



CITY OF TEMPE
REQUEST FOR COUNCIL ACTION

Council Meeting Date: 06/10/2021
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, 2021 and ending June 30, 2022, and to declare that such shall constitute a final budget for the City of Tempe for said fiscal year. (Resolution No. R2021.80)

FISCAL IMPACT: The fiscal year (FY) 2021/22 operating budget totals \$913,782,516 and the FY 2021/22 capital budget totals \$335,931,234 for a total financial program of \$1,249,713,750.

RECOMMENDATION: Adopt Resolution No. R2021.80.

BACKGROUND INFORMATION: This resolution adopts the final budget for FY 2021/22. Since tentative adoption on May 27, 2021, 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 24, 2021.

ATTACHMENTS: Resolution with Attachment A

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

Department Director: Ken Jones, Deputy City Manager - Chief Financial Officer

Legal review by: David Park, Assistant City Attorney

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

RESOLUTION NO. R2021.80

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, 2021, AND ENDING JUNE 30, 2022. 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, 2021, 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 10, 2021, 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 24, 2021, 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 2021-22.

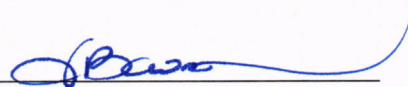
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, this 10th day of June, 2021.


Corey D. Woods, Mayor

ATTEST:


Carla R. Reece, City Clerk

APPROVED AS TO FORM:


Judith R. Baumann, City Attorney

City of Tempe, Arizona
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	230,251,491	161,799,755	30,033,481	134,495,672	210,908,564	2,000,000		769,488,963
2021	Actual Expenditures/Expenses**	E	2	224,071,942	107,023,551	30,011,594	45,572,083	164,636,200	0		571,315,370
2022	Fund Balance/Net Position at July 1***		3	145,507,066	74,611,721	6,019,640	75,522,646	104,608,731	2,000,000		408,269,804
2022	Primary Property Tax Levy	B	4	20,086,813							20,086,813
2022	Secondary Property Tax Levy	B	5			33,620,224					33,620,224
2022	Estimated Revenues Other than Property Taxes	C	6	213,119,102	153,113,100	1,989,250	173,943,301	118,635,658	0		660,800,411
2022	Other Financing Sources	D	7	343,000,000	0	0	0	73,627,779	0		416,627,779
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0		0
2022	Interfund Transfers In	D	9	84,640	1,750,000	6,169,600	20,967,826	12,963,185	0	2,906,887	44,842,138
2022	Interfund Transfers (Out)	D	10	15,198,771	7,344,652	8,329,592	0	13,969,123	0		44,842,138
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures		11								
2022	Total Financial Resources Available		12	706,598,850	222,130,169	39,469,122	270,433,773	295,866,230	2,000,000	2,906,887	1,539,405,031
2022	Budgeted Expenditures/Expenses	E	13	600,823,472	156,114,640	32,920,608	240,330,144	217,524,886	2,000,000		1,249,713,750

Expenditure Limitation Comparison		2021	2022
1	Budgeted expenditures/expenses	\$ 769,488,963	\$ 1,249,713,750
2	Add/subtract: estimated net reconciling items	(231,719,337)	(321,213,265)
3	Budgeted expenditures/expenses adjusted for reconciling items	537,769,626	928,500,485
4	Less: estimated exclusions	201,214,774	533,314,482
5	Amount subject to the expenditure limitation	\$ 336,554,852	\$ 395,186,003
6	EEC expenditure limitation	\$ 554,688,478	\$ 570,594,498

* 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 Services Funds (i.e. Risk Management, Worker’s Compenstation 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 faciliatiate 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, Arizona
Tax Levy and Tax Rate Information
Fiscal year 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>18,980,475</u>	\$ <u>20,086,813</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>18,980,475</u>	\$ <u>20,086,813</u>
Property tax judgment	_____	_____
B. Secondary property taxes	<u>32,017,977</u>	<u>33,620,224</u>
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>50,998,452</u>	\$ <u>53,707,037</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>18,499,415</u>	
(2) Prior years' levies	<u>101,450</u>	
(3) Total primary property taxes	\$ <u>18,600,865</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>31,206,482</u>	
(2) Prior years' levies	<u>171,135</u>	
(3) Total secondary property taxes	\$ <u>31,377,617</u>	
C. Total property taxes collected	\$ <u>49,978,482</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8917</u>	<u>0.8852</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	<u>1.5042</u>	<u>1.4816</u>
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>2.3959</u>	<u>2.3668</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 2021/22 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 (FY20/21):	\$ 18,980,475
2021 Net assessed valuation:	\$ 2,269,183,586
Net Assessed value of new construction:	\$ 82,200,467
Net assessed value minus new construction:	\$ 2,186,983,119
Maximum tax rate that can be imposed without a Truth in Taxation Hearing:	\$ 0.8679
Growth in property tax levy capacity associated with new construction:	\$ 713,418
Maximum primary property tax levy without a Truth in Taxation Hearing:	\$ 19,694,244
Proposed primary property tax levy:	\$ 20,086,813
Proposed increase in primary property tax levy, exclusive of new construction	\$ 378,348
Proposed percentage increase in primary property tax levy:	1.99%
Proposed primary property tax rate:	\$ 0.8852
Proposed increase in primary property tax rate:	\$ 0.0173
Proposed primary property tax levy on a home valued at \$100,000	\$ 88.52
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 86.79
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 1.73

City of Tempe, Arizona
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 109,815,695	\$ 104,940,658	\$ 112,749,218
Transient Lodging Tax	7,974,456	3,571,916	3,884,399
Franchise Fees	2,971,124	2,714,919	2,719,250
Licenses & permits	1,055,000	1,037,445	1,040,000
Intergovernmental			
State	54,860,189	58,124,337	57,618,576
Other	823,000	11,450,067	1,139,041
Charges for services	14,536,772	10,702,109	13,493,500
Fines & forfeitures	5,047,225	4,139,865	4,220,155
Interest on investments	2,055,000	2,055,000	2,171,000
Voluntary contributions	3,671,498	3,530,593	3,671,817
Miscellaneous	9,546,520	9,886,110	10,412,146
Total General Fund	\$ 212,356,479	\$ 212,153,019	\$ 213,119,102

* 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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Transit			
Transit Tax	\$ 45,164,915	\$ 43,351,207	\$ 45,991,972
ASU-Flash Transit	1,250,316	364,328	661,288
Interest Income	650,000	650,000	698,000
Intergovernmental	8,887,989	527,702	532,702
Miscellaneous Revenue	12,522,837	8,673,587	8,219,370
	<u>\$ 68,476,057</u>	<u>\$ 53,566,824</u>	<u>\$ 56,103,332</u>
Highway User Revenue			
Highway User Revenue Tax	\$ 11,279,864	\$ 13,324,004	\$ 13,025,483
Barricading Fees	180,000	180,000	230,000
Miscellaneous Revenue	5,800	86,917	5,800
	<u>\$ 11,465,664</u>	<u>\$ 13,590,921</u>	<u>\$ 13,261,283</u>
Performing Arts			
Performing Arts Tax	\$ 4,621,721	\$ 3,830,669	\$
Fees & Admissions	396,750	1,117	
Interest Income	8,750	6,692	
Miscellaneous Revenue			
	<u>\$ 5,027,221</u>	<u>\$ 3,838,478</u>	<u>\$</u>
Arts & Culture			
Arts & Culture Tax	\$ 4,621,721	\$ 5,090,736	\$ 9,464,858
Fees & Admissions	457,900	36,334	627,015
Interest Income		(7,012)	6,514
Miscellaneous Revenue	9,250	6,782	1,000
	<u>\$ 5,088,871</u>	<u>\$ 5,126,840</u>	<u>\$ 10,099,387</u>
CDBG & Section 8 Housing			
Community Development Block Grant (CDBG)	\$ 13,121,251	\$ 14,128,706	\$ 19,526,469
Section 8 Housing	21,071,069	21,071,069	24,425,778
	<u>\$ 34,192,320</u>	<u>\$ 35,199,775</u>	<u>\$ 43,952,247</u>
Restricted Revenue & Donations	<u>\$ 4,540,976</u>	<u>\$ 8,344,118</u>	<u>\$ 5,696,314</u>
Police Department-RICO & Grants	<u>\$ 8,949,574</u>	<u>\$ 6,048,295</u>	<u>\$ 8,728,490</u>
Governmental Grants	<u>\$ 16,098,957</u>	<u>\$ 8,491,759</u>	<u>\$ 13,560,380</u>
Court Enhancement	<u>\$ 2,441,940</u>	<u>\$ 1,093,647</u>	<u>\$ 1,313,533</u>
Peterson House Endowment	<u>\$ 72,580</u>	<u>\$ 72,580</u>	<u>\$ 148,134</u>
Housing Trust	<u>\$ 250,000</u>	<u>\$ 230</u>	<u>\$ 250,000</u>
Total Special Revenue Funds	<u>\$ 156,604,160</u>	<u>\$ 135,373,467</u>	<u>\$ 153,113,100</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, Arizona
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Debt Service Funds			
Special Assessments	\$ 2,246,553	\$ 2,246,553	\$ 1,989,250
Total Debt Service Funds	\$ 2,246,553	\$ 2,246,553	\$ 1,989,250
Capital Projects Funds			
Bond Proceeds	\$ 54,690,380	\$ 29,300,000	\$ 110,618,496
Development Fees	7,356,384	2,410,987	2,507,427
Grants	6,560,136	1,256,729	9,562,068
Federal Funding	22,994,140	22,994,140	48,994,140
Miscellaneous	13,232,047	919,396	2,261,170
Total Capital Projects Funds	\$ 81,838,947	\$ 56,881,252	\$ 173,943,301
Enterprise Funds			
Water/Wastewater - Operating	\$ 88,928,732	\$ 89,873,696	\$ 89,640,732
Water/Wastewater - Capital Program	82,226,542	48,271,120	1,388,109
Solid Waste	18,920,395	19,492,186	20,109,094
Emergency Medical Transport	4,045,000	3,495,000	4,475,932
Golf	2,853,250	3,240,505	3,021,791
Total Enterprise Funds	\$ 196,973,919	\$ 164,372,507	\$ 118,635,658
Total all Funds	\$ 650,020,058	\$ 571,026,798	\$ 660,800,411

* 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 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$ 84,640	\$ 15,198,771
Taxable Municipal Obligations	343,000,000			
Total General Fund	\$ 343,000,000	\$	\$ 84,640	\$ 15,198,771
Special Revenue Funds				
Highway User Revenue	\$	\$	\$ 1,500,000	\$ 1,164,911
Arts & Culturalal			250,000	2,002,500
Transit				4,177,241
Total Special Revenue Funds	\$	\$	\$ 1,750,000	\$ 7,344,652
Debt Service Funds				
General Governmental	\$	\$	\$ 6,169,600	\$ 8,329,592
Total Debt Service Funds	\$	\$	\$ 6,169,600	\$ 8,329,592
Capital Projects Funds				
Special Purpose Capital Program			7,373,386	
General Purpose Capital Program			12,307,440	
Transportation Capital Program			1,287,000	
Total Capital Projects Funds	\$	\$	\$ 20,967,826	\$
Enterprise Funds				
Water/Wastewater	\$ 73,627,779	\$	\$ 12,452,155	\$ 13,112,393
Solid Waste			437,030	610,390
Golf			74,000	182,450
Emergency Medical Rescue Transport				63,890
Total Enterprise Funds	\$ 73,627,779	\$	\$ 12,963,185	\$ 13,969,123
Blended Component Unit				
Community Facilities District	\$	\$	\$ 2,906,887	\$
Total Blended Component Unit	\$	\$	\$ 2,906,887	\$
Total all Funds	\$ 416,627,779	\$	\$ 44,842,138	\$ 44,842,138

**City of Tempe, Arizona
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor & Council	\$ 525,114	\$ (32,939)	\$ 490,460	\$ 610,375
City Manager	3,600,134	(271,459)	3,375,356	3,955,075
Internal Audit	572,588		541,936	633,991
Economic Development	740,141	94,161	838,721	767,587
Strategic Management & Diversity	1,073,804	2,500	1,066,762	1,672,107
Sustainability	166,549	84,834	202,635	462,697
City Clerk	1,316,647	(45,285)	1,129,933	1,507,533
City Court	5,141,261	(148,030)	4,576,531	5,058,541
Human Resources				5,410,677
City Attorney	3,418,524	(25,250)	3,399,538	3,726,155
Financial Services				12,228,267
Internal Services	18,273,880	(1,355,402)	16,313,743	
Municipal Budget	293,193	(50,857)	204,308	297,802
Information Technology				
Police	96,874,112	(3,487,277)	90,060,314	103,800,745
Fire	41,761,078	463,764	40,559,138	45,152,538
Community Services	28,713,320	(1,945,271)	25,740,887	29,641,632
Community Development	15,955,570	(603,489)	14,633,365	16,347,208
Human Services	12,563,063	2,309,757	13,604,439	19,064,736
Engineering & Transportation	2,789,571	(281,061)	2,434,160	3,270,249
Municipal Utilities	449,484	(27,891)	1,131	370,530
Non-Departmental	937,387	(530,906)	4,898,585	345,345,027
General Fund Contingency	1,500,000	(563,828)		1,500,000
Total General Fund	\$ 236,665,420	\$ (6,413,929)	\$ 224,071,942	\$ 600,823,472
Special Revenue Funds				
Highway User Revenue Fund	\$ 11,917,426	\$	\$ 10,227,917	\$ 13,229,351
Transit	68,359,418	(32,000)	36,774,729	59,401,122
CDBG/HOME	13,121,371		14,751,595	19,526,469
Section 8 Housing	21,071,631		21,618,876	24,425,778
Housing Trust	265,000			269,500
Performing Arts	2,784,212		2,798,911	
Arts & Culture	7,108,838		2,284,546	9,815,569
Restricted Rev & Donations	4,540,976	5,096,004	5,367,058	5,696,314
Police Department-RICO & Grants	8,949,574		5,772,198	8,728,490
Governmental Grants	16,098,957	33,828	6,406,046	13,560,380
Court Enhancement	2,441,940	(30,000)	949,095	1,313,533
Petersen House Endowment	72,580		72,580	148,134
Total Special Revenue Funds	\$ 156,731,923	\$ 5,067,832	\$ 107,023,551	\$ 156,114,640
Debt Service Funds				
General Obligation	\$ 27,786,948	\$	\$ 27,765,061	\$ 30,931,358
Special Assessment	2,246,533		2,246,533	1,989,250
Total Debt Service Funds	\$ 30,033,481	\$	\$ 30,011,594	\$ 32,920,608
Capital Projects Funds				
Special Purpose Program	\$ 36,581,722	\$ 940,603	\$ 6,427,879	\$ 48,994,506
General Purpose Capital Program	60,927,444	(6,007,463)	23,871,769	140,250,019
Transportation Capital Program	43,727,423	(1,674,057)	15,272,435	51,085,619
Total Capital Projects Funds	\$ 141,236,589	\$ (6,740,917)	\$ 45,572,083	\$ 240,330,144
Enterprise Funds				
Water/Wastewater - Operations	\$ 90,921,986	\$	\$ 85,569,964	\$ 91,352,755
Water/Wastewater - Capital Program	93,512,104	(70,714)	56,132,798	95,064,060
Solid Waste - Operations	18,974,710	(65,120)	16,154,714	22,226,475
Solid Waste - Capital Program	615,000	77,191	592,191	537,030
Emergency Medical Transport	4,046,701	50,000	3,388,654	4,869,817
Golf	2,846,706		2,797,879	3,474,749
Total Enterprise Funds	\$ 210,917,207	\$ (8,643)	\$ 164,636,200	\$ 217,524,886
Internal Service Funds				
Risk Management	\$ 2,000,000	\$	\$	\$ 2,000,000
Total Internal Service Funds	\$ 2,000,000	\$	\$	\$ 2,000,000
Total all Funds	\$ 777,584,620	\$ (8,095,657)	\$ 571,315,370	\$ 1,249,713,750

* 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 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2021	2021	2021	2022
Mayor & Council:				
General Fund	\$ 525,114	\$ (32,939)	\$ 490,460	\$ 610,375
Department Total	\$ 525,114	\$ (32,939)	\$ 490,460	\$ 610,375
City Manager:				
General Fund	\$ 3,600,134	\$ (271,459)	\$ 3,375,356	\$ 3,955,075
Transit Fund	674,183		769,373	708,085
Restricted Revenue & Donations	385,822	1,182,446	1,555,184	117,016
Governmental Grants	3,909,011	1,050,399	3,175,722	4,295,138
Department Total	\$ 8,569,150	\$ 1,961,386	\$ 8,875,635	\$ 9,075,314
Internal Audit:				
General Fund	\$ 572,588		\$ 541,936	\$ 633,991
Department Total	\$ 572,588		\$ 541,936	\$ 633,991
Economic Development:				
General Fund	\$ 740,141	\$ 94,161	\$ 838,721	\$ 767,587
Restricted Revenue & Donations		350,000	130,000	220,000
Department Total	\$ 740,141	\$ 444,161	\$ 968,721	\$ 987,587
Strategic Management & Diversity:				
General Fund	\$ 1,073,804	\$ 2,500	\$ 1,066,762	\$ 1,672,107
Restricted Revenue & Donations	2,000	300,000		2,000
Governmental Grants	101,092		110,387	73,092
Department Total	\$ 1,176,896	\$ 302,500	\$ 1,177,149	\$ 1,747,199
Sustainability:				
General Fund	\$ 166,549	\$ 84,834	\$ 202,635	\$ 462,697
Governmental Grants	50,986	22,633	44,366	96,753
Department Total	\$ 217,535	\$ 107,467	\$ 247,001	\$ 559,450
City Clerk:				
General Fund	\$ 1,316,647	\$ (45,285)	\$ 1,129,933	\$ 1,507,533
Department Total	\$ 1,316,647	\$ (45,285)	\$ 1,129,933	\$ 1,507,533
City Court:				
General Fund	\$ 5,141,261	\$ (148,030)	\$ 4,576,531	\$ 5,058,541
Governmental Grants	120,338	3,490		
Court Enhancement Fund	2,191,940	4,575	949,095	1,063,533
Department Total	\$ 7,453,539	\$ (139,965)	\$ 5,525,626	\$ 6,122,074
Human Resources:				
General Fund				\$ 5,410,677
Governmental Grants				4,000
Department Total				\$ 5,414,677
City Attorney:				
General Fund	\$ 3,418,524	\$ (25,250)	\$ 3,399,538	\$ 3,726,155
Restricted Revenue & Donations		30,000	30,000	
Governmental Grants	85,802		85,802	85,802
Department Total	\$ 3,504,326	\$ 4,750	\$ 3,515,340	\$ 3,811,957
Financial Services:				
General Fund				\$ 12,228,267
Risk Fund				
Water/Wastewater Fund				3,557,258
Department Total				\$ 15,785,525

Internal Services:				
General Fund	\$ 18,273,880	\$ (1,355,402)	\$ 16,313,743	\$
Risk Fund				
Water/Wastewater Fund	4,313,709		3,297,715	
Governmental Grants			2,000	
Department Total	\$ 22,587,589	\$ (1,355,402)	\$ 19,613,458	\$
Municipal Budget:				
General Fund	\$ 293,193	\$ (50,857)	\$ 204,308	\$ 297,802
Department Total	\$ 293,193	\$ (50,857)	\$ 204,308	\$ 297,802
Information Technology:				
General Fund	\$	\$	\$	\$
Department Total	\$	\$	\$	\$
Police:				
General Fund	\$ 96,874,112	\$ (3,487,277)	\$ 90,060,314	\$ 103,800,745
Police Department-Rico & Grants	5,949,574	400,175	5,772,198	5,728,490
Department Total	\$ 102,823,686	\$ (3,087,102)	\$ 95,832,512	\$ 109,529,235
Fire:				
General Fund	\$ 41,761,078	\$ 463,764	\$ 40,559,138	\$ 45,152,538
Emergency Medical Transport Fund	3,896,701	50,000	3,388,654	4,719,817
Restricted Revenue & Donations	170,318	(110,239)	19,106	95,741
Governmental Grants	1,050,020	504,561	693,376	874,886
Department Total	\$ 46,878,117	\$ 908,086	\$ 44,660,274	\$ 50,842,982
Community Services:				
General Fund	\$ 28,713,320	\$ (1,945,271)	\$ 25,740,887	\$ 29,641,632
Golf Fund	2,846,706		2,797,879	3,024,749
Performing Arts Fund	2,784,212		2,798,911	
Arts & Culture Fund	3,708,838	(565,117)	2,284,546	7,932,017
Restricted Revenue & Donations	674,825	67,004	351,700	518,398
Governmental Grants	1,074,069	282,326	330,177	1,405,030
Petersen House Endowment	72,580		72,580	148,134
Department Total	\$ 39,874,550	\$ (2,161,058)	\$ 34,376,680	\$ 42,669,960
Community Development:				
General Fund	\$ 15,955,570	\$ (603,489)	\$ 14,633,365	\$ 16,347,208
Restricted Revenue & Donations	1,797,113	(312,855)	292,586	2,229,652
Governmental Grants	54,000	(26,845)		144,204
Department Total	\$ 17,806,683	\$ (943,189)	\$ 14,925,951	\$ 18,721,064
Human Services:				
General Fund	\$ 12,563,063	\$ 2,309,757	\$ 13,604,439	\$ 19,064,736
CDBG/HOME Fund	9,600,720		14,230,944	9,996,055
Section 8 Housing Fund	21,071,631		21,618,876	19,425,778
Restricted Revenue & Donations	494,519	3,320,950	2,807,963	1,198,507
Governmental Grants	2,653,139	530,416	1,963,716	1,581,475
Housing Trust Fund	15,000			19,500
Department Total	\$ 46,398,072	\$ 6,161,123	\$ 54,225,938	\$ 51,286,051
Engineering & Transportation:				
General Fund	\$ 2,789,571	\$ (281,061)	\$ 2,434,160	\$ 3,270,249
Transit Fund	62,513,615	(32,000)	31,021,736	53,211,439
Highway User Revenue Fund	11,417,426	(942,004)	10,227,917	12,729,351
Restricted Revenue & Donations		15,000	164,140	315,000
Governmental Grants	500		500	
Department Total	\$ 76,721,112	\$ (1,240,065)	\$ 43,848,453	\$ 69,526,039
Municipal Utilities:				
General Fund	\$ 449,484	\$ (27,891)	\$ 1,131	\$ 370,530
Water/Wastewater Fund - Operations	46,840,903		43,504,875	45,714,539
Water/Wastewater Fund - Capital Program	93,512,104	(70,714)	56,132,798	95,064,060
Solid Waste Fund - Operations	18,474,710	(65,120)	16,154,714	21,726,475
Solid Waste Fund - Capital Program	615,000	77,191	592,191	537,030
Restricted Revenue & Donations	16,379		16,379	
Department Total	\$ 159,908,580	\$ (86,534)	\$ 116,402,088	\$ 163,412,634
Non-Departmental:				
General Fund	\$ 937,387	\$ (530,906)	\$ 4,898,585	\$ 345,345,027
Department Total	\$ 937,387	\$ (530,906)	\$ 4,898,585	\$ 345,345,027

Contingency:				
General Fund	\$ 1,500,000	\$ (563,828)	\$	\$ 1,500,000
Risk Management Fund	2,000,000			2,000,000
Emergency Medical Transport Fund	150,000			150,000
Golf Fund				450,000
Water/Wastewater Fund	1,000,000			1,000,000
Solid Waste Fund	500,000			500,000
Arts & Culture Fund	3,400,000	565,117		1,000,000
Transit Fund	188,000			500,000
Highway User Revenue Fund	500,000	942,004		500,000
CDBG/Home Fund	3,000,000			9,000,000
Section 8 Housing Fund				5,000,000
Restricted Revenue & Donations	1,000,000	253,698		1,000,000
Police Department-Rico & Grants	3,000,000	(400,175)		3,000,000
Governmental Grants	7,000,000	(2,333,152)		5,000,000
Court Enhancement Fund	250,000	(34,575)		250,000
Housing Trust Fund	250,000			250,000
Department Total	\$ 23,738,000	\$ (1,570,911)	\$	\$ 31,100,000
Debt Service				
Water/Wastewater Fund	\$ 38,767,374	\$	\$ 38,767,374	\$ 41,080,958
Arts & Cultural Fund				883,552
Transit Fund	4,983,620		4,983,620	4,981,598
CDBG/Home	520,651		520,651	530,414
General Obligation	27,786,948		27,765,061	30,931,358
Special Assessment	2,246,533		2,246,533	1,989,250
Department Total	\$ 74,305,126	\$	\$ 74,283,239	\$ 80,397,130
Capital				
Special Purpose Capital Program	36,581,722	940,603	6,427,879	48,994,506
General Purpose Capital Program	60,927,444	(6,007,463)	23,871,769	140,250,019
Transportation Capital Program	43,727,423	(1,674,057)	15,272,435	51,085,619
Department Total	\$ 141,236,589	\$ (6,740,917)	\$ 45,572,083	\$ 240,330,144
TOTAL ALL DEPARTMENTS	\$ 777,584,620	\$ (8,095,657)	\$ 571,315,370	\$ 1,249,713,750

* 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 2022**

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs*	Healthcare Costs	Other Benefit Costs**	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
General Fund	1,518.30	\$ 123,405,952	\$ 42,035,749	\$ 17,744,693	\$ 12,483,285	\$ 195,669,679
Special Revenue Funds						
Highway User Revenue Fund	46.50	\$ 3,304,140	\$ 406,191	\$ 625,923	\$ 340,810	\$ 4,677,064
Transit	36.25	2,685,133	313,239	527,234	252,027	3,777,633
CDBG/HOME	6.00	732,507	89,976	80,912	66,344	969,739
Section 8 Housing	10.00	1,023,350	147,228	271,576	104,463	1,546,617
Arts & Culture	57.48	3,263,372	319,201	507,132	304,497	4,394,202
Gov't Restricted Rev & Donations	3.00	244,093	29,051	38,518	17,619	329,281
Police Department-RICO & Grants	8.00	1,600,127	265,360	150,716	62,138	2,078,341
Governmental Grants	2.40	777,919	27,297	33,826	19,209	858,251
Court Enhancement	4.00	250,595	31,099	57,271	21,731	360,696
Total Special Revenue Funds	173.63	\$ 13,881,236	\$ 1,628,642	\$ 2,293,108	\$ 1,188,838	\$ 18,991,824
Capital Projects Funds						
Municipal Arts	3.00	\$ 287,875	\$ 35,617	\$ 71,178	\$ 23,302	\$ 417,972
Total Capital Projects Funds	3.00	\$ 287,875	\$ 35,617	\$ 71,178	\$ 23,302	\$ 417,972
Enterprise Funds						
Water/Wastewater	185.32	\$ 13,419,905	\$ 1,665,534	\$ 2,572,704	\$ 1,273,418	\$ 18,931,561
Solid Waste	77.15	4,570,322	568,506	1,058,769	461,579	6,659,176
Golf	7.35	391,109	48,538	103,888	38,225	581,760
Emergency Medical Transport	38.89	2,288,917	281,969	400,830	198,505	3,170,221
Total Enterprise Funds	308.71	\$ 20,670,253	\$ 2,564,547	\$ 4,136,191	\$ 1,971,727	\$ 29,342,718
Internal Service Funds						
Risk Management	6.00	\$ 516,463	\$ 63,944	\$ 74,408	\$ 54,418	\$ 709,233
Total Internal Service Fund	6.00	\$ 516,463	\$ 63,944	\$ 74,408	\$ 54,418	\$ 709,233
Total all Funds	2,009.64	\$ 158,761,779	\$ 46,328,499	\$ 24,319,578	\$ 15,721,570	\$ 245,131,426

*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.