
**CITY OF TEMPE
REQUEST FOR COUNCIL ACTION****Council Meeting Date: 5/22/2014
Agenda Item: 2**

ACTION: Hold a public hearing to adopt a resolution approving the fiscal year 2014-15 Tentative Budget; setting the public hearing for consideration of the fiscal year 2014-15 Final Budget at a Special Budget Meeting on June 12, 2014; and, setting the property tax levy and resulting rate at a meeting scheduled for June 26, 2014. (Resolution No. R2014.73)

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 total financial program are items discussed by the City Council during recent budget meetings. Per City Council direction, the operating budget totals \$430.7 million and the Capital Improvement Program budget totals \$150.4 million.

RECOMMENDATION: Adopt Resolution No. R2014.73.

BACKGROUND INFORMATION: Public budget study sessions were held by the City Council on March 20, and April 24, 2014, during which the City's 2014-15 operating budget, capital budget and property tax levy were discussed. With the direction received during those meetings, staff has prepared the Tentative 2014-15 Operating Budget and Capital Improvement Program. Necessary exhibits, as required by State Statute, have been prepared and are attached.

ATTACHMENTS: Resolution and Exhibits

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. R2014.73

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF TEMPE FOR THE FISCAL YEAR 2014/15; ADOPTING A TENTATIVE BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR; THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES; GIVING NOTICE OF THE TIMES FOR HEARING TAXPAYERS, FOR ADOPTION OF THE BUDGET AND FOR SETTING THE TAX LEVY AND RESULTING RATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPE ARIZONA, 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 2014/15.

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 2014/15 budget for the City of Tempe on the 12th of June, 2014, 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 12th, 2014, 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 2014/15 property tax levy and resulting rate on June 26th, 2014.

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

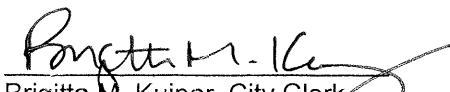
SECTION 5. Money from any funds may be used for any of these appropriations, except money specifically restricted by State law, or by the Tempe City Charter, Code, Ordinances, or Resolutions.

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, the City Clerk's Office, 31 East Fifth Street, the Library, 3500 S. Rural Road, and the World Wide Web at www.tempe.gov/budget.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 22nd day of May, 2014.


Mark W. Mitchell Mayor

ATTEST:


Brigitta M. Kuiper, City Clerk

APPROVED AS TO FORM:

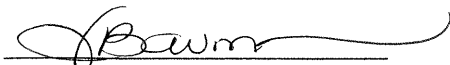

Judith R. Baumann, City Attorney

Exhibit A

City of Tempe, Arizona Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2015

| FUND | ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014 | ACTUAL EXPENDITURES/EXPENSES** 2014 | FUND BALANCE/ NET POSITION*** July 1, 2014** | PROPERTY TAX REVENUES 2015 | ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015 | OTHER FINANCING 2015 | | INTERFUND TRANSFERS 2015 | | TOTAL FINANCIAL RESOURCES AVAILABLE 2015 | BUDGETED EXPENDITURES/EXPENSES 2015 |
|-------------------------------|--|-------------------------------------|--|----------------------------|---|----------------------|--------|--------------------------|-----------------|--|-------------------------------------|
| | | | | | | SOURCES | <USES> | IN | <OUT> | | |
| 1. General | \$ 183,363,609 | \$ 178,207,969 | \$ 59,085,320 | \$ 14,324,634 | \$ 160,351,670 | \$ | \$ | \$ 98,713 | \$ (4,509,006) | \$ 229,351,331 | \$ 182,556,591 |
| 2. Special Revenue | 101,707,871 | 91,644,552 | 35,994,011 | | 106,389,965 | | | 1,030,000 | (8,849,753) | 134,564,223 | 105,109,235 |
| 3. Debt Service | 39,802,432 | 25,280,026 | 34,288,983 | 24,609,512 | 4,229,569 | | | 5,909,874 | (10,082,741) | 58,955,197 | 40,951,736 |
| 4. Capital Projects | 119,803,010 | 45,107,847 | 61,213,889 | | | 133,617,607 | | 16,820,859 | | 211,652,355 | 150,438,466 |
| 5. Enterprise | 97,982,911 | 91,201,256 | 62,797,450 | | 96,919,810 | | | 5,232,141 | (8,574,688) | 156,374,713 | 100,093,282 |
| 6. Internal Service | 2,000,000 | | 2,000,000 | | | | | | | 2,000,000 | 2,000,000 |
| 7. Blended Component Unit (a) | | | | | | | | 2,924,601 | | | |
| 8. TOTAL ALL FUNDS | \$ 544,659,833 | \$ 431,441,650 | \$ 255,379,653 | \$ 38,934,146 | \$ 367,891,014 | \$ 133,617,607 | \$ | \$ 32,016,188 | \$ (32,016,188) | \$ 792,897,819 | \$ 581,149,310 |

EXPENDITURE LIMITATION COMPARISON

| | 2014 | 2015 |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses | \$ 547,286,632 | \$ 581,149,310 |
| 2. Add/subtract: estimated net reconciling items | (143,720,047) | (103,517,413) |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 403,566,585 | 477,631,897 |
| 4. Less: estimated exclusions | 114,260,068 | 184,266,914 |
| 5. Amount subject to the expenditure limitation | \$ 289,306,517 | \$ 293,364,983 |
| 6. EEC or voter-approved alternative expenditure limitation | \$ 301,998,196 | \$ 300,050,818 |

* 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).

a. The Rio Salado Community Facilities District is a blended component unit of the City of Tempe formed under the laws of the State of Arizona to facilitate development of the Rio Salado Town Lake project. The board of the district is comprised of the same members as the City's council.

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City of Tempe, Arizona
Tax Levy and Tax Rate Information
Fiscal Year 2015

| | 2014 | 2015 |
|--|--------------------------------|----------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ <u>13,778,678</u> | \$ <u>14,324,634</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>13,778,678</u> | \$ <u>14,324,634</u> |
| B. Secondary property taxes | <u>23,766,365</u> | <u>24,609,512</u> |
| C. Total property tax levy amounts | \$ <u>37,545,043</u> | \$ <u>38,934,146</u> |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ <u>13,628,753</u> | |
| (2) Prior years' levies | <u>74,352</u> | |
| (3) Total primary property taxes | \$ <u>13,703,105</u> | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ <u>23,507,765</u> | |
| (2) Prior years' levies | <u>128,247</u> | |
| (3) Total secondary property taxes | \$ <u>23,636,012</u> | |
| C. Total property taxes collected | \$ <u>37,339,117</u> | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | <u>0.9177</u> | <u>0.9231</u> |
| (2) Secondary property tax rate | <u>1.5705</u> | <u>1.5119</u> |
| (3) Total city/town tax rate | <u>2.4882</u> | <u>2.4350</u> |

* 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, Arizona
Revenues Other Than Property Taxes
Fiscal Year 2015**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2014 | ACTUAL REVENUES* 2014 | ESTIMATED REVENUES 2015 |
|---|--|--------------------------------------|--|
| GENERAL FUND | | | |
| Local taxes | | | |
| City sales tax | \$ 89,281,629 | \$ 91,003,456 | \$ 82,152,592 |
| Transient lodging tax | 5,014,504 | 4,894,695 | 5,072,952 |
| Franchise fees | 3,273,736 | 3,232,702 | 3,255,702 |
| Licenses and permits | 1,664,632 | 1,679,197 | 1,636,750 |
| Intergovernmental | | | |
| State | 37,406,500 | 37,427,528 | 39,906,841 |
| Other | 432,000 | 432,000 | 432,000 |
| Charges for services | 10,660,157 | 13,813,200 | 11,452,301 |
| Fines and forfeits | 7,455,390 | 7,479,535 | 7,793,080 |
| Interest on investments | 330,000 | 330,000 | 450,100 |
| Voluntary contributions | 2,063,542 | 2,795,630 | 2,876,282 |
| Miscellaneous | 3,995,127 | 4,367,313 | 5,323,070 |
| Total General Fund | \$ 161,577,217 | \$ 167,455,256 | \$ 160,351,670 |
| SPECIAL REVENUE FUNDS | | | |
| Transit Fund | | | |
| Transit Tax | \$ 31,702,000 | \$ 31,298,751 | \$ 33,346,352 |
| ASU-Flash Transit | 932,103 | 932,103 | 819,983 |
| Interest Income | 144,000 | 144,000 | 148,000 |
| Intergovernmental | 8,563,491 | 6,915,507 | 6,259,770 |
| Miscellaneous Revenue | 14,437,506 | 14,437,506 | 16,495,702 |
| Total Transit Fund | \$ 55,779,100 | \$ 53,727,867 | \$ 57,069,807 |
| Highway User Revenue Fund | | | |
| Highway User Revenue Tax | \$ 9,122,472 | \$ 8,750,802 | \$ 9,630,103 |
| Barricading Fees | 70,000 | 84,275 | 85,000 |
| Miscellaneous Revenue | 1,500 | 69,476 | 53,297 |
| Total Highway User Revenue Fund | \$ 9,193,972 | \$ 8,904,553 | \$ 9,768,400 |
| Performing Arts Fund | | | |
| Performing Arts Tax | \$ 6,657,096 | \$ 6,488,019 | \$ 6,912,473 |
| Fees and Admissions | 773,500 | 692,000 | 710,872 |
| Interest Income | 10,800 | 10,800 | 10,000 |
| Miscellaneous Revenue | 5,550 | 8,250 | 9,050 |
| Total Performing Arts Fund | \$ 7,446,946 | \$ 7,199,069 | \$ 7,642,395 |
| CDBG/Section 8 Housing Funds | | | |
| Community Development Block Grant | \$ 4,555,675 | \$ 2,035,144 | \$ 3,611,882 |
| Section 8 Housing | 10,185,240 | 9,165,712 | 9,496,730 |
| Total CDBG/Section 8 Housing Funds | \$ 14,740,915 | \$ 11,200,856 | \$ 13,108,612 |
| Police Dept-RICO & Grants Fund | \$ 5,602,064 | \$ 4,622,113 | \$ 5,959,619 |
| Governmental Grants and Donations Fund | \$ 11,447,386 | \$ 6,031,301 | \$ 11,308,718 |
| Court Enhancement Fund | \$ 1,411,301 | \$ 996,768 | \$ 1,530,131 |
| Petersen House Fund | \$ 5,125 | \$ 4,538 | \$ 2,283 |
| Total Special Revenue Funds | \$ 105,626,809 | \$ 92,687,065 | \$ 106,389,965 |

* 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.

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**City of Tempe, Arizona
Revenues Other Than Property Taxes
Fiscal Year 2015**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2014 | ACTUAL REVENUES* 2014 | ESTIMATED REVENUES 2015 |
|---------------------------------|--|--------------------------------------|--|
| DEBT SERVICE FUNDS | | | |
| <u>Debt Service</u> | \$ 1,238,750 | \$ 1,762,947 | \$ 1,269,719 |
| <u>Special Assessments</u> | \$ 1,955,970 | \$ 2,959,850 | \$ 2,959,850 |
| Total Debt Service Funds | \$ 3,194,720 | \$ 4,722,797 | \$ 4,229,569 |
| ENTERPRISE FUNDS | | | |
| <u>Water/Wastewater</u> | \$ 77,167,160 | \$ 76,660,902 | \$ 78,950,217 |
| <u>Solid Waste</u> | \$ 14,864,052 | \$ 14,747,967 | \$ 14,987,157 |
| <u>Golf</u> | \$ 2,662,621 | \$ 2,597,048 | \$ 2,982,436 |
| Total Enterprise Funds | \$ 94,693,833 | \$ 94,005,917 | \$ 96,919,810 |
| TOTAL ALL FUNDS | \$ 365,092,579 | \$ 358,871,035 | \$ 367,891,014 |

* 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, Arizona
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

| FUND | OTHER FINANCING 2015 | | INTERFUND TRANSFERS 2015 | |
|---|---------------------------------|---------------------|-------------------------------------|---------------------|
| | SOURCES | <USES> | IN | <OUT> |
| GENERAL FUND | \$ | \$ | \$ 98,713 | (4,509,006) |
| SPECIAL REVENUE FUNDS | | | | |
| Court Enhancement | | \$ | | (77,963) |
| HURF | \$ | \$ | \$ 1,030,000 | (3,281,978) |
| Transit | | | | (5,389,812) |
| Performing Arts | | | | (100,000) |
| Total Special Revenue Funds | \$ | \$ | \$ 1,030,000 | \$ (8,849,753) |
| GENERAL GOVERNMENTAL DEBT SERVICE FUND | | | | |
| | \$ | \$ | \$ 5,909,874 | \$ (10,082,741) |
| CAPITAL PROJECTS FUNDS | | | | |
| Bond Proceeds | \$ 91,593,129 | \$ | \$ | \$ |
| Fund Balance Applied | 17,658,034 | | 16,820,859 | |
| Other Funding | 24,366,444 | | | |
| Total Capital Projects Funds | \$ 133,617,607 | \$ | \$ 16,820,859 | \$ |
| ENTERPRISE FUNDS | | | | |
| Water / Wastewater | \$ | \$ | \$ 5,158,141 | (8,372,589) |
| Solid Waste | | | | (202,099) |
| Golf | | | 74,000 | |
| Total Enterprise Funds | \$ | \$ | \$ 5,232,141 | \$ (8,574,688) |
| SUBTOTAL INTERNAL CITY FUNDS | \$ 133,617,607 | \$ | \$ 29,091,587 | \$ (32,016,188) |
| BLENDED COMPONENT UNIT | | | | |
| Community Facilities District | | | 2,924,601 | |
| GRAND TOTAL | <u>133,617,607</u> | <u></u> | <u>32,016,188</u> | <u>(32,016,188)</u> |

**City of Tempe, Arizona
Expenditures/Expenses by Fund
Fiscal Year 2015**

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014 | ACTUAL EXPENDITURES/ EXPENSES* 2014 | BUDGETED EXPENDITURES/ EXPENSES 2015 |
|-------------------------------------|---|---|--|---|
| GENERAL FUND | | | | |
| Mayor and Council | \$ 398,365 | \$ 27,878 | \$ 379,601 | \$ 377,787 |
| City Manager | 642,600 | 1,351,153 | 1,879,365 | 1,725,841 |
| Community Relations** | 2,613,700 | (2,613,700) | | |
| Diversity | 467,301 | 22,946 | 442,193 | 497,887 |
| Internal Audit | 412,103 | 23,169 | 428,354 | 439,959 |
| City Clerk | 849,926 | 39,017 | 884,921 | 1,098,536 |
| City Court | 4,115,715 | 130,975 | 4,011,919 | 4,137,407 |
| Human Resources | 3,164,918 | 160,912 | 3,114,285 | 3,366,622 |
| City Attorney | 2,706,504 | 153,667 | 2,749,093 | 2,821,756 |
| Finance and Technology | 3,793,756 | 803,847 | 4,249,165 | 4,327,047 |
| Community Development | 11,520,162 | 5,438,804 | 16,139,983 | 14,884,068 |
| Police | 68,546,753 | 2,823,638 | 70,481,437 | 73,979,887 |
| Fire | 29,178,661 | (84,284) | 27,837,481 | 28,093,376 |
| Community Services | 19,197,813 | 2,793,308 | 21,211,892 | 22,904,181 |
| Public Works | 18,604,973 | 897,028 | 19,152,297 | 19,770,256 |
| Non-Departmental | 11,353,119 | (7,171,118) | 5,245,983 | 3,131,981 |
| General Fund Contingency | 1,000,000 | | | 1,000,000 |
| Total General Fund | \$ 178,566,369 | \$ 4,797,240 | \$ 178,207,969 | \$ 182,556,591 |
| SPECIAL REVENUE FUNDS | | | | |
| Highway User Revenue | \$ 9,762,744 | | \$ 9,084,290 | \$ 10,467,609 |
| Transit | 50,496,283 | | 54,478,240 | 53,848,245 |
| CDBG | 4,555,675 | | 2,035,144 | 3,611,882 |
| Section 8 Housing | 10,185,240 | | 9,165,712 | 9,496,730 |
| Performing Arts | 8,660,585 | | 8,549,411 | 8,964,081 |
| Police Dept-Rico & Grants | 5,602,064 | (18,532) | 3,191,374 | 5,959,619 |
| Govtl Grants or Donations | 11,447,386 | (400,000) | 4,356,738 | 11,308,718 |
| Court Enhancement | 1,411,301 | | 781,188 | 1,450,068 |
| Petersen House Endowment | 5,125 | | 2,455 | 2,283 |
| Total Special Revenue Funds | \$ 102,126,403 | \$ (418,532) | \$ 91,644,552 | \$ 105,109,235 |
| DEBT SERVICE FUNDS | | | | |
| General Governmental | \$ 43,771,782 | \$ (6,929,200) | \$ 22,320,176 | \$ 37,991,886 |
| Special Assessment | 2,959,850 | | 2,959,850 | 2,959,850 |
| Total Debt Service Funds | \$ 46,731,632 | \$ (6,929,200) | \$ 25,280,026 | \$ 40,951,736 |
| CAPITAL PROJECTS FUNDS | | | | |
| All Capital Projects | \$ 119,527,409 | \$ 275,601 | \$ 45,107,847 | \$ 150,438,466 |
| Total Capital Projects Funds | \$ 119,527,409 | \$ 275,601 | \$ 45,107,847 | \$ 150,438,466 |
| ENTERPRISE FUNDS | | | | |
| Water/Wastewater | \$ 78,458,221 | \$ (351,710) | \$ 72,697,586 | \$ 79,772,225 |
| Golf | 2,669,882 | | 2,581,637 | 2,781,767 |
| Solid Waste | 17,206,518 | | 15,922,033 | 17,539,290 |
| Total Enterprise Funds | \$ 98,334,621 | \$ (351,710) | \$ 91,201,256 | \$ 100,093,282 |
| INTERNAL SERVICE FUNDS | | | | |
| Risk Management | \$ 2,000,000 | | \$ | \$ 2,000,000 |
| Total Internal Service Funds | \$ 2,000,000 | \$ | \$ | \$ 2,000,000 |
| TOTAL ALL FUNDS | \$ 547,286,434 | \$ (2,626,601) | \$ 431,441,650 | \$ 581,149,310 |

* 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.

** In FY 2013-14 the Community Relations Department was merged with the Community Services Department and the City Manager's Department

City of Tempe, Arizona
Expenditures/Expenses by Department
Fiscal Year 2015

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014 | ACTUAL EXPENDITURES/ EXPENSES* 2014 | BUDGETED EXPENDITURES/ EXPENSES 2015 |
|-----------------------------------|---|---|--|---|
| Mayor and Council Department: | | | | |
| General Fund | \$ 398,365 | 27,878 | 379,601 | 377,787 |
| City Manager Department: | | | | |
| General Fund | \$ 642,600 | 1,351,153 | 1,879,365 | 1,725,841 |
| Govtl Grants and Donations | 2,250,000 | (200,000) | 1,674,710 | 2,324,710 |
| Department Total | \$ 2,892,600 | \$ 1,151,153 | \$ 3,554,075 | \$ 4,050,551 |
| Community Relations Department:** | | | | |
| General Fund | \$ 2,613,700 | (2,613,700) | | |
| Transit Fund | 545,492 | (545,492) | | |
| Govtl Grants and Donations | 967,289 | (967,289) | | |
| Department Total | \$ 4,126,481 | \$ (4,126,481) | \$ | \$ |
| Diversity Department: | | | | |
| General Fund | \$ 467,301 | 22,946 | 442,193 | 497,887 |
| Internal Audit Department: | | | | |
| General Fund | \$ 412,103 | 23,169 | 428,354 | 439,959 |
| City Clerk Department: | | | | |
| General Fund | \$ 849,926 | 39,017 | 884,921 | 1,098,536 |
| City Court Department: | | | | |
| General Fund | \$ 4,115,715 | 130,975 | 4,011,919 | 4,137,407 |
| Court Enhancement Fund | 1,195,721 | | 781,188 | 1,234,488 |
| Department Total | \$ 5,311,436 | \$ 130,975 | \$ 4,793,107 | \$ 5,371,895 |
| Human Resources Department: | | | | |
| General Fund | \$ 3,164,918 | 160,912 | 3,114,285 | 3,366,622 |
| City Attorney Department: | | | | |
| General Fund | \$ 2,706,504 | 153,667 | 2,749,093 | 2,821,756 |
| Water Fund | 410,933 | | 341,584 | |
| Govtl Grants and Donations | 261,393 | | 269,274 | 284,193 |
| Department Total | \$ 3,378,830 | \$ 153,667 | \$ 3,359,951 | \$ 3,105,949 |
| Finance + Technology Department: | | | | |
| General Fund | \$ 3,793,756 | 803,847 | 4,249,165 | 4,327,047 |
| Water Fund | 3,006,766 | | 2,576,369 | 2,818,525 |
| Department Total | \$ 6,800,522 | \$ 803,847 | \$ 6,825,534 | \$ 7,145,572 |
| Community Development Department: | | | | |
| General Fund | \$ 11,520,162 | 5,438,804 | 16,139,983 | 14,884,068 |
| Transit Fund | 920,202 | | | |
| Comm Dev Block Grant Fund | 4,555,675 | | 2,035,144 | 3,611,882 |
| Section 8 Grants Fund | 10,185,240 | | 9,165,712 | 9,496,730 |
| Govtl Grants and Donations | 400,569 | (200,000) | 168,455 | 253,432 |
| Department Total | \$ 27,581,848 | \$ 5,238,804 | \$ 27,509,294 | \$ 28,246,112 |
| Police Department: | | | | |
| General Fund | \$ 68,546,753 | 2,823,638 | 70,481,437 | 73,979,887 |
| Police Dept-Rico & Grants | 4,970,020 | (18,532) | 3,191,374 | 5,159,619 |
| Department Total | \$ 73,516,773 | \$ 2,805,106 | \$ 73,672,811 | \$ 79,139,506 |

**City of Tempe, Arizona
Expenditures/Expenses by Department
Fiscal Year 2015**

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014 | ACTUAL EXPENDITURES/ EXPENSES* 2014 | BUDGETED EXPENDITURES/ EXPENSES 2015 |
|------------------------------------|---|---|--|---|
| Fire Department: | | | | |
| General Fund | \$ 29,178,661 | (84,284) | 27,837,481 | 28,093,376 |
| Govtl Grants and Donations | 1,034,445 | | 654,966 | 685,793 |
| Department Total | \$ 30,213,106 | \$ (84,284) | \$ 28,492,447 | \$ 28,779,169 |
| Community Services Department: | | | | |
| General Fund | \$ 19,197,813 | 2,793,308 | 21,211,892 | 22,904,181 |
| Transit Fund | | 545,492 | 483,438 | 547,295 |
| Performing Arts Fund | 2,142,692 | | 2,022,469 | 2,394,496 |
| Govtl Grants and Donations | 1,523,454 | 1,424,737 | 1,589,333 | 2,756,590 |
| Petersen House Endowment | 5,125 | | 2,455 | 2,283 |
| Department Total | \$ 22,869,084 | \$ 4,763,537 | \$ 25,309,587 | \$ 28,604,845 |
| Public Works Department: | | | | |
| General Fund | \$ 18,604,973 | 897,028 | 19,152,297 | 19,770,256 |
| Golf Fund | 2,669,882 | | 2,581,637 | 2,781,767 |
| Performing Arts Fund | 592,143 | | 601,192 | 643,059 |
| Solid Waste Fund | 17,206,518 | | 15,922,033 | 17,539,290 |
| Highway User Revenue Fund | 9,762,744 | | 9,084,290 | 10,467,609 |
| Transit Fund | 44,292,376 | | 49,331,589 | 48,529,762 |
| Water Fund | 38,935,482 | (351,710) | 29,720,403 | 34,976,634 |
| Govtl Grants or Donations | 4,000 | | | 4,000 |
| Department Total | \$ 132,068,118 | \$ 545,318 | \$ 126,393,441 | \$ 134,712,377 |
| Non Departmental: | | | | |
| General Fund | \$ 11,353,119 | (7,171,118) | 5,245,983 | 3,131,981 |
| Debt Service: | | | | |
| Transit Fund | \$ 4,663,213 | | 4,663,213 | 4,663,188 |
| Water Fund | 35,105,040 | | 40,059,230 | 40,977,066 |
| Performing Arts Fund | 5,925,750 | | 5,925,750 | 5,926,526 |
| Debt Service Fund | 43,771,782 | (6,929,200) | 22,320,176 | 37,991,886 |
| Special Assessment Fund | 2,959,850 | | 2,959,850 | 2,959,850 |
| Department Total | \$ 92,425,635 | \$ (6,929,200) | \$ 75,928,219 | \$ 92,518,516 |
| Contingency: | | | | |
| General Fund | \$ 1,000,000 | | | 1,000,000 |
| Water Fund | 1,000,000 | | | 1,000,000 |
| Transit Fund | 75,000 | | | 108,000 |
| Internal Service / Risk Management | 2,000,000 | | | 2,000,000 |
| Police Dept-Rico & Grants | 632,044 | | | 800,000 |
| Govtl Grants or Donations | 5,006,236 | (457,448) | | 5,000,000 |
| Court Enhancement Fund | 215,580 | | | 215,580 |
| Department Total | \$ 9,928,860 | \$ (457,448) | \$ | \$ 10,123,580 |
| Capital Projects: | | | | |
| All Capital Projects | \$ 119,527,409 | 275,601 | 45,107,847 | 150,438,466 |
| TOTAL ALL FUNDS | \$ 547,286,434 | \$ (2,626,601) | \$ 431,441,650 | \$ 581,149,310 |

* 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.

** In FY 2013-14 the Community Relations Department was merged with the Community Services Department and the City Manager's Department

City of Tempe, Arizona
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

| FUND | Full-Time Equivalent (FTE) 2015 | Employee Salaries and Hourly Costs 2015 | Retirement Costs* 2015 | Healthcare Costs 2015 | Other Benefit Costs** 2015 | Total Estimated Personnel Compensation 2015 |
|-------------------------------------|--|--|-----------------------------------|----------------------------------|---|--|
| GENERAL FUND | 1,219.25 | \$ 94,888,807 | \$ 20,000,797 | \$ 12,326,335 | \$ 9,498,188 | = \$ 136,714,127 |
| SPECIAL REVENUE FUNDS | | | | | | |
| Highway User Revenue | 42.50 | \$ 2,949,556 | \$ 338,165 | \$ 519,372 | \$ 324,089 | = \$ 4,131,182 |
| Transit | 29.00 | 1,627,878 | 209,312 | 229,839 | 149,031 | 2,216,060 |
| CDBG | 4.50 | 288,316 | 32,721 | 41,259 | 24,539 | 386,835 |
| Section 8 Housing | 7.50 | 528,782 | 60,605 | 68,192 | 47,537 | 705,116 |
| Performing Arts | 18.50 | 1,015,365 | 116,508 | 172,379 | 134,382 | 1,438,634 |
| Police Dept-Rico & Grants | 14.00 | 1,715,492 | 152,780 | 138,887 | 84,613 | 2,091,772 |
| Govtl Grants or Donations | 4.40 | 257,725 | 75,609 | 36,403 | 13,966 | 383,703 |
| Court Enhancement | 5.00 | 215,416 | 23,180 | 51,774 | 13,468 | 303,838 |
| Total Special Revenue Funds | 125.40 | \$ 8,598,530 | \$ 1,008,880 | \$ 1,258,105 | \$ 791,625 | = \$ 11,657,140 |
| CAPITAL PROJECTS FUNDS | | | | | | |
| All Capital Projects | 1.20 | \$ 79,815 | \$ 9,259 | \$ 12,047 | \$ 6,624 | = \$ 107,745 |
| Total Capital Projects Funds | 1.20 | \$ 79,815 | \$ 9,259 | \$ 12,047 | \$ 6,624 | = \$ 107,745 |
| ENTERPRISE FUNDS | | | | | | |
| Water/Wastewater | 155.00 | \$ 9,994,038 | \$ 1,145,315 | \$ 1,530,048 | \$ 999,557 | = \$ 13,668,958 |
| Golf | 9.00 | 457,692 | 52,271 | 93,508 | 49,074 | 652,545 |
| Solid Waste | 70.00 | 3,750,106 | 430,736 | 745,500 | 363,342 | 5,289,684 |
| Total Enterprise Funds | 234.00 | \$ 14,201,836 | \$ 1,628,322 | \$ 2,369,056 | \$ 1,411,973 | = \$ 19,611,187 |
| INTERNAL SERVICE FUNDS | | | | | | |
| Risk Management | 6.50 | \$ 474,544 | \$ 54,260 | \$ 60,477 | \$ 41,931 | = \$ 631,212 |
| Total Internal Service Funds | 6.50 | \$ 474,544 | \$ 54,260 | \$ 60,477 | \$ 41,931 | = \$ 631,212 |
| TOTAL ALL FUNDS | 1,586.35 | \$ 118,243,532 | \$ 22,701,518 | \$ 16,026,020 | \$ 11,750,341 | = \$ 168,721,411 |

* 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, and employer contributions to a health reimbursement plan for future retirees