

CITY OF TEMPE
REQUEST FOR COUNCIL ACTION

Council Meeting Date: 06/11/2020
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, 2020 and ending June 30, 2021, and to declare that such shall constitute a final budget for the City of Tempe for said fiscal year. (Resolution No. R2020.63)

FISCAL IMPACT: The fiscal year 2020/21 operating budget totals \$542,220,927 and the capital budget totals \$235,363,693 for a total financial program of \$777,584,620.

RECOMMENDATION: Adopt Resolution No. R2020.63.

BACKGROUND INFORMATION: This resolution adopts the final budget for fiscal year 2020/21. Since tentative adoption on May 27, 2020, 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 June 25, 2020.

ATTACHMENTS: Resolution with Attachment A

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

Department Director: Ken Jones, Deputy City Manager

Legal review by: David Park, Assistant City Attorney

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

RESOLUTION NO. R2020.63

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, 2020, AND ENDING JUNE 30, 2021. 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 27, 2020, 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 11, 2020, 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 25, 2020, 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 2020-21.

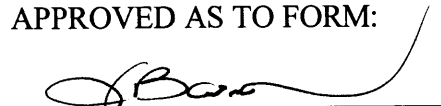
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 11th day of June, 2020.


Mark W. Mitchell, Mayor

ATTEST:


Carla R. Reece, City Clerk

APPROVED AS TO FORM:


Judith R. Baumann, City Attorney

CITY OF TEMPE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	233,449,030	129,251,595	30,640,138	251,781,153	110,724,562	2,000,000		757,846,478
2020	Actual Expenditures/Expenses**	E 2	227,233,867	118,525,478	30,641,638	98,285,751	103,892,974	0		578,579,708
2021	Fund Balance/Net Position at July 1***		94,675,051	50,532,249	4,258,388	63,198,133	99,862,508	2,047,450		314,573,779
2021	Primary Property Tax Levy	B 4	18,980,475							18,980,475
2021	Secondary Property Tax Levy	B 5			32,017,977					32,017,977
2021	Estimated Revenues Other than Property Taxes	C 6	212,356,479	156,604,160	2,246,553	164,065,489	114,747,377	0		650,020,058
2021	Other Financing Sources	D 7	0	0	0	0	0	0		0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0		0
2021	Interfund Transfers In	D 9	147,750	1,750,000	6,166,005	16,856,196	5,675,520	0	2,901,191	33,496,662
2021	Interfund Transfers (Out)	D 10	2,661,746	9,831,822	8,320,261	0	12,682,833	0		33,496,662
2021	Reduction for Amounts Not Available:									
2021	Total Financial Resources Available		323,498,009	199,054,587	36,368,662	244,119,818	207,602,572	2,047,450	2,901,191	1,015,592,289
2021	Budgeted Expenditures/Expenses	E 13	236,665,420	156,731,923	30,033,481	235,363,693	116,790,103	2,000,000		777,584,620

EXPENDITURE LIMITATION COMPARISON

	2020	2021
1 Budgeted expenditures/expenses	\$ 757,846,478	\$ 777,584,620
2 Add/subtract: estimated net reconciling items	(211,993,178)	(232,365,340)
3 Budgeted expenditures/expenses adjusted for reconciling items	545,853,300	545,219,280
4 Less: estimated exclusions	171,161,921	133,797,531
5 Amount subject to the expenditure limitation	<u>\$ 374,691,379</u>	<u>\$ 411,421,749</u>
6 EEC expenditure limitation	<u>\$ 535,190,184</u>	<u>\$ 554,688,478</u>

* 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.

CITY OF TEMPE
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>18,114,816</u>	\$ <u>18,980,475</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>18,114,816</u>	\$ <u>18,980,475</u>
B. Secondary property taxes	<u>30,177,956</u>	<u>32,017,977</u>
C. Total property tax levy amounts	\$ <u>48,292,772</u>	\$ <u>50,998,452</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>17,685,033</u>	
(2) Prior years' levies	<u>67,487</u>	
(3) Total primary property taxes	\$ <u>17,752,520</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>29,461,969</u>	
(2) Prior years' levies	<u>112,428</u>	
(3) Total secondary property taxes	\$ <u>29,574,397</u>	
C. Total property taxes collected	\$ <u>47,326,917</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9010</u>	<u>0.8917</u>
(2) Secondary property tax rate	<u>1.5010</u>	<u>1.5042</u>
(3) Total city/town tax rate	<u>2.4020</u>	<u>2.3959</u>

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

FY 2020/21 Primary Property Tax Levy - Truth in Taxation Calculation

Prior Year (FY2019/20) primary property tax levy	\$ 18,114,816
Current Net Assessed Value	\$ 2,128,571,831
Value of new construction	\$ 56,529,117
Net assessed value minus new construction	\$ 2,072,042,714
Maximum primary property tax rate without a truth in taxation hearing	\$ 0.8742
Growth in property tax levy associated with new construction	\$ 494,178
Maximum primary property tax levy without a truth in taxation hearing	\$ 18,607,975
Proposed primary property tax levy	\$ 18,980,475
Proposed increase in primary property tax levy, exclusive of new construction	\$ 362,608
Proposed increase in primary property tax levy	2%
Proposed primary tax rate	\$ 0.8917
Proposed increase in primary property tax rate	\$ 0.0175
Proposed property tax levy on a home valued at \$100,000	\$ 89.17
Primary property tax levy on a hme valued at \$100,000 if the tax was not raised	\$ 87.42
Proposed primary property tax levy increase on a home valued at \$100,000	\$ 1.75

CITY OF TEMPE
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 105,740,389	\$ 106,514,844	\$ 109,815,695
Transient Lodging Tax	8,410,653	7,731,003	7,974,456
Franchise Fees	3,454,170	2,896,124	2,971,124
Licenses and permits	1,055,000	1,592,383	1,055,000
Intergovernmental			
State	52,385,589	51,026,153	54,860,189
Other	1,912,462	2,154,912	823,000
Charges for services	14,226,490	14,612,473	14,536,772
Fines and forfeits	5,389,064	5,161,038	5,047,225
Interest on investments	2,400,000	2,439,849	2,055,000
Voluntary contributions	3,567,128	3,530,287	3,671,498
Miscellaneous	9,097,689	9,745,377	9,546,520
Total General Fund	\$ 207,638,634	\$ 207,404,443	\$ 212,356,479

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Transit			
Transit Tax	\$ 43,693,520	\$ 43,788,746	\$ 45,164,915
ASU-Flash Transit	992,320	992,320	1,250,316
Interest Income	920,000	920,000	650,000
Intergovernmental	8,018,934	8,069,577	8,887,989
Miscellaneous Revenue	12,510,581	12,706,085	12,522,837
	<u>\$ 66,135,355</u>	<u>\$ 66,476,728</u>	<u>\$ 68,476,057</u>
Highway User Revenue			
Highway User Revenue Tax	\$ 12,543,685	\$ 11,143,378	\$ 11,279,864
Barricading Fees	120,000	218,093	180,000
Miscellaneous Revenue	4,500	8,411	5,800
	<u>\$ 12,668,185</u>	<u>\$ 11,369,882</u>	<u>\$ 11,465,664</u>
Performing Arts			
Performing Arts Tax	\$ 9,019,211	\$ 8,961,766	\$ 4,621,721
Fees and Admissions	717,500	784,046	396,750
Interest Income		(28,624)	
Miscellaneous Revenue	17,500	10,240	8,750
	<u>\$ 9,754,211</u>	<u>\$ 9,727,428</u>	<u>\$ 5,027,221</u>
Arts & Culture			
Arts and Culture Tax	\$	\$	\$ 4,621,721
Fees and Admissions			457,900
Miscellaneous Revenue			9,250
	<u>\$</u>	<u>\$</u>	<u>\$ 5,088,871</u>
CDBG and Section 8 Housing			
Community Development Block Grant (CDBG)	\$ 8,911,887	\$ 5,036,432	\$ 13,121,251
Section 8 Housing	12,920,814	16,177,566	21,071,069
	<u>\$ 21,832,701</u>	<u>\$ 21,213,998</u>	<u>\$ 34,192,320</u>
Govtl Restricted Revenue and Donations	<u>\$ 3,474,905</u>	<u>\$ 3,366,217</u>	<u>\$ 4,540,976</u>
Police Department-RICO and Grants	<u>\$ 6,284,025</u>	<u>\$ 5,951,200</u>	<u>\$ 8,949,574</u>
Governmental Grants	<u>\$ 12,223,343</u>	<u>\$ 9,027,270</u>	<u>\$ 16,098,957</u>
Court Enhancement	<u>\$ 1,661,232</u>	<u>\$ 1,618,384</u>	<u>\$ 2,441,940</u>
Peterson House Endowment	<u>\$ 77,403</u>	<u>\$ 78,127</u>	<u>\$ 72,580</u>
Housing Trust	<u>\$ 250,000</u>	<u>\$</u>	<u>\$ 250,000</u>
Total Special Revenue Funds	<u>\$ 134,361,360</u>	<u>\$ 128,829,234</u>	<u>\$ 156,604,160</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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
Special Assessments	\$ 2,207,768	\$ 2,207,768	\$ 2,246,553
Total Debt Service Funds	\$ 2,207,768	\$ 2,207,768	\$ 2,246,553
CAPITAL PROJECTS FUNDS			
Bond Proceeds	\$ 170,292,742	\$ 62,000,000	\$ 136,916,922
Development Fees	5,630,276	3,804,472	7,356,384
Grants	15,401,570	893,059	6,560,136
Miscellaneous	6,400,000	940,644	13,232,047
	<u>\$ 197,724,588</u>	<u>\$ 67,638,175</u>	<u>\$ 164,065,489</u>
Total Capital Projects Funds	\$ 197,724,588	\$ 67,638,175	\$ 164,065,489
ENTERPRISE FUNDS			
Water/Wastewater	\$ 88,867,256	\$ 88,998,822	\$ 88,928,732
Solid Waste	17,938,984	18,876,719	18,920,395
Golf	2,743,712	2,754,057	2,853,250
Emergency Medical Transport	3,863,939	3,990,192	4,045,000
	<u>\$ 113,413,891</u>	<u>\$ 114,619,790</u>	<u>\$ 114,747,377</u>
Total Enterprise Funds	\$ 113,413,891	\$ 114,619,790	\$ 114,747,377
TOTAL ALL FUNDS	\$ 655,346,241	\$ 520,699,410	\$ 650,020,058

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND	\$	\$	\$ 147,750	\$ 2,661,746
Total General Fund	\$	\$	\$ 147,750	\$ 2,661,746
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$	\$	\$ 1,500,000	\$ 1,335,571
Arts & Cultural Fund			250,000	209,464
Transit				8,286,787
Total Special Revenue Funds	\$	\$	\$ 1,750,000	\$ 9,831,822
DEBT SERVICE FUNDS				
General Governmental	\$	\$	\$ 6,166,005	\$ 8,320,261
Total Debt Service Funds	\$	\$	\$ 6,166,005	\$ 8,320,261
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$	\$	\$ 6,047,512	\$
Transit Capital Program			8,204,740	
General Purpose Capital Program			1,273,284	
Transportation Capital Program			1,330,660	
Total Capital Projects Funds	\$	\$	\$ 16,856,196	\$
ENTERPRISE FUNDS				
Water/Wastewater	\$	\$	\$ 5,601,520	\$ 11,965,059
Solid Waste				408,324
Golf			74,000	182,450
Emergency Medical Rescue Transport				127,000
Total Enterprise Funds	\$	\$	\$ 5,675,520	\$ 12,682,833
BLENDED COMPONENT UNIT				
Community Facilities District	\$	\$	\$ 2,901,191	\$
Total Blended Component Unit	\$	\$	\$ 2,901,191	\$
TOTAL ALL FUNDS	\$	\$	\$ 33,496,662	\$ 33,496,662

CITY OF TEMPE
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Mayor and Council	\$ 501,658	\$ (10,000)	\$ 493,583	\$ 525,114
City Manager	3,857,359	(284,213)	3,503,941	3,600,134
Internal Audit	549,505	(13,500)	508,960	572,588
Economic Development Office	701,399	(10,000)	724,762	740,141
Strategic Management and Diversity	1,170,377	(132,926)	1,179,396	1,073,804
Sustainability Office	159,529		163,512	166,549
City Clerk	1,574,225	(275,130)	1,206,014	1,316,647
City Court	4,794,143	(17,876)	4,765,702	5,141,261
City Attorney	3,414,516	126,631	3,543,008	3,418,524
Internal Services	16,966,146	(715,330)	16,597,824	18,273,880
Municipal Budget Office	276,396		259,677	293,193
Police	94,408,306	249,849	92,204,295	96,874,112
Fire	40,181,996	539,337	41,433,525	41,761,078
Community Services	28,305,169	(1,297,133)	26,385,915	28,713,320
Community Development	16,456,130	4,665	16,165,313	15,955,570
Human Services	15,248,582	(1,742,720)	11,554,140	12,563,063
Engineering and Transportation	2,790,378	(97,621)	2,674,821	2,789,571
Municipal Utilities	440,463	(7,693)	336,537	449,484
Non-Departmental	89,489	4,536,060	3,532,942	937,387
General Fund Contingency	1,500,000	(789,136)		1,500,000
Total General Fund	\$ 233,385,766	\$ 63,264	\$ 227,233,867	\$ 236,665,420
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 11,730,954	\$ (15,388)	\$ 10,509,314	\$ 11,917,426
Transit	64,815,972		64,011,927	68,359,418
CDBG/HOME	7,439,035		4,961,954	13,121,371
Section 8 Housing	12,920,814		16,078,836	21,071,631
Housing Trust	278,000		28,000	265,000
Performing Arts	8,822,884		8,246,270	2,784,212
Arts and Culture				7,108,838
Gov't Restricted Rev & Donations	3,474,905		1,770,665	4,540,976
Police Department-RICO & Grants	6,034,025	160,404	5,074,038	8,949,574
Governmental Grants	12,253,165	(401,810)	7,108,772	16,098,957
Court Enhancement	1,661,232		728,155	2,441,940
Petersen House Endowment	77,403		7,547	72,580
Total Special Revenue Funds	\$ 129,508,389	\$ (256,794)	\$ 118,525,478	\$ 156,731,923
DEBT SERVICE FUNDS				
General Obligation	\$ 28,432,370	\$	\$ 28,432,370	\$ 27,786,948
Special Assessment	2,207,768		2,209,268	2,246,533
Total Debt Service Funds	\$ 30,640,138	\$	\$ 30,641,638	\$ 30,033,481
CAPITAL PROJECTS FUNDS				
Enterprise Related Capital Program	\$ 109,662,755	\$ (6,784,310)	\$ 34,234,728	\$ 94,533,104
Transit Capital Program	49,288,923	4,697,627	27,807,240	36,581,722
General Purpose Capital Program	61,470,518	(4,925,257)	26,047,212	60,521,444
Transportation Capital Program	38,419,717	(48,820)	10,196,571	43,727,423
Total Capital Projects Funds	\$ 258,841,913	\$ (7,060,760)	\$ 98,285,751	\$ 235,363,693
ENTERPRISE FUNDS				
Water/Wastewater	\$ 84,479,395	\$ (114,512)	\$ 79,371,380	\$ 90,921,986
Solid Waste	19,586,657	(550,780)	18,411,807	18,974,710
Golf	2,726,724		2,657,246	2,846,706
Emergency Medical Transport	4,597,078		3,452,541	4,046,701
Total Enterprise Funds	\$ 111,389,854	\$ (665,292)	\$ 103,892,974	\$ 116,790,103
INTERNAL SERVICE FUNDS				
Risk Management	\$ 2,000,000	\$	\$	\$ 2,000,000
Total Internal Service Funds	\$ 2,000,000	\$	\$	\$ 2,000,000
TOTAL ALL FUNDS	\$ 765,766,060	\$ (7,919,582)	\$ 578,579,708	\$ 777,584,620

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
Mayor and Council:				
General Fund	\$ 501,658	\$ (10,000)	\$ 493,583	\$ 525,114
Department Total	\$ 501,658	\$ (10,000)	\$ 493,583	\$ 525,114
City Manager:				
General Fund	\$ 3,857,359	\$ (284,213)	\$ 3,503,941	\$ 3,600,134
Transit Fund	656,799		735,931	674,183
Govtl Restricted Revenue and Donations	239,387	(14,450)	69,297	385,822
Governmental Grants	3,928,450	147,027	1,476,549	3,909,011
Department Total	\$ 8,681,995	\$ (151,636)	\$ 5,785,718	\$ 8,569,150
Internal Audit:				
General Fund	\$ 549,505	\$ (13,500)	\$ 508,960	\$ 572,588
Department Total	\$ 549,505	\$ (13,500)	\$ 508,960	\$ 572,588
Economic Development:				
General Fund	\$ 701,399	\$ (10,000)	\$ 724,762	\$ 740,141
Department Total	\$ 701,399	\$ (10,000)	\$ 724,762	\$ 740,141
Strategic Management and Diversity:				
General Fund	\$ 1,170,377	\$ (132,926)	\$ 1,179,396	\$ 1,073,804
Govtl Restricted Revenue and Donations	2,000			2,000
Governmental Grants	102,796	54,795	133,356	101,092
Department Total	\$ 1,275,173	\$ (78,131)	\$ 1,312,752	\$ 1,176,896
Sustainability:				
General Fund	\$ 159,529	\$	\$ 163,512	\$ 166,549
Governmental Grants		14,000	49,986	50,986
Department Total	\$ 159,529	\$ 14,000	\$ 213,498	\$ 217,535
City Clerk:				
General Fund	\$ 1,574,225	\$ (275,130)	\$ 1,206,014	\$ 1,316,647
Department Total	\$ 1,574,225	\$ (275,130)	\$ 1,206,014	\$ 1,316,647
City Court:				
General Fund	\$ 4,794,143	\$ (17,876)	\$ 4,765,702	\$ 5,141,261
Governmental Grants	156,813	60,609	92,892	120,338
Court Enhancement Fund	1,411,232	(66,673)	411,482	2,191,940
Department Total	\$ 6,362,188	\$ (23,940)	\$ 5,270,076	\$ 7,453,539
City Attorney:				
General Fund	\$ 3,414,516	\$ 126,631	\$ 3,543,008	\$ 3,418,524
Governmental Grants	167,357	(97,357)	65,800	85,802
Department Total	\$ 3,581,873	\$ 29,274	\$ 3,608,808	\$ 3,504,326
Internal Services:				
General Fund	\$ 16,966,146	\$ (715,330)	\$ 16,597,824	\$ 18,273,880
Water/Wastewater Fund	4,067,656	(40,259)	3,972,560	4,313,709
Department Total	\$ 21,033,802	\$ (755,589)	\$ 20,570,384	\$ 22,587,589
Municipal Budget Office:				
General Fund	\$ 276,396	\$	\$ 259,677	\$ 293,193
Department Total	\$ 276,396	\$	\$ 259,677	\$ 293,193
Police:				
General Fund	\$ 94,408,306	\$ 249,849	\$ 92,204,295	\$ 96,874,112
Police Department-Rico and Grants	4,434,025	1,760,404	5,074,038	5,949,574
Department Total	\$ 98,842,331	\$ 2,010,253	\$ 97,278,333	\$ 102,823,686

Fire:

General Fund	\$ 40,181,996	\$ 539,337	\$ 41,433,525	\$ 41,761,078
Emergency Medical Transport Fund	4,447,078		3,452,541	3,896,701
Govtl Restricted Revenue and Donations	93,056	(4,097)	2,600	170,318
Governmental Grants	674,158	236,261	369,838	1,050,020
Department Total	\$ 45,396,288	\$ 771,501	\$ 45,258,504	\$ 46,878,117

Community Services:

General Fund	\$ 28,305,169	\$ (1,297,133)	\$ 26,385,915	\$ 28,713,320
Golf Fund	2,726,724		2,657,246	2,846,706
Performing Arts Fund	5,385,634		4,809,020	2,784,212
Arts and Culture Fund				3,708,838
Govtl Restricted Revenue and Donations	759,097	74,625	375,334	674,825
Governmental Grants	618,165	487,541	366,991	1,074,069
Petersen House Endowment	77,403		7,547	72,580
Department Total	\$ 37,872,192	\$ (734,967)	\$ 34,602,053	\$ 39,874,550

Community Development:

General Fund	\$ 16,456,130	\$ 4,665	\$ 16,165,313	\$ 15,955,570
Govtl Restricted Revenue and Donations	710,032	109,173	235,995	1,797,113
Governmental Grants	19,818	(12,663)	155	54,000
Department Total	\$ 17,185,980	\$ 101,175	\$ 16,401,463	\$ 17,806,683

Human Services:

General Fund	\$ 15,248,582	\$ (1,742,720)	\$ 11,554,140	\$ 12,563,063
CDBG/HOME Fund	5,929,655		4,452,574	9,600,720
Section 8 Housing Fund	12,920,814		16,078,836	21,071,631
Govtl Restricted Revenue and Donations	666,333	39,892	287,582	494,519
Governmental Grants	1,417,343	692,728	1,369,691	2,653,139
Housing Trust Fund	28,000		28,000	15,000
Department Total	\$ 36,210,727	\$ (1,010,100)	\$ 33,770,823	\$ 46,398,072

Engineering and Transportation:

General Fund	\$ 2,790,378	\$ (97,621)	\$ 2,674,821	\$ 2,789,571
Transit Fund	59,847,579		59,152,402	62,513,615
Highway User Revenue Fund	11,230,954	(15,388)	10,509,314	11,417,426
Governmental Grants	168,265	(167,765)	500	500
Department Total	\$ 74,037,176	\$ (280,774)	\$ 72,337,037	\$ 76,721,112

Municipal Utilities:

General Fund	\$ 440,463	\$ (7,693)	\$ 336,537	\$ 449,484
Water/Wastewater Fund	42,806,648	(74,253)	38,793,729	46,840,903
Solid Waste Fund	19,086,657	(550,780)	18,411,807	18,474,710
Govtl Restricted Revenue and Donations	5,000	11,444	16,444	16,379
Department Total	\$ 62,338,768	\$ (621,282)	\$ 57,558,517	\$ 65,781,476

Non-Departmental:

General Fund	\$ 89,489	\$ 4,536,060	\$ 3,532,942	\$ 937,387
Department Total	\$ 89,489	\$ 4,536,060	\$ 3,532,942	\$ 937,387

Contingency:

General Fund	\$ 1,500,000	\$ (789,136)	\$	\$ 1,500,000
Risk Management Fund	2,000,000			2,000,000
Emergency Medical Transport Fund	150,000			150,000
Water/Wastewater Fund	1,000,000			1,000,000
Solid Waste Fund	500,000			500,000
Arts and Culture Fund				3,400,000
Transit Fund	188,000			188,000
Highway User Revenue Fund	500,000			500,000
CDBG/Home Fund	1,000,000			3,000,000
Govtl Restricted Revenue and Donations	1,000,000	(216,587)	783,413	1,000,000
Police Department-Rico and Grants	1,600,000	(1,600,000)		3,000,000
Governmental Grants	5,000,000	(1,816,986)	3,183,014	7,000,000
Court Enhancement Fund	250,000	66,673	316,673	250,000
Housing Trust Fund	250,000			250,000
Department Total	\$ 14,938,000	\$ (4,356,036)	\$ 4,283,100	\$ 23,738,000

Debt Service				
Water/Wastewater Fund	\$ 36,605,091	\$	\$ 36,605,091	\$ 38,767,374
Performing Arts Fund	3,437,250		3,437,250	
Transit Fund	4,123,594		4,123,594	4,983,620
CDBG/Home	509,380		509,380	520,651
General Obligation Debt Service	28,432,370		28,432,370	27,786,948
Special Assessment Debt Service	2,207,768		2,209,268	2,246,533
Department Total	\$ 75,315,453	\$	\$ 75,316,953	\$ 74,305,126
Capital				
Enterprise Related Capital Program	\$ 109,662,755	\$ (6,784,310)	\$ 34,234,728	\$ 94,533,104
Transit Capital Program	49,288,923	4,697,627	27,807,240	36,581,722
General Purpose Capital Program	61,470,518	(4,925,257)	26,047,212	60,521,444
Transportation Capital Program	38,419,717	(48,820)	10,196,571	43,727,423
Department Total	\$ 258,841,913	\$ (7,060,760)	\$ 98,285,751	\$ 235,363,693
TOTAL ALL DEPARTMENTS	\$ 765,766,060	\$ (7,919,582)	\$ 578,579,708	\$ 777,584,620

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs*	Healthcare Costs	Other Benefit Costs**	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	1,513.26	\$ 118,986,885	\$ 39,140,440	\$ 17,324,925	\$ 12,255,970	\$ 187,708,220
SPECIAL REVENUE FUNDS						
Transit	35.75	\$ 2,760,479	\$ 317,695	\$ 533,302	\$ 248,748	\$ 3,860,224
Highway User Revenue	50.00	3,207,671	389,299	594,609	321,337	4,512,916
CDBG/Home	4.00	350,371	42,701	35,567	31,770	460,409
Section 8 Housing	8.00	624,811	76,426	146,906	54,418	902,561
Restricted Revenue & Donations	1.00	72,154	8,817	16,141	6,160	103,272
Police Grants & Restricted Revenue	8.00	1,059,076	18,225	182,194	89,326	1,348,821
Gov'tl Grants	5.00	574,786	39,220	76,473	33,930	724,409
Court Enhancement	3.00	245,622	30,015	54,114	21,350	351,101
Performing Arts/Arts & Cultural	46.57	2,977,919	290,003	467,953	249,733	3,985,608
Total Special Revenue Funds	161.32	\$ 11,872,889	\$ 1,212,401	\$ 2,107,259	\$ 1,056,772	\$ 16,249,321
CAPITAL PROJECTS FUNDS						
Municipal Arts	1.00	\$ 86,874	\$ 10,616	\$ 20,140	\$ 6,646	\$ 124,276
Total Capital Projects Funds	1.00	\$ 86,874	\$ 10,616	\$ 20,140	\$ 6,646	\$ 124,276
ENTERPRISE FUNDS						
Emergency Medical Transport	35.00	\$ 1,860,778	\$ 225,812	\$ 363,923	\$ 161,989	\$ 2,612,502
Golf	6.00	383,704	46,889	102,318	37,564	570,475
Water/Wastewater	177.25	13,323,926	1,624,474	2,570,648	1,256,482	18,775,530
Solid Waste	83.25	4,491,175	547,420	1,024,000	438,753	6,501,348
Total Enterprise Funds	301.50	\$ 20,059,583	\$ 2,444,595	\$ 4,060,889	\$ 1,894,788	\$ 28,459,855
INTERNAL SERVICE FUND						
Risk Management	6.00	\$ 501,282	\$ 61,310	\$ 74,315	\$ 66,249	\$ 703,156
Total Internal Service Fund	6.00	\$ 501,282	\$ 61,310	\$ 74,315	\$ 66,249	\$ 703,156
TOTAL ALL FUNDS	1,983.08	\$ 151,507,513	\$ 42,869,362	\$ 23,587,528	\$ 15,280,425	\$ 233,244,828