

REVISED

**Tempe City Council
Special Meeting**

**Harry E. Mitchell Government Center
Tempe City Hall - City Council Chambers
31 East 5th Street, Tempe, Arizona
Thursday, May 30, 2013**

Immediately following the Formal City Council Meeting which begins at 7:30 p.m.

Members of the City Council may attend either in person or by telephone conference call.

AGENDA

1. Call to the Audience

The City Council welcomes public comment at this time only for items listed on this agenda. There is a three-minute time limit per citizen.

2. [Hold a public hearing to adopt a resolution approving the fiscal year 2013-14 Tentative Budget; setting the public hearing for consideration of the fiscal year 2013-14 Final Budget at a Special Budget Meeting on June 13, 2013, and setting the property tax levy and resulting rate at a meeting scheduled for June 27, 2013. \(Resolution No. 2013.66\)*](#)

Fiscal Impact

As prescribed in A.R.S. §42-17105, the tentative budget adoption process establishes the upper limit for next year's budget along with the time and date of the required public hearing prior to final adoption. Included in the \$547.3 million total financial program are items discussed by the City Council during recent budget meetings. Per City Council direction, the operating budget totals \$427.8 million and CIP budget totals \$119.5 million.

*Background material included

According to the Arizona Open Meeting Law, the City Council may only discuss matters listed on the agenda. The City of Tempe endeavors to make all public meetings accessible to persons with disabilities. With 72 hours advance notice, special assistance is available at public meetings for sight and/or hearing-impaired persons. Please call (480) 350-2905 (voice) or (480) 350-2750 (TDD) to request an accommodation to participate in a public meeting.

CITY OF TEMPE
REQUEST FOR COUNCIL ACTION**Council Meeting Date: 5/30/2013**
Agenda Item: 2

ACTION: Hold a public hearing to adopt a resolution approving the fiscal year 2013-14 Tentative Budget; setting the public hearing for consideration of the fiscal year 2013-14 Final Budget at a Special Budget Meeting on June 13, 2013, and setting the property tax levy and resulting rate at a meeting scheduled for June 27, 2013. (Resolution No. 2013.66)

FISCAL IMPACT: As prescribed in A.R.S. §42-17105, the tentative budget adoption process establishes the upper limit for next year's budget along with the time and date of the required public hearing prior to final adoption.

Included in the \$547.3 million total financial program are items discussed by the City Council during recent budget meetings. Per City Council direction, the operating budget totals \$427.8 million and CIP budget totals \$119.5 million.

RECOMMENDATION: Adopt Resolution No. 2013.66.

BACKGROUND INFORMATION: Public budget study sessions were held by the City Council on March 21, and April 18, 2013, during which the City's 2013-14 operating budget, capital budget and property tax levy were discussed. With the direction received during those meetings, staff has prepared the Tentative 2013-14 Operating Budget and Capital Improvement Program (CIP). Necessary exhibits, as required by state statute, have been prepared and are attached.

Notable changes to the proposed budget since the April 18th public budget forum include 1) a \$6 million increase to the capital budget to establish contingent expenditure authority in case one-time cash becomes available during the fiscal year and the City Council chooses to fund additional CIP projects; and, 2) a \$90,000 increase in one-time funding for the plan review area in the Community Development Department as a result of City Council and City Manager direction to ensure sufficient resources to handle increased demand for development plan review.

ATTACHMENTS: Resolution, Exhibit A: Schedules A-G

STAFF CONTACT(S): Cecilia Robles, Budget Manager, (480) 350-8881

Department Director: Ken Jones, Finance & Technology Director
Legal review by: Judi Baumann, City Attorney
Prepared by: Cecilia Robles, Budget Manager

RESOLUTION NO. 2013.66

A RESOLUTION OF THE COUNCIL OF THE CITY OF TEMPE, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF TEMPE FOR THE FISCAL YEAR 2013/14; ADOPTING A TENTATIVE BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR; THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES; GIVING NOTICE OF THE TIMES FOR HEARING TAXPAYERS, FOR ADOPTION OF THE BUDGET AND FOR SETTING THE TAX LEVY AND RESULTING RATE.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TEMPE, AS FOLLOWS:

SECTION 1. In accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the estimates and schedules attached in Exhibit "A" are hereby adopted for the purposes as hereinafter set forth as the tentative budget for the City of Tempe for the fiscal year 2013/14.

SECTION 2. That the City Clerk is hereby authorized and directed to publish in the manner prescribed by law (Arizona Revised Statutes §42-17103), the estimates of expenditures, as set forth in Exhibit "A", together with a notice that the Council will meet for the purpose of final hearing of taxpayers and for adoption of the fiscal year 2013/14 budget for the City of Tempe on the 13th of June, 2013, at the hour of 7:30 p.m. in the Council Chambers, 31 East Fifth Street.

SECTION 3. That the City Clerk is hereby authorized and directed to publish in the manner prescribed by law (Arizona Revised Statutes §42-17103), a notice that the Council will: (1) immediately following the public hearing on the estimates of expenses on June 13th, 2013 convene a special meeting for the purpose of finally determining and adopting the estimates of proposed expenditures for the various purposes set forth in the published proposal as the official budget of the City Council; and (2) hold a meeting of the City Council to officially set the fiscal year 2013/14 property tax levy and resulting rate on June 27th, 2013.

SECTION 4. The transfers of any sums within or without any specific appropriations shall conform to Section 5.08, Tempe City Charter.

SECTION 5. Money from any funds may be used for any of these appropriations, except money specifically restricted by State Law or by City Charter, Codes, Ordinances, or Resolutions.

SECTION 6. Schedules A through G are attached hereto as Exhibit "A" and incorporated herein by reference. Copies of this information, along with supporting documentation, are available for public inspection at the office of the Finance and Technology Director, 20 East Sixth Street, Second Floor, and the City Clerk's Office, 31 East Fifth Street.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 30th day of May, 2013.

Mark. W. Mitchell Mayor

ATTEST:

Brigitta M. Kuiper, City Clerk

APPROVED AS TO FORM:

Judith R. Baumann, City Attorney

Exhibit A

CITY OF TEMPE Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 168,458,268	\$ 164,753,383	\$ 51,017,513	\$ 13,778,678	\$ 161,577,217			\$ 75,000	\$ (1,744,156)	\$ 228,192,564	\$ 178,566,369
2. Special Revenue Funds	155,691,961	143,825,256	31,162,052	23,766,365	105,627,007			1,096,000	(6,343,084)	167,994,508	102,126,601
3. Debt Service Funds	48,623,373	27,801,761	32,583,304		3,194,720			6,898,256	(6,159,966)	48,836,246	46,731,632
4. Capital Projects Funds	123,801,394	66,932,903	41,406,654			111,931,434		7,595,975		160,934,063	119,527,409
5. Enterprise Funds	94,320,413	87,697,498	54,885,258		94,693,833			5,230,086	(6,648,111)	161,457,288	98,334,621
6. Internal Service Funds	2,000,000		2,000,000							2,000,000	2,000,000
7. TOTAL ALL FUNDS	\$ 592,895,409	\$ 491,010,801	\$ 213,054,781	\$ 37,545,043	\$ 365,092,777	\$ 111,931,434	\$	\$ 20,895,317	\$ (20,895,317)	\$ 769,414,669	\$ 547,286,632

EXPENDITURE LIMITATION COMPARISON

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

	2013	2014
1. Budgeted expenditures/expenses	\$ 592,895,409	\$ 547,286,632
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	592,895,409	547,286,632
4. Less: estimated exclusions	301,312,440	242,359,236
5. Amount subject to the expenditure limitation	\$ 291,582,969	\$ 304,927,396
6. EEC or voter-approved alternative expenditure limitation	\$ 291,582,969	\$ 304,927,396

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF TEMPE
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>13,271,172</u>	\$ <u>13,778,678</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>13,271,172</u>	\$ <u>13,778,678</u>
B. Secondary property taxes	<u>23,000,956</u>	<u>23,766,365</u>
C. Total property tax levy amounts	<u>\$ 36,272,128</u>	<u>\$ 37,545,043</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>13,218,160</u>	
(2) Prior years' levies	<u>107,775</u>	
(3) Total primary property taxes	<u>\$ 13,325,935</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>22,909,078</u>	
(2) Prior years' levies	<u>186,790</u>	
(3) Total secondary property taxes	<u>\$ 23,095,868</u>	
C. Total property taxes collected	<u>\$ 36,421,803</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.7862</u>	<u>0.9177</u>
(2) Secondary property tax rate	<u>1.3552</u>	<u>1.5705</u>
(3) Total city/town tax rate	<u>2.1414</u>	<u>2.4882</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment district for which secondary property taxes are levied. For information pertaining to this special assessment district and its tax rates, please contact the city/town.		

* 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.

CITY OF TEMPE
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 85,817,840	\$ 85,847,840	\$ 89,281,629
Transient Lodging Tax	4,647,362	4,647,362	5,014,504
Franchise Fees	3,533,481	3,273,736	3,273,736
Licenses and permits	1,543,750	1,646,632	1,664,632
Intergovernmental			
State	35,400,408	34,916,196	37,406,500
Other	132,000	443,125	432,000
Charges for services	9,517,515	10,526,478	10,660,157
Fines and forfeits	7,375,168	7,611,230	7,455,390
Interest on investments	464,983	450,000	330,000
Voluntary contributions	1,523,000	2,009,858	2,063,542
Miscellaneous	4,952,592	3,919,314	3,995,127
Total General Fund	\$ 154,908,099	\$ 155,291,771	\$ 161,577,217
SPECIAL REVENUE FUNDS			
Transit Fund			
Transit Tax	\$ 30,905,796	\$ 30,905,796	\$ 31,702,000
ASU-Flash Transit	932,103	932,103	932,103
Interest Income	120,000	200,000	144,000
Intergovernmental	18,847,321	18,847,321	8,563,491
Miscellaneous Revenue	4,057,012	4,057,012	14,437,506
Total Transit Fund	\$ 54,862,232	\$ 54,942,232	\$ 55,779,100
Highway User Revenue Fund			
Highway User Revenue Tax	\$ 9,101,143	\$ 8,829,124	\$ 9,122,472
Barricading Fees	70,000	80,000	70,000
Miscellaneous Revenue	1,000	1,700	1,500
Total Highway User Revenue Fund	\$ 9,172,143	\$ 8,910,824	\$ 9,193,972
Performing Arts Fund			
Performing Arts Tax	\$ 6,374,872	\$ 6,374,872	\$ 6,657,096
Fees and Admissions	601,500	627,500	773,500
Miscellaneous Revenue	5,550	5,550	5,550
Interest Income	19,582	12,000	10,800
Total Performing Arts Fund	\$ 7,001,504	\$ 7,019,922	\$ 7,446,946
CDBG/Section 8 Housing Funds			
Community Development Block Grant	\$ 4,908,913	\$ 2,717,964	\$ 4,555,873
Section 8 Housing	11,034,342	9,219,827	10,185,240
Total CDBG/Section 8 Housing Funds	\$ 15,943,255	\$ 11,937,791	\$ 14,741,113
Police Dept-RICO & Grants Fund	\$ 5,165,104	\$ 4,597,657	\$ 5,602,064
Governmental Grants or Donations Fund	10,653,863	4,594,425	11,447,386
Court Enhancement Fund	1,414,465	855,712	1,411,301
Peterson House Fund	3,720	1,362	5,125
Total Special Revenue Funds	\$ 104,216,286	\$ 92,859,925	\$ 105,627,007

* 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 TEMPE
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
<u>Debt Service Fund</u>	\$ 657,625	\$ 1,106,489	\$ 1,238,750
<u>Special Assessments Fund</u>	\$	\$ 3,930,070	\$ 1,955,970
Total Debt Service Funds	\$ 657,625	\$ 5,036,559	\$ 3,194,720
ENTERPRISE FUNDS			
<u>Water/Wastewater Fund</u>	\$ 76,104,967	\$ 72,718,160	\$ 77,167,160
<u>Solid Waste Fund</u>	\$ 14,976,722	\$ 14,800,052	\$ 14,864,052
<u>Golf Fund</u>	\$ 2,394,000	\$ 2,476,378	\$ 2,662,621
Total Enterprise Funds	\$ 93,475,689	\$ 89,994,590	\$ 94,693,833
INTERNAL SERVICE FUNDS			
<u>Risk Management Fund</u>	\$ 2,000,000	\$ 2,000,000	\$
TOTAL ALL FUNDS	\$ 355,257,699	\$ 345,182,845	\$ 365,092,777

* 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 TEMPE
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$	\$	\$ 75,000	\$ (1,744,156)
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 1,096,000	\$ (1,430,304)
Transit				(3,759,780)
Local Transportation Assistance				(1,153,000)
Total Special Revenue Funds	\$	\$	\$ 1,096,000	\$ (6,343,084)
DEBT SERVICE FUNDS				
General Governmental Debt Service	\$	\$	\$ 5,894,376	\$ (6,159,966)
Special Assessment Debt Service			1,003,880	
Total Debt Service Funds	\$	\$	\$ 6,898,256	\$ (6,159,966)
CAPITAL PROJECTS FUNDS				
Bond Proceeds	\$ 75,315,180	\$	\$ 7,595,975	\$
Fund Balance Applied	13,477,528			
Other Funding	23,138,726			
Total Capital Projects Funds	\$ 111,931,434	\$	\$ 7,595,975	\$
ENTERPRISE FUNDS				
Water / Wastewater	\$	\$	\$ 5,156,086	\$ (5,602,772)
Solid Waste Fund				(371,339)
Golf Fund			74,000	(674,000)
Total Enterprise Funds	\$	\$	\$ 5,230,086	\$ (6,648,111)
TOTAL ALL FUNDS	\$ 111,931,434	\$	\$ 20,895,317	\$ (20,895,317)

CITY OF TEMPE
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor and Council	\$ 372,531	\$ 3,000	\$ 351,941	\$ 398,365
City Manager	578,925	16,376	819,631	642,600
Community Relations	2,289,832	200	2,298,543	2,613,700
Diversity Department	477,433		425,645	467,301
Internal Audit	423,408		393,596	412,103
City Clerk	561,728		513,647	849,926
City Court	3,791,700		3,551,938	4,115,715
Human Resources	2,336,150		2,061,703	2,620,646
Tempe Learning Center	546,676		441,460	544,272
City Attorney	2,770,028	(6,000)	2,795,767	2,706,504
Finance + Technology	3,429,884		3,269,221	3,793,756
Community Development	9,593,822		9,041,099	11,520,162
Police	67,833,501	(97,590)	66,541,847	68,546,753
Fire	27,325,938	654,767	27,241,521	29,178,661
Community Services	19,548,371		18,837,432	19,197,813
Public Works	17,214,204		17,097,232	18,604,973
Non-Departmental	8,467,527	(674,143)	9,071,160	11,353,119
General Fund Contingency	1,000,000			1,000,000
Total General Fund	\$ 168,561,658	\$ (103,390)	\$ 164,753,383	\$ 178,566,369
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$ 8,194,236		\$ 7,954,073	\$ 9,762,744
Transit	106,006,203		105,632,647	50,496,283
CDBG	4,908,913	(119,935)	2,562,569	4,555,873
Section 8 Housing	11,034,342		9,219,827	10,185,240
Performing Arts	8,525,455		8,406,984	8,660,585
Police Dept-Rico & Grants	5,165,104		4,597,657	5,602,064
Govtl Grants or Donations	10,653,863	(94,405)	4,594,425	11,447,386
Court Enhancement	1,414,465		855,712	1,411,301
Petersen House Endowment	3,720		1,362	5,125
Total Special Revenue Funds	\$ 155,906,301	\$ (214,340)	\$ 143,825,256	\$ 102,126,601
DEBT SERVICE FUNDS				
General Governmental	\$ 48,623,373		\$ 23,871,691	\$ 43,771,782
Special Assessment			3,930,070	2,959,850
Total Debt Service Funds	\$ 48,623,373		\$ 27,801,761	\$ 46,731,632
CAPITAL PROJECTS FUNDS				
All Capital Projects	\$ 124,812,526	\$ (1,011,132)	\$ 66,932,903	\$ 119,527,409
ENTERPRISE FUNDS				
Water/Wastewater	\$ 75,746,634	\$ (177,155)	\$ 71,492,623	\$ 78,458,221
Golf	2,513,917		2,679,645	2,669,882
Solid Waste	16,237,017		13,525,230	17,206,518
Total Enterprise Funds	\$ 94,497,568	\$ (177,155)	\$ 87,697,498	\$ 98,334,621
INTERNAL SERVICE FUNDS				
Risk Management	\$ 2,000,000		\$	\$ 2,000,000
TOTAL ALL FUNDS	\$ 594,401,426	\$ (1,506,017)	\$ 491,010,801	\$ 547,286,632

* 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 TEMPE
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Mayor and Council Department:				
General Fund	\$ 372,531	\$ 3,000	\$ 351,941	\$ 398,365
City Manager Department:				
General Fund	\$ 578,925	16,376	819,631	642,600
Govtl Grants and Donations				2,250,000
Department Total	\$ 578,925	\$ 16,376	\$ 819,631	\$ 2,892,600
Community Relations Department:				
General Fund	\$ 2,289,832	\$ 200	\$ 2,298,543	\$ 2,613,700
Transit Fund	481,665		210,821	545,492
Govtl Grants and Donations	2,448,134		849,098	967,289
Department Total	\$ 5,219,631	\$ 200	\$ 3,358,462	\$ 4,126,481
Diversity Department Department:				
General Fund	\$ 477,433		\$ 425,645	\$ 467,301
Internal Audit Department:				
General Fund	\$ 423,408		\$ 393,596	\$ 412,103
City Clerk Department:				
General Fund	\$ 561,728		\$ 513,647	\$ 849,926
City Court Department:				
General Fund	\$ 3,791,700		\$ 3,551,938	\$ 4,115,715
Court Enhancement Fund	1,214,465		855,712	1,195,721
Department Total	\$ 5,006,165	\$	\$ 4,407,650	\$ 5,311,436
Human Resources Department:				
General Fund	\$ 2,336,150		\$ 2,061,703	\$ 2,620,646
Tempe Learning Center Department:				
General Fund	\$ 546,676		\$ 441,460	\$ 544,272
City Attorney Department:				
General Fund	\$ 2,770,028	\$ (6,000)	\$ 2,795,767	\$ 2,706,504
Water Fund	389,267		385,597	410,933
Govtl Grants and Donations	379,909		297,745	261,393
Department Total	\$ 3,539,204	\$ (6,000)	\$ 3,479,109	\$ 3,378,830
Finance + Technology Department:				
General Fund	\$ 3,429,884		\$ 3,269,221	\$ 3,793,756
Water Fund	2,823,847		2,808,852	3,006,766
Department Total	\$ 6,253,731	\$	\$ 6,078,073	\$ 6,800,522
Community Development Department:				
General Fund	\$ 9,593,822		\$ 9,041,099	\$ 11,520,162
Transit Fund	877,308		837,841	920,202
Section 8 Grants Fund	11,034,342		9,219,827	10,185,240
Comm Dev Block Grant Fund	4,908,913	(119,935)	2,562,569	4,555,873
Govtl Grants and Donations	558,184		291,427	400,569
Department Total	\$ 26,972,569	\$ (119,935)	\$ 21,952,763	\$ 27,582,046

CITY OF TEMPE
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Police Department:				
General Fund	\$ 67,833,501	\$ (97,590)	\$ 66,541,847	\$ 68,546,753
Police Dept-Rico & Grants	4,330,376		4,291,902	4,970,020
Department Total	\$ 72,163,877	\$ (97,590)	\$ 70,833,749	\$ 73,516,773
Fire Department:				
General Fund	\$ 27,325,938	\$ 654,767	\$ 27,241,521	\$ 29,178,661
Govtl Grants and Donations	868,791	(94,405)	962,023	1,034,445
Department Total	\$ 28,194,729	\$ 560,362	\$ 28,203,544	\$ 30,213,106
Community Services Department:				
General Fund	\$ 19,548,371		\$ 18,837,432	\$ 19,197,813
Performing Arts Fund	2,040,529		1,919,860	2,142,692
Govtl Grants and Donations	1,382,845		1,179,073	1,523,454
Petersen House Endowment	3,720		1,362	5,125
Department Total	\$ 22,971,745	\$	\$ 21,936,365	\$ 22,863,959
Public Works Department:				
General Fund	\$ 17,214,204		\$ 17,097,232	\$ 18,604,973
Golf Fund	2,513,917		2,679,645	2,669,882
Performing Arts Fund	552,576		561,774	592,143
Solid Waste Fund	16,237,017		13,525,230	17,206,518
Highway User Revenue Fund	8,194,236		7,954,073	9,762,744
Transit Fund	46,717,686		46,609,618	44,292,376
Water Fund	38,658,520	(177,155)	35,236,174	38,935,482
Govtl Grants or Donations	16,000		15,059	4,000
Department Total	\$ 130,104,156	\$ (177,155)	\$ 123,678,805	\$ 132,068,118
Non Departmental:				
General Fund	\$ 8,467,527	\$ (674,143)	\$ 9,071,160	\$ 11,353,119
Debt Service:				
Transit Fund	\$ 57,854,544		\$ 57,974,367	\$ 4,663,213
Water Fund	32,875,000		32,675,000	35,105,040
Performing Arts Fund	5,932,350		5,925,350	5,925,750
Debt Service Fund	48,623,373		23,871,691	43,771,782
Special Assessment Fund			3,930,070	2,959,850
Department Total	\$ 145,285,267	\$	\$ 124,376,478	\$ 92,425,635
Contingency:				
General Fund	\$ 1,000,000		\$	\$ 1,000,000
Water Fund	1,000,000		387,000	1,000,000
Transit Fund	75,000			75,000
Internal Service / Risk Management	2,000,000			2,000,000
Police Dept-Rico & Grants	834,728		305,755	632,044
Govtl Grants or Donations	5,000,000		1,000,000	5,006,236
Court Enhancement Fund	200,000			215,580
Department Total	\$ 10,109,728	\$	\$ 1,692,755	\$ 9,928,860
Capital Projects:				
All Capital Projects	\$ 124,812,526	\$ (1,011,132)	\$ 66,932,903	\$ 119,527,409
TOTAL ALL FUNDS	\$ 594,401,426	\$ (1,506,017)	\$ 491,010,801	\$ 547,286,632

* 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 TEMPE
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs* 2014	Healthcare Costs 2014	Other Benefit Costs** 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	1,187.87	\$ 93,345,397	\$ 18,528,186	\$ 11,500,927	\$ 7,707,766	= \$ 131,082,276
SPECIAL REVENUE FUNDS						
Transit Fund	34.33	\$ 2,348,767	\$ 268,765	\$ 326,968	\$ 213,977	= \$ 3,158,477
Highway User Revenue	38.50	2,578,994	284,770	398,106	265,046	3,526,916
Performing Arts	17.15	1,038,018	114,378	158,426	100,449	1,411,271
CDBG	5.15	270,760	29,389	31,928	35,506	367,583
Section 8 Housing	9.00	264,154	64,230	81,636	50,926	460,946
Police Dept. - Rico & Grants	13.00	1,132,606	172,597	136,311	105,072	1,546,586
Governmental Grants & Donations	4.40	249,312	68,468	38,881	13,146	369,807
Court Enhancement	6.00	275,270	29,968	56,082	22,745	384,065
Total Special Revenue Funds	127.53	\$ 8,157,881	\$ 1,032,565	\$ 1,228,338	\$ 806,867	= \$ 11,225,651
CAPITAL PROJECTS FUNDS						
All Capital Projects	2.20	\$ 156,074	\$ 18,011	\$ 23,339	\$ 12,832	= \$ 210,256
ENTERPRISE FUNDS						
Water/Wastewater	181.50	\$ 12,066,352	\$ 1,330,102	\$ 1,711,221	\$ 1,102,474	= \$ 16,210,149
Golf	11.00	512,406	62,102	90,919	49,951	715,378
Solid Waste	76.25	4,044,597	444,805	736,205	376,928	5,602,535
Total Enterprise Funds	268.75	\$ 16,623,355	\$ 1,837,009	\$ 2,538,345	\$ 1,529,353	= \$ 22,528,062
INTERNAL SERVICE FUNDS						
Risk Management	3.00	\$ 214,903	\$ 23,584	\$ 17,983	\$ 18,985	= \$ 275,455
TOTAL ALL FUNDS	1,589.35	\$ 118,497,610	\$ 21,439,355	\$ 15,308,932	\$ 10,075,803	= \$ 165,321,700

* Represents employer contributions to Arizona State Retirement System, Public Safety Personnel Retirement System, and Elected Officials Retirement System

** Includes FICA, Mediflex reimbursement, deferred compensation contributions for DROP employees, vehicle allowance, and employer contributions to a health reimbursement plan for future retirees