
**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.

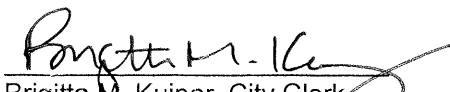
SECTION 5. Money from any funds may be used for any of these appropriations, except money specifically restricted by State law, or by the Tempe City Charter, Code, Ordinances, or Resolutions.

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:

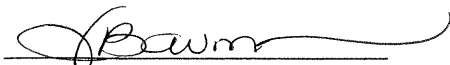

Judith R. Baumann, City Attorney

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.

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