽¹⁾	\$ 0	\$ 53,945,993	\$ 53,945,993

⁽¹⁾ Sources are from bonds.

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2009-10

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09	BUDGETED EXPENDITURES/ EXPENSES 2009-10
GENERAL FUND				
Mayor and Council	\$ 954,281	\$ 118,838	\$ 937,013	\$ 978,228
City Manager	25,351,049	4,070,049	21,673,009	19,967,088
City Clerk	947,068	(37,543)	689,567	739,311
City Magistrate	4,196,814	50,521	4,055,339	4,175,558
Communications and Public Affairs	2,654,367	295,537	2,741,524	2,556,714
Law	3,501,389	(55,849)	3,424,872	3,335,345
Management Services\Non-Dept.	37,013,558	38,375,262	19,323,534	28,567,906
Fire	29,109,277	(56,721)	28,606,066	27,953,807
Police	61,010,530	1,186,938	59,813,999	64,217,644
Police Forfeiture Funds	1,200,000	324,386	986,133	1,500,000
Public Works	16,643,502	1,975,780	16,887,959	13,005,298
Planning and Development	11,258,731	(235,849)	10,401,202	9,119,701
Community Services	35,361,832	1,615,275	33,401,104	35,355,088
Contingency\Reserves	108,544,808	(47,616,678)		100,244,962
Total General Fund	\$ 337,747,206	\$ 9,946	\$ 202,941,321	\$ 311,716,650
SPECIAL REVENUE FUNDS				
Grants In Aid				
City Manager	\$ 325,000	\$ 3,375	\$ 173,455	\$ 6,468,746
Communications and Public Affairs				50,000
Law	17,000	418	17,300	17,300
Fire	1,924,362	65,493	899,944	2,237,882
Police	1,260,000	69,145	659,662	2,301,000
Community Services	1,761,567	5,749	371,190	1,514,901
Municipal Utilites	145,000			145,000
Public Works	31,568,257	(7,706,215)	7,755,441	23,118,737
Non-departmental	546	(418)		
Contingency\Reserves	345,000	7,558,156		530,000
Prop 400 Revenue Fund				
Public Works				1,370,000
Non-departmental				209,000
Highway Users Revenue Fund				
Public Works	14,527,962	(2,492,727)	9,356,843	13,053,744
Non-departmental	182,061	(95,750)	8,200	157,778
Contingency\Reserves	12,207,344	1,971,250		5,210,980
Debt Service	4,622,829		4,622,829	4,635,169
Local Transportation Assistance Fund				
Public Works	1,419,815	953,031	2,083,532	1,761,561
Non-departmental	200			200
Contingency\Reserves	310,070	(109,583)		800,000
Community Development Block Grant				
City Manager				3,499,346
Planning and Development	3,500,000	110,343	2,397,242	
Non-departmental	9,622	(9,110)		654
Contingency\Reserves	354,800	(335,050)		691,550
Housing and Urban Development				
City Manager	1,100,000			1,099,923
Planning and Development	12,016,424	211,910	8,524,470	11,953,452
Non-departmental	552,841	(38,857)		3,049
Contingency\Reserves		(408,722)		184,565
Expendable Trust Funds				
Community Services	220,003	4,705	129,977	219,550
Non-departmental				
Contingency\Reserves	8,378	(4,705)		9,263
Total Special Revenue Funds	\$ 88,379,081	\$ (247,562)	\$ 37,000,085	\$ 81,243,350

**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 2009-10

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09	BUDGETED EXPENDITURES/ EXPENSES 2009-10
DEBT SERVICE FUNDS	\$ 22,958,754	\$ 0	\$ 22,745,383	\$ 24,984,642
INTERNAL SERVICE FUNDS				
Capital Replacement	\$ 5,293,052	\$ 0	\$ 2,269,359	\$ 5,834,927
Self Insurance	10,500,048	(90,559)	6,874,972	10,285,329
Contingency\Reserves	5,841,129	90,559		6,122,374
Total Internal Service Funds	\$ 21,634,229	\$ 0	\$ 9,144,331	\$ 22,242,630
SPECIAL ASSESSMENT FUND				
Management Services	\$ 137,276	\$ (513)	\$ 130,125	\$ 138,808
Contingency\Reserves	42,724	513		500
Total Special Assessment Fund	\$ 180,000	\$ 0	\$ 130,125	\$ 139,308
CAPITAL PROJECTS FUNDS				
Management Services\Non-dept.	\$ 2,929,889	\$ 21,054,855	\$ 1,231,174	\$ 1,303,822
City Manager	178,702	3,835	143,824	136,622
Fire	18,197,296	(5,450,168)	8,953,157	7,144,261
Police	23,666,505	(352,321)	4,361,709	21,205,016
Public Works	206,458,780	(91,017,523)	42,064,450	91,719,849
Municipal Utilities	237,201,295	(70,355,591)	115,621,427	52,661,349
Community Services	71,462,540	(22,430,397)	17,084,102	46,513,650
Contingency\Reserves	46,394,541	172,185,176		17,832,809
Debt Service	4,933,182		643,182	729,968
Total Capital Projects Funds	\$ 611,422,730	\$ 3,637,866	\$ 190,103,025	\$ 239,247,346
ENTERPRISE FUNDS				
Water	\$ 35,329,412	\$ (551,278)	\$ 31,989,917	\$ 31,462,181
Wastewater	27,583,151	924,420	22,810,098	21,916,888
Solid Waste	11,711,066	954,170	11,747,403	11,734,661
Airport	1,679,338	(118,091)	842,510	1,177,065
Contingency\Reserves	25,200,195	(4,609,471)		26,052,377
Debt Service	18,444,458		20,527,497	25,972,450
Total Enterprise Funds	\$ 119,947,620	\$ (3,400,250)	\$ 87,917,425	\$ 118,315,622
PERMANENT FUNDS				
Firemens Pension Fund	\$ 4,800	\$ 0	\$ 4,800	\$ 4,800
Contingency\Reserves				
Total Permanent Funds	\$ 4,800	\$ 0	\$ 4,800	\$ 4,800
TOTAL ALL FUNDS	\$1,202,274,420	\$ 0	\$ 549,986,495	\$ 797,894,348

**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 2009-10

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09*	BUDGETED EXPENDITURES/ EXPENSES 2009-10
Mayor and Council				
General Fund	\$ 954,281	\$ 118,838	\$ 937,013	\$ 978,228
Department Total	\$ 954,281	\$ 118,838	\$ 937,013	\$ 978,228
City Manager:				
General Fund	\$ 25,351,049	\$ 4,070,049	\$ 21,673,009	\$ 19,967,088
Grant Fund	325,000	3,375	173,455	6,468,746
HOME Program Fund	1,100,000	39,167	309,467	1,099,923
Community Dev Block Grant	3,500,000	110,343	2,397,242	3,499,346
In-House Capital	178,702	3,835	143,824	136,622
Department Total	\$ 30,454,751	\$ 4,226,769	\$ 24,696,997	\$ 31,171,725
City Clerk				
General Fund	\$ 947,068	\$ (37,543)	\$ 689,567	\$ 739,311
Department Total	\$ 947,068	\$ (37,543)	\$ 689,567	\$ 739,311
City Magistrate				
General Fund	\$ 4,196,814	\$ 50,521	\$ 4,055,339	\$ 4,175,558
Department Total	\$ 4,196,814	\$ 50,521	\$ 4,055,339	\$ 4,175,558
Communications and Public Affairs				
General Fund	\$ 2,654,367	\$ 295,537	\$ 2,741,524	\$ 2,556,714
Grant Fund	0	0	0	50,000
Capital Replacement	20,000	(20,000)	0	0
Department Total	\$ 2,674,367	\$ 275,537	\$ 2,741,524	\$ 2,606,714
Law				
General Fund	\$ 3,501,389	\$ (55,849)	\$ 3,424,872	\$ 3,335,345
Grant Fund	17,000	418	17,300	17,300
Department Total	\$ 3,518,389	\$ (55,431)	\$ 3,442,172	\$ 3,352,645
Management Services\Non-Dept. - Includes Contingencies				
General Fund	\$ 145,243,926	\$ (8,926,976)	\$ 19,323,534	\$ 128,546,868
Police Forfeiture Funds	314,440	(314,440)	0	266,000
Prop 400 Revenue Fund	0	0	0	209,000
Highway User Revenue Fund	12,389,405	1,875,500	8,200	5,368,758
Local Transportation Revenue	310,270	(109,583)	0	800,200
Grant Fund	345,546	7,557,738	0	530,000
HOME Program Fund	100,785	(39,167)	0	20,077
Community Dev Block Grant	364,422	(344,160)	0	692,204
PHA Family Sites	77,678	(43,525)	0	64,605
PHA Elderly & Scattered Sites	73,396	(70,694)	0	60,475
PHA Management	16,524	(13,603)	0	4,014
Housing Authority Section 8	18,114	(14,747)	0	5,695
Capital Fund Program	152,344	(151,843)	0	28,248
Proceeds Reinvestment Project	114,000	(114,000)	0	4,500
HURF Revenue Bonds	201,323	2,489	0	1,853
Street Bonds	0	46,749,106	0	156,837
Storm Sewer GO Bonds	1,004	999,785	0	113,915
Arterial Street Impact Fees	0	43,198,402	0	252,540
Park Bonds	4,026,923	10,254,814	0	250,000
Community Park Impact Fees	0	5,118,072	0	0

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2009-10

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09*	BUDGETED EXPENDITURES/ EXPENSES 2009-10
Management Services\Non-Dept. - Continued				
Neighborhood Park Impact Fees	12,549	7,136,646	0	0
Municipal Arts	85,000	(77,095)	0	37,000
Park Impact Fees	0	0	0	870,851
Library Impact Fees	0	0	0	2,540
Art Center Bonds	610,254	0	0	37,677
Museum Bonds	0	912	0	0
Public Building Impact Fees	19,375,382	0	1,231,174	13,909,960
Public Facility Bonds	550,000	0	0	578,497
MPC Public Building	9,493,922	0	0	0
Police Impact Fees	0	353,797	0	102,540
Fire Bonds	0	3,005,823	0	90,891
Fire Impact Fees	0	2,445,821	0	252,540
Special Assessment	180,000	0	130,125	139,308
Water Bonds	8,881,403	15,801,623	0	0
Water System Dev Fees	0	25,285,315	0	3,000
Water Resources SDF	42,760	111,940	0	3,000
Water Operating	14,458,783	(1,418,291)	108,800	14,037,404
Reclaimed Water	0	5,680,507	0	303,000
Effluent Reuse Bonds	1,615,682	2,454,615	0	0
Wastewater Bonds	4,142,138	1,785,085	0	2,000,000
Wastewater SDF	0	23,003,692	0	191,873
Wastewater Operating	5,872,721	(2,512,887)	62,000	7,684,700
WW Industrial Process Treatmer	296,825	(191,079)	0	252,474
Stormwater/Sewer Revenue Bon	0	9,868	0	0
Solid Waste Operating	4,910,440	(980,662)	42,300	4,318,928
Solid Waste New Container	243,000	(136,700)	0	262,650
Solid Waste Container Replace	175,590	41,628	0	0
Airport Bonds	4,007	86,348	0	0
Airport Operating	174,455	107,071	0	44,336
Fleet Warranty	10,000	0	0	6,000
Capital Replacement	2,200,000	(873,868)	3,623	2,700,000
Computer Replacement	4,853,627	0	1,493,875	5,066,511
Fleet Replacement	100,000	0	0	203,490
Worker Comp. Self Insurance	1,661,491	0	1,398,288	1,792,267
Self Insurance	5,810,082	0	2,753,566	6,313,998
Uninsured Liability	1,288,681	0	662,118	1,683,064
Short Term Disability	559,264	0	150,000	475,000
Delta Insurance	2,448,645	0	1,911,000	2,215,000
Park and Recreation Trust	7,370	(4,539)	0	4,100
Library Trust	750	(166)	0	5,063
CIDA Trust	250	0	0	100
Community Building Trust	8	0	0	0
In-House Capital	39,083	(30,834)	0	2,817
Department Total	\$ 253,854,262	\$ 186,697,738	\$ 29,278,603	\$ 202,966,368

SCHEDULE F (2 OF 4)

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2009-10

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09*	BUDGETED EXPENDITURES/ EXPENSES 2009-10
Planning and Development				
General Fund	\$ 11,258,731	\$ (235,849)	\$ 10,401,202	\$ 9,119,701
PHA Family Sites	1,100,000	43,525	927,413	1,149,395
PHA Elderly & Scattered Sites	800,000	63,314	812,331	849,525
PHA Management	549,000	15,550	517,881	547,986
Housing Authority Section 8	5,000,000	14,130	5,031,120	4,899,305
Capital Fund Program	850,000	336,224	877,558	849,817
Proceeds Reinvestment Project	217,424	0	48,700	157,424
Public Housing Contingency	3,500,000	(300,000)	0	3,500,000
Capital Replacement	27,500	12,442	0	0
Department Total	\$ 23,302,655	\$ (50,664)	\$ 18,616,205	\$ 21,073,153
Community Services				
General Fund	\$ 35,361,832	\$ 1,615,275	\$ 33,401,104	\$ 35,355,088
Grant Fund	1,761,567	5,749	371,190	1,514,901
Park Bonds	45,138,077	(10,522,195)	13,164,033	23,351,712
Community Park Impact	11,507,901	(5,614,526)	1,855,503	4,037,871
Neighborhood Park SDF	10,620,470	(7,135,170)	1,389,568	2,095,834
Municipal Arts	225,000	77,095	230,600	250,000
Library Bonds	300,000	0	0	7,282,696
Library Impact Fees	291,158	176,159	0	4,367,933
Art Center Bonds	3,114,746	589,152	357,736	3,346,162
Museum Bonds	265,188	(912)	86,662	1,776,362
Capital Replacement	195,000	(44,820)	0	17,300
Park and Recreation Trust	165,003	4,539	106,277	165,550
Library Trust	55,000	166	23,700	54,000
Department Total	\$ 109,000,942	\$ (20,849,488)	\$ 50,986,373	\$ 83,615,409
Police				
General Fund	\$ 61,010,530	\$ 1,186,938	\$ 59,813,999	\$ 64,217,644
Police Forfeiture Funds	1,200,000	324,386	986,133	1,500,000
Grant Fund	1,260,000	69,145	659,662	2,301,000
Police Bonds	22,542,578	0	4,228,506	20,564,072
Police Impact Fee	1,123,927	(352,321)	133,203	638,404
Capital Replacement	2,039,680	174,038	173,949	1,755,000
Department Total	\$ 89,176,715	\$ 1,402,186	\$ 65,995,452	\$ 90,976,120
Fire				
General Fund	\$ 29,109,277	\$ (56,721)	\$ 28,606,066	\$ 27,953,807
Grant Fund	1,924,362	65,493	899,944	2,237,882
Fire Bonds	11,950,184	(3,005,823)	6,724,452	5,582,134
Fire Impact Fee	6,247,112	(2,444,345)	2,228,705	1,559,587
Capital Replacement	178,869	721,129	597,912	0
Volunteer Firemen Pension	4,800	0	4,800	4,800
Department Total	\$ 49,414,604	\$ (4,720,267)	\$ 39,061,879	\$ 37,338,210

CITY OF CHANDLER, ARIZONA
Summary by Department of Expenditures/Expenses
Fiscal Year 2009-10

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-09	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-09	ACTUAL EXPENDITURES/ EXPENSES 2008-09*	BUDGETED EXPENDITURES/ EXPENSES 2009-10
Municipal Utilities				
Grant Fund	\$ 145,000	\$ 0	\$ 0	\$ 145,000
Water Bonds	45,323,597	(13,801,623)	12,484,603	15,122,031
Water System Dev Fees	83,686,253	(25,285,315)	47,976,458	12,757,719
Water Resource Sys Dev Fees	427,684	(111,940)	48,744	267,000
Water Operating	34,936,068	(351,473)	31,881,117	31,113,735
Reclaimed Water Sys Dev Fees	15,056,551	(5,680,507)	5,151,361	4,224,682
WW Effluent Reuse Bonds	4,054,318	(3,564,230)	438,339	51,748
Wastewater Bonds	10,950,862	1,009,197	5,366,383	9,632,165
Wastewater System Dev Fee	77,444,512	(23,003,692)	43,846,811	10,594,004
Wastewater Operating	24,918,211	828,220	20,189,453	19,386,528
WW Industrial Process Treatmer	2,477,771	191,079	2,558,645	2,390,207
Solid Waste Capital Improvemen	0	84,902	0	0
Solid Waste Operating	11,415,778	949,941	11,546,629	11,170,722
Solid Waste New Container	257,518	82,519	308,728	508,021
Solid Waste Container Replace	200,102	(41,628)	158,474	0
Capital Replacement	42,000	0	0	0
Department Total	\$ 311,336,225	\$ (68,694,550)	\$ 181,955,745	\$ 117,363,562
Public Works				
General Fund	\$ 16,643,502	\$ 1,975,780	\$ 16,887,959	\$ 13,005,298
Prop 400 Revenue Fund	0	0	0	1,370,000
Highway User Revenue Fund	14,527,962	(2,492,727)	9,356,843	13,053,744
Local Transportation Revenue	1,419,815	953,031	2,083,532	1,761,561
Grant Fund	31,568,257	(7,706,215)	7,755,441	23,118,737
HURF Revenue Bonds	3,636	(2,489)	0	1,147
Street GO Bonds	113,621,410	(42,351,016)	23,726,248	58,022,901
Storm Sewer GO Bonds	3,520,183	(999,785)	372,167	2,258,231
Arterial Street Impact	86,768,287	(47,595,016)	17,965,280	29,915,917
Stormwater/Sewer Bonds	16,850	(9,868)	162	6,819
Airport Bonds	347,993	(86,348)	593	192,952
Airport Loan	903,000	0	0	0
Airport Operating Fund	1,666,418	(107,071)	842,510	1,173,467
Capital Replacement	199,390	31,079	0	15,000
In-House Capital Fund	1,277,421	26,999	0	1,319,342
Department Total	\$ 272,484,124	\$ (98,363,646)	\$ 78,990,735	\$ 145,215,116
Debt Service				
General Fund	\$ 22,958,754	\$ 0	\$ 22,745,383	\$ 24,984,642
Highway User Revenue Fund	4,622,829	0	4,622,829	4,635,169
Water System Dev Fees	1,788,258	0	28,258	33,284
Water Operating Fund	13,382,534	0	14,037,793	16,634,001
Reclaimed Water Sys Dev Fees	758,449	0	428,449	456,467
WW System Dev Fees	2,386,475	0	186,475	240,217
Wastewater Operating Fund	5,061,924	0	6,487,177	9,312,261
Airport Operating Fund	0	0	2,527	26,188
Department Total	\$ 50,959,223	\$ 0	\$ 48,538,891	\$ 56,322,229
TOTAL ALL DEPARTMENTS	\$ 1,202,274,420	\$ 0	\$ 549,986,495	\$ 797,894,348