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**CITY OF TEMPE  
REQUEST FOR COUNCIL ACTION**

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**Meeting Date: 6/15/2023  
Agenda Item: 2D**

**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, 2023 and ending June 30, 2024, and to declare that such shall constitute a final budget for the City of Tempe for said fiscal year. (Resolution No. R2023.84)

**FISCAL IMPACT:** The fiscal year (FY) 2023/24 operating budget totals \$727,118,638 and the FY 2023/24 capital budget totals \$621,508,957 for a total financial program of \$1,348,627,595.

**RECOMMENDATION:** Adopt Resolution No. R2023.84.

**BACKGROUND INFORMATION:** This resolution adopts the final budget for FY 2023/24. Since tentative adoption on June 1, 2023, the attached Schedules A-G (Attachment 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 July 27, 2023.

**ATTACHMENTS:**

1. FINAL BUDGET RESOLUTION.DOCX
2. FY24 TEMPE SCHEDULES A-G.PDF

**STAFF CONTACT(S):** Mark Day, Municipal Budget Director, (480) 350-8697

Department Director: Tom Duensing, Deputy City Manager – Financial Stability and Vitality, and Sustainable Growth and Development

Legal review by: Dave Park, Assistant City Attorney

Prepared by: Benicia Benson, Executive Assistant to City Manager's Office

**RESOLUTION NO. R2023.84**

**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, 2023, AND ENDING JUNE 30, 2024. 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 June 1, 2023, 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 1, 2023, 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;

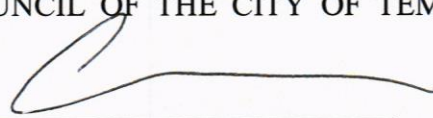
WHEREAS, the publication has been duly made as required by law, of said estimates together with a notice that the City Council will meet on July 27, 2023, for the purpose of hearing taxpayers and setting the tax levies as set forth in said estimates;

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);

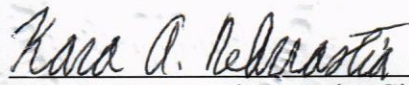
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA as follows:

1. That the said estimates of revenues and expenditures/expenses shown on the attached Schedules A-G (Attachment A) are hereby adopted as the final budget of the City of Tempe, Arizona, for the fiscal year 2023-24


PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 15th day of June, 2023.

  
\_\_\_\_\_  
Corey D. Woods, Mayor

ATTEST:

  
\_\_\_\_\_  
Kara A. DeArrastia, Interim City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Sonia M. Blain, City Attorney

**City of Tempe, Arizona**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2024**

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			
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	272,404,674	175,478,170	34,846,277	457,651,326	134,713,632	48,359,584	1,123,453,663
2023	Actual expenditures/expenses**	E	2	255,112,934	140,621,252	32,706,056	108,135,394	123,264,160	47,492,603	707,332,399
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	136,467,306	123,374,918	8,107,686	104,423,882	86,355,441	14,610,582	473,339,815
2024	Primary property tax levy	B	4	21,802,825						21,802,825
2024	Secondary property tax levy	B	5			37,983,522				37,983,522
2024	Estimated revenues other than property taxes	C	6	291,481,369	193,099,620	1,985,500	92,218,704	126,766,531	48,394,242	753,945,966
2024	Other financing sources	D	7	0	0	0	399,933,234	0	0	399,933,234
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	158,730	1,750,000	3,101,919	56,596,252	4,465,091	0	66,071,992
2024	Interfund Transfers (out)	D	10	38,228,951	18,216,638	2,402,989	0	7,223,414	0	66,071,992
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures		11							
	Maintained for future debt retirement			3,019,554						3,019,554
2024	Total financial resources available		12	408,661,725	300,007,900	48,775,638	653,172,072	210,363,649	63,004,824	1,683,985,808
2024	Budgeted expenditures/expenses	E	13	299,801,709	191,575,126	42,714,394	621,508,957	141,691,784	51,335,625	1,348,627,595

Expenditure limitation comparison		2023	2024
1	Budgeted expenditures/expenses	\$ 1,123,453,663	\$ 1,348,627,595
2	Add/subtract: estimated net reconciling items	(417,870,176)	(566,574,621)
3	Budgeted expenditures/expenses adjusted for reconciling items	705,583,487	782,052,974
4	Less: estimated exclusions	281,914,170	260,657,160
5	Amount subject to the expenditure limitation	\$ 423,669,317	\$ 521,395,814
6	EEC expenditure limitation	\$ 563,090,807	\$ 624,338,073

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

- \* 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City of Tempe, Arizona**  
**Tax levy and tax rate information**  
**Fiscal year 2024**

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 20,948,649	\$ 21,802,798
2. Amount received from primary property taxation in the <b>current year</b> 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	\$ 20,948,649	\$ 21,802,825
Property tax judgment	_____	_____
B. Secondary property taxes	35,773,957	37,983,522
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 56,722,606	\$ 59,786,347
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 20,388,833	
(2) Prior years' levies	140,843	
(3) Total primary property taxes	\$ 20,529,676	
B. Secondary property taxes		
(1) Current year's levy	\$ 34,817,960	
(2) Prior years' levies	240,518	
(3) Total secondary property taxes	\$ 35,058,478	
C. Total property taxes collected	\$ 55,588,154	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.8782	0.8776
Property tax judgment	_____	_____
(2) Secondary property tax rate	1.4997	1.5289
Property tax judgment	_____	_____
(3) Total city/town tax rate	2.3779	2.4065

\* 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 2023/24 Primary Property Tax Levy - Truth in Taxation Calculation**  
**Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107**

Actual current primary property tax levy (FY22/23):	\$ 20,948,649
2023 Net assessed valuation:	\$ 2,484,369,283
Net Assessed value of new construction:	\$ 49,478,702
Net assessed value minus new construction:	\$ 2,434,890,581
Maximum tax rate that can be imposed without a Truth in Taxation Hearing:	\$ 0.8604
Growth in property tax levy capacity associated with new construction:	\$ 425,715
Maximum primary property tax levy without a Truth in Taxation Hearing:	\$ 21,375,487
Proposed primary property tax levy:	\$ 21,802,825
Proposed increase in primary property tax levy, exclusive of new construction	\$ 418,800
Proposed percentage increase in primary property tax levy:	2.00%
Proposed primary property tax rate:	\$ 0.8776
Proposed increase in primary property tax rate:	\$ 0.0172
Proposed primary property tax levy on a home valued at \$100,000	\$ 87.76
Primary property tax levy on a home valued at \$100,000 if the tax rate was not	\$ 86.04
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 1.72

**City of Tempe, Arizona  
Revenues other than property taxes  
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local Taxes</b>			
City Sales Tax	\$ 137,556,243	\$ 137,842,361	\$ 143,871,812
Transient Lodging Tax	10,878,201	11,473,254	12,300,572
Franchise Fees	2,724,996	2,699,996	2,699,996
<b>Licenses &amp; Permits</b>	2,039,500	2,135,500	2,589,500
<b>Intergovernmental</b>			
State	70,464,282	70,801,163	86,523,559
Other	1,507,020	1,734,224	1,706,786
<b>Charges for Services</b>	16,032,830	17,860,462	17,759,038
<b>Fines &amp; Forfeits</b>	3,550,446	3,399,158	3,392,474
<b>Interest on Investments</b>	970,586	3,524,000	6,435,000
<b>Voluntary Contributions</b>	3,818,690	3,737,593	3,887,097
<b>Miscellaneous</b>	10,382,155	10,149,012	10,315,535
<b>Total General Fund</b>	<b>\$ 259,924,949</b>	<b>\$ 265,356,723</b>	<b>\$ 291,481,369</b>
<b>Special Revenue Funds</b>			
<b>Transit</b>			
Transit Tax	\$ 55,687,942	\$ 57,172,954	\$ 59,681,071
ASU-Flash Transit	750,000	769,838	750,000
Interest Income	347,395	1,605,000	2,935,000
Intergovernmental	532,702	482,702	482,702
Miscellaneous Revenue	9,371,000	10,517,966	11,058,000
	<b>\$ 66,689,039</b>	<b>\$ 70,548,460</b>	<b>\$ 74,906,773</b>
<b>Highway User Revenue</b>			
Highway User Revenue Tax	\$ 14,937,365	\$ 13,431,640	\$ 14,295,674
Barricading Fees	230,000	230,000	230,000
Miscellaneous Revenue	5,800	2,623,494	5,800
	<b>\$ 15,173,165</b>	<b>\$ 16,285,134</b>	<b>\$ 14,531,474</b>
<b>Arts &amp; Culture</b>			
Arts & Culture Tax	\$ 11,687,491	\$ 11,747,552	\$ 12,253,433
Fees & Admissions	625,251	493,375	669,500
Interest Income		135,500	248,500
Miscellaneous Revenue	3,800	14,425	4,000
	<b>\$ 12,316,542</b>	<b>\$ 12,390,852</b>	<b>\$ 13,175,433</b>
<b>CDBG &amp; Section 8 Housing</b>			
Community Development Block Grant (CDBG)	\$ 25,182,183	\$ 8,841,222	\$ 23,013,192
Section 8 Housing	21,770,006	17,459,475	28,909,447
	<b>\$ 46,952,189</b>	<b>\$ 26,300,697</b>	<b>\$ 51,922,639</b>
<b>Restricted Revenue &amp; Donations</b>	<b>\$ 6,186,823</b>	<b>\$ 5,381,028</b>	<b>\$ 5,055,970</b>
<b>Police Department-RICO &amp; Grants</b>	<b>\$ 8,416,607</b>	<b>\$ 5,972,021</b>	<b>\$ 9,177,332</b>
<b>Governmental Grants</b>	<b>\$ 19,461,097</b>	<b>\$ 17,511,084</b>	<b>\$ 23,378,511</b>
<b>Court Enhancement</b>	<b>\$ 1,091,991</b>	<b>\$ 244,492</b>	<b>\$ 580,488</b>
<b>Peterson House Endowment</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 101,000</b>
<b>Housing Trust</b>	<b>\$ 269,600</b>	<b>\$ 314</b>	<b>\$ 270,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 176,559,053</b>	<b>\$ 154,636,082</b>	<b>\$ 193,099,620</b>

\* 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**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Debt Service Funds</b>			
Special Assessments	\$ 1,984,125	\$ 1,984,125	\$ 1,985,500
<b>Total Debt Service Funds</b>	<b>\$ 1,984,125</b>	<b>\$ 1,984,125</b>	<b>\$ 1,985,500</b>
<b>Capital Projects Funds</b>			
Development Fees	\$ 4,231,338	\$ 1,870,963	\$ 13,380,368
Grants	69,779,582	2,354,079	54,386,147
Federal Funding	21,500,000	22,934,656	
Miscellaneous	3,920,514	446,521	24,452,189
<b>Total Capital Projects Funds</b>	<b>\$ 99,431,434</b>	<b>\$ 27,606,219</b>	<b>\$ 92,218,704</b>
<b>Enterprise Funds</b>			
Water/Wastewater	\$ 91,225,959	\$ 90,767,180	\$ 98,919,060
Solid Waste	21,008,724	21,125,290	21,522,471
Emergency Medical Transport	5,617,446	6,299,000	6,325,000
Golf	3,571,659	4,139,038	
<b>Total Enterprise Funds</b>	<b>\$ 121,423,788</b>	<b>\$ 122,330,508</b>	<b>\$ 126,766,531</b>
<b>Internal Service Funds</b>			
Tempe Health	\$ 38,825,116	\$ 37,937,816	\$ 39,910,964
Risk Management	4,852,429	5,551,019	4,896,342
Worker's Compensation	3,170,477	4,465,328	3,586,936
<b>Total Internal Service Funds</b>	<b>\$ 46,848,022</b>	<b>\$ 47,954,163</b>	<b>\$ 48,394,242</b>
<b>Total All funds</b>	<b>\$ 706,171,371</b>	<b>\$ 619,867,820</b>	<b>\$ 753,945,966</b>

\* 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 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$ 158,730	\$ 38,228,951
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 158,730</b>	<b>\$ 38,228,951</b>
<b>Special Revenue Funds</b>				
Highway User Revenue	\$	\$	\$ 1,500,000	\$ 5,629,547
Arts & Culture			250,000	4,354,000
Transit				8,233,091
<b>Total Special Revenue Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,750,000</b>	<b>\$ 18,216,638</b>
<b>Debt Service Funds</b>				
General Governmental	\$	\$	\$ 3,101,919	\$ 2,402,989
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,101,919</b>	<b>\$ 2,402,989</b>
<b>Capital Projects Funds</b>				
Enterprise Related Capital Program	\$ 192,418,310	\$	\$ 2,244,129	\$
Special Purpose Capital Program			15,913,347	
General Purpose Capital Program	150,475,853		38,438,776	
Transportation Capital Program	57,039,071			
<b>Total Capital Projects Funds</b>	<b>\$ 399,933,234</b>	<b>\$</b>	<b>\$ 56,596,252</b>	<b>\$</b>
<b>Enterprise Funds</b>				
Water/Wastewater	\$	\$	\$ 2,585,439	\$ 5,999,982
Solid Waste			1,879,652	74,676
Emergency Medical Rescue Transport				1,148,756
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,465,091</b>	<b>\$ 7,223,414</b>
<b>Total all funds</b>	<b>\$ 399,933,234</b>	<b>\$</b>	<b>\$ 66,071,992</b>	<b>\$ 66,071,992</b>

**City of Tempe, Arizona  
Expenditures/expenses by fund  
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
<b>General Fund</b>				
Mayor and Council	\$ 699,705	\$ 50,237	\$ 736,692	\$ 711,312
City Manager	5,669,516	(1,641,392)	4,440,359	3,530,454
Internal Audit	710,740	(19,505)	684,671	794,996
Economic Development	2,008,585	21,891	1,926,268	2,794,167
Strategic Management and Innovation	1,458,824	12,257	1,260,476	1,615,733
Sustainability Office	1,448,366	(27,631)	1,019,568	1,323,249
Diversity, Equity and Inclusion		573,093	217,965	642,105
Communication and Marketing Office		972,871	406,274	1,825,177
Government Relations Office		212,321	201,748	587,097
City Clerk	1,554,584	17,134	1,471,684	2,339,463
City Court	5,440,960	87,211	5,149,843	5,694,194
Human Resources	4,917,301	58,946	4,973,152	5,380,858
Education, Career and Family Services		7,179,281	3,066,094	12,147,691
City Attorney	4,065,334	99,939	3,878,843	4,308,376
Financial Services	13,984,128	91,737	12,276,068	14,169,631
Municipal Budget Office	384,977	12,816	341,778	569,936
Information Technology		(159,337)		
Police	102,064,333	1,378,042	100,216,494	114,328,633
Fire Medical Rescue	42,144,077	1,921,582	44,403,389	49,395,113
Community Services	33,406,946	1,680,779	29,687,322	37,404,516
Community Development	16,657,070	138,223	14,994,531	16,324,826
Community Health and Human Services		14,808,729	7,065,537	13,962,660
Human Services	22,248,894	(22,248,894)	10,131,630	
Engineering and Transportation	3,537,221	53,630	2,802,866	2,854,920
Municipal Utilities	400,041	222,342	330,964	2,546,437
Non-Departmental	5,703,073	(3,962,105)	3,428,718	2,550,165
General Fund Contingency	3,900,000	(1,534,198)		2,000,000
<b>Total General Fund</b>	<b>\$ 272,404,675</b>	<b>\$ (1)</b>	<b>\$ 255,112,934</b>	<b>\$ 299,801,709</b>
<b>Special Revenue Funds</b>				
Highway User Revenue Fund	\$ 14,811,264	\$	\$ 13,050,426	\$ 16,344,358
Transit	66,584,663	1	65,893,737	72,457,000
CDBG/HOME	25,182,183		8,841,222	23,013,192
Section 8 Housing	21,770,006		17,459,475	28,909,447
Housing Trust	269,600			270,000
Arts & Culture	11,701,935		9,239,993	12,287,620
Restricted Rev & Donations	6,186,823		4,431,023	5,055,970
Police Department-RICO & Grants	8,416,607		5,710,595	9,177,332
Governmental Grants	19,461,097		15,847,483	23,378,511
Court Enhancement	1,091,991		145,298	580,696
Petersen House Endowment	2,000		2,000	101,000
<b>Total Special Revenue Funds</b>	<b>\$ 175,478,169</b>	<b>\$ 1</b>	<b>\$ 140,621,252</b>	<b>\$ 191,575,126</b>
<b>Debt Service Funds</b>				
General Obligation	\$ 32,862,152	\$	\$ 30,721,931	\$ 40,728,894
Special Assessment	1,984,125		1,984,125	1,985,500
<b>Total Debt Service Funds</b>	<b>\$ 34,846,277</b>	<b>\$</b>	<b>\$ 32,706,056</b>	<b>\$ 42,714,394</b>
<b>Capital Projects Funds</b>				
Enterprise Related Capital Program	\$ 110,832,111	\$ (4,710,209)	\$ 33,829,171	\$ 198,794,833
Special Purpose Capital Program	47,107,307	527,739	13,410,149	52,732,674
General Purpose Capital Program	250,944,320	5,777,817	50,579,216	296,348,266
Transportation Capital Program	52,207,445	(5,035,204)	10,316,858	73,633,184
<b>Total Capital Projects Funds</b>	<b>\$ 461,091,183</b>	<b>\$ (3,439,857)</b>	<b>\$ 108,135,394</b>	<b>\$ 621,508,957</b>
<b>Enterprise Funds</b>				
Water/Wastewater	\$ 98,430,358	\$	\$ 94,288,442	\$ 103,489,419
Solid Waste	26,582,460		20,145,961	31,322,538
Emergency Medical Transport	5,966,277		5,618,551	6,879,827
Golf	3,734,537		3,211,206	
<b>Total Enterprise Funds</b>	<b>\$ 134,713,632</b>	<b>\$</b>	<b>\$ 123,264,160</b>	<b>\$ 141,691,784</b>
<b>Internal Service Funds</b>				
Tempe Health	\$ 38,825,116	\$ (465,147)	\$ 37,546,256	\$ 40,980,097
Risk Management	6,852,429		5,551,019	6,896,342
Worker's Compensation	3,147,186		4,395,328	3,459,186
<b>Total Internal Service Funds</b>	<b>\$ 48,824,731</b>	<b>\$ (465,147)</b>	<b>\$ 47,492,603</b>	<b>\$ 51,335,625</b>
<b>Total All Funds</b>	<b>\$ 1,127,358,667</b>	<b>\$ (3,905,004)</b>	<b>\$ 707,332,399</b>	<b>\$ 1,348,627,595</b>

\* 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, Arizona  
Expenditures/expenses by department  
Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>Mayor and Council:</b>				
General Fund	\$ 699,705	50,237	736,692	711,312
<b>Department Total</b>	<b>\$ 699,705</b>	<b>\$ 50,237</b>	<b>\$ 736,692</b>	<b>\$ 711,312</b>
<b>City Manager:</b>				
General Fund	\$ 5,669,516	(1,641,392)	4,440,359	3,530,454
Transit Fund	707,798		707,798	709,126
Restricted Revenue & Donations	38,772	148,632	228,961	21,450
Governmental Grants	4,198,088	(120,735)	3,564,531	3,900,353
<b>Department Total</b>	<b>\$ 10,614,174</b>	<b>\$ (1,613,495)</b>	<b>\$ 8,941,649</b>	<b>\$ 8,161,383</b>
<b>Internal Audit:</b>				
General Fund	\$ 710,740	(19,505)	684,671	794,996
<b>Department Total</b>	<b>\$ 710,740</b>	<b>\$ (19,505)</b>	<b>\$ 684,671</b>	<b>\$ 794,996</b>
<b>Economic Development:</b>				
General Fund	\$ 2,008,585	21,891	1,926,268	2,794,167
Restricted Revenue & Donations	205,970	609,215	873,556	354,879
Governmental Grants		500,000		500,000
<b>Department Total</b>	<b>\$ 2,214,555</b>	<b>\$ 1,131,106</b>	<b>\$ 2,799,824</b>	<b>\$ 3,649,046</b>
<b>Strategic Management and Innovation:</b>				
General Fund	\$ 1,458,824	12,257	1,260,476	1,615,733
Restricted Revenue & Donations	4,200	(4,200)	106,055	
Governmental Grants	1,056,811	89,686	1,195,194	1,148,955
<b>Department Total</b>	<b>\$ 2,519,835</b>	<b>\$ 97,743</b>	<b>\$ 2,561,725</b>	<b>\$ 2,764,688</b>
<b>Sustainability Office:</b>				
General Fund	\$ 1,448,366	(27,631)	1,019,568	1,323,249
Governmental Grants	267	9,913	710,180	
<b>Department Total</b>	<b>\$ 1,448,633</b>	<b>\$ (17,718)</b>	<b>\$ 1,729,748</b>	<b>\$ 1,323,249</b>
<b>Diversity, Equity and Inclusion:</b>				
General Fund	\$	573,093	217,965	642,105
Restricted Revenue & Donations		212,111	106,056	
Governmental Grants		102,311	51,156	
<b>Department Total</b>	<b>\$</b>	<b>\$ 887,515</b>	<b>\$ 375,177</b>	<b>\$ 642,105</b>
<b>Communication and Marketing Office:</b>				
General Fund	\$	972,871	406,274	1,825,177
Restricted Revenue & Donations		2,515	1,258	
<b>Department Total</b>	<b>\$</b>	<b>\$ 975,386</b>	<b>\$ 407,532</b>	<b>\$ 1,825,177</b>
<b>Government Relations Office:</b>				
General Fund	\$	212,321	201,748	587,097
<b>Department Total</b>	<b>\$</b>	<b>\$ 212,321</b>	<b>\$ 201,748</b>	<b>\$ 587,097</b>
<b>City Clerk:</b>				
General Fund	\$ 1,554,584	17,134	1,471,684	2,339,463
<b>Department Total</b>	<b>\$ 1,554,584</b>	<b>\$ 17,134</b>	<b>\$ 1,471,684</b>	<b>\$ 2,339,463</b>
<b>City Court:</b>				
General Fund	\$ 5,440,960	87,211	5,149,843	5,694,194
Court Enhancement Fund	841,991	250,000	145,298	330,696
<b>Department Total</b>	<b>\$ 6,282,951</b>	<b>\$ 337,211</b>	<b>\$ 5,295,141</b>	<b>\$ 6,024,890</b>

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Human Resources:				
General Fund	\$ 4,917,301	58,946	4,973,152	5,380,858
Tempe Health Fund	38,825,116	(465,147)	37,546,256	40,980,097
Governmental Grants	4,750	1,250	6,000	
<b>Department Total</b>	<b>\$ 43,747,167</b>	<b>\$ (404,951)</b>	<b>\$ 42,525,408</b>	<b>\$ 46,360,955</b>
Education, Career and Family Services:				
General Fund	\$	7,179,281	3,066,094	12,147,691
Restricted Revenue & Donations		349,723	174,862	65,000
Governmental Grants		6,308,774	3,156,685	4,771,200
<b>Department Total</b>	<b>\$</b>	<b>\$ 13,837,778</b>	<b>\$ 6,397,641</b>	<b>\$ 16,983,891</b>
City Attorney:				
General Fund	\$ 4,065,334	99,939	3,878,843	4,308,376
Restricted Revenue & Donations		21,273	21,273	
Governmental Grants		1,927	14,727	
<b>Department Total</b>	<b>\$ 4,065,334</b>	<b>\$ 123,139</b>	<b>\$ 3,914,843</b>	<b>\$ 4,308,376</b>
Financial Services:				
General Fund	\$ 13,984,128	91,737	12,276,068	14,169,631
Risk Management Fund	4,852,429		5,551,019	4,896,342
Worker's Compensation Fund	3,147,186		4,395,328	3,459,186
Water/Wastewater Fund	3,548,007	(34,745)	3,519,493	3,632,394
<b>Department Total</b>	<b>\$ 25,531,750</b>	<b>\$ 56,992</b>	<b>\$ 25,741,908</b>	<b>\$ 26,157,553</b>
Municipal Budget Office:				
General Fund	\$ 384,977	12,816	341,778	569,936
<b>Department Total</b>	<b>\$ 384,977</b>	<b>\$ 12,816</b>	<b>\$ 341,778</b>	<b>\$ 569,936</b>
Information Technology:				
General Fund	\$	(159,337)		
<b>Department Total</b>	<b>\$</b>	<b>\$ (159,337)</b>	<b>\$</b>	<b>\$</b>
Police:				
General Fund	\$ 102,064,333	1,378,042	100,216,494	114,328,633
Police Department-Rico & Grants	5,416,607	2,271,260	5,710,595	7,177,332
<b>Department Total</b>	<b>\$ 107,480,940</b>	<b>\$ 3,649,302</b>	<b>\$ 105,927,089</b>	<b>\$ 121,505,965</b>
Fire Medical Rescue:				
General Fund	\$ 42,144,077	1,921,582	44,403,389	49,395,113
Emergency Medical Transport Fund	5,816,277	(177,277)	5,618,551	6,679,827
Restricted Revenue & Donations	873,416	217,368	601,667	859,942
Governmental Grants	573,412	93,446	407,294	140,266
<b>Department Total</b>	<b>\$ 49,407,182</b>	<b>\$ 2,055,119</b>	<b>\$ 51,030,901</b>	<b>\$ 57,075,148</b>
Community Services:				
General Fund	\$ 33,406,946	1,680,779	29,687,322	37,404,516
Golf Fund	3,284,537	(59,013)	3,211,206	
Arts & Culture Fund	10,118,685	(4,694)	8,656,743	10,705,870
Restricted Revenue & Donations	436,504	238,119	582,205	344,767
Governmental Grants	1,674,966	(465,222)	842,284	636,487
Petersen House Endowment	2,000		2,000	101,000
<b>Department Total</b>	<b>\$ 48,923,638</b>	<b>\$ 1,389,969</b>	<b>\$ 42,981,760</b>	<b>\$ 49,192,640</b>
Community Development:				
General Fund	\$ 16,657,070	138,223	14,994,531	16,324,826
Restricted Revenue & Donations	1,050,321	155,401	514,331	432,833
Governmental Grants	170,837	(36,894)	133,943	170,837
<b>Department Total</b>	<b>\$ 17,878,228</b>	<b>\$ 256,730</b>	<b>\$ 15,642,805</b>	<b>\$ 16,928,496</b>
Community Health and Human Services:				
General Fund	\$	14,808,729	7,065,538	13,962,660
CDBG/HOME Fund		11,491,607	4,150,323	9,313,168
Section 8 Housing Fund		16,770,006	8,729,738	18,909,447
Restricted Revenue & Donations		932,116	471,118	264,372
Governmental Grants		2,099,858	1,304,402	3,610,413
Housing Trust Fund		19,600		20,000
<b>Department Total</b>	<b>\$</b>	<b>\$ 46,121,916</b>	<b>\$ 21,721,119</b>	<b>\$ 46,080,060</b>

# ATTACHMENT A

<b>Human Services:</b>				
General Fund	\$ 22,248,894	(22,248,894)	10,131,631	
CDBG/HOME Fund	11,491,607	(11,491,607)	4,150,322	
Section 8 Housing Fund	16,770,006	(16,770,006)	8,729,737	
Restricted Revenue & Donations	649,363	(649,363)	645,979	
Governmental Grants	3,181,966	(3,181,966)	4,461,086	
Housing Trust Fund	19,600	(19,600)		
<b>Department Total</b>	<b>\$ 54,361,436</b>	<b>\$ (54,361,436)</b>	<b>\$ 28,118,755</b>	<b>\$</b>
<b>Engineering and Transportation:</b>				
General Fund	\$ 3,537,221	53,630	2,802,866	2,854,920
Transit Fund	60,684,873	17,239	60,493,947	65,550,125
Highway User Revenue Fund	14,311,264	(198,974)	13,050,426	15,344,358
Restricted Revenue & Donations	428,277	(128,227)	103,702	196,348
<b>Department Total</b>	<b>\$ 78,961,635</b>	<b>\$ (256,332)</b>	<b>\$ 76,450,941</b>	<b>\$ 83,945,751</b>
<b>Municipal Utilities:</b>				
General Fund	\$ 400,041	222,342	330,964	2,546,437
Water/Wastewater Fund	49,596,069	(235,644)	46,387,624	56,144,503
Solid Waste Fund	26,082,460	(355,875)	20,145,961	30,822,538
Restricted Revenue & Donations Fund		16,379		16,379
<b>Department Total</b>	<b>\$ 76,078,570</b>	<b>\$ (352,798)</b>	<b>\$ 66,864,549</b>	<b>\$ 89,529,857</b>
<b>Non-Departmental:</b>				
General Fund	\$ 5,703,073	(3,962,105)	3,428,718	2,550,165
<b>Department Total</b>	<b>\$ 5,703,073</b>	<b>\$ (3,962,105)</b>	<b>\$ 3,428,718</b>	<b>\$ 2,550,165</b>
<b>Contingency:</b>				
General Fund	\$ 3,900,000	(1,534,198)		2,000,000
Risk Management Fund	2,000,000			2,000,000
Emergency Medical Transport Fund	150,000	177,277		200,000
Golf Fund	450,000	59,013		
Water/Wastewater Fund	1,000,000	270,389		1,000,000
Solid Waste Fund	500,000	355,875		500,000
Arts & Culture Fund	1,000,000	4,694		1,000,000
Transit Fund	500,000	(17,238)		1,500,000
Highway User Revenue Fund	500,000	198,974		1,000,000
CDBG/Home Fund	13,150,000			13,150,000
Section 8 Housing Fund	5,000,000			10,000,000
Restricted Revenue & Donations Fund	2,500,000	(2,121,062)		2,500,000
Police Department-Rico & Grants Fund	3,000,000	(2,271,260)		2,000,000
Governmental Grants Fund	8,600,000	(5,402,348)		8,500,000
Court Enhancement Fund	250,000	(250,000)		250,000
Housing Trust Fund	250,000			250,000
<b>Department Total</b>	<b>\$ 42,750,000</b>	<b>\$ (10,529,884)</b>	<b>\$</b>	<b>\$ 45,850,000</b>
<b>Debt Service:</b>				
Water/Wastewater Fund	\$ 44,286,282		44,381,325	42,712,522
Arts & Cultural Fund	583,250		583,250	581,750
Transit Fund	4,691,992		4,691,992	4,697,749
CDBG/Home Fund	540,576		540,576	550,024
General Obligation Fund	32,862,152		30,721,931	40,728,894
Special Assessment Fund	1,984,125		1,984,125	1,985,500
<b>Department Total</b>	<b>\$ 84,948,377</b>	<b>\$</b>	<b>\$ 82,903,199</b>	<b>\$ 91,256,439</b>
<b>Capital:</b>				
Enterprise Related Capital Program	\$ 110,832,111	(4,710,209)	33,829,171	198,794,833
Special Purpose Capital Program	47,107,307	527,739	13,410,149	52,732,674
General Purpose Capital Program	250,944,320	5,777,817	50,579,216	296,348,266
Transportation Capital Program	52,207,445	(5,035,204)	10,316,858	73,633,184
<b>Department Total</b>	<b>\$ 461,091,183</b>	<b>\$ (3,439,857)</b>	<b>\$ 108,135,394</b>	<b>\$ 621,508,957</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 1,127,358,667</b>	<b>\$ (3,905,004)</b>	<b>\$ 707,332,399</b>	<b>\$ 1,348,627,595</b>

\* 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.

ATTACHMENT A

**City of Tempe, Arizona**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs * 2024	Healthcare costs 2024	Other benefit costs ** 2024	Total estimated personnel compensation 2024
<b>General Fund</b>	1,734.35	\$ 144,703,364	18,705,769	20,876,047	13,893,189	\$ 198,178,369
<b>Special revenue funds</b>						
Highway User Revenue Fund	58.00	\$ 4,099,022	499,352	772,138	368,807	\$ 5,739,319
Transit	37.00	2,872,615	327,382	519,272	238,085	3,957,354
CDBG/HOME	7.50	529,649	65,982	79,836	53,281	\$ 728,748
Section 8 Housing	10.00	63,237	91,541	229,474	57,514	441,766
Arts & Culture	65.99	4,047,471	402,668	595,642	329,721	5,375,502
Gov't Restricted Rev & Donations	10.00	334,253	40,957	57,961	22,608	\$ 455,779
Police Department-RICO & Grants	8.00	2,329,860	423,340	356,044	155,590	3,264,834
Governmental Grants	2.00	2,201,358	132,121	315,596	145,681	2,794,756
Court Enhancement	2.00	97,581	11,993	35,369	7,465	152,408
<b>Total special revenue funds</b>	<b>200.49</b>	<b>16,575,046</b>	<b>1,995,336</b>	<b>2,961,332</b>	<b>1,378,752</b>	<b>22,910,466</b>
<b>Capital projects funds</b>						
Municipal Arts	3.95	\$ 236,107	29,018	39,234	20,000	\$ 324,359
<b>Total capital projects funds</b>	<b>3.95</b>	<b>\$ 236,107</b>	<b>\$ 29,018</b>	<b>\$ 39,234</b>	<b>\$ 20,000</b>	<b>\$ 324,359</b>
<b>Enterprise funds</b>						
Water/Wastewater	197.82	\$ 16,282,937	1,997,228	3,028,479	1,353,500	\$ 22,662,144
Solid Waste	79.90	5,702,450	699,471	1,035,655	502,333	7,939,909
Emergency Medical Transport	41.89	3,396,714	416,866	491,678	259,482	4,564,740
<b>Total enterprise funds</b>	<b>319.61</b>	<b>\$ 25,382,101</b>	<b>\$ 3,113,565</b>	<b>\$ 4,555,812</b>	<b>\$ 2,115,315</b>	<b>\$ 35,166,793</b>
<b>Internal service funds</b>						
Risk Management	6.00	\$ 568,549	69,728	90,224	50,350	\$ 778,851
<b>Total internal service fund</b>	<b>6.00</b>	<b>\$ 568,549</b>	<b>\$ 69,728</b>	<b>\$ 90,224</b>	<b>\$ 50,350</b>	<b>\$ 778,851</b>
<b>Total all funds</b>	<b>2,264.40</b>	<b>\$ 187,465,167</b>	<b>\$ 23,913,416</b>	<b>\$ 28,522,649</b>	<b>\$ 17,457,606</b>	<b>\$ 257,358,838</b>

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

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