

CITY OF TEMPE
REQUEST FOR COUNCIL ACTION

Council Meeting Date: 06/07/2018
Agenda Item: 4

ACTION: Hold a public hearing to adopt a resolution containing estimates of proposed expenditures by the City of Tempe for the fiscal year beginning July 1, 2018 and ending June 30, 2019, and to declare that such shall constitute a final budget for the City of Tempe for said fiscal year. (Resolution No. R2018.63)

FISCAL IMPACT: The fiscal year 2018-19 operating budget totals \$501,547,737 and the capital budget totals \$243,715,486, for a total financial program of \$745,263,223.

RECOMMENDATION: Adopt Resolution No. R2018.63.

BACKGROUND INFORMATION: This resolution adopts the final budget for fiscal year 2018-19. Since tentative adoption on May 17, 2018, the attached Schedules A-G (Exhibit A) have been properly advertised pursuant to Arizona Revised Statutes.

Prior to final adoption of the budget at a special meeting, the City Council must hold a public hearing where any taxpayer may appear and be heard for or against any proposed expenditure or tax levy pursuant to Arizona Revised Statutes. The setting of the property tax levy and resulting rate are scheduled for June 28, 2018.

ATTACHMENTS: Resolution, Exhibit A

STAFF CONTACT(S): Cecilia V. Robles, Municipal Budget Director, (480) 350-8881

Department Director: Ken Jones, Deputy City Manager
Legal review by: David Park, Assistant City Attorney
Prepared by: Cecilia V. Robles, Municipal Budget Director

RESOLUTION NO. R2018.63

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, 2018, AND ENDING JUNE 30, 2019. 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 17, 2018, 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 7, 2018, 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 June 28, 2018, 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);

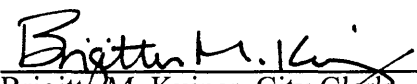
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA as follows:

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 2018-19.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 7th day of June, 2018.


Mark W. Mitchell, Mayor

ATTEST:


Brigitta M. Kuiper, City Clerk

APPROVED AS TO FORM:

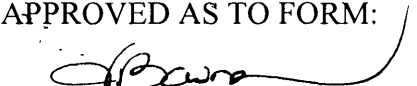

Judith R. Baumann, City Attorney

Exhibit A

CITY OF TEMPE Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2019

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)		
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	209,785,716	128,265,560	37,249,890	176,809,205	109,826,807	2,000,000		663,937,178
2018	Actual Expenditures/Expenses**	E	207,625,606	109,598,158	36,539,132	66,446,489	103,374,293	0		523,583,678
2019	Fund Balance/Net Position at July 1***		85,382,000	59,838,331	12,274,921	53,811,338	81,148,000	2,539,679		294,994,269
2019	Primary Property Tax Levy	B	17,118,826							17,118,826
2019	Secondary Property Tax Levy	B			28,030,238					28,030,238
2019	Estimated Revenues Other than Property Taxes	C	200,160,919	121,929,215	2,211,570	35,999,043	109,175,992	0		469,476,739
2019	Other Financing Sources	D	0	0	0	148,904,799	0	0		148,904,799
2019	Other Financing (Uses)	D	0	0	0	0	0	0		0
2019	Interfund Transfers In	D	20,750	29,786	6,802,366	26,595,282	7,708,541	0	2,923,934	44,080,659
2019	Interfund Transfers (Out)	D	3,152,823	22,093,738	8,979,545	0	9,854,553	0		44,080,659
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
2019	Total Financial Resources Available		299,529,672	159,703,594	40,339,550	265,310,462	188,177,980	2,539,679	2,923,934	958,524,871
2019	Budgeted Expenditures/Expenses	E	220,703,674	123,889,574	38,631,874	243,715,486	116,322,615	2,000,000		745,263,223

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 expenditure limitation

	2018	2019
1. Budgeted expenditures/expenses	\$ 663,937,178	\$ 745,263,223
2. Add/subtract: estimated net reconciling items	(236,676,059)	(269,371,736)
3. Budgeted expenditures/expenses adjusted for reconciling items	427,261,119	475,891,487
4. Less: estimated exclusions	(107,806,768)	(106,748,290)
5. Amount subject to the expenditure limitation	\$ 319,454,351	\$ 369,143,198
6. EEC expenditure limitation	\$ 335,790,320	\$ 507,000,157

* 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.

b) 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.

SCHEDULE A

CITY OF TEMPE
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 16,404,593	\$ 17,118,826
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	\$ 16,404,593	\$ 17,118,826
B. Secondary property taxes	27,834,225	28,030,238
C. Total property tax levy amounts	\$ 44,238,818	\$ 45,149,064
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 15,981,512	
(2) Prior years' levies	94,989	
(3) Total primary property taxes	\$ 16,076,501	
B. Secondary property taxes		
(1) Current year's levy	\$ 27,116,369	
(2) Prior years' levies	161,172	
(3) Total secondary property taxes	\$ 27,277,541	
C. Total property taxes collected	\$ 43,354,042	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9246	0.9189
(2) Secondary property tax rate	1.5688	1.5046
(3) Total city/town tax rate	2.4934	2.4235

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 93,594,490	\$ 100,431,823	\$ 103,031,233
Transient Lodging Tax	8,125,241	7,973,899	8,384,877
Franchise Fees	3,464,170	3,414,170	3,464,170
Licenses and permits	1,437,000	1,611,922	1,046,000
Intergovernmental			
State	46,234,949	47,327,516	48,581,182
Other	4,135,400	4,266,354	4,395,000
Charges for services	12,430,070	16,583,530	12,492,441
Fines and forfeits	6,320,251	5,961,339	5,612,329
Interest on investments	1,060,000	1,400,000	1,700,000
Voluntary contributions	3,468,201	3,521,112	3,661,956
Miscellaneous	7,632,791	9,096,305	7,791,731
Total General Fund	\$ 187,902,563	\$ 201,587,970	\$ 200,160,919

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Transit			
Transit Tax	\$ 37,198,207	\$ 41,627,550	\$ 42,859,114
ASU-Flash Transit	802,449	802,449	889,856
Interest Income	512,000	512,000	640,000
Intergovernmental	7,614,804	7,614,804	7,652,833
Miscellaneous Revenue	13,667,455	13,674,910	13,124,925
	<u>\$ 59,794,915</u>	<u>\$ 64,231,713</u>	<u>\$ 65,166,728</u>
Highway User Revenue			
Highway User Revenue Tax	\$ 10,979,121	\$ 11,684,734	\$ 11,465,615
Barricading Fees	70,000	128,186	80,000
Miscellaneous Revenue	454,250	458,814	455,500
	<u>\$ 11,503,371</u>	<u>\$ 12,271,734</u>	<u>\$ 12,001,115</u>
Performing Arts			
Performing Arts Tax	\$ 7,776,305	\$ 8,551,912	\$ 8,804,923
Fees and Admissions	1,233,275	927,331	1,034,000
Miscellaneous Revenue	240,000	229,203	240,000
	<u>\$ 9,249,580</u>	<u>\$ 9,708,446</u>	<u>\$ 10,078,923</u>
CDBG and Section 8 Housing			
Community Development Block Grant (CDBG)	\$ 8,061,322	\$ 4,425,581	\$ 6,318,198
Section 8 Housing	10,667,423	10,667,423	10,581,799
	<u>\$ 18,728,745</u>	<u>\$ 15,093,004</u>	<u>\$ 16,899,997</u>
Govtl Restricted Revenue and Donations	<u>\$ 2,528,081</u>	<u>\$ 1,825,982</u>	<u>\$ 1,854,962</u>
Police Department-RICO and Grants	<u>\$ 5,235,910</u>	<u>\$ 4,301,750</u>	<u>\$ 5,642,077</u>
Governmental Grants	<u>\$ 14,529,676</u>	<u>\$ 4,732,885</u>	<u>\$ 8,590,715</u>
Court Enhancement	<u>\$ 1,614,941</u>	<u>\$ 1,357,432</u>	<u>\$ 1,617,581</u>
Peterson House Endowment	<u>\$ 74,583</u>	<u>\$ 76,583</u>	<u>\$ 77,117</u>
Total Special Revenue Funds	<u>\$ 123,259,802</u>	<u>\$ 113,599,529</u>	<u>\$ 121,929,215</u>

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Special Assessments	\$ 1,992,875	\$ 1,992,875	\$ 2,211,570
Total Debt Service Funds	\$ 1,992,875	\$ 1,992,875	\$ 2,211,570
CAPITAL PROJECTS FUNDS			
Development Fees	\$ 5,999,167	\$ 6,346,315	\$ 3,807,789
Grants	15,702,785	3,469,051	21,349,378
Miscellaneous	5,667,077	1,153,008	10,841,876
	<u>\$ 27,369,029</u>	<u>\$ 10,968,374</u>	<u>\$ 35,999,043</u>
Total Capital Projects Funds	\$ 27,369,029	\$ 10,968,374	\$ 35,999,043
ENTERPRISE FUNDS			
Water/Wastewater	\$ 84,670,180	\$ 87,259,466	\$ 86,570,726
Solid Waste	16,100,730	17,015,883	17,143,000
Golf	2,935,588	2,706,324	3,084,766
Emergency Medical Transport	957,202	1,023,000	2,377,500
	<u>\$ 104,663,700</u>	<u>\$ 108,004,673</u>	<u>\$ 109,175,992</u>
Total Enterprise Funds	\$ 104,663,700	\$ 108,004,673	\$ 109,175,992
TOTAL ALL FUNDS	\$ 445,187,969	\$ 436,153,421	\$ 469,476,739

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$	\$	\$ 20,750	\$ 3,152,823
Total General Fund	\$	\$	\$ 20,750	\$ 3,152,823
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$	\$	\$	\$ 7,842,411
Performing Arts				4,028,173
Transit				10,081,654
Police Department - Rico and Grants				141,500
Governmental Grants			29,786	
Total Special Revenue Funds	\$	\$	\$ 29,786	\$ 22,093,738
DEBT SERVICE FUNDS				
General Governmental	\$	\$	\$ 6,802,366	\$ 8,979,545
Total Debt Service Funds	\$	\$	\$ 6,802,366	\$ 8,979,545
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$	\$	\$ 1,505,670	\$
Transit Capital Program			9,981,836	
General Purpose Capital Program			7,170,276	
Transportation Capital Program			7,937,500	
Bond Proceeds			148,904,799	
Total Capital Projects Funds	\$	\$	\$ 26,595,282	\$
ENTERPRISE FUNDS				
Water/Wastewater	\$	\$	\$ 6,490,061	\$ 8,125,496
Solid Waste			400,000	604,607
Golf			818,480	434,450
Emergency Medical Rescue Transport				690,000
Total Enterprise Funds	\$	\$	\$ 7,708,541	\$ 9,854,553
BLENDED COMPONENT UNIT				
Community Facilities District	\$	\$	\$ 2,923,934	\$
Total Blended Component Unit Funds	\$	\$	\$ 2,923,934	\$
TOTAL ALL FUNDS	\$	\$	\$ 44,080,659	\$ 44,080,659

CITY OF TEMPE
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2018	ACTUAL EXPENDITURES/ EXPENSES** 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor and Council	\$ 410,062	\$	\$ 355,461	471,784
City Manager	3,906,200	(127,072)	3,711,102	4,094,067
Internal Audit	512,117		489,400	530,752
Strategic Mgmt and Diversity	996,004		1,003,608	1,009,214
City Clerk	1,279,518	(2,111)	1,312,583	1,011,140
City Court	4,771,375		4,796,168	4,724,723
City Attorney	3,190,684		3,274,556	3,388,518
Internal Services	15,867,267	75,580	15,538,538	15,992,717
Municipal Budget Office	291,311		290,897	284,898
Police	85,315,634	595,855	84,200,464	90,432,797
Fire	34,177,796	(234,018)	34,325,924	37,640,519
Community Services	19,716,872	92,898	18,290,133	20,808,957
Community Development	15,677,685	(45,000)	15,369,188	15,226,548
Human Services	8,373,773	(196,760)	8,058,674	9,142,314
Public Works	14,169,966	(97,759)	14,043,080	14,169,076
Non-Departmental	1,554,839	(1,737,000)	2,565,830	275,650
General Fund Contingency	1,500,000	(250,000)		1,500,000
Total General Fund	\$ 211,711,103	\$ (1,925,387)	\$ 207,625,606	\$ 220,703,674
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 10,463,039	\$ (559,387)	\$ 9,749,880	10,895,136
Transit	67,868,959		67,556,179	62,637,529
CDBG/HOME	8,061,322	(284,915)	6,095,498	6,575,479
Section 8 Housing	10,667,423		9,983,906	11,178,333
Housing Trust	51,000			51,000
Performing Arts	8,207,403	(11,390)	7,889,614	8,351,209
Gov't Restricted Rev & Donations	2,528,081		541,740	3,158,695
Police Department-RICO & Grants	4,769,910		3,898,729	5,549,317
Governmental Grants	14,529,676	284,915	3,370,773	13,798,178
Court Enhancement	1,614,941		510,373	1,617,581
Petersen House Endowment	74,583		1,466	77,117
Total Special Revenue Funds	\$ 128,836,337	\$ (570,777)	\$ 109,598,158	\$ 123,889,574
DEBT SERVICE FUNDS				
General Obligation	\$ 35,257,015	\$	\$ 34,546,257	\$ 36,420,304
Special Assessment	1,992,875		1,992,875	2,211,570
Total Debt Service Funds	\$ 37,249,890	\$	\$ 36,539,132	\$ 38,631,874
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$ 65,473,019	\$ (4,337,690)	\$ 34,316,852	\$ 91,569,232
Transit Capital Program	32,379,554	(4,641,718)	4,287,760	43,129,231
General Purpose Capital Program	62,436,804	(1,962,503)	19,315,463	68,738,491
Transportation Capital Program	30,632,478	(3,170,739)	8,526,414	40,278,532
Total Capital Projects Funds	\$ 190,921,855	\$ (14,112,650)	\$ 66,446,489	\$ 243,715,486
ENTERPRISE FUNDS				
Water/Wastewater	\$ 88,882,479	\$ (2,274,439)	\$ 83,457,871	89,428,396
Solid Waste	18,535,557	(50,910)	16,082,131	20,534,074
Golf	2,762,347		2,456,955	3,387,083
Emergency Medical Transport	1,971,773		1,377,336	2,973,062
Total Enterprise Funds	\$ 112,152,156	\$ (2,325,349)	\$ 103,374,293	\$ 116,322,615
INTERNAL SERVICE FUNDS				
Risk Management	\$ 2,000,000	\$	\$	\$ 2,000,000
Total Internal Service Funds	\$ 2,000,000	\$	\$	\$ 2,000,000
TOTAL ALL FUNDS	\$ 682,871,341	\$ (18,934,163)	\$ 523,583,678	\$ 745,263,223

* 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.

SCHEDULE E

CITY OF TEMPE
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2018	ACTUAL EXPENDITURES/ EXPENSES** 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Mayor and Council				
General Fund	\$ 410,062	\$	\$ 355,461	\$ 471,784
Department Total	\$ 410,062	\$	\$ 355,461	\$ 471,784
City Manager				
General Fund	\$ 3,906,200	\$ (127,072)	\$ 3,711,102	\$ 4,094,067
Transit Fund	555,415		556,069	481,549
Govtl Restricted Revenue and Donations	390,861		74,751	290,906
Governmental Grants	4,400,000		1,036,750	4,400,000
Department Total	\$ 9,252,476	\$ (127,072)	\$ 5,378,672	\$ 9,266,522
Internal Audit				
General Fund	\$ 512,117	\$	\$ 489,400	\$ 530,752
Department Total	\$ 512,117	\$	\$ 489,400	\$ 530,752
Strategic Management and Diversity				
General Fund	\$ 996,004	\$	\$ 1,003,608	\$ 1,009,214
Governmental Grants	20,254		2,000	16,670
Department Total	\$ 1,016,258	\$	\$ 1,005,608	\$ 1,025,884
City Clerk				
General Fund	\$ 1,279,518	\$ (2,111)	\$ 1,312,583	\$ 1,011,140
Department Total	\$ 1,279,518	\$ (2,111)	\$ 1,312,583	\$ 1,011,140
City Court				
General Fund	\$ 4,771,375	\$	\$ 4,796,168	\$ 4,724,723
Governmental Grants	90,000		168,566	103,804
Court Enhancement Fund	1,389,941		510,373	1,367,581
Department Total	\$ 6,251,316	\$	\$ 5,475,107	\$ 6,196,108
City Attorney				
General Fund	\$ 3,190,684	\$	\$ 3,274,556	\$ 3,388,518
Governmental Grants	178,475		90,961	177,087
Department Total	\$ 3,369,159	\$	\$ 3,365,517	\$ 3,565,605
Internal Services				
General Fund	\$ 15,867,267	\$ 75,580	\$ 15,538,538	\$ 15,992,717
Water/Wastewater Fund	3,525,395	(1,528)	3,291,336	3,974,107
Department Total	\$ 19,392,662	\$ 74,052	\$ 18,829,874	\$ 19,966,824
Municipal Budget Office				
General Fund	\$ 291,311	\$	\$ 290,897	\$ 284,898
Department Total	\$ 291,311	\$	\$ 290,897	\$ 284,898

* 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
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2018	ACTUAL EXPENDITURES/ EXPENSES** 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Police				
General Fund	\$ 85,315,634	\$ 595,855	\$ 84,200,464	\$ 90,432,797
Police Department-Rico and Grants	4,019,910		3,898,729	4,274,317
Department Total	\$ 89,335,544	\$ 595,855	\$ 88,099,193	\$ 94,707,114
Fire				
General Fund	\$ 34,177,796	\$ (234,018)	\$ 34,325,924	\$ 37,640,519
Emergency Medical Transport	1,971,773		1,377,336	2,973,062
Govtl Restricted Revenue and Donations	91,248		5,125	91,141
Governmental Grants	281,426	120,000	119,484	321,454
Department Total	\$ 36,522,243	\$ (114,018)	\$ 35,827,869	\$ 41,026,176
Community Services				
General Fund	\$ 19,716,872	\$ 92,898	\$ 18,290,133	\$ 20,808,957
Performing Arts Fund	4,041,685		3,715,318	4,161,990
Govtl Restricted Revenue and Donations	720,263		137,634	786,532
Governmental Grants	675,402		585,082	1,061,500
Petersen House Endowment	74,583		1,466	77,117
Department Total	\$ 25,228,805	\$ 92,898	\$ 22,729,633	\$ 26,896,096
Community Development				
General Fund	\$ 15,677,685	\$ (45,000)	\$ 15,369,188	\$ 15,226,548
Govtl Restricted Revenue and Donations	503,823		119,413	662,641
Governmental Grants	40,712		1,060	190,568
Department Total	\$ 16,222,220	\$ (45,000)	\$ 15,489,661	\$ 16,079,757
Human Services				
General Fund	\$ 8,373,773	\$ (196,760)	\$ 8,058,674	\$ 9,142,314
CDBG/HOME Fund	7,577,278	(284,915)	5,611,454	6,078,131
Section 8 Housing Fund	10,667,423		9,983,906	11,178,333
Housing Trust Fund	51,000			51,000
Govtl Restricted Revenue and Donations	320,026	46,605	204,817	325,615
Governmental Grants	1,214,336	638,337	1,362,854	2,241,551
Department Total	\$ 28,203,836	\$ 203,267	\$ 25,221,705	\$ 29,016,944
Public Works				
General Fund	\$ 14,169,966	\$ (97,759)	\$ 14,043,080	\$ 14,169,076
Highway User Revenue Fund	10,463,039	(559,387)	9,749,880	10,895,136
Transit Fund	53,971,731		53,816,219	57,456,650
Performing Arts Fund	733,468	(11,390)	742,046	757,719
Govtl Restricted Revenue and Donations	1,860			1,860
Governmental Grants	129,071		4,016	285,544
Water/Wastewater Fund	42,653,743	(2,272,911)	38,784,083	42,105,200
Solid Waste Fund	18,035,557	(50,910)	16,082,131	20,034,074
Golf Fund	2,762,347		2,456,955	3,387,083
Department Total	\$ 142,920,782	\$ (2,992,357)	\$ 135,678,410	\$ 149,092,342

* 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
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2018	ACTUAL EXPENDITURES/ EXPENSES** 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Non-Departmental				
General Fund	\$ 1,554,839	\$ (1,737,000)	\$ 2,565,830	\$ 275,650
Department Total	\$ 1,554,839	\$ (1,737,000)	\$ 2,565,830	\$ 275,650
Contingency				
General Fund	\$ 1,500,000	\$ (250,000)		\$ 1,500,000
Transit Fund	178,000			188,000
Govtl Restricted Revenue and Donations	500,000	(46,605)		1,000,000
Police Department-Rico and Grants	750,000			1,275,000
Governmental Grants	7,500,000	(473,422)		5,000,000
Court Enhancement Fund	225,000			250,000
Water/Wastewater Fund	1,000,000			1,000,000
Solid Waste Fund	500,000			500,000
Risk Management Fund	2,000,000			2,000,000
Department Total	\$ 14,153,000	\$ (770,027)	\$	\$ 12,713,000
Debt Service				
CDBG/HOME Fund	\$ 484,044		\$ 484,044	\$ 497,348
Transit Fund	13,163,813		13,183,891	4,511,330
Performing Arts Fund	3,432,250		3,432,250	3,431,500
General Obligation Debt Service Fund	35,257,015		34,546,257	36,420,304
Special Assessment Debt Service Fund	1,992,875		1,992,875	2,211,570
Water/Wastewater Fund	41,703,341		41,382,452	42,349,089
Department Total	\$ 96,033,338	\$	\$ 95,021,769	\$ 89,421,141
Capital				
Enterprise Related Capital Program	\$ 65,473,019	\$ (4,337,690)	\$ 34,316,852	\$ 91,569,232
Transit Capital Program	32,379,554	(4,641,718)	4,287,760	43,129,231
General Purpose Capital Program	62,436,804	(1,962,503)	19,315,463	68,738,491
Transportation Capital Program	30,632,478	(3,170,739)	8,526,414	40,278,532
Department Total	\$ 190,921,855	\$ (14,112,650)	\$ 66,446,489	\$ 243,715,486
TOTAL ALL DEPARTMENTS	\$ 682,871,341	\$ (18,934,163)	\$ 523,583,678	\$ 745,263,223

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs* 2019	Healthcare Costs 2019	Other Benefit Costs** 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	1476.69	\$ 111,920,129	\$ 33,585,661	\$ 15,317,708	\$ 10,780,723	\$ 171,604,221
SPECIAL REVENUE FUNDS						
Highway User Revenue	43.00	\$ 3,083,727	\$ 353,702	\$ 559,655	\$ 294,408	\$ 4,291,492
Transit	35.25	2,682,114	299,728	473,775	234,736	3,690,353
CDBG/Home	4.00	302,090	35,467	51,817	26,081	415,455
Section 8 Housing	8.00	473,271	55,692	105,303	41,439	675,705
Performing Arts	43.42	2,209,626	206,468	321,847	215,911	2,953,852
Police Dept - Rico & Grants	11.50	1,330,998	160,597	104,113	46,249	1,641,957
Govtl Grants	3.40	302,964	27,941	64,478	19,665	415,048
Court Enhancement	4.00	546,952	39,378	58,965	27,825	673,120
Total Special Revenue Funds	152.57	\$ 10,931,742	\$ 1,178,973	\$ 1,739,953	\$ 906,314	\$ 14,756,982
CAPITAL PROJECTS FUNDS						
Municipal Arts	1.00	\$ 81,888	\$ 9,663	\$ 17,408	\$ 6,488	\$ 115,447
Total Capital Projects Funds	1.00	\$ 81,888	\$ 9,663	\$ 17,408	\$ 6,488	\$ 115,447
ENTERPRISE FUNDS						
Water/Wastewater	179.25	\$ 12,386,358	\$ 1,472,433	\$ 2,203,518	\$ 1,186,157	\$ 17,248,466
Golf	6.00	360,305	42,429	86,060	33,934	522,728
Solid Waste	78.25	4,452,071	525,300	963,825	430,676	6,371,872
Emergency Medical Transport	26.89	1,197,634	132,699	232,038	97,207	1,659,578
Total Enterprise Funds	290.39	\$ 18,396,368	\$ 2,172,861	\$ 3,485,441	\$ 1,747,974	\$ 25,802,644
INTERNAL SERVICE FUND						
Risk Management	6.00	\$ 465,338	\$ 54,909	\$ 71,636	\$ 45,934	\$ 637,817
Total Internal Service Fund	6.00	\$ 465,338	\$ 54,909	\$ 71,636	\$ 45,934	\$ 637,817
TOTAL ALL FUNDS	1926.65	\$ 141,795,465	\$ 37,002,067	\$ 20,632,146	\$ 13,487,433	\$ 212,917,111

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

** Includes FICA, deferred compensation contributions, and employer contributions to a health reimbursement plan for future retirees.