



CITY OF TEMPE
REQUEST FOR COUNCIL ACTION

Council Meeting Date: 06/06/2019
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, 2019 and ending June 30, 2020, and to declare that such shall constitute a final budget for the City of Tempe for said fiscal year. (Resolution No. R2019.54)

FISCAL IMPACT: The fiscal year 2019-20 operating budget totals \$506,924,147 and the capital budget totals \$258,841,913 for a total financial program of \$765,766,060.

RECOMMENDATION: Adopt Resolution No. R2019.54.

BACKGROUND INFORMATION: This resolution adopts the final budget for fiscal year 2019-20. Since tentative adoption on May 22, 2019, 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 27, 2019.

ATTACHMENTS: Resolution and Exhibit A

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

Department Director: Ken Jones, Deputy City Manager

Legal review by: Dave Park, Assistant City Attorney

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

RESOLUTION NO. R2019.54

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, 2019, AND ENDING JUNE 30, 2020. 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 22, 2019, 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 6, 2019, 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;

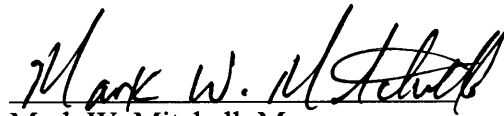
WHEREAS, the publication has been duly made as required by law, of said estimates together with a notice that the City Council will meet on June 27, 2019, for the purpose of hearing taxpayers and setting the tax levies as set forth in said estimates;

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 2019-20.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 6th day of June, 2019.


Mark W. Mitchell, Mayor

ATTEST:


Carla R. Reece, City Clerk

APPROVED AS TO FORM:



Judith R. Baumann, City Attorney

Exhibit A to Resolution No. R2019.54

CITY OF TEMPE, ARIZONA Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2020

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds (a)	Blended Component Unit (b)	Total All Funds	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	221,735,842	126,464,453	38,631,874	229,794,995	115,174,371	2,000,000		733,801,535
2019	Actual Expenditures/Expenses**	E	213,715,457	106,411,507	39,228,398	84,408,229	106,836,753	0		550,600,344
2020	Fund Balance/Net Position at July 1***		98,070,035	38,314,761	2,462,080	60,664,127	62,458,458	2,449,974		264,419,435
2020	Primary Property Tax Levy	B	18,114,816							18,114,816
2020	Secondary Property Tax Levy	B			30,177,956					30,177,956
2020	Estimated Revenues Other than Property Taxes	C	207,638,634	134,361,360	2,207,768	197,474,588	113,413,891	0		655,096,241
2020	Other Financing Sources	D	0	0	0	0	0	0		0
2020	Other Financing (Uses)	D	0	0	0	0	0	0		0
2020	Interfund Transfers In	D	302,975	1,529,786	6,796,755	20,560,778	6,706,151	0	2,913,206	38,809,651
2020	Interfund Transfers (Out)	D	4,870,768	16,114,271	8,962,907	0	8,861,405	0		38,809,351
2020	Reduction for Amounts Not Available:									
2020	Total Financial Resources Available		319,255,692	158,091,636	32,681,652	278,699,493	173,717,095	2,449,974	2,913,206	967,808,748
2020	Budgeted Expenditures/Expenses	E	233,385,766	129,508,389	30,640,138	258,841,913	111,389,854	2,000,000		765,766,060

EXPENDITURE LIMITATION COMPARISON

Budgeted expenditures/expenses
Add/subtract: estimated net reconciling items
Budgeted expenditures/expenses adjusted for reconciling items
Less: estimated exclusions
Amount subject to the expenditure limitation
EEC expenditure limitation

	2019	2020
Budgeted expenditures/expenses	\$ 733,801,535	\$ 765,766,060
Add/subtract: estimated net reconciling items	(239,519,869)	(263,310,207)
Budgeted expenditures/expenses adjusted for reconciling items	494,281,666	502,455,853
Less: estimated exclusions	148,312,278	118,652,946
Amount subject to the expenditure limitation	\$ 345,969,388	\$ 383,802,907
EEC expenditure limitation	\$ 507,176,947	\$ 535,190,304

* 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 departmental 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, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 17,118,826	\$ 18,114,816
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	\$ 17,118,826	\$ 18,114,816
B. Secondary property taxes	28,030,238	30,177,956
C. Total property tax levy amounts	\$ 45,149,064	\$ 48,292,772
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 16,827,806	
(2) Prior years' levies	92,778	
(3) Total primary property taxes	\$ 16,920,584	
B. Secondary property taxes		
(1) Current year's levy	\$ 27,553,724	
(2) Prior years' levies	151,913	
(3) Total secondary property taxes	\$ 27,705,637	
C. Total property taxes collected	\$ 44,626,221	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9189	0.9010
(2) Secondary property tax rate	1.5046	1.5010
(3) Total city/town tax rate	2.4235	2.4020

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 103,031,233	\$ 102,268,275	\$ 105,740,389
Transient Lodging Tax	8,384,877	8,159,246	8,410,653
Franchise Fees	3,464,170	3,214,170	3,454,170
Licenses and permits	1,046,000	1,607,113	1,055,000
Intergovernmental			
State	48,581,182	48,933,423	52,385,589
Other	4,395,000	4,084,437	1,912,462
Charges for services	12,492,441	16,362,376	14,226,490
Fines and forfeits	5,612,329	5,478,944	5,389,064
Interest on investments	1,700,000	2,011,165	2,400,000
Voluntary contributions	3,661,956	3,429,931	3,567,128
Miscellaneous	7,791,731	8,588,890	9,097,689
Total General Fund	\$ 200,160,919	\$ 204,137,970	\$ 207,638,634

CITY OF TEMPE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Transit			
Transit Tax	\$ 42,859,114	\$ 42,320,087	\$ 43,693,520
ASU-Flash Transit	889,856	889,856	992,320
Interest Income	640,000	920,000	920,000
Intergovernmental	7,652,833	8,879,928	8,018,934
Miscellaneous Revenue	13,124,925	13,144,234	12,510,581
	<u>\$ 65,166,728</u>	<u>\$ 66,154,105</u>	<u>\$ 66,135,355</u>
Highway User Revenue			
Highway User Revenue Tax	\$ 11,465,615	\$ 12,132,152	\$ 12,543,685
Barricading Fees	80,000	264,983	120,000
Miscellaneous Revenue	455,500	470,094	4,500
	<u>\$ 12,001,115</u>	<u>\$ 12,867,229</u>	<u>\$ 12,668,185</u>
Performing Arts			
Performing Arts Tax	\$ 8,804,923	\$ 8,714,672	\$ 9,019,211
Fees and Admissions	1,034,000	755,457	717,500
Interest Income		(25,850)	
Miscellaneous Revenue	240,000	23,911	17,500
	<u>\$ 10,078,923</u>	<u>\$ 9,468,190</u>	<u>\$ 9,754,211</u>
CDBG and Section 8 Housing			
Community Development Block Grant (CDBG)	\$ 6,318,198	\$ 4,337,814	\$ 8,911,887
Section 8 Housing	10,581,799	10,511,000	12,920,814
	<u>\$ 16,899,997</u>	<u>\$ 14,848,814</u>	<u>\$ 21,832,701</u>
Govtl Restricted Revenue and Donations	<u>\$ 1,854,962</u>	<u>\$ 2,604,136</u>	<u>\$ 3,474,905</u>
Police Department-RICO and Grants	<u>\$ 5,642,077</u>	<u>\$ 4,312,134</u>	<u>\$ 6,284,025</u>
Governmental Grants	<u>\$ 8,531,272</u>	<u>\$ 6,082,089</u>	<u>\$ 12,223,343</u>
Court Enhancement	<u>\$ 1,617,581</u>	<u>\$ 1,370,683</u>	<u>\$ 1,661,232</u>
Peterson House Endowment	<u>\$ 77,117</u>	<u>\$ 78,617</u>	<u>\$ 77,403</u>
Housing Trust	<u>\$</u>	<u>\$</u>	<u>\$ 250,000</u>
Total Special Revenue Funds	<u>\$ 121,869,772</u>	<u>\$ 117,785,997</u>	<u>\$ 134,361,360</u>

CITY OF TEMPE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
DEBT SERVICE FUNDS			
Special Assessments	\$ 2,211,570	\$ 2,211,570	\$ 2,207,768
Total Debt Service Funds	\$ 2,211,570	\$ 2,211,570	\$ 2,207,768
CAPITAL PROJECTS FUNDS			
Bond Proceeds	\$ 148,904,799	\$ 61,640,000	\$ 170,042,742
Development Fees	3,807,789	4,771,420	5,630,276
Grants	21,349,378	7,947,808	15,401,570
Miscellaneous	10,866,876	4,334,690	6,400,000
	\$ 184,928,842	\$ 78,693,918	\$ 197,474,588
Total Capital Projects Funds	\$ 184,928,842	\$ 78,693,918	\$ 197,474,588
ENTERPRISE FUNDS			
Water/Wastewater	\$ 86,570,726	\$ 87,535,435	\$ 88,867,256
Solid Waste	17,143,000	17,866,251	17,938,984
Golf	3,084,766	2,823,974	2,743,712
Emergency Medical Transport	2,377,500	913,268	3,863,939
	\$ 109,175,992	\$ 109,138,928	\$ 113,413,891
Total Enterprise Funds	\$ 109,175,992	\$ 109,138,928	\$ 113,413,891
TOTAL ALL FUNDS	\$ 618,347,095	\$ 511,968,383	\$ 655,096,241

* 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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND	\$	\$	\$ 302,975	\$ 4,870,768
Total General Fund	\$	\$	\$ 302,975	\$ 4,870,768
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$	\$	\$ 1,500,000	\$ 4,138,911
Performing Arts				1,226,438
Transit				10,673,922
Police Department - RICO and Grants				75,000
Governmental Grants			29,786	
Total Special Revenue Funds	\$	\$	\$ 1,529,786	\$ 16,114,271
DEBT SERVICE FUNDS				
General Governmental	\$	\$	\$ 6,796,755	\$ 8,962,907
Total Debt Service Funds	\$	\$	\$ 6,796,755	\$ 8,962,907
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$	\$	\$ 577,122	
Transit Capital Program			10,568,240	
General Purpose Capital Program			5,281,416	
Transportation Capital Program			4,134,000	
Total Capital Projects Funds	\$	\$	\$ 20,560,778	
ENTERPRISE FUNDS				
Water/Wastewater	\$	\$	\$ 6,232,151	\$ 7,114,997
Solid Waste			400,000	582,033
Golf			74,000	182,450
Emergency Medical Rescue Transport				981,925
Total Enterprise Funds	\$	\$	\$ 6,706,151	\$ 8,861,405
BLENDED COMPONENT UNIT				
Community Facilities District	\$	\$	\$ 2,913,206	
Total Blended Component Unit Funds	\$	\$	\$ 2,913,206	
TOTAL ALL FUNDS	\$	\$	\$ 38,809,651	\$ 38,809,351

CITY OF TEMPE, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2019	ACTUAL EXPENDITURES/ EXPENSES** 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor and Council	\$ 471,784	\$	\$ 408,273	\$ 501,658
City Manager	4,094,067		3,863,426	3,857,359
Internal Audit	530,752		454,441	549,505
Economic Development Office				701,399
Strategic Management and Diversity	1,009,214		1,029,514	1,170,377
Sustainability Office				159,529
City Clerk	1,011,140		961,512	1,574,225
City Court	4,724,723		4,701,283	4,794,143
City Attorney	3,388,518	104,700	3,400,752	3,414,516
Internal Services	15,992,717	(99,230)	15,266,019	16,966,146
Municipal Budget Office	284,898		253,661	276,396
Police	90,432,797	166,669	87,794,125	94,408,306
Fire	37,640,519	295,347	37,811,699	40,181,996
Community Services	20,808,957	77,499	20,536,548	28,305,169
Community Development	15,226,548	185,480	14,160,433	16,456,130
Human Services	9,142,314	1,512,309	7,162,273	15,248,582
Engineering and Transportation				2,805,170
Public Works	14,169,076	(162,456)	12,806,559	
Municipal Utilities				425,672
Non-Departmental	275,650	(802,409)	3,104,939	89,489
General Fund Contingency	1,500,000	(245,741)		1,500,000
Total General Fund	\$ 220,703,674	\$ 1,032,168	\$ 213,715,457	\$ 233,385,766
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 10,895,136	\$ (113,971)	\$ 10,453,265	\$ 11,730,954
Transit	62,637,529	71,913	61,386,714	64,815,972
CDBG/HOME	6,575,479	2,948,023	5,642,463	7,439,035
Section 8 Housing	11,178,333	1,505	11,109,432	12,920,814
Housing Trust	51,000			278,000
Performing Arts	8,351,209		8,443,741	8,822,884
Gov't Restricted Rev & Donations	3,158,695	359,653	1,013,771	3,474,905
Police Department-RICO & Grants	5,549,317	(192,204)	3,645,790	6,034,025
Governmental Grants	13,738,735	(440,597)	4,301,463	12,253,165
Court Enhancement	1,617,581		411,654	1,661,232
Petersen House Endowment	77,117		3,214	77,403
Total Special Revenue Funds	\$ 123,830,131	\$ 2,634,322	\$ 106,411,507	\$ 129,508,389
DEBT SERVICE FUNDS				
General Obligation	\$ 36,420,304	\$	\$ 37,016,828	\$ 28,432,370
Special Assessment	2,211,570		2,211,570	2,207,768
Total Debt Service Funds	\$ 38,631,874	\$	\$ 39,228,398	\$ 30,640,138
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$ 90,938,929	\$ (2,593,317)	\$ 30,081,760	\$ 109,662,755
Transit Capital Program	43,129,231	(3,157,525)	10,011,974	49,288,923
General Purpose Capital Program	68,738,491	(1,930,837)	27,623,989	61,470,518
Transportation Capital Program	40,278,532	(5,608,509)	16,690,506	38,419,717
Total Capital Projects Funds	\$ 243,085,183	\$ (13,290,188)	\$ 84,408,229	\$ 258,841,913
ENTERPRISE FUNDS				
Water/Wastewater	\$ 89,428,396	\$ (160,249)	\$ 85,971,370	\$ 84,479,395
Solid Waste	20,534,074	(1,287,012)	15,802,997	19,586,657
Golf	3,387,083		2,841,624	2,726,724
Emergency Medical Transport	2,973,062	299,017	2,220,762	4,597,078
Total Enterprise Funds	\$ 116,322,615	\$ (1,148,244)	\$ 106,836,753	\$ 111,389,854
INTERNAL SERVICE FUNDS				
Risk Management	\$ 2,000,000	\$	\$	\$ 2,000,000
Total Internal Service Funds	\$ 2,000,000	\$	\$	\$ 2,000,000
TOTAL ALL FUNDS	\$ 744,573,477	\$ (10,771,942)	\$ 550,600,344	\$ 765,766,060

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

** 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, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2019	ACTUAL EXPENDITURES/ EXPENSES** 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Mayor and Council:				
General Fund	\$ 471,784	\$	\$ 408,273	\$ 501,658
Department Total	\$ 471,784	\$	\$ 408,273	\$ 501,658
City Manager:				
General Fund	\$ 4,094,067	\$	\$ 3,863,426	\$ 3,857,359
Transit Fund	481,549		556,039	656,799
Govtl Restricted Revenue and Donations	290,906	80,164	155,671	239,387
Governmental Grants	4,400,000	(701,182)	1,497,585	3,928,450
Department Total	\$ 9,266,522	\$ (621,018)	\$ 6,072,721	\$ 8,681,995
Internal Audit:				
General Fund	\$ 530,752	\$	\$ 454,441	\$ 549,505
Department Total	\$ 530,752	\$	\$ 454,441	\$ 549,505
Economic Development:				
General Fund	\$	\$	\$	\$ 701,399
Department Total	\$	\$	\$	\$ 701,399
Strategic Management and Diversity:				
General Fund	\$ 1,009,214	\$	\$ 1,029,514	\$ 1,170,377
Govtl Restricted Revenue and Donations		2,000		2,000
Governmental Grants	16,670	146,731	60,605	102,796
Department Total	\$ 1,025,884	\$ 148,731	\$ 1,090,119	\$ 1,275,173
Sustainability:				
General Fund	\$	\$	\$	\$ 159,529
Department Total	\$	\$	\$	\$ 159,529
City Clerk:				
General Fund	\$ 1,011,140	\$	\$ 961,512	\$ 1,574,225
Department Total	\$ 1,011,140	\$	\$ 961,512	\$ 1,574,225
City Court:				
General Fund	\$ 4,724,723	\$	\$ 4,701,283	\$ 4,794,143
Governmental Grants	103,804		67,422	156,813
Court Enhancement Fund	1,367,581		411,654	1,411,232
Department Total	\$ 6,196,108	\$	\$ 5,180,359	\$ 6,362,188
City Attorney:				
General Fund	\$ 3,388,518	\$ 104,700	\$ 3,400,752	\$ 3,414,516
Governmental Grants	177,087	(92,087)	68,670	167,357
Department Total	\$ 3,565,605	\$ 12,613	\$ 3,469,422	\$ 3,581,873
Internal Services:				
General Fund	\$ 15,992,717	\$ (99,230)	\$ 15,266,019	\$ 16,966,146
Water/Wastewater Fund	3,974,107	(1,174)	3,917,881	4,067,656
Department Total	\$ 19,966,824	\$ (100,404)	\$ 19,183,900	\$ 21,033,802
Municipal Budget Office:				
General Fund	\$ 284,898	\$	\$ 253,661	\$ 276,396
Department Total	\$ 284,898	\$	\$ 253,661	\$ 276,396
Police:				
General Fund	\$ 90,432,797	\$ 166,669	\$ 87,794,125	\$ 94,408,306
Police Department-Rico and Grants	4,274,317	360,906	3,645,790	4,434,025
Department Total	\$ 94,707,114	\$ 527,575	\$ 91,439,915	\$ 98,842,331

SCHEDULE F

CITY OF TEMPE, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED* 2019	ACTUAL EXPENDITURES/ EXPENSES** 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Fire:				
General Fund	\$ 37,640,519	\$ 295,347	\$ 37,811,699	\$ 40,181,996
Emergency Medical Transport	2,973,062	299,017	2,220,762	4,597,078
Govtl Restricted Revenue and Donations	91,141	1,729	11,490	93,056
Governmental Grants	321,454	399,863	228,095	674,158
Department Total	\$ 41,026,176	\$ 995,956	\$ 40,272,046	\$ 45,546,288
Community Services:				
General Fund	\$ 20,808,957	\$ 77,499	\$ 20,536,548	\$ 28,305,169
Golf Fund				2,726,724
Performing Arts Fund	4,161,990		4,280,568	5,385,634
Govtl Restricted Revenue and Donations	786,532	103,139	388,305	759,097
Governmental Grants	1,010,871	(25,389)	638,660	618,165
Petersen House Endowment	77,117		3,214	77,403
Department Total	\$ 26,845,467	\$ 155,249	\$ 25,847,295	\$ 37,872,192
Community Development:				
General Fund	\$ 15,226,548	\$ 185,480	\$ 14,160,433	\$ 16,456,130
Govtl Restricted Revenue and Donations	662,641		128,111	710,032
Governmental Grants	190,568		750	19,818
Department Total	\$ 16,079,757	\$ 185,480	\$ 14,289,294	\$ 17,185,980
Human Services:				
General Fund	\$ 9,142,314	\$ 1,512,309	\$ 7,162,273	\$ 15,248,582
CDBG/HOME Fund	6,078,131	2,948,023	5,145,115	5,929,655
Section 8 Housing Fund	11,178,333	1,505	11,109,432	12,920,814
Govtl Restricted Revenue and Donations	325,615	181,526	216,294	666,333
Governmental Grants	2,232,737	213,576	1,631,945	1,417,343
Housing Trust Fund	51,000			278,000
Department Total	\$ 29,008,130	\$ 4,856,939	\$ 25,265,059	\$ 36,460,727
Engineering and Transportation:				
General Fund	\$	\$	\$	\$ 2,805,170
Transit Fund				59,847,579
Highway User Revenue Fund				11,230,954
Governmental Grants				168,265
Department Total	\$	\$	\$	\$ 74,051,968
Public Works:				
General Fund	\$ 14,169,076	\$ (162,456)	\$ 12,806,559	\$
Golf Fund	3,387,083		2,841,624	
Water/Wastewater Fund	42,105,200	(159,075)	39,704,400	
Solid Waste Fund	20,034,074	(1,287,012)	15,802,997	
Performing Arts Fund	757,719		731,673	
Transit Fund	57,456,650	71,913	56,708,633	
Highway User Revenue Fund	10,895,136	(113,971)	10,453,265	
Govtl Restricted Revenue and Donations	1,860	112,020	113,900	
Governmental Grants	285,544	114,730	107,731	
Department Total	\$ 149,092,342	\$ (1,423,851)	\$ 139,270,782	\$
Municipal Utilities:				
General Fund	\$	\$	\$	\$ 425,672
Water/Wastewater Fund				42,806,648
Solid Waste Fund				19,086,657
Govtl Restricted Revenue and Donations				5,000
Department Total	\$	\$	\$	\$ 62,323,977
Non-Departmental:				
General Fund	\$ 275,650	\$ (802,409)	\$ 3,104,939	\$ 89,489
Department Total	\$ 275,650	\$ (802,409)	\$ 3,104,939	\$ 89,489

SCHEDULE F

CITY OF TEMPE, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED*	ACTUAL EXPENDITURES/ EXPENSES**	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Contingency:				
General Fund	\$ 1,500,000	\$ (245,741)	\$	\$ 1,500,000
Risk Management Fund	2,000,000			2,000,000
Golf Fund	1,000,000			1,000,000
Water/Wastewater Fund	500,000			500,000
Solid Waste Fund	188,000			188,000
Performing Arts Fund				500,000
Transit Fund	1,000,000	(120,925)		1,000,000
Highway User Revenue Fund	1,275,000	(553,110)		1,600,000
CDBG/Home Fund				1,000,000
Govtl Restricted Revenue and Donations	5,000,000	(496,839)		5,000,000
Governmental Grants	250,000			250,000
Department Total	\$ 12,713,000	\$ (1,416,615)	\$	\$ 14,538,000
Debt Service				
Water/Wastewater Fund	\$ 42,349,089	\$	\$ 42,349,089	\$ 36,605,091
Performing Arts Fund	3,431,500		3,431,500	3,437,250
Transit Fund	4,511,330		4,122,042	4,123,594
CDBG/Home	497,348		497,348	509,380
General Obligation Debt Service	36,420,304		37,016,828	28,432,370
Special Assessment Debt Service	2,211,570		2,211,570	2,207,768
Department Total	\$ 89,421,141	\$	\$ 89,628,377	\$ 75,315,453
Capital				
Enterprise Related Capital Program	\$ 90,938,929	\$ (2,593,317)	\$ 30,081,760	\$ 109,662,755
Transit Capital Program	43,129,231	(3,157,525)	10,011,974	49,288,923
General Purpose Capital Program	68,738,491	(1,930,837)	27,623,989	61,470,518
Transportation Capital Program	40,278,532	(5,608,509)	16,690,506	38,419,717
Department Total	\$ 243,085,183	\$ (13,290,188)	\$ 84,408,229	\$ 258,841,913
TOTAL ALL DEPARTMENTS	\$ 744,573,477	\$ (10,771,942)	\$ 550,600,344	\$ 765,766,060

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

** 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs* 2020	Healthcare Costs 2020	Other Benefit Costs** 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	1,514.26	\$ 116,710,626	\$ 37,029,623	\$ 16,394,589	\$ 10,880,972	\$ 181,015,810
SPECIAL REVENUE FUNDS						
Highway User Revenue	43.75	\$ 3,174,782	\$ 389,141	\$ 546,978	\$ 319,193	\$ 4,430,094
Transit	35.75	2,813,224	321,920	495,327	244,414	3,874,885
CDBG/Home	4.00	327,244	39,457	32,753	29,249	428,703
Section 8 Housing	8.00	486,789	58,785	94,770	42,147	682,491
Performing Arts	46.57	2,310,123	213,186	322,408	223,756	3,069,473
Police Dept - Rico & Grants	11.50	549,648	201,244	104,723	45,629	901,244
Govtl Grants	3.40	336,350	40,731	80,288	28,060	485,429
Court Enhancement	1.00	240,200	29,092	46,301	20,276	335,869
Total Special Revenue Funds	153.97	\$ 10,238,360	\$ 1,293,556	\$ 1,723,548	\$ 952,724	\$ 14,208,188
CAPITAL PROJECTS FUNDS						
Municipal Arts	1.00	\$ 86,061	\$ 10,214	\$ 18,208	\$ 6,645	\$ 121,128
Total Capital Projects Funds	1.00	\$ 86,061	\$ 10,214	\$ 18,208	\$ 6,645	\$ 121,128
ENTERPRISE FUNDS						
Water/Wastewater	173.25	\$ 13,002,819	\$ 1,628,146	\$ 2,218,239	\$ 1,191,215	\$ 18,040,419
Golf	6.00	374,448	45,219	87,079	34,984	541,730
Solid Waste	79.25	4,533,875	547,314	978,722	450,644	6,510,555
Emergency Medical Transport	35.00	1,918,023	222,660	321,787	158,512	2,620,982
Total Enterprise Funds	293.50	\$ 19,829,165	\$ 2,443,339	\$ 3,605,827	\$ 1,835,355	\$ 27,713,686
INTERNAL SERVICE FUND						
Risk Management	6.00	\$ 472,048	\$ 57,165	\$ 72,393	\$ 46,484	\$ 648,090
Total Internal Service Fund	6.00	\$ 472,048	\$ 57,165	\$ 72,393	\$ 46,484	\$ 648,090
TOTAL ALL FUNDS	1,968.73	\$ 147,336,260	\$ 40,833,897	\$ 21,814,565	\$ 13,722,180	\$ 223,706,902

* 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.

SCHEDULE G