

RESOLUTION NO. R2017.67

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, DETERMINING AND ADOPTING FINAL ESTIMATES OF PROPOSED EXPENDITURES OF THE CITY OF TEMPE, ARIZONA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2017, AND ENDING JUNE 30, 2018. DECLARING THAT SUCH SHALL CONSTITUTE THE BUDGET FOR THE CITY OF TEMPE FOR SAID FISCAL YEAR.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes, the City Council did, on May 25, 2017, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Tempe, Arizona;

WHEREAS, in accordance with said chapter of said title, and following due public notice, the City Council met on June 8, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies;

WHEREAS, the publication has been duly made as required by law, of said estimates together with a notice that the City Council will meet on July 27, 2017, for the purpose of hearing taxpayers and setting the tax levies as set forth in said estimates;

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in Arizona Revised Statutes §42-17051(A);

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA as follows:

1. That the said estimates of revenues and expenditures/expenses shown on the attached Schedules A-G (Exhibit A) are hereby adopted as the final budget of the City of Tempe, Arizona, for the fiscal year 2017-18.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 8th day of June, 2017.


Mark. W. Mitchell, Mayor

ATTEST:


Brigitta M. Kuiper, City Clerk

APPROVED AS TO FORM:



Judith R. Baumann, City Attorney

Exhibit A to Resolution No. R2017.67

CITY OF TEMPE Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2018

Fiscal Year	s c h	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds (a)	Blended Component Unit (b)	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	196,908,840	109,935,550	27,455,151	133,496,073	102,796,700	2,000,000	572,582,315
2017	Actual Expenditures/Expenses**	E	194,717,430	92,568,094	26,998,566	61,991,984	100,258,957	0	476,535,031
2018	Fund Balance/Net Position at July 1***		78,321,000	50,760,796	24,434,024	56,446,019	66,842,000	4,949,758	281,773,597
2018	Primary Property Tax Levy	B	16,404,593						16,404,593
2018	Secondary Property Tax Levy	B			27,834,225				27,834,225
2018	Estimated Revenues Other than Property Taxes	C	187,902,563	123,258,802	1,992,875	27,369,029	104,663,700	0	445,187,969
2018	Other Financing Sources	D	0	0	0	126,918,664	0	0	126,918,664
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	3,613,452	1,500,000	6,925,070	18,378,771	6,632,415	3,041,450	40,091,158
2018	Interfund Transfers (Out)	D	3,498,482	16,179,527	12,810,117	0	7,603,032	0	40,091,158
2018	Reduction for Amounts Not Available:								
	LESS: Amounts for Future Debt Retirement:								0
2018	Total Financial Resources Available		282,743,126	159,361,071	48,376,077	229,112,483	170,535,083	4,949,758	898,119,048
2018	Budgeted Expenditures/Expenses	E	211,711,103	128,836,337	37,249,890	190,921,855	112,152,156	2,000,000	682,871,341

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 572,582,315	\$ 682,871,341
2. Add/subtract: estimated net reconciling items	(174,282,840)	(227,749,476)
3. Budgeted expenditures/expenses adjusted for reconciling items	398,309,475	455,121,865
4. Less: estimated exclusions	88,881,485	119,331,545
5. Amount subject to the expenditure limitation	\$ 309,427,990	\$ 335,790,320
6. EEC expenditure limitation	\$ 322,876,964	\$ 335,790,320

* Includes Expenditure/Expense Adjustments Approved in the 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 on this line 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. Budgeted and actual expenditures for the Internal Service Funds, i.e., Risk Management, Worker's Compensation, and Health are included throughout the schedules at the department level. 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.
- b. The board of the district is comprised of the same members as the City's council.

CITY OF TEMPE
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 15,690,240	\$ 16,404,593
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)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 15,690,240	\$ 16,404,593
B. Secondary property taxes	26,577,755	27,834,225
C. Total property tax levy amounts	\$ 42,267,995	\$ 44,238,818
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 15,346,412	
(2) Prior years' levies	53,545	
(3) Total primary property taxes	\$ 15,399,957	
B. Secondary property taxes		
(1) Current year's levy	\$ 25,995,343	
(2) Prior years' levies	90,700	
(3) Total secondary property taxes	\$ 26,086,043	
C. Total property taxes collected	\$ 41,486,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9399	0.9246
(2) Secondary property tax rate	1.5921	1.5688
(3) Total city/town tax rate	2.5320	2.4934
B. Special assessment district tax rates		

* 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.

FY 2017/18 Primary Property Tax Levy - Truth in Taxation Calculation

A. Prior Year (FY2016/17) primary property tax levy	15,690,240
B. Proposed Primary Property Tax Levy	
Prior year primary property tax levy	15,690,240
2% increase permitted by law (requires Truth In Taxation Hearing)	313,805
Amount attributable to new construction	400,548
Maximum primary property tax levy	16,404,593
C. Maximum primary property tax levy without a truth in taxation hearing	
Prior year levy amount	15,690,240
Amount attributable to new construction	391,442
Maximum primary property tax levy without a truth in taxation hearing	16,081,682
2017 net assessed value - existing property	1,731,006,229
Primary tax rate to collect same levy amount as prior year	0.9064
D. Proposed Primary Property Tax Rate	
2017 Net Assessed Value - all properties	1,774,236,710
Proposed primary property tax levy	16,404,593
Primary property tax rate	0.9246

SCHEDULE B

CITY OF TEMPE
Revenues Other Than Property Taxes
Fiscal Year 2018

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 90,079,612	\$ 90,630,000	\$ 93,594,490
Transient Lodging Tax	6,689,087	7,850,000	8,125,241
Franchise Fees	3,471,358	3,215,708	3,464,170
Licenses and permits	1,458,000	1,460,338	1,437,000
Intergovernmental			
State	44,959,227	44,757,978	46,234,949
Other	1,154,121	596,126	4,135,400
Charges for services	11,940,084	13,028,262	12,430,070
Fines and forfeits	8,323,168	7,486,795	6,320,251
Interest on investments	800,000	900,000	1,060,000
Voluntary contributions	3,342,792	3,334,809	3,468,201
Miscellaneous	6,712,152	10,281,342	7,632,791
Total General Fund	\$ 178,929,601	\$ 183,541,358	\$ 187,902,563
SPECIAL REVENUE FUNDS			
Transit			
Transit Tax	\$ 37,256,871	\$ 36,020,000	\$ 37,198,207
ASU-Flash Transit	750,629	750,629	802,449
Interest Income	320,000	400,000	512,000
Intergovernmental	7,922,780	7,243,945	7,614,804
Miscellaneous Revenue	14,263,473	14,289,588	13,667,455
Total Transit	\$ 60,513,753	\$ 58,704,162	\$ 59,794,915
Highway User Revenue			
Highway User Revenue Tax	\$ 10,640,302	\$ 10,485,626	\$ 10,979,121
Barricading Fees	82,000	68,000	70,000
Miscellaneous Revenue	454,300	544,561	454,250
Total Highway User Revenue	\$ 11,176,602	\$ 11,098,187	\$ 11,503,371
Performing Arts			
Performing Arts Tax	\$ 7,548,857	\$ 7,530,000	\$ 7,776,305
Fees and Admissions	1,349,100	845,650	1,233,275
Interest Income	7,500		
Miscellaneous Revenue	200,000	400,000	240,000
Total Performing Arts	\$ 9,105,457	\$ 8,775,650	\$ 9,249,580
CDBG and Section 8 Housing			
Community Development Block Grant (CDBG)	\$ 4,197,178	3,386,398	8,061,322
Section 8 Housing	10,453,710	9,758,305	10,667,423
Total CDBG and Section 8 Housing	\$ 14,650,888	\$ 13,144,703	\$ 18,728,745

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Govtl Restricted Revenue and Donations	\$ 2,533,428	\$ 2,044,314	\$ 2,528,081
Police Department-RICO and Grants	\$ 6,033,352	\$ 4,507,866	\$ 5,235,910
Governmental Grants	\$ 12,122,895	\$ 3,304,069	\$ 14,529,676
Court Enhancement	\$ 1,521,750	\$ 1,285,683	\$ 1,614,941
Peterson House Endowment	\$ 9,280	\$ 76,605	\$ 74,583
Total Special Revenue Funds	\$ 117,667,405	\$ 102,941,239	\$ 123,259,802
DEBT SERVICE FUNDS			
General Obligation	\$ 3,236,263	\$ 3,236,263	\$ 1,992,875
Special Assessments	2,209,650	2,209,650	1,992,875
Total Debt Service Funds	\$ 5,445,913	\$ 5,445,913	\$ 1,992,875
CAPITAL PROJECTS FUNDS			
Development Fees	\$ 5,937,359	\$ 5,787,870	\$ 5,999,167
Grants	10,607,845	2,602,302	15,702,785
Miscellaneous	2,276,188	344,054	5,667,077
Total Capital Projects Funds	\$ 18,821,392	\$ 8,734,226	\$ 27,369,029
ENTERPRISE FUNDS			
Water/Wastewater	\$ 82,412,650	\$ 83,253,258	\$ 84,670,180
Solid Waste	15,872,148	16,154,231	16,100,730
Golf	2,662,026	2,520,709	2,935,588
Emergency Medical Transport			957,202
Total Enterprise Funds	\$ 100,946,824	\$ 101,928,198	\$ 104,663,700
TOTAL ALL FUNDS	\$ 421,811,135	\$ 402,590,934	\$ 445,187,969

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$	\$	\$ 3,613,452	\$ 3,498,482
Total General Fund	\$	\$	\$ 3,613,452	\$ 3,498,482
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$	\$	\$ 1,500,000	\$ 7,375,931
Performing Arts				694,783
Transit				7,642,813
Police Department - RICO+Grants				466,000
Total Special Revenue Funds	\$	\$	\$ 1,500,000	\$ 16,179,527
DEBT SERVICE FUNDS				
General Governmental	\$	\$	\$ 6,925,070	\$ 12,810,117
Total Debt Service Fund	\$	\$	\$ 6,925,070	\$ 12,810,117
CAPITAL PROJECTS FUNDS				
Bond Proceeds	\$ 126,918,664	\$	\$	\$
General Governmental Capital Projects			10,471,325	
Transit Capital Projects			7,907,446	
Total Capital Projects Funds	\$ 126,918,664	\$	\$ 18,378,771	\$
ENTERPRISE FUNDS				
Water/Wastewater	\$	\$	\$ 6,358,415	\$ 7,204,734
Solid Waste			200,000	215,848
Golf			74,000	182,450
Total Enterprise Funds	\$	\$	\$ 6,632,415	\$ 7,603,032
BLENDED COMPONENT UNIT				
Community Facilities District	\$	\$	\$ 3,041,450	\$
Blended Component Unit Service Funds	\$	\$	\$ 3,041,450	\$
TOTAL ALL FUNDS	\$ 126,918,664	\$	\$ 40,091,158	\$ 40,091,158

CITY OF TEMPE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2017	ACTUAL EXPENDITURES/ EXPENSES** 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor and Council	\$ 373,878	\$ 44,600	\$ 376,470	\$ 410,062
City Manager	3,644,457	99,739	3,557,135	3,906,200
Internal Audit	456,042	9,227	344,650	512,117
Strategic Management and Diversity	905,429	19,054	901,946	996,004
City Clerk	985,974	(202,042)	758,319	1,279,518
City Court	4,396,533	75,415	4,475,742	4,771,375
City Attorney	2,981,389	151,888	2,974,190	3,190,684
Internal Services	14,747,799	818,302	15,244,284	15,867,267
Municipal Budget Office	273,410	13,586	239,911	291,311
Police	77,999,428	977,732	79,876,842	85,315,634
Fire	31,825,767	565,621	32,736,929	34,177,796
Community Services	19,515,248	160,110	19,370,341	19,716,557
Community Development	14,317,864	174,527	13,686,975	15,677,685
Human Services	4,458,158	405,635	4,623,413	5,303,094
Public Works	13,603,959	309,976	13,114,783	14,170,281
Non-Departmental	2,291,971	(3,398,971)	2,435,500	257,289
General Fund Contingency	5,000,000	(1,092,865)		5,868,229
Total General Fund	\$ 197,777,306	\$ (868,466)	\$ 194,717,430	\$ 211,711,103
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$ 10,648,475	\$ (5,085)	\$ 9,867,612	\$ 10,463,039
Transit	54,867,955		54,589,792	67,868,959
CDBG/HOME	4,197,178		3,386,398	8,061,322
Section 8 Housing	10,643,710		9,758,305	10,667,423
Housing Trust	51,000			51,000
Performing Arts	7,444,010		7,274,868	8,207,403
Govtl Restricted Revenue and Dona	2,533,428		687,496	2,528,081
Police Department-Rico and Grants	6,361,276	(143,668)	4,227,733	4,769,910
Governmental Grants	12,122,895	(196,554)	2,394,834	14,529,676
Court Enhancement	1,401,650		377,534	1,614,941
Petersen House Endowment	9,280		3,522	74,583
Total Special Revenue Funds	\$ 110,280,857	\$ (345,307)	\$ 92,568,094	\$ 128,836,337
DEBT SERVICE FUNDS				
General Obligation	\$ 25,245,501	\$	\$ 24,788,916	\$ 35,257,015
Special Assessment	2,209,650		2,209,650	1,992,875
Total Debt Service Funds	\$ 27,455,151	\$	\$ 26,998,566	\$ 37,249,890
CAPITAL PROJECTS FUNDS				
General Governmental Capital	\$ 120,022,862	\$ (9,139,657)	\$ 56,819,609	\$ 158,542,301
Transit Capital Projects	23,552,883	(940,015)	5,172,375	32,379,554
Total Capital Projects Funds	\$ 143,575,745	\$ (10,079,672)	\$ 61,991,984	\$ 190,921,855
ENTERPRISE FUNDS				
Water/Wastewater	\$ 84,539,493	\$ (2,274,530)	\$ 81,223,698	\$ 88,882,479
Solid Waste	17,782,589	(25,000)	16,359,181	18,535,557
Golf	2,633,148	141,000	2,676,078	2,762,347
Emergency Medical Transport				1,971,773
Total Enterprise Funds	\$ 104,955,230	\$ (2,158,530)	\$ 100,258,957	\$ 112,152,156
INTERNAL SERVICE FUNDS				
Risk Management	\$ 2,000,000	\$	\$	\$ 2,000,000
Total Internal Service Funds	\$ 2,000,000	\$	\$	\$ 2,000,000
TOTAL ALL FUNDS	\$ 586,044,289	\$ (13,451,974)	\$ 476,535,031	\$ 682,871,341

* 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.

** 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.

SCHEDULE E

CITY OF TEMPE
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2017	ACTUAL EXPENDITURES/ EXPENSES** 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Mayor and Council				
General Fund	\$ 373,878	\$ 44,600	\$ 376,470	\$ 410,062
Department Total	\$ 373,878	\$ 44,600	\$ 376,470	\$ 410,062
City Manager				
General Fund	\$ 3,644,457	\$ 99,739	\$ 3,557,135	\$ 3,906,200
Transit Fund	549,891		431,810	555,415
Govtl Restricted Revenue and Donations	519,659	(66,961)	97,156	390,861
Governmental Grants	5,525,000	(4,491,554)	550,000	4,400,000
Department Total	\$ 10,239,007	\$ (4,458,776)	\$ 4,636,101	\$ 9,252,476
Internal Audit				
General Fund	\$ 456,042	\$ 9,227	\$ 344,650	\$ 512,117
Department Total	\$ 456,042	\$ 9,227	\$ 344,650	\$ 512,117
Strategic Management and Diversity				
General Fund	\$ 905,429	\$ 19,054	\$ 901,946	\$ 996,004
Governmental Grants	1,092	30,000	10,838	20,254
Department Total	\$ 906,521	\$ 49,054	\$ 912,784	\$ 1,016,258
City Clerk				
General Fund	\$ 985,974	\$ (202,042)	\$ 758,319	\$ 1,279,518
Department Total	\$ 985,974	\$ (202,042)	\$ 758,319	\$ 1,279,518
City Court				
General Fund	\$ 4,396,533	\$ 75,415	\$ 4,475,742	\$ 4,771,375
Governmental Grants	100,000		86,320	90,000
Court Enhancement Fund	1,151,650	21,727	377,534	1,389,941
Department Total	\$ 5,648,183	\$ 97,142	\$ 4,939,596	\$ 6,251,316
City Attorney				
General Fund	\$ 2,981,389	\$ 151,888	\$ 2,974,190	\$ 3,190,684
Governmental Grants	190,598		81,727	178,475
Department Total	\$ 3,171,987	\$ 151,888	\$ 3,055,917	\$ 3,369,159
Internal Services				
General Fund	\$ 14,747,799	\$ 818,302	\$ 15,244,284	\$ 15,867,267
Water/Wastewater Fund	3,071,815	(16,238)	2,988,148	3,525,395
Department Total	\$ 17,819,614	\$ 802,064	\$ 18,232,432	\$ 19,392,662
Municipal Budget Office				
General Fund	\$ 273,410	\$ 13,586	\$ 239,911	\$ 291,311
Department Total	\$ 273,410	\$ 13,586	\$ 239,911	\$ 291,311
Police				
General Fund	\$ 77,999,428	\$ 977,732	\$ 79,876,842	\$ 85,315,634
Police Department-Rico and Grants	6,361,276	(143,668)	4,227,733	4,769,910
Department Total	\$ 84,360,704	\$ 834,064	\$ 84,104,575	\$ 90,085,544

CITY OF TEMPE
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2017	ACTUAL EXPENDITURES/ EXPENSES** 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Fire				
General Fund	\$ 31,825,767	\$ 565,621	\$ 32,736,929	\$ 34,177,796
Govtl Restricted Revenue and Donations	92,182	553	7,893	91,248
Governmental Grants	109,017	163,126	155,281	281,426
Emergency Medical Transport				1,971,773
Department Total	\$ 32,026,966	\$ 729,300	\$ 32,900,103	\$ 36,522,243
Community Services				
General Fund	\$ 19,515,248	\$ 160,110	\$ 19,370,341	\$ 19,716,557
Performing Arts Fund	3,284,269		3,111,905	4,041,685
Govtl Restricted Revenue and Donations	551,577	320,485	288,986	720,263
Governmental Grants	610,969	475,615	608,639	684,216
Petersen House Endowment	9,280		3,522	74,583
Department Total	\$ 23,971,343	\$ 956,210	\$ 23,383,393	\$ 25,237,304
Community Development				
General Fund	\$ 14,317,864	\$ 174,527	\$ 13,686,975	\$ 15,677,685
Govtl Restricted Revenue and Donations	447,248	(1,002)	49,055	503,823
Governmental Grants	40,253	7,731	7,888	40,712
Department Total	\$ 14,805,365	\$ 181,256	\$ 13,743,918	\$ 16,222,220
Human Services				
General Fund	\$ 4,458,158	\$ 405,635	\$ 4,623,413	\$ 5,303,094
CDBG/HOME Fund	4,197,178		3,386,398	8,061,322
Section 8 Housing Fund	10,643,710		9,758,305	10,667,423
Housing Trust Fund	51,000			51,000
Govtl Restricted Revenue and Donations	416,902	37,935	244,406	320,026
Governmental Grants	897,947	453,608	862,693	1,205,522
Department Total	\$ 20,664,895	\$ 897,178	\$ 18,875,215	\$ 25,608,387
Public Works				
General Fund	\$ 13,603,959	\$ 309,976	\$ 13,114,783	\$ 14,170,281
Highway User Revenue Fund	10,648,475	(5,085)	9,867,612	10,463,039
Transit Fund	49,537,201		49,489,119	53,971,731
Performing Arts Fund	721,891		725,113	733,468
Govtl Restricted Revenue and Donations	5,860			1,860
Governmental Grants	148,019	20,000	31,448	129,071
Water/Wastewater Fund	41,151,793	(2,258,292)	36,996,057	42,653,743
Solid Waste Fund	17,282,589		16,359,181	18,035,557
Golf Fund	2,633,148	141,000	2,676,078	2,762,347
Department Total	\$ 135,732,935	\$ (1,792,401)	\$ 129,259,391	\$ 142,921,097
Non-Departmental				
General Fund	\$ 2,291,971	\$ (3,398,971)	\$ 2,435,500	\$ 257,289
Department Total	\$ 2,291,971	\$ (3,398,971)	\$ 2,435,500	\$ 257,289

CITY OF TEMPE
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2017	ACTUAL EXPENDITURES/ EXPENSES** 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Contingency				
General Fund	\$ 5,000,000	\$ (1,092,865)	\$	\$ 5,868,229
Transit Fund	112,000			178,000
Govtl Restricted Revenue and Donations	500,000	(291,010)		500,000
Governmental Grants	4,500,000	3,144,920		7,500,000
Court Enhancement Fund	250,000	(21,727)		225,000
Water/Wastewater Fund	1,000,000			1,000,000
Solid Waste Fund	500,000	(25,000)		500,000
Risk Management Fund	2,000,000			2,000,000
Department Total	\$ 13,862,000	\$ 1,714,318	\$	\$ 17,771,229
Debt Service				
Transit Fund	\$ 4,668,863	\$	\$ 4,668,863	\$ 13,163,813
Performing Arts Fund	3,437,850		3,437,850	3,432,250
General Obligation Debt Service Fund	25,245,501		24,788,916	35,257,015
Special Assessment Debt Service Fund	2,209,650		2,209,650	1,992,875
Water/Wastewater Fund	39,315,885		41,239,493	41,703,341
Department Total	\$ 74,877,749	\$	\$ 76,344,772	\$ 95,549,294
Capital				
General Governmental Capital Projects	\$ 120,022,862	\$ (9,139,657)	\$ 56,819,609	\$ 158,542,301
Transit Capital Projects	23,552,883	(940,015)	5,172,375	32,379,554
Department Total	\$ 143,575,745	\$ (10,079,672)	\$ 61,991,984	\$ 190,921,855
TOTAL ALL DEPARTMENTS	\$ 586,044,289	\$ (13,451,974)	\$ 476,535,031	\$ 682,871,341

* Includes approved transfers between departments as well as reductions for operating and capital budget carryforwards and unrealized grants.

** 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs* 2018	Healthcare Costs 2018	Other Benefit Costs** 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	1,454.77	\$ 107,831,007	\$ 31,132,067	\$ 13,726,438	\$ 10,787,616	\$ 163,477,128
SPECIAL REVENUE FUNDS						
Highway User Revenue	43.00	\$ 2,998,556	\$ 334,399	\$ 512,206	\$ 290,001	\$ 4,135,162
Transit	38.25	2,688,071	291,251	427,626	232,549	3,639,497
CDBG/Home	4.00	307,643	35,035	41,216	26,431	410,325
Section 8 Housing	8.00	468,234	53,331	82,735	42,105	646,405
Performing Arts	43.44	2,031,901	184,290	307,777	225,297	2,749,265
Police Dept - RICO & Grants	12.50	1,688,288	254,774	149,838	63,737	2,156,637
Gov't Grants	3.40	595,047	26,963	54,732	19,420	696,162
Court Enhancement	4.00	301,960	34,727	64,311	25,848	426,846
Emergency Medical Transport	13.00	776,011	89,008	165,750	59,365	1,090,134
Total Special Revenue Funds	169.59	\$ 4,076,527	\$ 458,134	\$ 742,267	\$ 375,214	\$ 15,950,433
CAPITAL PROJECTS FUNDS						
Capital Projects	1.00	\$ 79,502	\$ 9,143	\$ 15,434	\$ 6,237	\$ 110,316
Total Capital Projects Funds	1.00	\$ 79,502	\$ 9,143	\$ 15,434	\$ 6,237	\$ 110,316
ENTERPRISE FUNDS						
Water/Wastewater	179.74	\$ 11,948,713	\$ 1,379,961	\$ 1,938,020	\$ 1,238,058	\$ 16,504,752
Golf	7.35	337,021	38,762	72,626	32,149	480,558
Solid Waste	74.23	4,192,644	481,875	816,951	436,050	5,927,520
Total Enterprise Funds	261.32	\$ 16,478,378	\$ 1,900,598	\$ 2,827,597	\$ 1,706,257	\$ 22,912,830
INTERNAL SERVICE FUND						
Risk Management	6.50	\$ 472,235	\$ 54,307	\$ 59,996	\$ 58,212	\$ 644,750
Total Internal Service Fund	6.50	\$ 472,235	\$ 54,307	\$ 59,996	\$ 58,212	\$ 644,750
TOTAL ALL FUNDS	1,893	\$ 128,937,649	\$ 33,554,249	\$ 17,371,732	\$ 12,933,536	\$ 203,095,457

* 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.